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How do I determine my tax domicile?

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Whether you are French or not, taxes consider that your tax residence is in France if you meet one of the following criteria:

Répondez aux questions successives et les réponses s'afficheront automatiquement

Your home is in France

Your tax residence is in France if it is the place of your main stay, that is to say you stay there more than 6 months during the year.

For income tax, France means the following territories:


- Mainland France, Coastal Islands and Corsica
- Overseas Departments (with special features)

You work in France

Your tax domicile is in France if you have your main business there.

The main activity is the one to which you spend the most actual time or the one that provides most of your income.

If you have multiple activities, the primary activity is considered. An activity carried out as an ancillary activity is not concerned.

 **Please note** : your tax domicile is in France if you are a manager of a company headquartered in France and it has more than 250 million euros in turnover.

For income tax, France means the following territories:

- Mainland France, Coastal Islands and Corsica
- Overseas Departments (with special features)

The centre of your economic interests is in France

Your tax domicile is considered in France if you have made your major investments there.


Likewise, if the headquarters of your business, from where you administer your property, is in France.

For income tax, France means the following territories:

- Mainland France, Coastal Islands and Corsica
- Overseas Departments (with special features)

If you reside in France and your spouse or partner (Civil partnerships ()) has its tax domicile outside France (pursuant to [tax treaty](https://www.impots.gouv.fr/portail/les-conventions-internationales) (<https://www.impots.gouv.fr/portail/les-conventions-internationales>)), you must report the following revenues:

- Your income and that of the children and dependants who have their domicile in France
- The income from French sources of your Civil partnership or partner domiciled outside France (provided that the tax is attributed to France by the tax treaty)

 **FYI** : special rules apply to the determination of the tax domicile of [international staff](https://www.diplomatie.gouv.fr/fr/emplois-stages-concours/travailler-dans-les-organisations-internationales/etre-ou-devenir-fonctionnaire-international/statut-de-fonctionnaire-international/article/statut-fiscal-des-fonctionnaires-internationaux) (<https://www.diplomatie.gouv.fr/fr/emplois-stages-concours/travailler-dans-les-organisations-internationales/etre-ou-devenir-fonctionnaire-international/statut-de-fonctionnaire-international/article/statut-fiscal-des-fonctionnaires-internationaux>).

Statute and miscellaneous references

- General tax code: Articles 4A to 8d (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179569/>)
Persons with their tax domicile in France (Article 4 B)
- Bofip-Taxes n°BOI-IR-FIELD-10 relating to taxable persons and tax domicile (<http://bofip.impots.gouv.fr/bofip/1911-PGP.html>)

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
- **Income tax return (paper)** (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)
Form
- **Calculator for 2021: 2020 income tax** (<https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en>)
Simulator

For more information, please contact

- **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
- **Tax treaties signed by France** [↗](https://www.impots.gouv.fr/portail/les-conventions-internationales) (<https://www.impots.gouv.fr/portail/les-conventions-internationales>)
Ministry of Finance
- **Tax status of international staff** [↗](https://www.diplomatie.gouv.fr/fr/emplois-stages-concours/travailler-dans-les-organisations-internationales/etre-ou-devenir-fonctionnaire-international/statut-de-fonctionnaire-international/article/statut-fiscal-des-fonctionnaires-internationaux) (<https://www.diplomatie.gouv.fr/fr/emplois-stages-concours/travailler-dans-les-organisations-internationales/etre-ou-devenir-fonctionnaire-international/statut-de-fonctionnaire-international/article/statut-fiscal-des-fonctionnaires-internationaux>)
Ministry for Europe and Foreign Affairs