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What penalties for late payment of tax?

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If you have [late payment of your tax \(https://www.service-public.fr/particuliers/vosdroits/F33890?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F33890?lang=en), you will **penalty**10% tax owing.

The penalty applies if you have not paid your tax within 45 days of the date of collection.

The following taxes are concerned:


- ▶ Income tax
- ▶ [Social deductions \(https://www.service-public.fr/particuliers/vosdroits/N17580?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/N17580?lang=en)
- ▶ Housing tax
- ▶ Property taxes
- ▶ Property tax

Late payment shall relate to the following situations:

- ▶ Non-payment
- ▶ Partial payment
- ▶ Late payment

The penalty also applies to the following 2 situations:



- ▶ Late payment of prepayments
- ▶ Late payment of outstanding maturities if you chose to pay monthly

 **FYI** : if you have financial difficulties, you can [request additional time from the tax authority \(https://www.service-public.fr/particuliers/vosdroits/F3124?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F3124?lang=en) to pay. It may also grant you **graceful discount**, in whole or in part, of the tax and penalties applied to you.

Who shall I contact

- ▶ [Service in charge of taxes \(treasury, tax department...\) !\[\]\(a43b62a38b6e2844e794f4301a08d3ba_img.jpg\) \(https://www.impots.gouv.fr/portail/contacts\)](https://www.impots.gouv.fr/portail/contacts)

Statute and miscellaneous references

- ▶ General tax code: Articles 1730 to 1731B  (https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006163002)
Late payment of taxes collected by tax authorities' accountants
- ▶ Tax Procedures Book: Articles L247 to L251A  (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006147338/>)
Remittances and ex gratia transactions

For more information, please contact

- ▶ Tax payment deadlines  (<https://www.impots.gouv.fr/portail/node/10262>)
Ministry of Finance