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## Income tax: can we pay by instalments?

Verified 01 janvier 2022 - Legal and Administrative Information Directorate (Prime Minister)

Since the introduction of the withholding tax, the down payment applies only to self-employed workers and certain farmers.

Prepayments are taken directly from your bank account from one of the following dates:

- ▶ 15 January
- ▶ February 15 if you chose the quarterly



**Please note** : you must continue to file your tax return each year.

### General case

Prepayments are calculated by taxes automatically according to the last situation known by their services.

### Farmers

You chose the tax on the three-year average

The down payment is the twelfth of the average of the last 3 years.

### Other

Prepayments are calculated by Taxes automatically according to the last situation known by their services.

If your situation changes, you can ask to change your pick rate on your personal area of the site [taxes.gouv.fr](https://taxes.gouv.fr).



Taxes: access your Home

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Go to  
online service [↗](#)

(<https://cfspart.impots.gouv.fr/LoginMDP>)

### Statute and miscellaneous references

- ▶ Bofip-Taxes n°BOI-REC-PART-10-10 relating to taxes established by role (income tax, local taxes) [↗](https://bofip.impots.gouv.fr/bofip/1756-PPG.html?identifiant=BOI-REC-PART-10-10-20200630) (<https://bofip.impots.gouv.fr/bofip/1756-PPG.html?identifiant=BOI-REC-PART-10-10-20200630>)

### Online services and forms

- ▶ Taxes: access your Home (<https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en>)  
Online service
- ▶ Calculator for 2021: 2020 income tax (<https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en>)  
Simulator

### For more information, please contact

- ▶ Tax Site [↗](https://www.impots.gouv.fr/portail/) (<https://www.impots.gouv.fr/portail/>)  
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- ▶ 2021 Practice Brochure - 2020 Income Tax Return [↗](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm) ([https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir\\_2021/accueil.htm](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm))  
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- ▶ Individual tax calendar [↗](https://www.impots.gouv.fr/portail/particulier/calendrier-fiscal) (<https://www.impots.gouv.fr/portail/particulier/calendrier-fiscal>)  
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- ▶ Direct online payment of taxes [↗](https://www.impots.gouv.fr/portail/node/4325) (<https://www.impots.gouv.fr/portail/node/4325>)  
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- [Report change to taxes](https://www.impots.gouv.fr/portail/node/4489)  (https://www.impots.gouv.fr/portail/node/4489)  
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