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flash Alert

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France – New Tax Filing Deadlines (Sooner Not Later) for 2015

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The French Tax Administration announced on 17 March 2015, the filing deadlines for the 2014 French income tax returns.¹

Why This Matters

Assignees who are not residents of France but have tax filing obligations in that country may not be aware of the change in the nonresident filing deadline, which is at least four weeks earlier than it had been in previous years. International HR and global mobility program managers with employees that have a French tax filing obligation should “flag” this deadline and remind their affected employees of the need to organize their information and complete their filing obligations by the deadlines noted in this *Flash Alert*. Tax service providers and practitioners should take note as well.

The calendar is as follows:

- Paper declarations are due on 19 May 2015, for all taxpayers whether residents or nonresidents. The deadline for nonresidents represents a departure from previous years where nonresidents benefitted from a much later deadline.
- The deadline for online declarations via the French tax administration's Web site will depend on the residence of the taxpayer and will range from 26 May to 9 June 2015. The online filing deadline for nonresidents is 9 June.

All dates are to midnight.

Footnote:

1 See (in French) the “Communiqué de presse” (17 Mars 2015) from the *Direction Générale des Finances Publiques* at: <http://proxy-pubminefi.diffusion.finances.gouv.fr/pub/document/18/18899.pdf>.

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