

## PAYMENT AND CLAIM

### HOW TO PAY?

For the payment, you can choose one of the two options.

#### DIRECT DEBIT

One annual direct debit in the last term of the concerned year or  
Monthly instalments: 10 payments from January from October, with a debited account on the 15<sup>th</sup> of each month

#### DIRECT PAYMENT OVER THE INTERNET

[www.impots.gouv.fr](http://www.impots.gouv.fr)  
In that case, you will need to give your bank account details.

### HOW TO MAKE A CLAIM?

If you believe there is a taxation error, contact the tax office whose address is on your tax assessment notice.

#### INFORMATION ON TAX AMOUNTS, ASSESSMENT, EXEMPTIONS, RELIEF

Please apply to your local tax office

#### INFORMATION ON PAYMENT

Please apply to your treasury office

This leaflet is a simplified document.  
It cannot act as a substitute for reference to statutes  
and regulations or the relevant directives

MORE INFORMATIONS

**WWW.IMPOTS.GOUV.FR**  
**08 91 67 10 10** 0,225 euros/mn



# ENGLISH SPEAKING

General information about

- ▶ **LOCAL TAXES**
- ▶ **THE TELEVISION LICENCE FEE**



## LOCAL TAXES

---

### WHAT ARE THEY USED FOR ?

Local taxes are assessed annually and contribute to the budgets of communes, associations of communes, departments and the region in order to fund development of public infrastructure and community services.

### HOW ARE THEY ASSESSED ?

Local taxes are assessed by the tax administration (land registry) and calculated on the basis of the rental value of the property, this being the theoretical yearly rent that an owner would derive from a property if it was rented.

All changes affecting the property ( renovation, extension, additional construction, demolition, change of use ) must be reported to your local land registry tax office, by filling in special form called the “declaration H1”.

The amount of tax is obtained by multiplying the assessed rental value by the tax rate voted by the relevant local authority for the year concerned.

### TAXABLE PROPERTY

#### RESIDENCE TAX

This tax is payable by the occupant of the dwelling on 1<sup>st</sup> January of the tax year, whether owner or tenant.

It covers all furnished accommodation situation in France, together with outbuildings.

#### PROPERTY TAXES

**Property tax on buildings** is payable by the owner on 1<sup>st</sup> January of the tax year for all buildings situated in France.

*Special case: Stationary houseboats are taxable even if they are secured only by mooring ropes*

**Property tax on land without buildings** is payable annually on unbuilt property of every kind situated in France by the owner on 1<sup>st</sup> January of the tax year or by whoever has the beneficial use (the usufructuary for example).

#### EXEMPTIONS

**Residence tax** Only if the tax concerns your main home (that means you fill in a global income tax in France N° 2042):

- Tax allowances for dependants;
- Exemptions according to the age, the family status, the income level (known as the “revenu fiscal de référence”);
- These tax allowances are normally automatically granted on basis of information required on the global income tax return N° 2042.

**Property tax** Many exceptions for particular circumstances:

- Short term exemptions of varying lengths of time for new buildings;
- Long term exemptions for persons aged over 75 with modest resources, as defined by the law.

### PAYMENT OF TAXES

You will receive an annual notice of assessment, generally on October, and the tax has to be paid to the treasury office.

## THE TELEVISION LICENCE FEE

---

### WHAT IS THIS FOR ?

- The television licence fee (redevance audiovisuelle) funds public service television broadcasting.
- It is assessed by the tax assessment office and collected by the treasury office.

### WHO PAYS THE FEE ?

Anyone who is liable to the residence tax in France (taxe d’habitation) and has a main or secondary home equipped with a television set on 1<sup>st</sup> January of the present year, is subject to this licence fee. Only one licence fee is payable, regardless of the number of television sets, the number of co-occupants in the home, the number of residences.

### WHO DOESN’T PAY THE FEE ?

For people residing in France for tax purposes, exemptions are allowed according to the age, the taxable income level, and the assignment of some social allowances.

### WHICH TELEVISION SETS ARE TAXABLE ?

All receiving equipment for television, all display unit allowing television receipt.

### WHAT DO I HAVE TO DO TO INFORM THE NON TELEVISION SET POSSESSION ?

On the first page of the global income tax return 2042, tick the box RA.

For those who are liable for the residence tax but don’t have to declare their global income tax in France, they have to inform their tax office that they have no television set.

### THE PAYMENT OF THE FEE

- The fee is collected in the same way as the residence tax; it will be mentioned clearly on the residence tax assessment notice which you receive for your main or second home.
- The fee is 116 euros.