

FRENCH TAX DEADLINES 2015

As at 18 March 2015

French Tax Deadlines for Residents and Non-Residents (*some dates still need to be confirmed*)

Deadlines	Tax Returns & Payments
1 January 2015	Exposure to wealth tax. Valuations of assets and liabilities as at 1 January 2015. Net worldwide assets for residents and net French situs assets only for non-residents. 1.5% trust tax: valuation of trust assets and liabilities as at 1 January 2015 if a trust has French resident beneficiaries or settlors or if it holds French assets. This may also apply to trust-like entities including Foundations with French connections.
1 February 2015	Filing deadline for specific assessment options under the BIC and BNC regimes (<i>Micro or réel</i>).
15 February 2015	Payment of 1 st instalment of 2014 income tax calculated as 1/3 of 2013 liability, if 2013 liability was over €345 or if no option for monthly payments.
4 May 2015	Filing of Form 1447 M.SD for the local CET tax on businesses including some furnished lettings.
4 May 2015	Filing of Form n° 2072 - SCI return of income. Filing of BIC and BNC business tax forms (if year-end 31 December).
15 May 2015	Payment of 2 nd instalment of 2014 income tax calculated as 1/3 of 2013 liability.
15 May 2015	Filing of 3% tax form n° 2746 and payment of liability when applicable. Companies or trusts registered in a territory with a Tax Information Exchange Agreement with France may claim for exemption from this 3% tax, subject to the filing of Form 2746 and the disclosing of all shareholders or beneficial owners by the due date.
19 May to 9 June 2015	Filing of French income tax returns for residents in respect of income and gains received in 2014. Income tax forms include the wealth tax information for taxpayers with taxable assets valued between €1.3m and €2,570,000. 19 May: Filing of "paper" forms 26 May: Online filing deadline for Departments 01 to 19 2 June: Online filing deadline for Departments 20 to 49 9 June: Online filing deadline for Departments 50 to 974/976
19 May 2015 (paper) 9 June (online)	Filing of French income tax returns for <u>all non-residents</u> in respect of French source income received in 2014. Wealth tax reporting on the income tax form of any taxable French situs assets value between €1.3m and €2,570,000.
15 June 2015	Trustee annual declaration reporting asset value and details of trust parties for those entities with French resident settlor, beneficiaries or French assets. This also concerns trust-like entities including Foundations with French connections. Deadline for the payment of the trust charge (1.5%) if applicable.
15 June 2015	Wealth tax returns for French residents with net taxable wealth in excess of €2,570,000.
15 July 2015	Filing of 2015 wealth tax returns and payment of liability for non-residents with French situs assets valued in excess of €2,570,000, and with no French source income.

Deadlines	Tax Returns & Payments
31 August 2015	Trustee annual declaration reporting asset value and details of trust and trust parties for entities with French resident parties, but with non-French resident settlor. This also concerns trust-like entities including Foundations with French connections.
From September 2015	Payment of income tax liability relating to 2013 income, net of any instalments paid earlier in the year. Expected payment of wealth tax liabilities due on taxable assets valued between €1.3m and €2,570,000.
October 2015	Payment of <i>Taxes Foncières</i> - land and building tax.
November / December 2015	Payment of <i>Taxe d'habitation</i> - occupier's rate. Payment of CET.
31 December 2015	Deadline for <i>auto-entrepreneur</i> option.
Within one month of the event	Trustee declaration reporting any modification (including distributions) relating to trust with French resident parties or French assets.
15 th of the month following receipt	Declarations 2778 and 2778 - DIV for interest and dividends of payment on account for interest and dividends for certain taxpayers resident in France

Note: *The above dates may be subject to change and are provided for guidance only.*

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