

FOCUS ON ...

ACCOUNTING



May 2023

Declaration of occupancy of residential premises

The Finance Act for 2020 abolished, as of 2023, the housing tax on principal residences. The same Finance Act introduced a new reporting obligation for all owners of residential premises. Starting in 2023, all owners of real estate, for residential use, must declare the occupation of their dwellings on the "Manage my real estate" space of the impots.gouv.fr website, no later than June 30, 2023, and will have to update this declaration each year in case of change of situation of the property.

All owners, individuals or legal entities, of a primary or secondary residence, a rental property or a vacant property, must, for each of their residential premises, indicate in what capacity they occupy them and, if they do not occupy them themselves, declare the identity of the occupants **and the period of occupation as of January 1, 2023.**

The declaration must be made every year by June 30 at the latest if the situation of the property has changed since the last declaration.

What premises are involved?

All premises for residential use are concerned by this declaration, whatever the legal nature of their owner and their destination.

For the record, Article L. 631-7 of the Construction Code states that : *"... a premise is deemed to be used as a dwelling if it was used for this purpose on January 1, 1970. This assignment can be established by any means of proof. Premises built or undergoing work that results in a change of use after January 1, 1970 are deemed to have the use for which the construction or work is authorized..."*

Which owners are affected ?

The administration emphasizes that the obligation to declare is imposed on all owners, natural or legal persons.

As long as the property is located in France, the owner must file the declaration, even if he/she lives abroad or if his/her head office is located there.

In case of undivided ownership, only one declaration is expected per property. If several declarations are filed, only the last one is taken into account.

In case of dismemberment, the declaration is made by the usufructuary. The space "Manage my real estate" of the site impots.gouv.fr of the bare owner allows him to consult the declaration made by the usufructuary.

In case of death of the owner, another undivided owner can make the declaration. If necessary, the notary can contact the competent tax department to update the occupation until the estate is settled.

What are the penalties for not declaring?

Pursuant to Article 1770 terdecies of the CGI, **failure to declare, as well as the omission or inaccuracy of the information provided, is punishable by a tax fine of €150 per premises.** The text specifies that the fine is not due in case of application for the same facts of another fine or higher increase.

How to declare your real estate?

This declaration must be made online, on the "Manage my real estate" service from the taxpayer's personal or professional space, imperatively before July 1st 2023. At the time of writing, there is no paper CERFA form for this declaration.

The administration reminds taxpayers that its services (or those of local authorities) are able to assist them in accessing the website.

To facilitate this new declarative process, the occupancy data known by the tax authorities are pre-displayed.

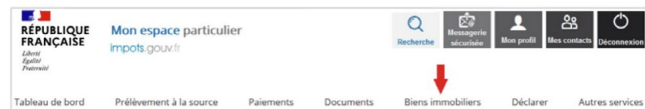
Any information deemed to be missing or erroneous can be requested from the tax authorities via the secure messaging system on the taxpayer's personal space on impots.gouv.fr.

Even in case of a request for correction of the description of the property to the Administration, the declaration of occupancy must be made before June 30, without waiting for the correction. These steps are independent of each other.

How to connect when you are an individual ?

Individuals who own residential premises that they do not use professionally must connect to their personal space on the impots.gouv.fr website.

Once connected, you arrive on the dashboard and go directly to the "Real Estate" service (at the red arrow on the screenshot below):



How to connect when you are a professional?

Legal entities or individuals whose residential premises are included in their professional assets must connect to their professional space on the impots.gouv.fr website.

If the line "manage my real estate" does not appear at the end of the "My steps" section, you should add this functionality by going to "manage services".



Please note that the activation procedure may take several days, so it is advisable to anticipate it in order to make the declaration in time.

To go further

Manage my real estate : impots.gouv.fr/actualite

Details of the information to be declared : impots.gouv.fr/particulier/questions

April 06, 2023 Frequently Asked Questions: impots.gouv.fr

Once connected

Once logged in, the user gets a screen that shows him the assets he owns as in the screenshot below :

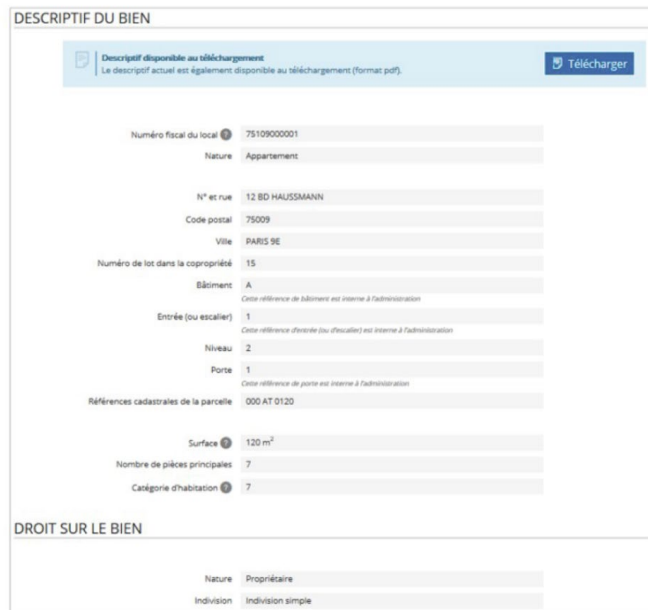


Vous pouvez alors visualiser les informations principales relatives au local : étage, n° de lot...



In order to answer the different screens, the landlord will notably need elements concerning the identity of his tenant, his date of entry into the premises and the amount excluding charges of the rent.

Once the data has been entered, the following summary report is obtained:





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