



Mobility: Tax alert

March 2023

France

Declaration of Occupancy - New Declaration

Executive summary

For the first time this year, owners of residential premises located in France must specify the nature of the occupation and the identity of the occupants on 1 January 2023. The purpose of this declaration is to allow the issuance of the dwelling or habitation tax that remains due (secondary residence, etc.).

The declaration must be made online no later than 30 June 2023.

Concerned owners

- ▶ This affects all individual and legal entity (SCI) owners.
- ▶ Where premises are owned by more than one owner only one declaration is required.
- ▶ If the property ownership is dismembered, then the declaration must be made by the usufructuary.
- ▶ For properties sold during the year, then the obligation falls on the buyer.

Content of the declaration

The owner must declare:

- ▶ The nature of occupancy (owner himself or third party). In owner occupation situations, the owner should indicate whether it is their primary or secondary residence, together with confirmation as to whether the premises are furnished or not.
- ▶ The Identity of the occupant

Submission of declaration process

The declaration can only be made online at the French tax administration official website - www.impots.gouv.fr - every taxpayer has their own 'account' with a section within that account where the relevant details must be entered in order to comply with the new requirements; the so-called 'Gérer mes biens immobiliers' the translation for which is 'Manage my real estate'. Some information already known by the French tax administration may be pre-populated. There is a separate process for owners having more than 200 premises to declare.

Deadline to submit the declaration

The declaration must be made before 1 July 2023. An amended declaration is required for any occupancy or occupant identity changes.

Penalties for late or incorrect declarations

A fixed penalty of €150 per premises may be incurred for failure to comply with this new law

Next Steps

Owners of residential property should review the new rules urgently and any declaration that may be required.

EY will continue to monitor these developments. Should you have any questions, we encourage you to contact one of our tax professionals

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