Methods of payment of the various French taxes due by non-residents.

This document applies to you if you are a resident of the United States, Canada or Mexico and you need to pay taxes in France (income, wealth or local taxes).

This information is for guidance only and does not replace the official documentation of the French tax administration.

I am a nonresident of France and I have taxes to pay in France. How can I pay them?

Depending on the nature of the tax you have to pay (local taxes, income tax, solidarity tax on wealth), your status as a tax resident or not of France and the country where your bank account is located, you will not be able to benefit from the same methods of payment for your taxes and the tax office where your payment should be made to could also differ.

For your local taxes

Even if you are a nonresident of France for tax purposes, you are subject to French local taxes (residential (“taxe d’habitation”) and property taxes (“taxe foncière”) and, if applicable, tax on vacant premises (“taxe sur les locaux vacants”)) relating to the real property you own or use in France.

These taxes are managed (questions, payment and challenge) by the Public Finance Center (“Centre des Finances Publiques”) of the location of the property.

You cannot pay your local taxes to the non-resident tax department (“Service des impôts des non-résidents – SIPNR”).

See the document created by the tax attaché’s office in Washington pertaining to French local taxes owed by non-residents of France. The document is available on the tax pages of the website of the Embassy of France in Washington.

For your income tax (“Impôt sur le revenu”).

If you no longer have French source income taxable in France (under an international tax treaty) after you leave France, you must pay your installments (“acomptes provisionnels”) and the balance of your tax to the Public Finance Center (“Centre des Finances Publiques”) that was in charge of your tax file before your departure.

Last update : Thursday, April 13, 2017
If you have French source income taxable in France (under an international tax treaty) after you leave France, you must pay the balance of your tax to the non-resident tax department ("Service des impôts des non-résidents – SIPNR").

If you believe that you will have to pay tax in the year N+1 on income received in year N, it is important that you continue to pay your installments ("acomptes provisionnels") the year following that of your departure abroad and your automatic monthly payments.

French installments ("acomptes provisionnels") are paid on February 15th N+1 and May 15th N+1 on income received in year N.

Methods of payment

Please note that if your French tax is higher than 2,000 €, you must pay by direct online payment, automatic monthly installments or direct debit on the payment due date. This amount will be decreased down to € 1,000 in 2018 and € 300 in 2019.

Beyond this threshold, you will be subject to a penalty at the rate of 0.2 %.

If you have a bank account in France, you can benefit from the same payment methods as the taxpayers domiciled in France, that is to say:

Direct online payment

- The benefits of this method
  Online payment is not a payment by credit card but a very flexible formula of debit. Your payment order is done via Internet (on your computer, tablet or smartphone) with the advantage of being debited from your bank account at least 10 days after the payment deadline stated on your tax notice.

  You can choose:
  - whether or not to use this method of payment on each payment due date;
  - the time when you give your payment order (7 days a week and 24 hours a day);
  - the amount to be debited.

  You have an additional 5 days after the payment deadline to pay directly online.

- For the payment of which taxes?
  You can pay online:
  - your income tax ("impôt sur le revenu") and your social contributions ("prélèvements sociaux"),
  - your residence tax ("taxe d’habitation") and contribution to the public audiovisual sector ("contribution à l’audiovisuel public"),
  - your property taxes ("taxes foncières") and assimilated taxes,
  - your solidarity tax on wealth ("impôt de solidarité sur la fortune") when reported at the same time as your income,
  - your tax on vacant dwellings ("taxe sur les logements vacants"),
  - your residence tax on vacant dwellings ("taxe sur les logements vacants").

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Please note: You can also pay directly online a reminder document (in case of non-payment or partial payment of your tax by the deadline).

The reminder document is either a letter of recovery (“lettre de relance”) or a formal notice to pay (“mise en demeure de payer”). You have up to 30 days from the date of notification to pay the amount due.

The amount will then be debited from your bank account within days of the payment order.

The exact date of the debit is indicated on the payment confirmation screen.

How to proceed?

To pay your French taxes online, you must have a bank account domiciled in France or in the 33 countries of the SEPA zone (i.e. the 28 member countries of the European Union as well as Iceland, Liechtenstein, Norway, Switzerland and Monaco).

The payment is authorized from the Livret A account only if it is provided for by your bank. It is not allowed on other savings accounts (Livret de Développement Durable, compte épargne logement and similar accounts).

You can pay online on the French tax administration’s website (www.impots.gouv.fr), from your personal space or from the direct online payment service using your tax notice. ([https://www.telepaiement.dgip.finances.gouv.fr/stl/satelit.web?templatename=accueilcharpente&contexteinitial=2](https://www.telepaiement.dgip.finances.gouv.fr/stl/satelit.web?templatename=accueilcharpente&contexteinitial=2))

If you are using these services for the first time, take the bank account details (“Relevé d’identité bancaire” or “RIB”) and complete the online form.

If you have already used these services to pay this type of tax, you only have to login to give your payment order, the bank references previously entered will be displayed on the screen.

Automatic monthly installments

This method of payment allows you to spread the payments of your taxes over the year.

You can subscribe to this method for the current year until June 30th.

You must have a bank account domiciled in France or in Monaco.
Direct debit on the payment due date

You can opt for the direct debit on the payment due date if you prefer to continue paying at the usual payment due dates (with the benefit of having the amount debited from your bank account 10 days after the payment deadline).

You must have a bank account domiciled in France or in Monaco.

The interbank payment order (TIP SEPA)

If you choose to opt for the interbank payment order (TIP SEPA):
- use the original TIP cut out on the dotted lines provided for this purpose (no photocopy);
- sign the TIP if you are sending it with bank account details ("Relevé d’identité bancaire" or “RIB”) or if the bank details are already known;
- You can also attach a check (payable to Trésor public).

You must have a bank account domiciled in France or in Monaco.

The check

You should send the interbank payment order (TIP) with the check to the collecting center of Rennes whose contact details are as follows:

Centre d’encaissement des Finances Publiques,
CS 89 074,
35 907 RENNES CEDEX 9
FRANCE

If you do not have a bank account in France, you can pay:

Direct online payment

You can only use this method of payment if you have a bank account domiciled in France or in the 33 countries of the SEPA zone (i.e. the 28 member countries of the European Union as well as Iceland, Liechtenstein, Norway, Switzerland and Monaco).

See the previous pages of this document to see how this method of payment works.

Transfer

The transfer must be less than €2,000.

As a nonresident of France for tax purposes, you can only pay your income tax to the non-resident tax department ("Service des impôts des non-résidents – SIPNR").
The bank account of the SIPNR cannot collect the payment of local taxes (property tax, residence tax ...). These taxes are managed and paid to the Public Finance Center of the location of your property.

**Banking information of the SIPNR:**

Name of the beneficiary: **SIP des Non-Résidents**  
IBAN: **FR 76-3000-1000-6464-8800-0000-026**  
Domiciliation: **PARIS, BANQUE CENTRALE**  
SWIFT code of the Banque de France (BIC): **BDFEFRPPCCT**

1/ **Beneficiary bank and its address:**  
Banque de France  
31 rue croix des petits champs  
75049 Paris cedex 01  
FRANCE

2/ **Reason for payment:**  
Make sure to mention the references of your payment: Name, First name, Reference of the tax notice.

**Please note** that the payment date is the interbank payment date. This corresponds to the date on which the French Treasury account at the Banque de France is credited.

In order to avoid a 10% fine, you must take all necessary steps to ensure that this date is not later than the payment deadline. Check with your bank for the time required for a transfer.

**Check from a foreign bank**

You should send your check directly to the non-resident tax department ("Service des impôts des non-résidents – SIPNR") if this service is in charge of your tax file (the collecting center of Rennes can only receive French checks).

Please note that starting in 2017, beyond € 2,000, you must pay online from a bank account opened in the SEPA zone.

The address of the non-resident tax department ("Service des impôts des particuliers non-résidents (SIPNR)") is as follow:  
**Service des impôts des particuliers non-résidents (SIPNR)**  
10 rue du Centre  
TSA 10010  
93465 Noisy-le-Grand Cedex  
FRANCE

**Do not send partial payments or photocopy of your TIP to the payment center, they cannot be taken into account.**
For your solidarity tax on wealth ("impôt de solidarité sur la fortune")

You have income from French sources subject in France to income tax and your net taxable assets are between 1.3 million euros and 2.57 million euros.

Your net taxable assets are to be reported in section 9 of schedule 2042 C of the French income tax return without attaching any appendixes or supporting documents.

You will receive a tax notice specific to your solidarity tax on wealth ("impôt de solidarité sur la fortune - ISF") and will have to pay your tax on the date mentioned on this notice.

The methods of payment are then identical to those mentioned for the payment of your French income tax with the exception of the automatic monthly installments or direct debit on the payment due date that are not offered for this tax.

If your net taxable assets are higher than 2.57 million euros or you do not have any French income and your net taxable assets are higher than 1.3 million euros.

- If you are filing your return on time with payment (payment made to the non-resident tax department ("Service des impôts des non-résidents – SIPNR"))

You have to file a tax form 2725 with its schedules, supporting documents and payment with the non-resident tax department ("Service des impôts des non-résidents – SIPNR") by check or transfer. The bank details of the SIPNR are as follows:

1/ Beneficiary bank and its address:
Banque de France
31 rue croix des petits champs
75049 Paris cedex 01
FRANCE

2/ Reason of the payment
As reason for the transfer ("motif") please state:
- Reason: ISF,
- Your name and first name,
- Year of the ISF you are paying.

- If you are late in filing your return or in paying your ISF (payment must be made to the collection office for nonresidents ("Recette des non-résidents"))

You must make your payment to the collection office for nonresidents ("Recette des non-résidents") only in the following situations:
- you are late in filing your tax form 2725,
- you are late in making your payment,
- you are filing ISF tax returns for previous years.

The address of the Recette des non-résidents is as follows:
Direction des Résidents à l'Étranger et des Services Généraux
Recette des Non-Résidents
10 rue du Centre TSA 50014
93465 Noisy-le-Grand cedex
FRANCE
The bank details of the *Recette des non-résidents* are as follows (in case of money transfer):

1/ **Beneficiary bank and its address:**
Name of beneficiary: *Recette des Non-Résidents*
IBAN: FR 76 3000 1000 6449 1900 9562 088
Domiciliation: PARIS, BANQUE CENTRALE
SWIFT code of the Banque de France (BIC): BDFEFRPPCCT

2/ **Reason of the payment**
As reason for the transfer (“motif”) please state:
- Reason: ISF,

- Your name and first name,
- Year of the ISF you are paying.

For information, the *Recette des non-résidents* can be reached:
By fax: 01.57.33.83.69.
By email: recette.nonresidents@dgfip.finances.gouv.fr

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**As a nonresident of France, where should I pay my French taxes?**

**Your local taxes**

French local taxes pertaining to your French real property must be paid to the tax department where the property is located.

*See the document created by the tax attaché’s office in Washington pertaining to French local taxes owed by non-residents of France. The document is available on the tax pages of the website of the Embassy of France in Washington.*

**Your income tax**

Your French income tax (“impôt sur le revenu”) must be paid to the non-resident tax department (“Service des impôts des non-résidents – SIPNR”) if you received income from French sources that is taxable in France under an international tax treaty (for example if you received French rental income, French pensions, etc.).

**Your solidarity tax on wealth (“impôt de solidarité sur la fortune”)**

Your solidarity tax on wealth (“impôt de solidarité sur la fortune - ISF”) must be paid to the non-resident tax department (“Service des impôts des non-résidents – SIPNR”) **unless** you are late in filing your tax form 2725 or are late in paying your ISF or if you are filing tax form 2725 for previous years, in these cases, your payment must be made to the collection office for nonresidents (“Recette des non-résidents”).

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Last update: Thursday, April 13, 2017
The bank details of the *Recette des non-résidents* are as follows (in case of money transfer):

1/ **Beneficiary bank and its address:**
Name of beneficiary: *Recette des Non-Résidents*
IBAN: FR 76 3000 1000 6449 1900 9562 088
Domiciliation: PARIS, BANQUE CENTRALE
SWIFT code of the Banque de France (BIC): BDFEFRPPCCT

2/ **Reason of the payment**
As reason for the transfer ("motif") please state:
- Reason: ISF,
- Your name and first name,
- Year of the ISF you are paying.

**What are the preferred means of payment for nonresidents?**

**Online payment**

Online payment should be preferred to pay French taxes. It ensures that your payment is received by the correct tax department.

You can make an online payment only if your bank account is located in France or the SEPA zone (the 28 member countries of the European Union as well as Iceland, Liechtenstein, Norway, Switzerland and Monaco).

See previous pages for information on this method of payment.

**Automatic monthly installments or direct debit on the payment due date**

The automatic monthly installments or direct debit on the payment due date methods allow you to pay your French taxes but only from a bank account located in France or in Monaco.

See previous pages for information on these methods of payment.

**Transfer payment**

Payment by bank transfer is possible up to a maximum of €2,000.

The transfer can be made from a bank account located outside the SEPA zone.

However, as the transfer is not a dematerialized payment method, any payment by transfer for an amount greater than €2,000 in 2017 will result in a penalty of 0.2% of the amount...
paid (the fine may not be less than € 15).

For local taxes relating to your real property, transfers must be made to the tax department in which the property is located. You should contact them to obtain their bank account details.

For your income tax, you will need to transfer the amount of your tax to the non-resident tax department’s (“Service des impôts des non-résidents – SIPNR”) bank account whose references are as follows:

Name of beneficiary: SIP des Non-Résidents
IBAN : FR 76-3000-1000-6464-8800-0000-026
Domiciliation : PARIS, BANQUE CENTRALE
SWIFT code of the Banque de France (BIC): BDFEFRPPCT

You should specify:

1/ Beneficiary bank and its address:
Banque de France
31 rue croix des petits champs
75049 Paris cedex 01
FRANCE

2/ Reason of the payment
Make sure to mention the references of your payment: Name, First name, Reference of the tax notice (invoice number).

I am a nonresident and have difficulties paying my taxes in France. What can I do?

Chose the automatic monthly installments

If you have a bank account located in France or Monaco, the automatic monthly installments method allows you to spread your income tax (and local taxes) payment throughout the year starting in January. You pay your taxes in ten monthly installments from January to October.

Each installment is one-tenth of the tax paid the previous year. They begin the month following your subscription and stop as soon as the amount due is settled.

Extended payment deadline (“délai de paiement”)

You can require an extended payment deadline:

If your request is pertaining to your French income tax (“impôt sur le revenu”):

You must attach proof of your financial difficulties to your request, detail all your income and debts, your family situation and provide a bank account statement (RIB).
In view of your situation and the fulfillment of your reporting obligations and payment, the accountant of the tax department may, if necessary, grant you an extended payment deadline ("délai de paiement"). The latter will be formalized by the signing of a settlement plan ("plan de règlement").

In the event of non-compliance with this plan, the extended payment deadline granted will be called into question and prosecution may be instituted against you. You are therefore strongly advised to respect your commitments and to inform the accountant as soon as possible of new elements that could affect your payments.

As part of the request for an extended payment deadline, the cancellation of fines/penalties isn’t always granted. It will be appreciated by the French tax service with regard to your situation.

If your request is pertaining to the payment of your solidarity tax on wealth ("impôt de solidarité sur la fortune – ISF") with taxable net assets higher than 2.57 million euros:

It is not possible to obtain an extended payment deadline for the payment of your French wealth tax (ISF) if your taxable net assets are greater than or equal to 2.57 million euros.

The information provided in this document come from the French tax administration website: www.impots.gouv.fr.