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Income Tax - Technological Risk Prevention Expenditures (tax credit)

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If home tax is in France, you can benefit, under conditions, from a tax credit for expenses of prevention of technological risks in your main dwelling.

What are the requirements?

Recipient

Répondez aux questions successives et les réponses s'afficheront automatiquement

You occupy the accommodation you own

You can take advantage of it if you occupy your main residence (<https://www.service-public.fr/particuliers/vosdroits/F752?lang=en>).

You rent the property you own

You can benefit from this if you rent (or rent) your accommodation to someone outside your home tax centre. This accommodation will be its main residence and you commit to renting it for at least 5 years.

Housing

Your accommodation must meet the following 4 conditions:

- Be located in France
- Be assigned to the main dwelling (<https://www.service-public.fr/particuliers/vosdroits/F752?lang=en>)
- Be located within a perimeter covered by a Technology Risk Prevention Plan (TPRP)
- Complete before TPP approval

 **FYI** : for information on Technology Risk Prevention Plans (TPRPs), contact your prefecture.

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

- Prefecture  (<http://www.interieur.gouv.fr/Le-ministere/Prefectures>)

Work

The tax credit applies to work prescribed by the WITB. **Pre-diagnostics expenses are also included.**

The work must be carried out by the same company that supplies the equipment.

The work must be invoiced before 31 December 2023 inclusive.

How much is the tax credit?

You receive a tax credit equal to 40% the amount of the expenditure.

Spending between 2015 and 2023 is capped at €20,000 per unit. This limit applies regardless of the number of occupants in the dwelling.

How to report?

You must report the amount of expenses you paid in 2021.

Keep receipts for expenses because the tax authority can ask for them (company invoice, seller's certificate).

The 2021 reporting period of the revenues has ended. The 2022 income tax return for the year 2021 will take place in April 2022.

Statute and miscellaneous references

- **General tax code: Articles 200c to 200c** [↗](https://www.legifrance.gouv.fr/codes/id/LEGIARTI000041464488/) (<https://www.legifrance.gouv.fr/codes/id/LEGIARTI000041464488/>)
Tax credit for expenditure on personal assistance (Article 200c(A))
- **Environmental Code: Articles L515-15 to L515-26** [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006176606/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006176606/>)
Work required by a Technology Risk Prevention Plan (L515-16)
- **Bofip-Taxes n°BOI-IR-RICI-290 on expenditure on assistance to persons** [↗](http://bofip.impots.gouv.fr/bofip/3859-PGP) (<http://bofip.impots.gouv.fr/bofip/3859-PGP>)

Online services and forms

- **Taxes: access your Home** (<https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en>)
Online service
- **Income tax return (paper)** (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)
Form
- **2021 Income Tax Return 2020: tax reductions and tax credits** (<https://www.service-public.fr/particuliers/vosdroits/R32008?lang=en>)
Form
- **2021 Income Supplement 2020** (<https://www.service-public.fr/particuliers/vosdroits/R1282?lang=en>)
Form
- **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

For more information, please contact

- **Tax Site** [↗](https://www.impots.gouv.fr/portail/) (<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) (https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm)
Ministry of Finance
- **I declare my tax credits and reductions** [↗](https://www.impots.gouv.fr/portail/particulier/questions/jai-declare-des-reductions-et-credits-dimpot-suis-je-concerne-par-le-versement) (<https://www.impots.gouv.fr/portail/particulier/questions/jai-declare-des-reductions-et-credits-dimpot-suis-je-concerne-par-le-versement>)
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