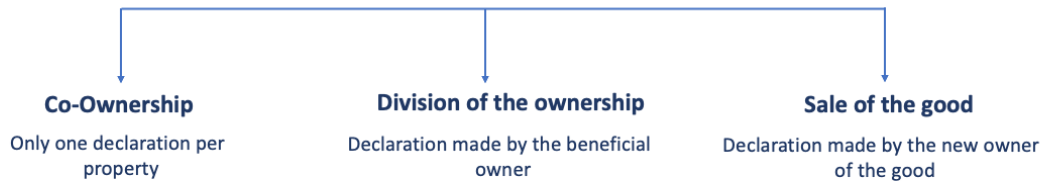


Properties Owners Declaration New online Service

1 Who is concerned by the reporting requirement?

- ➔ **All owners**, natural person or legal entities, regardless of their nationality of built-up real estate, for a residential use
- ➔ **All properties located in France**, even if they may be held by a foreign entity

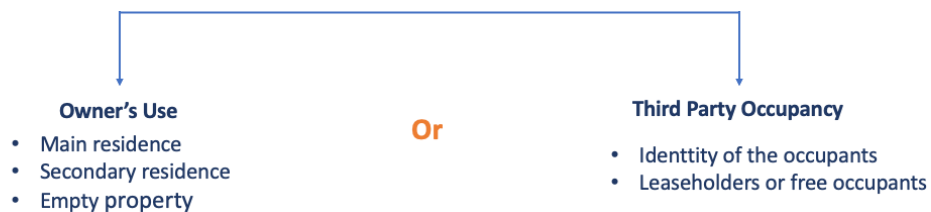


In the event of the death of the owner, the new owner can make the declaration

2 When and what to declare?

- ➔ Declaration to be made before 1st July 2023

What is the nature of the occupation?



The occupancy situation to be declared is that on 1st January. The identity of the tenants must be declared, even if this has already been done on the property tax return

3 How?



Online on « [impôt.gouv.fr](http://impot.gouv.fr) »

- ➔ Your personal space ➔ « **Individuals** » or « **Professionals** » ➔ From the online service
- ➔ « **Gérer mes biens immobiliers** »

- ➔ **Indicate key information about the good**
 - Tax number
 - Nature
 - Adresse and postal card
 - Surface Area
 - Number of rooms



No paper declaration is possible

The declaration only needs to be renewed in case of a change situation

Penalty: Tax fine of 150€ per property in the case of lack, deficiency or omission of the information provided.

i. Scope of the declaration

This new declaration scope is far-reaching and concerns all French property owners, regardless of their nationality or domicile. It includes French properties owned through a French or foreign legal entities (whatever the legal form).

The French tax administration considers that the declaration must be filed by the owners of built property for residential use or professional premises subject to the “*Taxe d’habitation*”. However, Article 1418 of the French tax code refers exclusively to owners of premises used for residential purposes.

Depending on your situation, the declaration must be filed as follows:

- only one of the co-owners must file the declaration for the property (in case of several declarations only the latest one shall be taken into account);
- usufructuaries must file the declaration for division of the ownership;
- the property purchaser will be responsible for filing this declaration once the disposal of the property will be recorded for sales of properties;
- owners who completed the sale of their French property after 1 January 2023 and owners who are in the process of selling their French properties must declare the occupancy status nonetheless, as they are still potentially liable to pay the tax d’habitation for 2023.

ii. Filing deadline

The filing deadline will be **the 30th June 2023 at the latest**. After 2023, a new declaration shall be e-filed before 1st July of the year following the change if there has been any change since the last e-filed declaration.

iii. Content of the declaration

The property owner will be asked to choose one of the five following occupancy statuses on January 1st:

- the property is occupied as a main residence, or
- the property is occupied as a second home, or
- the property is vacant (*i.e. unfurnished and unoccupied*), or
- the property is occupied by a third party free of charge, or
- the property is rented, in which case the type of location (long-let / seasonal lettings etc.) and the occupant’s details must be provided.

iv. E-filing process

This declaration must be filed online at <https://www.impots.gouv.fr/accueil>. After logging in your personal area ("*individuals*" for direct owner or "*professionals*" for indirect owner of properties) on [impots.gouv.fr](https://www.impots.gouv.fr), the declaration is made in the "*Manage my real estate properties*" section ("*Gérer mes biens immobiliers*" or "*GMBI*").

The key information about the property must be filled-in in detail: the tax number of the property, the type (apartment/house/offices), the address and postal code of the property (street number, floor number, building number, depending on your situation), the surface area and the number of rooms.

Professionals who declare more than 200 properties are specifically referred to in the AIU27 notice and can provide an excel spreadsheet under the format CSV.

v. Penalties for failure to declare

In case of non-declaration, error, omission or incomplete declaration, a fixed fine of **€150 per property** is incurred.

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