

Determining tax status

In order to be considered as a “resident of France for tax purposes”, you must fulfil the criteria for having your tax residence in France within the meaning of national legislation.

Determining if your tax residence is in France

You have your tax residence in France if one of the following criteria is met;

- You have your household in France if you live there most of the time and permanently with your spouse (or civil partner and/or children) or alone.
- You have a professional activity in France, as an employee of otherwise, unless this activity is secondary.
- The centre of your economic interests is in France.

These criteria are examined for each member of your household. Following this examination, if you meet one of these criteria, you have your tax residence in France.

However, a country other than France may, on this basis of its own national legislation, consider that you also meet the criteria to be a resident of that country.

This conflict can be settled by referring to the “Resident” article of the tax treaty to determine this person’s country of residence.

The status of resident of France for tax purposes

- Permanent home
- Centre of vital interests
- Habitual abode (physical presence in the country)
- Nationality

Following analysis of these criteria you will be considered as a resident of one or other of the countries.

Tax implications of being a resident of France for tax purposes

If you are a resident of France for tax purposes, you are taxed on your income from French and foreign sources subject to international tax treaties.