

GMS Flash Alert

2024-092 | April 16, 2024

France – Tax Filing Deadlines Officially Announced

The month of April marks the start of the tax-return filing campaign in France. The French authorities recently announced the timetable for the 2024 returns in respect of 2023 income.¹

WHY THIS MATTERS

International HR and global-mobility program managers with employees that have a French tax filing obligation should “flag” the deadlines and remind their affected employees of the need to organise their information and complete their filing obligations by the deadlines noted in this *GMS Flash Alert*. Assignees should be made aware of the risks of not filing an income tax return by the due date as penalties could be calculated on the total tax amount for the year and not the balance due as indicated in a recent *GMS Flash Alert* ([2024-022](#)).

Deadlines for Filing 2024 Tax Returns on 2023 Income

The online service opened on 11 April 2024. The deadlines for online filing are set by department (*département*) and zone as follows:

- départements n°01 to 19 (zone 1) and nonresidents 23 May 2024;
- départements n°20 to 54 (zone 2) 30 May 2024;
- départements n°55 to 976 (zone 3) 6 June 2024.

The deadline for paper declarations (for cases where online filing is not possible) is 21 May 2024, as evidenced by the postmark.

All dates are to midnight.

KPMG AVOCATS INSIGHTS

Employers and employees concerned about tax compliance obligations in a cross-border situation, particularly in circumstances when information required for the returns could be made available late, should contact their qualified tax professional or a member of the Global Mobility Services team with KPMG in France (see the Contacts section).

FOOTNOTE:

1 See (in French): <https://www.economie.gouv.fr/particuliers/impot-sur-revenu-calendrier>.

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Contact us

For additional information or assistance, please contact your local GMS or People Services professional or one of the following professionals with the KPMG International member firm in France:



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