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English

Income Tax - Income from Furnished Rental

Verified 08 avril 2021 - Legal and Administrative Information Directorate (Prime Minister)

Additional cases ? [Professional Furnished Lessor \(LMP\) Tax System \(https://www.service-public.fr/professionnels-entreprises/vosdroits/F32805\)](https://www.service-public.fr/professionnels-entreprises/vosdroits/F32805)

The income you get from renting furnished premises, as *non-professional furnished rental* (NPMA), are subject to the progressive scale of income tax. They must be reported as Industrial and Commercial Benefits (BIC).

2020 income to be reported in 2021

Income concerned

You must report your income from the rental of furnished accommodation as a non-professional furnished rental property (NPMA). They constitute industrial and commercial profits (BIC).

You are considered to be a non-professional rental company if at least one of the following conditions is met:

- ▶ Annual income from this activity by all household members is less than €23,000
- ▶ Revenues are lower than the total amount of other income from the activities of the tax household (salaries, other BICs ...).



FYI : income from the occasional rental of furniture may also be taxed in the BIC category.

Exempt amounts

You do not have to report income from renting (or subletting) part of your principal home.

The room(s) rented must be the principal residence of the tenant. This may be his temporary residence if he is a seasonal employee.

You must set the rental price within "reasonable" limits.

The annual rent must not exceed (per square metre of living space, excluding charges):

- ▶ €190 in Ile-de-France
- ▶ €140 in other regions

Tax

Depending on the rental income earned, you can choose between a plan *micro-BIC* and the taxation system *real profit*.

General case

Rental income not exceeding € 72 600

By default, the micro-BIC regime applies.

Micro BIC

If your annual revenue collected in 2020 does not exceed €72,600, the *micro-BIC* (micro company) applies.

The taxable benefit shall be equal to the income reduced by a lump sum reduction for 50%. Expense cannot be deducted.

If your receipts are less than €305, you will pay no tax.

Real profit plan

If your annual revenue collected in 2020 does not exceed €72,600, you may voluntarily choose the *real profit*.

Option must be exercised before 1st February 1st year for which you wish to benefit. The option is valid and is irrevocable for 2 years, unless the activity changes. It is tacitly renewed for 2 years.

You must determine your taxable net income by deducting expenses and expenses from your income.

Rental income exceeding € 72 600

If your annual revenue collected in 2020 is greater than €72,600, the *real profit* (which may be the actual simplified plan or the actual normal plan) applies.

You must determine your taxable net income by deducting expenses and expenses from your income.

However, if it is 1st or 2^e year your annual revenue exceeds €72,600, you can benefit from the *micro-BIC* one more year. The taxable benefit shall be equal to the income reduced by a lump sum reduction for 50%. Expense cannot be deducted.

Guest rooms and furnished tourist classified

Rental income not exceeding € 176 200

By default, the micro-BIC regime applies.


Micro BIC

If you rent a furnished tourist or a bed and breakfast, and your annual revenue collected in 2020 does not exceed €176,200, the *micro-BIC* (micro company) applies.

However, if it is 1st or 2^e if you exceed that limit, you can take advantage of that plan for an additional year.

The taxable benefit shall be equal to the income reduced by a lump sum reduction for 71%. Expense cannot be deducted.

If your recipes are less than €305, you will pay no tax.

 **FYI** : if you rent one or more rooms in your main dwelling to people who are passing through (bed and breakfast), you do not have to report the income if it does not exceed €760 VAT per year.

Renting a rural lodging no longer qualifies for the scheme *micro-BIC*.

Real profit plan

If you rent a furnished flat or a bed and breakfast and your annual income in 2020 does not exceed €176,200, you may voluntarily choose the *real profit*.

Option must be exercised before 1st February 1st year for which you wish to benefit.

The option is valid and is irrevocable for 2 years, unless the activity changes. It is tacitly renewed for 2 years.

You must determine your taxable net income by deducting expenses and expenses from your income.

Rental income exceeding € 176 200

If you rent a furnished flat or a bed and breakfast and your annual income in 2020 exceeds €176,200, the *real profit* (which may be the actual simplified plan or the actual normal plan) applies.

You must determine your taxable net income by deducting expenses and expenses from your income.

Depending on your situation (location and personal use of the rented property), you will have to pay the company assessment (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23547?lang=en>). Consult the company Tax Service (EIS) of the location where the rented accommodation is located to determine whether or not you will have to pay this tax.

Who shall I contact

- Company Tax Service  (<https://www.impots.gouv.fr/portail/contacts>)

2020 Income Tax Return

Micro BIC


If you are on the plan *micro-BIC* (micro company), you must enter the gross amount of your income on your online tax return or with the form n°2042 C-PRO (<https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en>).

You must be registered in the Mermaid directory Insee (). This formality is free.

Contact the Registry of the Commercial Court of the place of the rented dwelling using the declaration form:

Cerfa n° 11921*05 - Ministry of Economy
Other number : POi

Go to
form(pdf - 1.1 MB) [↗](#)
(https://www.formulaires.service-public.fr/gf/cerfa_11921.do)

 Consult the online manual

- [Statement of Activity - 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>)
- [BIC/BNC company Creation Declaration Tax Practice Guide](https://www.impots.gouv.fr/portail/node/9855) [↗](#) (<https://www.impots.gouv.fr/portail/node/9855>)

Once you register, you get a SIRET number to carry on your [supplementary income tax return](https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en). (<https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en>)

To [tax return](https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>), see the following documents:

- [Practical Brochure of Income Tax](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)
- [Information leaflet](https://www.impots.gouv.fr/portail/node/11603) [↗](#) (<https://www.impots.gouv.fr/portail/node/11603>) on non-professional furnished rentals
- [Statement of Income](https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)

Real profit plan

You must complete [form 2031-SD](https://www.service-public.fr/particuliers/vosdroits/R14120?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R14120?lang=en>) and return the amounts on your tax return [#2042 C-PRO](https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en>).

Supplementary declaration of income of self-employed professionals

Cerfa n° 11222 - Ministry of Finance
Other number : 2042-C-PRO

Go to
form [↗](#)
(<https://www.impots.gouv.fr/portail/formulaire/2042/declaration-des-revenus>)

You must be registered in the Mermaid directory [Insee](#) (). This formality is free.

Contact the Registry of the Commercial Court of the place of the rented accommodation using the form:

Declaration of Commencement of Activity - Self-Employed Individual (POi)

Cerfa n° 11921*05 - Ministry of Economy
Other number : POi

Go to
form(pdf - 1.1 MB) [↗](#)
(https://www.formulaires.service-public.fr/gf/cerfa_11921.do)

 Consult the online manual

- [Statement of Activity - 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>)
- [BIC/BNC company Creation Declaration Tax Practice Guide](https://www.impots.gouv.fr/portail/node/9855) [↗](#) (<https://www.impots.gouv.fr/portail/node/9855>)

Once you register, you get a SIRET number to carry on your [supplementary income tax return](https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en). (<https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en>).

To [tax return](https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>), see the following documents:

- [Practical Brochure of Income Tax](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)
- [Information leaflet](https://www.impots.gouv.fr/portail/node/11603) [↗](#) (<https://www.impots.gouv.fr/portail/node/11603>) on non-professional furnished rentals

- [Statement of Income \(https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en)

 **Please note** : if you rent a furnished property to a clientele who make a short stay (day, week or month) and who do not live there, **you have to pay payroll taxes** (<https://www.service-public.fr/particuliers/vosdroits/F34102?lang=en>) if your annual revenue exceeds €23,000.


2021 income

Income concerned

In 2022, you will be required to report your 2021 income from renting furnished accommodation as a non-professional furnished rental (NPMA). They constitute industrial and commercial profits (BIC).

You are considered to be a non-professional rental company if at least one of the following conditions is met:

- Annual income from this activity by all household members is less than €23,000
- Revenues are lower than the total amount of other income from the activities of the tax household (salaries, other BICs ...).

 **FYI** : income from the occasional rental of furniture may also be taxed in the BIC category.

Exempt amounts

You do not have to report income from renting (or subletting) part of your principal home.

The room(s) rented must be the principal residence of the tenant. This may be his temporary residence if he is a seasonal employee.

You must set the rental price within certain limits.

The annual rent must not exceed (per square metre of living space, excluding charges):

- €191 in Ile-de-France
- €141 in other regions

Tax

Depending on the rental income earned, you can choose between a plan *micro-BIC* and the taxation regime applicable as of right *real profit*.


General case

Rental income not exceeding € 72 600

Micro BIC

If your annual revenue does not exceed €72,600, the *micro-BIC* (micro company) applies.

The taxable benefit shall be equal to the income reduced by a lump sum reduction for 50%. Expense cannot be deducted.

 **Please note** : if your receipts are less than €305, you will pay no tax.

Real profit plan

If your annual revenue does not exceed €72,600, you may voluntarily choose the *real profit*.

Option must be exercised before 1st February 1st year for which you wish to benefit. The option is valid and is irrevocable for 2 years, unless the activity changes. It is tacitly renewed for 2 years.

You must determine your taxable net income by deducting expenses and expenses from your income.

Rental income exceeding € 72 600

If your annual revenue exceeds €72,600, the *real profit* (which may be the actual simplified plan or the actual normal plan) applies.

You must determine your taxable net income by deducting expenses and expenses from your income.

However, if it is 1st or 2^e year your annual revenue exceeds €72,600, you can benefit from the *micro-BIC* one more year. The taxable benefit shall be equal to the income reduced by a lump sum reduction for 50%. Expense cannot be deducted.

Guest rooms and furnished tourist classified

Rental income not exceeding € 176 200

Micro BIC

If you rent a furnished tourist or a bed and breakfast, and your annual income does not exceed €176,200, the *micro-BIC* (micro company) applies.

However, if it is 1^{re} or 2^e if you exceed that limit, you can take advantage of that plan for an additional year.

The taxable benefit shall be equal to the income reduced by a lump sum reduction for 71%. Expense cannot be deducted.

If your receipts are less than €305, you will pay no tax.

➔ **FYI** : if you rent one or more rooms in your main dwelling to people who are passing through (bed and breakfast), you do not have to report the income if it does not exceed €760 VAT per year.

Renting a rural lodging no longer qualifies for the scheme *micro-BIC*.

Real profit plan

If you rent a furnished tourist or a bed and breakfast and your annual income does not exceed €176,200, you may voluntarily choose the *real profit*.

Option must be exercised before 1^{to} February 1^{re} year for which you wish to benefit.

The option is valid and is irrevocable for 2 years, unless the activity changes. It is tacitly renewed for 2 years.

You must determine your taxable net income by deducting expenses and expenses from your income.

Rental income exceeding € 176 200

If you rent a furnished tourist or a bed and breakfast and your annual income exceeds €176,200, the *real profit* (which may be the actual simplified plan or the actual normal plan) applies.

You must determine your taxable net income by deducting expenses and expenses from your income.

Depending on your situation (location and personal use of the rented property), you will have to pay the company assessment (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23547?lang=en>). Consult the company Tax Service (EIS) of the location where the rented accommodation is located to determine whether or not you will have to pay this tax.

Who shall I contact

- Company Tax Service ↗ (<https://www.impots.gouv.fr/portail/contacts>)

Declaration

The income you receive in 2021 will be due in April 2022.

Statute and miscellaneous references

- General tax code: Articles 34 to 35a ↗ (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197182/>)
Definition of industrial and commercial profits (Article 34)
- General tax code: Articles 35a and 35b ↗ (<https://www.legifrance.gouv.fr/codes/id/LEGIARTI000041470897/>)
Exemptions for furnished rentals (Article 35a)
- General tax code: Article 50-0 ↗ (https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000042159220/)
Micro company speed
- General tax code: Article 155 ↗ (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197230/>)
- Bofip-Taxes n°BOI-BIC-CHAMP-40 relating to furnished rental ↗ (<http://bofip.impots.gouv.fr/bofip/3273-PGP>)

Online services and forms

- Taxes: access your Home (<https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en>)
Online service
- 2021 Online 2020 Income Statement (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>)
Online service
- Calculator for 2021: 2020 income tax (<https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en>)
Simulator
- Income tax return (paper) (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)
Form
- 2021 Income Supplement 2020 (<https://www.service-public.fr/particuliers/vosdroits/R1282?lang=en>)
Form
- 2021 Income Tax Return 2020: industrial and commercial profits (BIC) (<https://www.service-public.fr/particuliers/vosdroits/R14120?lang=en>)
Form

For more information, please contact

- [How do I report my income from furnished rental? \(PDF - 70.9 KB\)](https://www.impots.gouv.fr/portail/files/media/1_metier/1_particulier/EV/1_declarer/141_autres_revenus/eco-collabo-fiscal-logement-meuble.pdf) [↗](#)
Ministry of Finance
- [Tax Site](https://www.impots.gouv.fr/portail/) [↗](#) *Ministry of Finance*
- [2021 Practice Brochure - 2020 Income Tax Return](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm) [↗](#) *Ministry of Finance*
- [Income tax: information leaflets](https://www.impots.gouv.fr/portail/node/11603) [↗](#) *Ministry of Finance*

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- [gouvernement.fr](https://www.gouvernement.fr)
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