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English

Rent your second home (furnished with tourism)

Verified 20 août 2020 - Directorate for Legal and Administrative Information (Prime Minister)

Additional cases ? [Set up your main residence for vacation rental \(https://www.service-public.fr/particuliers/vosdroits/F33175\)](https://www.service-public.fr/particuliers/vosdroits/F33175)

It is possible to make your secondary residence a *furnished with tourism*, that is to say, you can rent it for a passing clientele, for its exclusive use and for short periods. Several steps need to be taken. It is possible to ask for its ranking, as would a hotelier.

For what accommodation?

The furnished tourist accommodation is individual accommodation type villas, apartments, furnished studios offered for rent. The following 3 conditions must be met:

- It is for the exclusive use of the tenant (you must not be present)
- The tenant does not live there (*passing customers*)
- The tenant resides there for a short period (day, week or month rental) and for a maximum of 90 days for the same client

In order to qualify as furnished, the accommodation must include the following equipment:

- Furniture
- Bedding
- Gas cooker or hot plates
- Refrigerator
- Kitchen utensils

Pre-verification

If you own a house and want to rent it as a tourist apartment, you must first check that the condominium rules do not prohibit it. This restriction is generally imposed in buildings for use of exclusively bourgeois dwelling where any professional activity is prohibited.

Approaches to the town hall

It is mandatory to declare your furnished tourism in town hall.

The procedure for doing so depends on the municipality in which your secondary residence is located.

3 procedures exist:

- In very big cities, you have to get a *change of use authorization* then make the declaration of your accommodation in the town hall. This is the case when the city council uses a **report number**.. These include the cities of Paris, Annecy, Aix-en-Provence, Biarritz, Bordeaux, Cannes, Lyon, Nice, Strasbourg, Toulouse and Tours.
- In the big cities, you have to declare your furnished in town hall, then get *achange of use authorization (declaration and authorization)*. This is particularly the case for other cities with more than 200,000 inhabitants, or located in the Hauts-de-Seine, the Seine-Saint-Denis and the Val-de-Marne. However, any municipality may decide to impose this procedure.
- In other cities, you have to declare your furniture (**declaration only**) in the town hall, without having to obtain authorization.

Ask your town hall to find out what procedure is in effect.

Who shall I contact

Specify your city or postcode The choice of a municipality in the suggestion list will automatically trigger an update of the content

- [City \(https://lannuaire.service-public.fr/\)](https://lannuaire.service-public.fr/)

Very large city

Application for change of use authorization

You must obtain an authorization from the town hall in order to change the use of your accommodation in tourism furnished (passage in tourist furnished).

Failure to do so shall be punished by a civil fine of up to €50,000.. The initial restoration of the accommodation and a penalty of €1,000 per day and per m² can be ordered.

➔ **FYI** : the granting of such authorization may be subject to compliance with a rule *compensation*.. This rule requires you to purchase an equivalent area of a commercial space that you will have to transform into a residential space. Ask your local council.

If you are granted authorization, you must then change the destination of the premises to hotel accommodation.

Furnished declaration

You must declare the accommodation at the town hall in order to obtain a declaration number.

Contact your town hall to find out how.

Who shall I contact

Specify your city or postcode The choice of a municipality in the suggestion list will automatically trigger an update of the content

- [City \(https://annuaire.service-public.fr/\)](https://annuaire.service-public.fr/)

Upon receipt of your declaration, the town hall will immediately issue you an acknowledgement of receipt including a declaration number. This number must be indicated in each advertisement of offer to rent this accommodation.

➔ **FYI** : not to declare your accommodation in town hall is punishable by a civil fine up to €5,000..

You will need to include this number in all rental offer listings for your accommodation.

Big City

Furnished declaration

You must declare the accommodation in town hall. Failure to comply with this obligation shall be punishable by a fine of up to €450..

You must use the following service:

Declare a furnished tourist in town hall

Ministry of Economy

This teleservice allows you to fill out directly the form cerfa n°14004, which is used to declare in town hall a furnished tourist.

Once completed, the form is automatically sent to your town hall, if it uses this teleservice.

If not, you can download the completed form online and then print it. It must then be sent to your town hall by registered mail with acknowledgement of receipt or deposited at the town hall.

Go to
online service 
(<https://www.service-public.fr/compte/activer-un-espace-particulier?lienDemarche=https://psl.service-public.fr/mademarche/HebergementTourisme/demarche>)

Application for change of use authorization

You must obtain a permission from the town hall to change the use of your accommodation in furnished tourism.

Failure to comply with this obligation shall be punishable by a civil fine of up to €50,000.. In case of conviction, the initial restoration of the dwelling and a penalty of €1,000 per day and per m² can be ordered.

➔ **FYI** : the granting of such authorization may be subject to compliance with a rule *compensation*.. This rule requires you to purchase an equivalent area of a commercial space that you will have to transform into a residential space. Ask your local council.

Other city

You must declare the accommodation in town hall. Failure to comply with this obligation shall be punishable by a fine of up to €450..

You must use the following service:

Declare a furnished tourist in town hall

Ministry of Economy

This teleservice allows you to fill out directly the form cerfa n°14004, which is used to declare in town hall a furnished tourist.

Once completed, the form is automatically sent to your town hall, if it uses this teleservice.

If not, you can download the completed form online and then print it. It must then be sent to your town hall by registered mail with acknowledgement of receipt or deposited at the town hall.

Go to
online service ↗

(<https://www.service-public.fr/compte/activer-un-espace-particulier?lienDemarche=https://psl.service-public.fr/mademarche/HebergementTourisme/demarche>)

Approaches to taxes

You must request your registration in the Mermaid directory of thênsee (). This formality is free. You must apply to the court of commerce of the place of the rented dwelling using a form.

Declaration of commencement of activity - natural person engaged in a self-employed activity (P0i)

Cerfa n° 11921*05 - Ministry of Economy

Other number : P0i

Concerns self-employed activities.

For example, a non-professional furnished rental agent must address this form to the commercial court registry.

Go to
form(pdf - 1.1 MB) ↗

(https://www.formulaires.service-public.fr/gf/cerfa_11921.do)

🗨 Consult the online manual

- [Notice for the start of activity declaration - Individual](https://www.formulaires.service-public.fr/gf/getNotice.do?cerfaNotice=50913&cerfaFormulaire=11921) ↗ (<https://www.formulaires.service-public.fr/gf/getNotice.do?cerfaNotice=50913&cerfaFormulaire=11921>)
- [Tax practice guide for BIC/BNC reporting](https://www.impots.gouv.fr/portail/node/9855) ↗ (<https://www.impots.gouv.fr/portail/node/9855>)

Once this process is completed, a SIRET number will be assigned to you by thênsee (). This number will be posted on your [supplementary income statement](https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en>). In fact, income from renting, as a non-professional rental, is subject to [progressive income tax structure](https://www.service-public.fr/particuliers/vosdroits/F33175?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F33175?lang=en>). Beyond [of a certain amount](https://www.service-public.fr/particuliers/vosdroits/F34102?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F34102?lang=en>), you will also have to pay social contributions.

 **Please note** : if you use an internet platform to rent your home, they must provide you in january with a document showing the gross amount of transactions made the previous year.

Depending on your situation (location and personal use of the leased property), you may have to pay the business property tax. You should consult the business tax department (BIT) of the location of the rental unit to find out whether or not you will have to pay this tax.

Who shall I contact

- [Corporate Tax Service \(SIE\)](https://www.impots.gouv.fr/portail/contacts) ↗ (<https://www.impots.gouv.fr/portail/contacts>)

Request for classification (optional)

Benefits of classification

The classification of a furnished tourist allows to indicate its level of comfort and equipment to the customer. There are 5 categories (from 1 to 5 stars).

➔ **FYI** : the classification sometimes allows to benefit from tax advantages (exemption of the housing tax and the property tax in [ZRR](https://www.observatoire-des-territoires.gouv.fr/classement-des-communes-en-zone-de-revitalisation-rurale-zrr) (<https://www.observatoire-des-territoires.gouv.fr/classement-des-communes-en-zone-de-revitalisation-rurale-zrr>), flat-rate reduction on rental income for micro-enterprises). Moreover, it avoids the application of an increased tourist tax.

Apply for exemption from the housing tax for guest rooms and furnished tourism located in rural revitalization zone (ZRR)

Cerfa n° 13567*02 - Ministry of Finance
Other number : 1205-GD

Go to
form [↗](https://www.impots.gouv.fr/portail/node/8819)
(<https://www.impots.gouv.fr/portail/node/8819>)

Property tax exemption on properties built for hotels, furnished with tourism and bed and breakfast located in rural revitalization zone (ZRR)

Cerfa n° 15532*01 - Ministry of Finance
Other number : 6671-D-SD

Go to
form [↗](https://www.impots.gouv.fr/portail/formulaire/6671-d-sd/tpfb-exoneration-des-hotels-meubles-de-tourismes-et-chambres-dhotels-en-zrr)
(<https://www.impots.gouv.fr/portail/formulaire/6671-d-sd/tpfb-exoneration-des-hotels-meubles-de-tourismes-et-chambres-dhotels-en-zrr>)

How do I get the ranking?

You can request the classification of your furnished tourism to the accredited or accredited evaluating body of your choice (listed on the [lists of the Atout France website](https://www.classement.atout-france.fr/les-organismes-accredites) [↗](https://www.classement.atout-france.fr/les-organismes-accredites) (<https://www.classement.atout-france.fr/les-organismes-accredites>)) using a form.

Request for classification of a furnished tourist

Cerfa n° 11819*03 - Ministry of Tourism

Go to
form(pdf - 126.9 KB) [↗](https://www.formulaires.service-public.fr/gf/cerfa_11819.do)
(https://www.formulaires.service-public.fr/gf/cerfa_11819.do)

The evaluating body shall carry out a classification visit of the dwelling. In the month following the visit, he will give you a certificate of visit including the following:

- Report and control grid
- Proposal for a decision to classify your furniture for the category mentioned in the inspection report

You have 15 days from receipt of the visit certificate to refuse the classification proposal. After this period and in the absence of a refusal, the classification is acquired.

The decision is valid for 5 years. It indicates the following:

- Your name (and possibly the name of your agent)
- Address of the furnished tourist, capacity expressed in number of persons who can be accommodated and category of its classification

⚠ Warning : due to the Covid-19 crisis, rankings that expire between March 12, 2020 and April 30, 2021 are extended to 1^o May 2021 without renewal.

You have the obligation to display the classification decision in a visible way inside the furnished.

In the event of the absence or serious inadequacy of the maintenance of your furniture, the prefect may remove it from the list of classified furniture.

If the advertised description or the displayed classification does not correspond to the characteristics of your furnished apartment, the tenant may refer the matter to the Departmental Directorate of Population Protection (DDPP or DDCSPP) for deceptive marketing.

Who shall I contact

- [Departmental Directorate for Population Protection \(DDPP\)](https://agriculture-portail.6tzen.fr/loc_fr/default/requests/sliddpp) [↗](https://agriculture-portail.6tzen.fr/loc_fr/default/requests/sliddpp) (https://agriculture-portail.6tzen.fr/loc_fr/default/requests/sliddpp)

Rental Advertisement

If you are using an intermediary (intermediary or negotiator, or digital platform provider), they must inform you of your obligations (declaration, application for authorization).

Before the publication or posting of the rental advertisement, you must provide this intermediary with a certificate of honor stating:

- that you have fulfilled these prior obligations (declaration, or even authorization for change of use),
- the dwelling is not your principal residence,
- and the housing declaration number (if allocated by the city council).

Ads of furnished apartments can be consulted in the town hall, in a tourist office and on online booking sites.

To denounce a deceptive commercial practice on a furnished rental, you can contact the Departmental Directorate for Population Protection (DDPP or DDCSPP).

Who shall I contact

- Departmental Directorate for Population Protection (DDPP or DDCSPP) [↗ \(http://www.economie.gouv.fr/dgccrf/coordonnees-des-DDPP-et-DDCSPP\)](http://www.economie.gouv.fr/dgccrf/coordonnees-des-DDPP-et-DDCSPP)

Other rules

You must respect the other rules that apply to furnished tourism:

- Lease agreement (<https://www.service-public.fr/particuliers/vosdroits/F2045?lang=en>)
- Insurance (<https://www.service-public.fr/particuliers/vosdroits/F2721?lang=en>)
- Font Sheet (<https://www.service-public.fr/particuliers/vosdroits/F33458?lang=en>)
- Income taxes (<https://www.service-public.fr/particuliers/vosdroits/F32744?lang=en>)
- Social contributions (<https://www.service-public.fr/particuliers/vosdroits/F34102?lang=en>)

In some communes, you will have to collect the **tourist tax** with the holidaymaker and return it to the municipality. Since January 2019, if you use an internet platform as a payment intermediary, it is up to him to collect the **real city tax** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F743?lang=en>).

To find out the amount of the tourist tax charged by your municipality, you can use a remote service.

City tax rates per municipality

Ministry of Finance

Go to
online service [↗](#)

(http://taxesejour.impots.gouv.fr/DTS_WEB/FR/?A15)

Statute and miscellaneous references

- **Tourism Code: Articles L324-1 to L324-2-1** [↗ \(http://legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006158462&cidTexte=LEGITEXT000006074073\)](http://legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006158462&cidTexte=LEGITEXT000006074073)
Classification and declaration by the town hall of the furnished tourist
- **Tourism Code: Articles D324-1 to R324-1-2** [↗ \(http://www.legifrance.gouv.fr/affichCode.do?idArticle=LEGIARTI000006813407&idSectionTA=LEGISCTA000006175551&cidTexte=LEGITEXT000006074073\)](http://www.legifrance.gouv.fr/affichCode.do?idArticle=LEGIARTI000006813407&idSectionTA=LEGISCTA000006175551&cidTexte=LEGITEXT000006074073)
Definition and declaration in the town hall of furnished tourism
- **Tourism Code: Articles D324-2 to D324-6-1** [↗ \(http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006175549&cidTexte=LEGITEXT000006074073\)](http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006175549&cidTexte=LEGITEXT000006074073)
Procedure for classifying furniture for tourism
- **Tourism Code: Articles R324-7 to R324-8** [↗ \(http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006175550&cidTexte=LEGITEXT000006074073\)](http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006175550&cidTexte=LEGITEXT000006074073)
Penalties in case of absence or serious inadequacy of maintenance of the furniture and its installations
- **Building and Housing Code: Articles L631-7 to L631-9** [↗ \(http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000019286917&cidTexte=LEGITEXT000006074096\)](http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000019286917&cidTexte=LEGITEXT000006074096)
Authorization to change the use of real estate
- **Building and Housing Code: Article L651-2** [↗ \(https://www.legifrance.gouv.fr/affichCodeArticle.do?cidTexte=LEGITEXT000006074096&idArticle=LEGIARTI000006825946\)](https://www.legifrance.gouv.fr/affichCodeArticle.do?cidTexte=LEGITEXT000006074096&idArticle=LEGIARTI000006825946)
Civil penalty for unauthorized change of use
- **Building and Housing Code: Article L651-3** [↗ \(https://www.legifrance.gouv.fr/affichCodeArticle.do?idArticle=LEGIARTI000006825952&cidTexte=LEGITEXT000006074096\)](https://www.legifrance.gouv.fr/affichCodeArticle.do?idArticle=LEGIARTI000006825952&cidTexte=LEGITEXT000006074096)
Criminal penalties for concealment of premises subject to change of use authorization
- **Decree No. 2020-1070 of 18 August 2020 concerning the extension of the classification of certain tourist accommodation** [↗ \(https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042246720/\)](https://www.legifrance.gouv.fr/loda/id/JORFTEXT000042246720/)

- Order of 2 August 2010 laying down the standards and procedure for the classification of furnished tourist [✉](http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=LEGITEXT000022719996) (<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=LEGITEXT000022719996>)
- Decree of 6 December 2010 on bodies for the control of furniture for tourism [✉](http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000023217504) (<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000023217504>)

Online services and forms

- Declare a furnished tourist in town hall (<https://www.service-public.fr/particuliers/vosdroits/R14321?lang=en>)
Online service
- Declaration of commencement of activity - natural person engaged in a self-employed activity (P0i) (<https://www.service-public.fr/particuliers/vosdroits/R13748?lang=en>)
Form
- 2020 income supplement 2019 self-employed (<https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en>)
Form
- Request for classification of a furnished tourist (<https://www.service-public.fr/particuliers/vosdroits/R32445?lang=en>)
Form
- City tax rates per municipality (<https://www.service-public.fr/particuliers/vosdroits/R46583?lang=en>)
Online service
- Apply for exemption from the housing tax for guest rooms and furnished tourism located in rural revitalization zone (ZRR) (<https://www.service-public.fr/particuliers/vosdroits/R11242?lang=en>)
Form
- Property tax exemption on properties built for hotels, furnished with tourism and bed and breakfast located in rural revitalization zone (ZRR) (<https://www.service-public.fr/particuliers/vosdroits/R44927?lang=en>)
Form

For more information, please contact

- Regulation of furniture for tourism [✉](https://www.entreprises.gouv.fr/tourisme/meubles-tourisme) (<https://www.entreprises.gouv.fr/tourisme/meubles-tourisme>)
Ministry of Economy
- Classification of tourist accommodation: general principles [✉](https://www.classement.atout-france.fr/les-principes-generaux) (<https://www.classement.atout-france.fr/les-principes-generaux>)
Atout France - Agence de développement tourisme de la France
- Accredited control body for the classification of tourist accommodation [✉](https://www.classement.atout-france.fr/les-organismes-accredites) (<https://www.classement.atout-france.fr/les-organismes-accredites>)
Atout France - Agence de développement tourisme de la France
- Perimeter of rural revitalization areas (RBAs) [✉](https://www.observatoire-des-territoires.gouv.fr/classement-des-communes-en-zone-de-revitalisation-rurale-zrr) (<https://www.observatoire-des-territoires.gouv.fr/classement-des-communes-en-zone-de-revitalisation-rurale-zrr>)
National Agency for Territorial Cohesion (ANCT)