



New reporting obligation for owners of real estate located in France

January 2023

In a press release dated 23 January 2023, the tax authorities announced the deadline of a new online reporting obligation for owners of properties located in France.

From 2023 onwards, the “taxe d’habitation” will be abolished for the main residence of all taxpayers.

However, this tax will continue to apply to second homes and vacant premises.

In this context, under the provisions of the Finance Act for 2020, in order to identify taxable premises, the owners, whether individuals or legal entities, of real estate located in France will now have to **indicate for each of their premises the capacity in which they occupy them and, when they do not occupy them themselves, the identity of the occupants as of January 1st of the current year.**

This report must be filed via the “Gérer mes biens” service of their personal or professional **online** account (impots.gouv.fr) before **June 30th, 2023.**

The data already known by the tax authorities will be pre-filled in. This is not an annual return. Indeed, following the first filing of the return, the owners of premises for which no change in the information transmitted has occurred

since the last return will be exempted from a new filing.

If the return is not filed, is incomplete or contains error or omission, **a fine of €150 per premises** may be applied.

But behind the scene, it must be stressed that this measure will allow the tax authorities to track notably the owners of French properties who do not file the wealth tax return when the net market value of the properties exceeds €1,3m, to track the non French companies owning French real estate without submitting a 3% tax return on real estate.

Our team is available to assist individuals and corporate entities, non-residents of France, with this new reporting obligation and to regularize, if need be, the submission of delayed wealth tax and 3% tax forms.

Our team



Anne Frede

Attorney-at-law / Partner
E: AFrede@avocats-gt.com
P: +33 1 41 16 27 11



Clervie Corvoisier

Attorney-at-law
E: ccorvoisier@avocats-gt.com
P: +33 1 41 16 27 04

Grant Thornton Société d'Avocats

29, rue du Pont
92200 – Neuilly-sur-Seine
France

www.avocats-gt.com

T : +33 (0)1 41 16 27 27

F : +33 (0)1 41 16 27 28

E : contact@avocats-gt.com



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