

French Income Tax for Non Residents

Regardless of their nationality, people who are not resident in France are taxed in France on their income from French sources only. For most non residents the following earnings are considered as such:

Income from:

- Immovable property situated in France or from rights connected with such property
- French movable property and any other stocks and shares invested in France
- Business concerns (exploitations) situated in France
- Professional activities, whether employment or not, carried on in France or from for-profit transactions carried out in France
- Artistic or athletic performances performed in France.

Capital gains:

- On the transfer of property or rights of any kind and profits derived from transactions, in particular those carried out by property dealers when such profits are connected with businesses (fonds de commerce) operated in France.
- On the transfer of immovable property situated in France, immovable property rights connected therewith or shares in unlisted companies whose assets mainly consist of such property and rights
- On the transfer of corporate rights pertaining to companies having their head offices in France



People with second homes that are let out are considered to be earning an income in France, which needs to be declared to the French authorities. There is a special centre that deals with non resident's tax returns.

To read the rest of this Fact Sheet, please download the whole document