

QUESTIONNAIRE

Non-Residents of France

This standard questionnaire is designed to collect the necessary information to analyse the French tax impact on your affairs and identify workable solutions. This information is treated as confidential. Please include any additional details or ignore any irrelevant sections as appropriate. Visit www.bdo.gg for further information.

NAME	DATE
------	------

Where did you hear about us?

Please provide full details of your current advisors/accountants:

1. RESIDENCE

Your country of residence:	
Have you spent more than 183 days in France during the past tax year (from 1 January to 31 December)?	
Do your spouse/partner and/or your minor children live in France?	
Are the majority of your assets in France (1) and/or do you derive most of your income from France (2)?	(1) (2)

2. PERSONAL DETAILS	
Self: Name, surname (maiden name)	
Date of birth	
Place of birth / Nationality(ies)	
Occupation	
Confirm type of health cover or country of affiliation	
Spouse/Partner: Name, surname (maiden name)	
Date of birth	
Place of birth / Nationality(ies)	
Occupation	
Confirm type of health cover or country of affiliation	
Date and place of marriage or civil partnership (please specify):	
Do you have a written marriage contract? If so, please send a copy or summarise the content.	
Permanent address (and former address if you have moved during the tax year). Please specify if you own or rent this accommodation.	
Telephone / Fax numbers:	
Email address:	
Names and dates of birth of your children (Please include children from a previous marriage or relationship and specify which spouse is the parent):	
Countries of residence of all of your children stated above:	

Are these children dependent or independent?	
For children aged 21 or over who are still dependent, please state whether they are students or unemployed.	

3. FRENCH PROPERTY	
If you have more than one property in France please provide the following information for each property separately.	
Address in France:	
Date of acquisition and purchase price: (£/€/other)	
Please indicate how the property is held:	
a. In your name(s)	
b. <i>en tontine</i>	
c. or, through a company. Please give the name and the country of incorporation of the company.	
Current market value of the property : (£/€/other)	
Age of property:	
Was the property habitable when purchased?	
If not, when did it become habitable? (Please provide a brief outline of the restoration work carried out).	
Please provide copies of the latest <i>Taxes Foncières</i> and <i>Taxe d'Habitation</i> assessments (local residential and building taxes) and if possible, a copy of the Title Deed.	

4. FRENCH RENTAL INCOME	
If the property has been let, when did the activity start and have you filed any French tax returns?	
Is the property let furnished or unfurnished?	
<p>If furnished, have you:</p> <p>1) Registered that the property is rented out with the Mairie?</p> <p>2) Filed form P0 to register this activity with the Greffe du tribunal du commerce?</p> <p>Siret number:</p>	<p>1)</p> <p>2)</p>
Is the property registered as ' <i>Meuble de tourisme classe</i> '?	
Estimated or real gross rents received during the calendar year (£/€/other)	
How long do you intend to occupy the property per annum (if you are also using it as your secondary home)?	
How long was / will the property be let for (per annum)?	

5. FRENCH WEALTH TAX	
<p>As non-residents, if the total net value of your (joint) French real estate assets (including shares or rights in French property holding entities or investments) exceeds the wealth tax limit (see www.bdo.gg for current French tax rates) you may be liable to French wealth tax. The following information is required to assist you with the completion of the relevant return (as at 1 January):</p>	
Total market value of property(ies) in France: (£/€/other)	
Market value of shares or rights in French property holding entities and investments	
Any outstanding liabilities relating to French situs assets (mortgages, invoices for constructions, reconstruction or improvement) (£/€/other)	
Taxes Foncières (please provide us with a copy of your latest assessment)	

6. ESTATE PLANNING DETAILS

Where a person dies resident outside France, the effects of French death duties may be limited to the transfer of French real estate (including shares in French asset holding entities) and movable assets held in France. Exposure to French duties may be subject to any relevant double estate duty treaties.

Lifetime gifts or legacies made to a French resident donee/beneficiary or heir, may also attract French duties. Estate planning requires the following details:

Current domicile status (please specify if different for each spouse/partner):	
Current residence status (please specify if different for each spouse/partner):	
Do you have children from a previous marriage or relationship? If so please provide details for each person.	
Have you made a Will in your country of residence and/or in France?	
Have you made a Will electing for the law of your nationality to apply to your estate?	
How do you wish your assets to devolve on your death?	

7. REQUIREMENTS TO COMPLY WITH CURRENT ANTI-MONEY LAUNDERING / COUNTERING THE FINANCING OF TERRORISM AND CLIENT DUE DILIGENCE REGULATIONS

Under current regulations we are legally obliged to verify your identity, address, source of wealth (e.g. savings, legacies, gifts etc) and source of funds (e.g. professional income, pension etc) before we can start any assignment.

To that end, we need to obtain the following:

- an original certified copy of the photo page of your current valid passport or ID Card; and
- an original or original certified copy of a utility bill, bank statement, local authority tax bill issued in the last three months, stating the relevant name(s).
- If the present complete questionnaire does not contain information on your source of wealth or funds, please specify this information here:

Kindly refer to our certification guidelines www.bdo.gg/French Tax Services/New French Tax Clients for further information and to ensure the suitability of the documents to be provided to meet this legal requirement.

OUR SERVICES

We offer a personal tax service for foreigners resident in France, comprising:

- French tax planning
- Completion of annual tax returns
- Advice on the ownership of French property
- Estate planning
- Future capital gains tax exposure
- Wealth tax
- Advice on treatment of trusts
- General advice on French investments
- French trust reporting and advice

For further information or advice, please contact:

Virginie Deflassieux,
Catherine Le Pelley or Kirsty Green
Tel: +44 (0) 1481 724561
Email: french.tax@bdo.gg

BDO Limited
PO Box 180
Place du Pré
Rue du Pré
St Peter Port
Guernsey
GY1 3LL



This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. It cannot be relied upon to cover specific situations without obtaining professional advice.

BDO is the brand name of the BDO network and for each of the BDO member firms.

Copyright July 2022 BDO Limited. All rights reserved.

www.bdo.gg