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What penalties if you report your income late?

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If you report your income late, you will be required to pay penalties, an increase in taxes, and possibly interest on late payments.

Tax increase due

If **report your income late** (<https://www.service-public.fr/particuliers/vosdroits/F359?lang=en>), your tax will be increased by one of the following penalties:

- 10% in the absence of notice
- 20% if the return is filed late within 30 days of the notice
- 40% where the return has not been filed within 30 days of receipt of a formal notice

⚠ Warning : if the administration discovers that **you are engaged in a hidden activity** (<https://www.service-public.fr/particuliers/vosdroits/F31451?lang=en>) (undeclared work or illicit activity), an increase of 80% will be applied to you, without having to send you a formal notice.

Late interest

You may also be charged late interest.

They amount to 0,20% tax due per month of delay (or 2.4% over 1 year).

These interest payments apply until the last day of the month in which the tax return is filed.

Statute and miscellaneous references

- General tax code: Article 1728 [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179995/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179995/>)
- General tax code: Articles 1757 to 1783B [↗](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006162918/) (https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006162918/)