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English

Rent your main residence (furnished with tourism)

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Additional cases ? [Rent your holiday home \(https://www.service-public.fr/particuliers/vosdroits/F2043\)](https://www.service-public.fr/particuliers/vosdroits/F2043)

Your home (or *main residence*) is the accommodation you occupy at least 8 months per year. You can make one *furnished with tourism*, i.e. to rent it for short periods (during your holidays, at the weekend, ...) for a passing clientele and for its exclusive use. Several steps need to be taken.

What type of rental?

Type of customer

If you meet the following 3 conditions, you can rent your main residence:

- The rented accommodation is for the exclusive use of the tenant (you are not present during the rental)
- The tenant resides there for a short period of time (day, week or month rental)
- The tenant does not make it his home (*passing customers*)

Lease duration

You can rent your accommodation for up to 90 days per client.

In some communes, there is a total rental period of the dwelling (or part of it) not to exceed per year (120 days per year calendar year). In these municipalities, this period may be exceeded only for reasons of professional obligation, health reasons and in the event of force majeure..

Please note : you can rent part of your home only (*room in the house*). In this case, other rules apply.

Pre-Checks

If you are a tenant

If you are a tenant of your main residence and wish to sublease this accommodation, you will also need to:

- obtain written permission from your owner,
- and do not charge your sub-tenant a rent higher than yours.

Warning : subletting one's dwelling without authorization may result in the termination of the lease of the original tenant and its subtenant. In addition, the tenant may be ordered to pay the landlord the amount of the subrents received, or even damages in the event of damage.

If the unit is part of a condominium

If the dwelling is part of a condominium, you must check that the condominium regulation does not include an exclusively bourgeois housing clause. The presence of this clause prohibits all professional activities, including tourist furniture.

City Hall

Principle and exception

General case

In general, it is not necessary to take steps in town hall to rent out your main residence.

Exception

Some communes require the owner to declare his principal residence in town hall in order to assign him a **report number**.. These include Paris, Annecy, Aix-en-Provence, Biarritz, Bordeaux, Cannes, Lyon, Nice, Strasbourg, Toulouse and Tours.

How do I know about my community?

Ask your local council to find out if your municipality has set up this procedure and how to proceed, if so.

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/)

Consequences of compulsory declaration in the town hall

Upon receipt of your declaration, the town hall will immediately issue you an acknowledgement of receipt including a declaration number.

Accordingly:

- This number must be indicated **in each of the advertisements of offer to rent this accommodation**.
- The total rental period of this accommodation should not exceed **120 days per calendar year**.. This period may only be exceeded for reasons of professional obligation, health or force majeure..

If you use an internet platform

If you use an internet platform to rent this accommodation, the platform must first inform you of your obligations (declaration, authorization of the owner if you are a tenant of this accommodation).

Before the publication of the rental advertisement, you must provide it with a certificate on the honor indicating the following information:

- You have fulfilled your prior obligations (declaration, authorization of the owner if you are a tenant)
- The accommodation is your main residence
- Housing declaration number

When publishing the announcement, the Internet platform has the obligation to:

- disable it as soon as the accommodation has been rented 120 days (between 1st January and 31 December of the same year) through him,
- provide the town hall with a breakdown of the rental days of your accommodation, if requested by the town hall.

If you do not use an internet platform

If you don't use an internet platform, the city hall can ask you to count the rental days of your home, until December 31 of the following year. You must provide this information within 1 month, including the address of the dwelling and its reporting number.

Approaches to taxes

Sign up Sirene to get a Siret number

Whether you are the owner or tenant of your principal residence, you must request your registration in the Sirene directory of thensee.. This formality is free. You must contact the court of commerce of the place of the rented dwelling using the following 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)
(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) (<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) (<https://www.impots.gouv.fr/portail/node/9855>)

Once you have done this, a SIRET number will be assigned to you by thensee.. 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 \(https://www.service-public.fr/particuliers/vosdroits/F32744?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F32744?lang=en).. Beyond **of a certain amount** (<https://www.service-public.fr/particuliers/vosdroits/F34102?lang=en>), you will also have to pay social contributions.

 **Please note** : if you are using an internet platform, they must provide you in january with a document showing the gross amount of transactions for the previous year.

Business Property Assessment (CFE)

Depending on your situation (location and personal use of the leased property), you may have to pay the corporate 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)

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

Tourist tax

In some communes, you will have to collect the **tourist tax** (<https://www.service-public.fr/particuliers/vosdroits/F2048?lang=en>) 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 how much your municipality charges tourist tax:

City tax rates per municipality

Ministry of Finance

Go to
online service 
(http://taxesejour.impots.gouv.fr/DTS_WEB/FR/?A15)

Recommendations

Some precautions should be taken when renting. Among them:

- Protect your internet connection so that it is not used for fraudulent purposes
- Ensure that your insurance company covers damage that could be caused by holidaymakers
- Inform holidaymakers of the specific characteristics of the condominium (location of the bin, name and times of the guard, rules concerning the presence of animals and noise...)

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)
Declaration by City Hall
- [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)
Declaration by City Hall

Online services and forms

- [Declaration of commencement of activity - natural person engaged in a self-employed activity \(P0i\)](https://www.service-public.fr/particuliers/vosdroits/R13748?lang=en) (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) (https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en)
Form
- [City tax rates per municipality](https://www.service-public.fr/particuliers/vosdroits/R46583?lang=en) (https://www.service-public.fr/particuliers/vosdroits/R46583?lang=en)
Online service

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