

## Occupancy reporting obligation for property owners

The abolition of residence tax (taxe d'habitation) on primary residences comes with a new reporting obligation for the owners of residential premises. As from 2023, owners must inform the tax authorities of the identity of the occupants of their property (CGI, Article 1418). This information is required to establish whether the property is subject to tax (residence tax or vacant housing tax).

The tax authorities have set up an online service "Manage my property" (Gérer mes biens immobiliers) for individual and professional property owners to make this declaration from their secure space on the [impots.gouv.fr](https://impots.gouv.fr) website.

### Who should report

The owners of residential premises located in France.

The obligation applies to all property owners, resident in France or abroad, whether natural persons or legal entities, and proprietors of rights in rem.

If the property is subdivided, the declaration is to be made by the usufructuary.

In the case of undivided co-ownership, each co-owner can declare but it is only the last registered declaration that will be considered.

You must comply with this obligation even if you have already provided information on the occupants of your property in your property income tax return.

### What to report

The nature of the occupancy and the identity of the occupants of each of your built properties used for residential purposes: owner-occupant, tenants holding a lease, people housed free of charge.

An online guide is available to help with the various parts of the declaration.

The identity of the occupants is not required for seasonal rentals.

### When to report

**The first time, for all owners, before 1 July 2023.**

Subsequently, before 1 July of each year if there are any changes to the information provided in the last declaration.

### How to report

On [impots.gouv.fr](https://impots.gouv.fr), connect to "individuals" (votre espace particulier) or "professionals" (votre espace professionnel), depending on your status.

Individual: click on the "Property" (Biens immobiliers) tab.

Professional: click on the "Actions" (Démarches) tab, then "Manage my property" (Gérer mes biens immobiliers).

Then click on "Declaration of occupancy and expected rent" (Déclaration d'occupation et de loyer attendue) to begin the declaration process.

### What is the penalty for failing to make a declaration or making an inaccurate declaration?

Failure to make a declaration of occupancy, or making an incomplete or inaccurate declaration, will result in a fine of €150 for each premises for which the required information has not been provided to the authorities (CGI, Article 1770 terdecies).

### What to do if the description of your property is inaccurate or if a property does not appear?

Contact the tax authorities via the secure messaging service in your personal space:

Click top right on: Secure Messaging → Write → I have a question about the "Property" service → I have a question about the description of my property. (Messagerie sécurisée → Ecrire → J'ai une question sur le service « Biens immobiliers » → J'ai une question sur le descriptif de mon bien immobilier.)

### Find out more

- Tax authority FAQ
- "Step by step" (Pas à pas) sheets from the tax authority

Visit this link:

<https://www.impots.gouv.fr/actualite/gerer-mes-biens-immobiliers-un-nouveau-service-en-ligne-pour-les-usagers-proprietaires>

- Tax authority helpline for individual users 0 809 401 401 (standard rate call)..