

# QUESTIONNAIRE

## Current or Future Residents of France

This standard questionnaire is designed to collect all the necessary information to analyse the French tax impact on your affairs and identify workable solutions. This information is treated as confidential. Please include any additional details or ignore any irrelevant sections as appropriate. Visit [www.bdo.gg](http://www.bdo.gg) for further information.

|      |      |
|------|------|
| NAME | DATE |
|------|------|

Where did you hear about us?

Please provide full details of your current financial advisors and/or accountants:

|  |            |
|--|------------|
| 1. RESIDENCE   |            |
| Your country of residence:   |            |
| Have you spent more than 183 days in France during the past tax year (from 1 January to 31 December) or have you spent more time in France than anywhere else? |            |
| Do your spouse/partner and/or your minor children live in France?  |            |
| Are the majority of your assets in France (1) and/or do you derive most of your income from France (2)?  | (1)<br>(2) |
| If you have already moved to France, please indicate the exact date of your arrival (as reported to your local tax office on your first tax return):           |            |

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| Please confirm that you have checked your residence status by reference to your country of origin and you are not at risk of being treated as dual resident. |  |
| If you have not yet moved to France, please state the date you intend to move:   |  |
| Please specify how you are / will be covered for health purposes (S1, PUMA/mainstream French Social Security etc). If through S1, please provide copy:       |  |

2. INTENTIONS  
Please summarise your general intentions in moving to France (e.g. to live/work/retire). If you plan on setting up a business there, give details of the planned activity.

3. PERSONAL DETAILS

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| Self: Name, surname (maiden name)  |  |
| Date and place of birth / Nationality                                      |  |
| Occupation   |  |
| Spouse/ Partner: Name, surname (maiden name)                               |  |
| Date and place of birth / Nationality                                      |  |
| Occupation   |  |
| Full Address (please specify if you own or rent this accommodation):       |  |
| Telephone:   |  |
| E-mail address:  |  |
| Date and place of marriage or civil partnership (please specify):          |  |
| Do you have a specific marriage contract or regime? If so, please specify. |  |

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| Names and dates of birth of all your children including those from previous relationships and specify which spouse is the parent:                     |  |
| Countries of residence of all of your children stated above:  |  |
| Are these children dependent or independent?  |  |
| For children aged 21 or over who are still dependent, please state whether they are students or unemployed:   |  |
| If you have no descendants, please provide details of any other relations and their connection to you (i.e. parents, brothers, sisters, cousins etc): |  |

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| 4. REAL ESTATE   |  |
| 4.1 <u>Non-French</u> properties (main or secondary addresses), including any held through a trust or another entity   |  |
| Please specify the following for each property:  |  |
| Address:   |  |
| Date of acquisition and purchase price (£ / €):  |  |
| Number of rooms (excluding bathrooms & kitchens):  |  |
| Habitable surface:   |  |
| Current market value (£ / €):  |  |
| Form of ownership (e.g. joint or sole name, company, etc). If owned through a company, please provide details (type of company, date of incorporation, registered office, shareholders): |  |
| Do you intend to sell this property when you move?   |  |
| If you intend to retain the property, will you let it out on a furnished or unfurnished basis?   |  |

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| 4.2 French Property(ies)   |  |
| If you currently rent, please provide address:   |  |
| If you already own property in France, directly or indirectly, please give the following details for each property separately:   |  |
| Address(es) in France:   |  |
| Date of acquisition and purchase price (£ / €):  |  |
| Number of rooms (excluding bathrooms & kitchens):  |  |
| Habitable surface:   |  |
| Please indicate how the property is held:<br>a) In your name(s)<br>b) <i>en tontine</i><br>c) or, through a company or a trust. Please give the name, type, the country of incorporation and shareholders. |  |
| Current market value of the property(ies): (£ / €)   |  |
| Age of property:   |  |
| Was the property habitable when it was bought?<br>If not, when did it become habitable?  |  |
| Please provide us with copies of your <i>Taxes Foncières</i> and <i>Taxe d'Habitation</i> assessments, and, if possible, a copy of the Title Deed or details of the Notaire who dealt with the purchase.   |  |

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| 5. INCOME RECEIVED DURING THE TAX YEAR  |                 |
| Please indicate your worldwide income and specify the countries where the income arises.<br>Please provide details of the income received from 1 January to 31 December of the appropriate tax year(s). |                 |
| 5.1 Earned Income   |                 |
| Details of professional income, salary, pension, commissions, director's fees, consultancy fees or other sources of earned income (please specify the nature of your income):                           |                 |
| Employer / Business   |                 |
| Gross earnings:   | (£ / € / Other) |
| Tax withheld:   | (£ / € / Other) |
| Net:  | (£ / € / Other) |

|  |       |     |     |
|--|-------|-----|-----|
| If you have more than one source of earned income, please show each source separately.   |       |     |     |
| If you are retired, please specify the nature of your pension(s) (e.g. DSS, Old Age, Occupational Schemes, nature of previous occupation and employer, personal pension (specify what type) copy of payment slips):  |       |     |     |
| If you receive annuities, please state the date when you received the first annuity payment, and whether they are commercial annuities or paid in respect of past employment:  |       |     |     |
| 5.2 Investment Income  |       |     |     |
| Please schedule all sources showing tax withheld and tax credits and attach schedules to this questionnaire. If any of your investments are held in a portfolio and/or consist of financial products managed by a professional Financial Adviser, please provide their details and a copy of the year-end valuation and income and gains report.                     |       |     |     |
| Provide details of investment managers and accounts or schedules of income received from 1 January to 31 December:   |       |     |     |
|  | Gross | Tax | Net |
| French dividends:  |       |     |     |
| UK dividends:  |       |     |     |
| Other dividends (indicate origin):   |       |     |     |
| Bank interest (specify source):  |       |     |     |
| Life assurance or bond proceeds (please provide full details of these products) and specify if any of these are written in trust:  |       |     |     |
| Others (including trust income or capital distributions) (specify):  |       |     |     |
| For assistance with French tax reporting:<br>Please provide a separate list of all foreign bank accounts and life assurance or endowment policies specifying the full address of the establishments, type of policy / account, name, number and start date. French residents have a legal requirement to include these details with their French income tax returns. |       |     |     |
| 5.3 Rental Income  |       |     |     |
| Please supply your worldwide rental income. Give address of property(ies) and details of rents and expenses. Provide schedules answering the following points:   |       |     |     |
| Address of rented out property:  |       |     |     |

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|   | Currency € / £ (Please specify) |
| Is your property let furnished or unfurnished?  |                                 |
| Total gross rents received:   |                                 |
| Tax withheld (if any):  |                                 |
| Net:  |                                 |
| How long do you intend to occupy the property per annum (if used as a secondary home)?  |                                 |
| How many days have you let the property for?  |                                 |
| If the property is let unfurnished, please provide the following additional details:  |                                 |
| Expenses paid by the tenant on your behalf:   |                                 |
| Repairs and renewals made to the property during the year (details of the work done and if available any invoices or proof of payment): |                                 |
| <i>Taxe d'habitation</i> and <i>taxes foncières</i> or non-French property rates:   |                                 |
| Letting agents fees:  |                                 |
| Property management fees:   |                                 |
| Loan interest paid during the year:   |                                 |
| Details of any other expenses which may be relevant:  |                                 |
| Name and address of your letting agent (if any):  |                                 |
| Age of your property:   |                                 |

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| 6. CAPITAL GAINS   |  |
| Have you sold a property during the year? Please provide address, purchase price, cost of improvements, date of purchase and date of improvements, date of sale and sale proceeds: (£ / €) |  |

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| Have you sold any shares/units/fund/bonds in the year? Please give details of costs and proceeds on separate schedules if necessary and include date of purchase of each unit/share sold: (£ / €) |  |
| Other gains (e.g. jewellery, antiques, works of art or precious metals):  |  |

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| 7. ASSET SUMMARY   |   |                   |
| The market value of the items listed below is relevant to assess your exposure to wealth tax and inheritance tax or to identify areas of tax planning.   |   |                   |
|  | (Please specify currency £ / €)                         |                   |
|  | <u>Property 1</u>                                       | <u>Property 2</u> |
| Market value of real estate owned directly:  | Address:  | Address:          |
| Indirectly owned real estate: market value of shares or rights in real estate holding entities - including those with a property rental activity (whether furnished or unfurnished), property funds and real estate held through corporate entities (except real estate used by the entity in question for the conduct of its activity), including those held within an <i>assurance vie</i> policy, bond wrapper or collective investment funds.<br><br>When it comes to such shares or rights in entities, it is the fraction of real estate value that is reportable for its market value as at 1 <sup>st</sup> January.<br><br><i>Exceptions:</i> <ul style="list-style-type: none"> <li>• Real estate necessary for the conduct of the entities' activities;</li> <li>• Shareholdings below 10% of the share capital or voting rights;</li> <li>• Funds with less than 20% exposure on real estate or rights therein and in which the taxpayer holds less than 10%.</li> </ul> <p><i>Note: Rights above these limits are exposed to the tax even if they are held through life insurance policies, bond wrappers etc.</i></p> |   |                   |
|  | If other properties, please specify on a separate sheet |                   |

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| Investments: (please provide a breakdown of investment products including the redemption value of any offshore bonds, life assurance or endowment policies and specify if any of these products are written in trust. Please also state date of signature of contract and total premiums paid) |  |
| Balance of each bank account (worldwide) as at 1 January:  |  |
| Are you the settlor, beneficiary or trustee of a trust? If so, please provide full details of the trust and value of underlying trust assets as at 1 January:<br><br>Note - this is also relevant to any life policies and financial products written in trust.                                |  |
| Any loans made to third parties, including interest accrued thereon:   |  |
| Any debts (with name and address of creditors), mortgage(s), overdraft(s):   |  |
| Literary and artistic rights (unless in the hands of the original author / artist):  |  |
| Property rates:  |  |

8. ESTATE PLANNING

French death duties apply to French residents' worldwide estates, subject to the terms of any relevant double estate duty treaty. Where a person dies resident outside France, the effects of French duties may be limited to the transfer of French real estate or any gifts of legacies to a French resident donee or heir. Estate planning requires the consideration of the following details:

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| Current domicile status (please specify if different for each spouse/partner):  |  |
| Current residence status (please specify if different for each spouse/partner): |  |



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| If you hold any Life Assurance policies or similar products payable on death (please provide details):  |  |
| Have you made a Will in your country of origin and/or in France?  |  |
| Have you settled any assets into trust or are you a beneficiary or trustee of a trust? If so, please provide full details of the arrangement and its objectives including any pension trust, "bond wrapper" or life policy: |  |
| How do you wish your assets to devolve on your death?   |  |

**9. REQUIREMENTS TO COMPLY WITH CURRENT ANTI-MONEY LAUNDERING / COUNTERING THE FINANCING OF TERRORISM AND CLIENT DUE DILIGENCE REGULATIONS**

Under current regulations we are legally obliged to verify your identity, address, source of wealth (e.g. savings, legacies, gifts etc) and source of funds (e.g. professional income, pension etc) before we can start any assignment.

To that end, we need to obtain the following:

- an original certified copy of the photo page of your current valid passport or ID Card; and
- an original or original certified copy of a utility bill, bank statement, local authority tax bill issued in the last three months, stating the relevant name(s).
- If the present complete questionnaire does not contain information on your source of wealth or funds, please specify this information here:

Kindly refer to our certification guidelines [www.bdo.gg/French Tax Services/New French Tax Clients](http://www.bdo.gg/French Tax Services/New French Tax Clients) for further information and to ensure the suitability of the documents to be provided to meet this legal requirement.

**OUR SERVICES**

We offer personal tax services for foreigners resident in France, comprising:

- French tax planning
- Completion of annual tax returns
- Advice on the ownership of French property
- Estate planning
- Future capital gains tax exposure
- Wealth tax
- Advice on treatment of trusts
- General advice on French investments
- French trust reporting

For further information or advice, please contact:

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