

Charles Hamer French Tax Services Ltd

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Dear Client,

The **Cotisation Foncières des Entreprises (CFE) bill** which is a professional tax has to be downloaded from your *Espace Professionnel*, and paid online **by the 16th of December** and thereafter every year in the same manner and to the same deadline.

Please note the **Cotisation Foncières des Entreprises (CFE) bill** is different from the *Taxe foncières* bill you paid in October.

CHFTS Assistance

If you need any assistance in checking your online account and/or making the payment, don't hesitate to contact our office, with confirmation of bank account details to be used for this payment.

Please, note we charge a fixed fee of £30 for checking the *Espace Professionnel* or making the payment.

We could also set up a direct debit, on an annual basis or monthly basis as you prefer, so the payments would be taken automatically in the future. Any direct debit set up by the 30th of November 2024 will be effective from December 2024. This service is charged at £30.

If you wish to instruct our office, please confirm the bank account details to use, and also the option you wish to set up on an annual or monthly payment basis.

Am I liable for CFE ?

If you have registered a **furnished rental activity** at the French property, you will be liable for *CFE* which is a **professional tax** (equivalent of business rates), unless you are entitled to **claim for an exemption**, which is dependant on the characteristics of the letting activity (private use, classification as '*Meublé de Tourisme*', etc), and whether or not an exemption has been applied to the commune in which your property is located.

If you are liable to pay the tax this year, please note we offer our services to have the CFE tax capped based on your rental income. However, this will only be possible, after the tax returns referring to the same tax year have been submitted. i.e. the CFE bill payable in 2024 will be compared to the 2024 tax returns which will be submitted in 2025.

If you have elected to pay on a monthly or annual basis by direct debit, which will be mentioned on your tax bill, you won't need to make the payment, it will be taken automatically, a few days after the deadline shown on your tax bill – see information on this at the end of this guide.

Please note if you have never received a bill in the past, this does not mean you won't receive a bill this year or in the future. Indeed, local tax offices are catching up more and more with businesses which should be taxed, also it is possible that some local council overrule the exemption, so CFE tax applies.

Charles Hamer French Tax Services Limited

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

Contact UK office

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Contact French office

Tel: +33 (0)2 31 97 80 72

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France RCS Caen 833 148 208 – N° TVA Intra. FR46 833 148 208

Reg. address: 3 impasse des Fresnes, 14610 Cambes-En-Plaine, FR

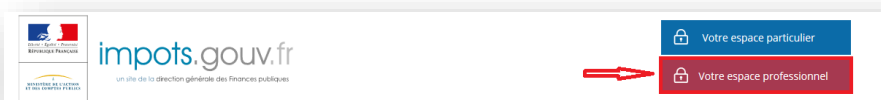
How can I check if I have to pay the CFE ?

The avis will only be available from your **Espace Professionnel** we set up for you.

To access to your **Espace Professionnel**, please go online onto:

<https://www.impots.gouv.fr/portail/professionnel>

On the top right: "**Mon espace professionnel**",



And then access your account using email address and password we have been giving you.

Connexion à mon espace professionnel

Adresse électronique

Email Address

Mot de passe ?

Password

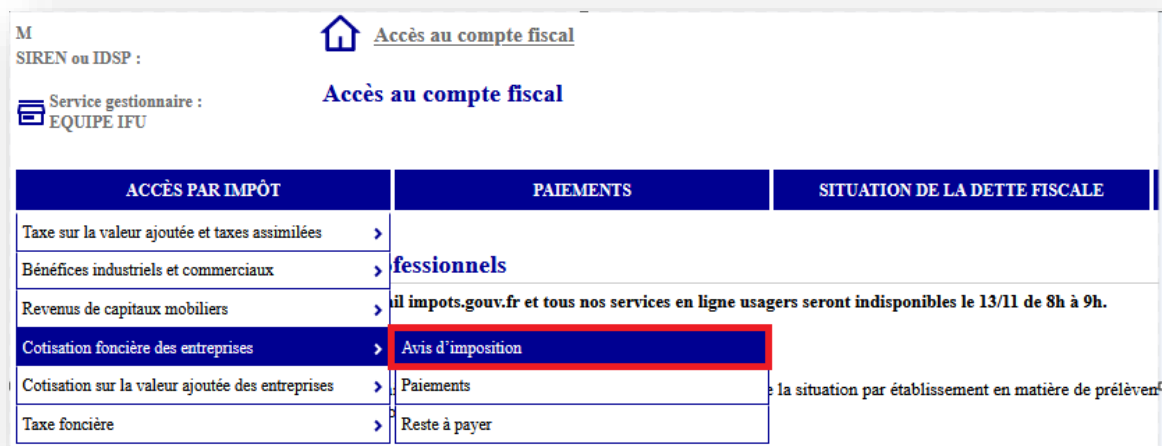
Connexion

[Mot de passe oublié](#)

Then click onto “**Consulter**” then “**Avis CFE**”



Then using the rolling menu click onto ‘**Accès par Impôt**’ then ‘**Cotisation foncière des entreprises**’, then ‘**Avis d’imposition**’



Please note if you have not been issued with a CFE bill this year, it is likely that “**Cotisation Foncières des Entreprises**” will not be listed under “**Accès par impôt**”.

ACCÈS PAR IMPÔT	
Bénéfices industriels et commerciaux	>
Revenus de capitaux mobiliers	>
Cotisation sur la valeur ajoutée des entreprises	>
Taxe foncière	>

Or you may get a message saying no information has been found

Aucune information n'a été trouvée concernant votre choix : Les avis d'imposition : Cotisation Foncière des Entreprises

How can I make sure I do not have a CFE bill to pay this year

You can click onto "**Situation de la dette fiscale**"



If you do not have any liability, then you will have the following message:

"Aucune information n'a été trouvée concernant votre choix : Situation de la dette fiscale"

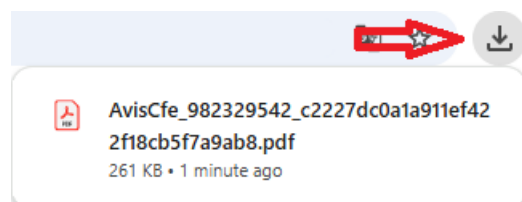
This would mean no CFE bill has been issued at this stage for 2024

How do I download the bill ?

Click onto "**Année 2024**" to unroll the menu, then click onto "**Rôle général n°092**" to open the bill.

Année d'imposition	Département	Commune	NIC	Type	Référence de l'avis	Télécharger l'avis	Date de mise en recouvrement	Date limite de paiement
2024	50	M	00012	Avis d'imposition	24500	Rôle général n°092	31/10/2024	16/12/2024

Once you've clicked on the tax bill, it will appear on the top right of your screen from where you can open the PDF document, and you can save the bill.



How do I pay the bill ?

On the web page where you have the bill displayed, click onto “Payer” at the top.

Avis d'imposition				Paiement		
Type ▾	Référence de l'avis ↕	Télécharger l'avis ▾	Date de mise en recouvrement ▾	Date limite de paiement	Montant dû	Payer
Tous ▾						
→ Avis d'imposition	24500	Rôle général n°092	31/10/2024	16/12/2024	,00	PAYER

Then follow the instructions to make the payment.

Your bank accounts details will be requested if you haven't provided them previously. Or if they have been provided, please make sure they are correct.

It is extremely important that the bank authorisation document that was issued when the bank account details have been entered into your Espace professionnel (usually at the creation of the tax portal) has been sent to and processed by your bank. Without this authorisation, the bank may refuse to make the payment to the French authorities.

If you are using a translating tool, like the one available on *Google Chrome*, it is possible that you meet difficulties in entering your IBAN code starting by 'FR'. In which case, you will have to restart the process again, without using a translating tool.

Please, note that if you are filling in your bank account details for the first time, you will be invited to download an authorisation form to send to your bank.

It is extremely important that you send back this form to your bank as soon as possible. Without this authorisation, the bank may refuse to make the payment to the French authorities.

The Payment should be taken from your bank account from the 27th of December, and not at the date you make the payment. We strongly advise you to check your bank statements after this date to make sure that the payment has gone through.

Why do I not have the “Payer” button ?

This would probably means you have elected for a direct debit payment.

This is easy to check. On the tax bill you will see in the section “*Votre paiement ou remboursement*” the mention « *Vous avez choisi le PRÉLÈVEMENT À L'ÉCHÉANCE.* »

The funds will therefore be collected automatically from your bank account around the 27/12/2024.

If the payment has not been accepted, we suggest you contact your bank to check the progress of the payment, and make sure it is processing correctly.