

Declaration d'Occupation des Locaux

The French tax authorities issued in 2023 a new requirement for completing a tax form called "*Declaration d'Occupation des Locaux*" (DOL) in order to ascertain who is liable to the *Taxe d'Habitation* and who is not.

This requirement concerns all French property owners, whether the property is your main home or second home in France, or whether the property is currently being lived in or not.

Please read the information below before contacting us.

• DO I NEED TO COMPLETE THE FORM?

- **NO**, if the declaration has previously been submitted and there are NO changes at the 1st of January of the relevant year to the Information declared previously;
- **YES**, if there was a change between the latest declaration and the situation at the 1st of January;
- **YES**, if the form has never been submitted.

The form should be submitted by the 1st of July of the year.

If not submitted when required, a penalty of Euros 150 could be applied.

• WHAT ARE THE TYPES OF CHANGES THAT SHOULD REQUIRE SUBMISSION OF A NEW FORM ?

- The long-term tenant in place at the 1st of January has changed since the latest declaration;
- The tenancy length contract has changed (from short-term to long-term or long-term to short-term);
- The property was previously used as our holiday home but is now let, or the property was previously let but is now dedicated to our private use;
- The property is now vacant (not furnished, not occupied, not rented);
- Etc...

• HOW DO I SUBMIT THIS FORM ?

To do so, you need to log into your [Espace Particulier](#).

On the top right : "*Votre espace particulier*",

Fiscal number/ Numero Fiscal : Enter your fiscal number = x

Password /Mot de passe : Enter your password = x

Note that if Charles Hamer set up your *Espace Particulier*, you have received an email from us with your credentials.

If you have lost them or if you need to create your *Espace Particulier* specially for this matter, a charge may be applied.

Once you are logged on your *Espace Particulier*, select : "*Bien immobiliers*".

Your French property(ies) should be listed unless the property is owned via a company (e.g. SCI) or is under a commercial lease.

For any issue, you need to contact the local tax office by sending a message directly from your *Espace Particulier*.

Note that at the top right, you have the possibility to select the English language.

Then, you simply need to follow the instructions.

• HOW DO I INSTRUCT CHARLES HAMER FOR SUBMITTING THIS FORM ON MY BEHALF ?

If you need our assistance to complete this form, please contact us for obtaining the documents to be completed, which will have to be returned to our office by the 31st of May of the relevant year. We cannot guarantee that we will be able to submit the form on time if we receive the information at a later date.

Please note if your French property is not listed, a paper declaration will have to be submitted by email or from the *messagerie* service of your *Espace Particulier* (if created).

Note that we are not able to provide any assistance over the phone or by email.

The charge for submitting the declaration depends on your situation – please contact us for more information.

Please note for clients who require our assistance, we usually start working on this element from the beginning of June of each year, once we have met all French income tax deadlines.

Additional information:

- The form can only be submitted on receipt of all the information requested and if your online account (*Espace Particulier*) is set up.
If it is not set up, and in the event we are not able to set it up, you will have to contact the tax office and explain the situation.
- In the event we receive the information/instructions after the 31st of May, we cannot guarantee that the forms will be submitted on time, however, we will do our best.
Unfortunately, as you can understand, we won't be able to provide any assistance to complete this form over the phone or by email.
- If you have completed the form on your own, we won't be able to check if the information that you have submitted is correct.
- In the past, some clients have noted incorrect information regarding their property online (incorrect square meters, address....)
This information is entered directly by the tax office and only the tax office can amend this information on their system. We have previously been advised by the tax office that the forms need to be submitted despite the incorrect information being presented online. We expect that information will be more and more accurate, but when this is the case, a separate message needs to be sent from the *Espace Particulier* to report the issues. We strongly suggest you attach to your message all the evidence (title deed...).

Charles Hamer French Tax Services Limited

Website: <https://www.charleshamer.co.uk>

Contact UK office
Tel: +44 (0)1844 218956
Email: tax@charleshamer.co.uk

UK Registered Company Number 10279270
Reg. address: 4 Flint Street, Haddenham, Buckinghamshire, HP17 8AL, UK

Contact French office
Tel: +33 (0)2 31 97 80 72
Email: info@charleshamer.co.uk

France RCS Caen 833 148 208 – N° TVA Intra. FR46 833 148 208
Reg. address: 3 impasse des Fresnes, 14610 Cambes-En-Plaine, FR