

## Occupancy declaration for a property by the owner (change of circumstances)

This form is for users who **do not have access to the internet**. You must send it completed to your tax office. In principle, the declaration is filed online using the "Mes biens immobiliers" (My properties) service available on the [impots.gouv.fr](http://impots.gouv.fr) website.

With this declaration, tax authorities can determine whether a property should be liable for **residence tax on second homes** or for taxes for **vacant residential premises**. The **occupancy declaration**<sup>1</sup> for residential property and professional premises liable for residence tax is required for each owner in the event of a change in the occupancy status of their properties (e.g. sale, change of tenant).

### 1. Your contact details

#### Your personal details:

Surname at birth: .....

Preferred name: .....

First name(s): .....

Date of birth: ...../...../.....

Place of birth: .....

Tax number indicated on the first page of your income tax return or on your property tax notice:

.....

Your address (as given in your income tax return):

No.: ..... Street: .....

Additional address details: .....

Postcode: ..... Town/city: .....

Country: .....

Your telephone number: .....

Your email address (if you have one):

.....

If you continue to use your main residence and you reside in a retirement home for dependent elderly people (EHPAD), please check the box:

### 2. Property to which this declaration relates

This declaration relates to my main residence  Yes  No

#### Type of property:

House  Flat Surface area: .....m<sup>2</sup> / Floor: ..... / Door: .....

Cellar  Garage  Parking space  Swimming pool  Other: .....

If you have other properties at a **different address**, please complete another occupancy declaration

If this declaration does not relate to your main residence, provide the address of your property:

No.: ..... Street: .....

.....

Additional address details: .....

Postcode: ..... Town/city: .....

<sup>1</sup> Article 1418 of the General Tax Code (CGI).

**3. State the new occupants of the property** (select one option only). This is done to determine who are the property's occupants and the type of occupation.

3.1  You have personally occupied the property since: ...../...../.....

If you occupy this property with a partner or an undivided co-owner, please provide their personal details (do not provide details for minors):

Surname at birth: .....

Preferred name: .....

First name(s): .....

Date of birth: ...../...../..... Place of birth: .....

Surname at birth: .....

Preferred name: .....

First name(s): .....

Date of birth: ...../...../..... Place of birth: .....

3.2  Your property is occupied by one or more persons other than yourself (e.g. rental property)

The property is occupied free of charge:  Yes  No Otherwise, indicate the rent: €.....

Please provide the personal details and the arrival dates for new occupants:

If the occupant is an individual:

**Occupant 1:**

Surname: .....

First name(s): .....

Date of birth: ...../...../..... Place of birth: .....

Arrival date in the premises: ...../...../.....

**Occupant 2:**

Surname: .....

First name(s): .....

Date of birth: ...../...../..... Place of birth: .....

Arrival date in the premises: ...../...../.....

If the occupant is a legal entity (company or professional):

SIREN no.: .....

Corporate name: .....

Arrival date in the premises: ...../...../.....

3.3  Your property is rented out on a seasonal basis or for short-term lets (furnished letting with a lease term of less than six months) [occupant personal details are not to be provided]

The property is managed by:  you or  by a property manager with the SIREN number: .....

Property management agreement that prohibits owners from occupying the rental:  Yes  No

Furnished tourist accommodation:  Yes  No

3.4  Your property has been vacant (unoccupied and unfurnished) since: ..... / ..... /.....

Indicate the reason for the vacancy:

the property is vacant for personal reasons

the property cannot be made habitable unless major renovation work is undertaken (exceeding 25% of its value)

the property was put up for rent or sale at the market price but failed to find a tenant or buyer

the property is to be demolished or is subject to an urban renewal project

I declare that I do not have access to the internet.

Date and signature

The provisions of Act 78-17 of 6 January 1978 (amended) on data protection, computer records and privacy, and Regulation (EU) 2016/679 of 27 April 2016 protect the rights of individuals in relation to the processing of their personal data.

The data sent by the owners of residential properties to the tax authorities is regulated by [Decree 2023-324 of 28 April 2023](#) implementing [Article 1418 of the General Tax Code](#). The DGFIP collects occupant data from owners for the purposes of managing residence tax on second homes and the tax on vacant premises. For further information, consult the overview document on occupancy and rent declarations available at [impots.gouv.fr/confidentialite-informations-personnelles](https://impots.gouv.fr/confidentialite-informations-personnelles).

The Government Reform Act for a Trust-Based Society (ESSOC) of 2018 establishes the right to make a mistake for users of the tax authorities' services. Taxpayers acting in good faith may rectify any errors with no penalty. To find out more, visit "[Services Publics +](#)".

Help: For further information, please visit the "Bien immobiliers" (Properties) section of the [impots.gouv.fr](https://impots.gouv.fr) website. If you need help filing your declaration or are unable to access our online services, our team can be reached at 0 809 401 401 (toll free + carrier's charges) from Monday to Friday from 8.30am to 7pm. You can also visit your individual tax office or your closest France Services office to use a self-service computer and receive personal assistance.