

Owner's Responsibilities in France

([French version here](#))

Welcoming guests to a holiday rental comes with a number of responsibilities. To ensure that the conditions of their stay are excellent and that your welcome fulfils the necessary obligations, here are our recommendations and tips.

The following content is provided purely for informative purposes and must not under any circumstances be used as a replacement for the regulations in force.

1. Information on Coronavirus (COVID-19)

The novel coronavirus (COVID-19) is affecting the vacation rental community in unprecedented ways. We are monitoring the situation closely, keeping in mind your safety and that of vacationers. In this unprecedented period of uncertainty, we are committed to supporting you and keeping you informed.

Taking into account the current situation, some departments in France have decided to implement the suspension of tourist establishments, including short-term accommodation. We recommend that you follow updates from your local jurisdiction about applicable exceptions to stay in compliance and to learn more.

We would like to share with you some tips to help you keep your business going during this difficult time that we are going through together.

During the COVID-19 outbreak a lot of travellers are obliged to cancel or reschedule their stays. However, there can be travellers that can still move if the local jurisdiction allows it. In this case, make sure you follow the best practices such as:

Respect the [government guidelines](#) and cleaning standards.

Chose a flexible cancellation policy and configure self-check-in in your Welcome Guide Keep your calendar up to date.

Specify in the listing all the services provided and the security features available in your property.

Reduce the minimum stay requirements and offer discounts in case of long-term stays.

[Learn more](#)

You can visit these pages to learn more:

[Real time updates](#)

[Frequently asked questions](#)

[10 ways to help protect your business during COVID-19](#)

2. Adequate accommodation, smoke detector, home insurance

2.1 What provisions do I need to make at the rented property to guarantee the health and safety of guests?

Before renting my property out, I must ensure that it is in good order and that safety regulations are complied with. I carry out any necessary repairs and maintenance before guests arrive.

The following rules are provided for illustrative purposes. Your accommodation may be subject to stricter regulations. Please check the health regulations applicable in the area where your property is located.

(A) Maintenance and upkeep of the property

The structure of the accommodation and access to it must be sound and in a good state of repair. It must protect the premises from water run-off and upwelling.

The exterior woodwork and roofing, including their joins and accessories, must protect the accommodation from water ingress.

The nature and the state of maintenance and upkeep of the accommodation's building materials, pipework, flooring, cladding and other coverings must not present any obvious risks to the health and physical integrity of renters.

If my property is located abroad, its upkeep must take into consideration the local weather conditions.

(B) Safety of electrical and gas installations

Electricity and gas networks and branches, as well as heating and hot water amenities, must be compliant with the safety standards established by laws and regulations. They must be in good working condition.

(C) Safety inside the property

Systems for holding people back within the accommodation and its entrance areas, such as railings on windows, staircases, loggias, and balconies, must be in good working condition.

Openings and ventilation systems must allow fresh air to enter in a way that is suitable for the needs of normal occupation of the property and operation of the amenities.

Rooms intended as living space or for sleeping in must benefit from sufficient natural light and an opening that looks out directly onto open air or onto a glazed space looking out onto open air.

The accommodation must have at least one main room that has either a habitable floor space of at least 9 square meters and a height up to the ceiling of at least 2.20 meters, or a habitable volume of at least 20 cubic meters.

2.2 What amenities must be present in the property?

My property must include the following amenities as a minimum:

An installation providing normal heating, which is equipped with systems for the supply of power and for the extraction of the products of combustion, and which is suitable for the characteristics of the accommodation.

An installation providing a supply of drinking water, which ensures its distribution inside the accommodation with a level of pressure and flow rate sufficient for normal use by the renters.

Installations for the evacuation of domestic wastewater and sewage, which are equipped with U-bends and which prevent the backflow of odours and effluent.

A kitchen or kitchen area fitted with a cooking appliance and a sink connected to an installation for the supply of hot and cold water and an installation for the evacuation of wastewater.

A sanitary installation inside the accommodation that includes a WC separate from the kitchen and separate from the room where meals are eaten, amenities for washing the body, including a bath or shower, which are fitted such that they ensure personal privacy, and supplied with hot and cold water, as well as a system for the evacuation of wastewater. The sanitary installation pertaining to accommodation consisting of just one room may be limited to a WC that is outside the accommodation itself as long as this WC is situated within the same building and is easily accessible.

An electrical network enabling sufficient lighting for all of the rooms and entrance areas, and operation of the standard household appliances essential for daily life.

A smoke detector that bears the CE marking, fulfils the NF EN 14604 standard, and is in good working order when the renters arrive at the premises. The detector must be installed preferably in the corridor or area leading to the bedrooms.

2.3. Do I need to take out private insurance to cover renting out my property?

By proceeding to rent your property out on the website, you agree that prior to the first traveller's arrival at your property you will take out (or have already taken out) an insurance policy that is suitable and sufficient to cover any possible damage that could affect the renters and/or your property during their stay. You also agree to maintain adequate insurance cover until the traveller's departure date.

We suggest that you contact your usual insurance company to check the details of cover of your insurance policy.

3. Safety of private swimming pools: how can I let my renters enjoy the use of my pool with peace of mind?

As all owners of holiday rentals know, a swimming pool is a huge plus-value for your property, making it much more attractive to potential guests.

The pleasures of swimming and lazing about at the water's edge are for many people what a good holiday is all about!

However, there are certain safety standards that should be respected.

(A) Is my swimming pool affected?

If the property you offer as a holiday rental has a private swimming pool to which all of the following applies:

- for individual or shared use (family pools, pools reserved for residents, hotel pools, campsite pools, cottage pools, etc.),
- in which the pool itself is totally or partly buried.

Be aware that you need to equip it with safety equipment in order to prevent risks of drowning.

However, if the pool is not buried (e.g., if it is inflatable or can be dismantled), you are not affected by these rules.

(B) What equipment do I need to install?

If you are affected, you need to install **at least 1 of the following 4 pieces of equipment**:

- protective barrier,
- safety cover (tarpaulin),
- shelter (conservatory-type structures covering the entire pool),
- audible alarm,

Caution: this safety equipment never replaces active, continual supervision of children by an adult!

(C) Obligations borne by my builder or installer

You are not alone in having obligations.

When the equipment is installed, ensure that your builder or installer provides you, no later than the date on which you sign to accept the pool as completed, a technique note stating:

- the characteristics and the operating and maintenance conditions of the chosen safety system,
- recommended general preventive measures to avoid risks of drowning.

Your builder or installer is in fact obliged to provide you with this document.

(D) Does my equipment comply with the standards?

The installed equipment must comply with the standards set by Afnor ("Association française de normalisation" – the French association for standards). To check that you are compliant with these requirements, you can visit their website by [clicking here](#).

In addition, if your safety system was installed before 8 June 2004, you can get your installation's compliance certified in several ways:

- by a manufacturer,
- by a seller/installer of safety equipment by a state-approved technical inspector,
- by yourself, at your own risk,
- with the help of a regulated template from which you take over the terms.

This certification is not obligatory, but in the event of an accident you could be held liable if you do not have such a document.

(E) Special safety requirements for swimming pools at holiday rentals

More restrictive rules have been established for swimming pools at holiday rentals (which are described as being "for shared use").

Due to more frequent usage than private swimming pools, there are more safety risks.

So, be aware that:

The surfaces of flooring and walls (including inside the pool) must not be hazardous for users. For example: they must not be slippery or abrasive.

Users of the pool must be informed, by means of information on display, about the risks and precautions associated with the use of all of the equipment or materials provided.

For each pool, the minimum and maximum depths must be displayed. They must also be legible from the decks and the pools.

When the turbidity of the water in all or part of a pool is such that the bottom is no longer visible, that pool must be evacuated immediately.

There must be a sufficient quantity of surface skimmers and water outlets. They must be designed such as not to risk sucking up or flattening all or part of users' bodies. The water outlets must also be equipped with gratings and it must not be possible for users to open them.

The hydraulic installations (water outlets, chutes, artificial wave generators) must be equipped with a "punch" type of emergency shutdown device. This device must be easily accessible and visible.

With regard to water slides, diving boards, wave machines, whirlpools and artificial water currents, there are also specific safety instructions.

(F) Penalties

In the event of not complying with the obligation to equip your swimming pool with a safety system, you risk a fine of up to €45,000.

(G) For a more in-depth look ...

You can also refer to the regulatory provisions relating to the safety of swimming pools:

[Piscines : respectez les exigences de sécurité ! | economie.gouv.fr](#)

[Dispositif de sécurité des piscines privées | Service-Public.fr](#)

4. How to preserve your neighbours' peace and quiet?

Sometimes, some travellers take liberties when away from home, to the detriment of their

temporary neighbours' peace and quiet...

For this reason, it can be useful to provide a reminder of some basic rules of good manners that could preserve your neighbours' peace and quiet during the entirety of your renters' stay.

Further below you will find some standard examples of rules of politeness aimed at your guests, which will be particularly relevant if your holiday rental is located within a shared building.

You can provide this information to your guests in various ways, for example by displaying these rules in your accommodation, or by handing them to your guests when they arrive.

(A) What are the specific issues relating to the building my apartment is located in?

It is always useful to inform guests of specific information relating to the building as a whole, for example:

- giving them the name of the security guard or caretaker they can contact in case of need,
- telling them where the rubbish bins are located,
- asking them to be respectful of common areas and not to make noise in them by, for example, carrying luggage carelessly, slamming doors, running up and down the stairs,
- ask them to obey any instructions and rules displayed within the building,
- and, of course, encourage them to always be respectful towards the neighbours and to maintain the best relations possible with the other residents of the building!

(B) What is the ideal behaviour of guests in my apartment?

Peace and quiet for all the neighbours is also ensured through appropriate behaviour inside the apartment itself.

You can therefore ask your guests:

- to respect the times when neighbours particularly expect to have peace and quiet (such as before 7 a.m. and after 10 p.m.),
- not to make any noise in the apartment that would disturb the neighbours (such as loud music, slamming doors, talking loudly next to open windows, stamping on the floors, walking about in high heels).

5. How to handle the acceptance of pets in my holiday rental?

According to owners who regularly accept pets and pet owners in their holiday rental, this criterion enables them to rent it out for more weeks of the year.

For pet owners, finding someone or somewhere to look after their pet when they go away on holiday can be a real headache, and their pet is part of their family too, so they often want to be able to take their pet with them...

Holiday rentals with a garden are therefore the ideal solution!

However, you might not want your guests to bring their pet with them when they stay at your property. Let's look at the current rules.

(A) Do I have the right to prohibit pets from staying?

Yes, you do.

If you have heard that holiday rental owners cannot prohibit pets from their holiday rental, please be advised that this is no longer the case.

With effect from 2012, holiday rental contracts of furnished tourist properties – such as holiday rentals – **can prohibit pets**.

For an owner, it is understandable that they may wish to restrict access to their property for pets: the risks of damage and nuisance are many and various!

So, if you do not wish to accept pets at your property, you have every right not to. For more information, [click here](#).

(B) A few tips ...

To avoid any disappointments, don't forget to specify in your rental agreement whether or not you accept pets staying at your property.

To provide potential guests with clear information, it is advisable to mention this specifically in the listing itself. This way, travellers will be able to contact you in full knowledge of the facts!

If travellers ask you about it, consider explaining the reasons why you don't accept pets staying at your property. Good communication enables everyone to understand each other better!

6. How can I make my vacation rental more environmentally friendly?

Green tourism or eco-tourism is an unavoidable trend that also concerns vacation rentals.

A growing number of holidaymakers are concerned about their environmental footprint and say they are opting for more eco-friendly accommodation solutions.

In addition, the situation marked by tensions on the energy market collectively obliges us to show restraint and to ensure reasonable energy consumption.

Here are some tips and examples of good actions to make your vacation rental more responsible from an environmental point of view.

(A) Energy sobriety

- Optimize sunlight

Arrange your vacation rental so that sunlight can easily illuminate the different rooms.

Get rid of objects that could dim the light in different rooms. For example, install the television in a rather dark place and the table in a brighter place.

- Control the temperature of the house

Avoid unnecessary heating of parts that are infrequently used.

For example, if you have the ability to program the thermostat, set it so that the room temperature is lowered during the day and raised during the evening.

- Avoid unnecessary electricity consumption

Make visible the button intended to cut off the power supply to electrical devices (hi-fi, household appliances, etc.) that are not in use. Indeed, the standby mode of these devices still consumes energy.

- Refer to the [Charter for professionals in the vacation rental sector](#)

Under the aegis of the Government, Abrisol and the other holiday rental intermediaries gathered within the UNPLV have drawn up a charter which brings together the good gestures contributing to achieving the national objective of energy sobriety imposed by the necessities of the time.

(B) Responsible management of water resources

If you have a garden and you need to water it, give preference to rainwater, for example by placing a container under the gutters. This will allow you not to draw water from the ground and will allow you to make some savings while respecting the environment.

Moreover, watering during the day is useless, prefer watering in the evening!

(C) Selective sorting of waste

Try to introduce your tenants to **selective sorting** and **recycling** of household waste in order to reduce the volume.

Offer recycling or sorting bins in your vacation rental and inform your tenants of your town's practices in this area, for example by leaving an information card available to them setting out the days and times for garbage collection as well as the how to sort household waste. Indeed, practices can change depending on the city!

You can also consider installing compost for waste of natural origin (fruit and vegetable peelings, coffee grounds, infused tea, etc.).

(D) Eco-responsible and organic products

Remember to provide holidaymakers with products that respect the environment, such as ecological dishwashing liquid, organic cotton towels, FSC wooden toys, etc.

7. How can I ensure that my guests use the Internet connection appropriately?

Owners know that travellers care about having Internet access at their holiday rental. Guests may want to go green, but an Internet connection will enable them to make their day-to-day arrangements without leaving the house, as well as stay in touch with loved ones.

(A) How am I affected by how my guests use my Internet connection?

If you have taken out an Internet service for your holiday rental, be aware that you need to ensure that the service is not used for counterfeiting works protected by copyright or similar rights (e.g., music, films, books, photographs). This is because according to the Hadopi law, you are responsible for how your Internet connection is used, even if you did not commit the counterfeiting yourself.

So, to avoid any problems of this nature, it is advisable to protect your Wi-Fi access from being used for purposes of illegal provision or access to protected works on peer-to-peer networks.

(B) How to protect my Internet access?

To do this, contact your Internet service provider and ask them for a latest-generation (i.e. WPA2) encryption key.

Remember to change it regularly.

(C) How to advise my guests about using my connection responsibly?

You should also make your renters aware about use of this connection.

Bear in mind that during the course of their stay in your holiday rental, renters might use the Internet connection provided to them – and they might use it via laptops on which peer-to-peer software (for downloading copyrighted works) might be installed.

8. Copyright and related rights: are you liable for the provision of equipment for the distribution of music?

If you make a television, radio, or other device available to your renters to broadcast music (songs, film credits, advertising) to a wider audience than your family circle, you may, in some cases, be obliged to pay the artists who created these works.

In order to do so, SACEM (Society of Authors, Composers and Publishers of Music), [who collects and redistributes copyrights, enables you to make an annual declaration online and to benefit from a flat rate.](#)

9. Mobility Lease

[The ELAN Law](#) (Evolution of Housing, Development and Digital Technology)

of 23 November 2018 created a new rental agreement called a 'mobility lease', which concerns furnished rentals (primary and secondary residences) and lasts between one and ten months, with no option of renewal.

This type of agreement is aimed at certain groups of tenants. Indeed, on the effective date

of the lease, tenants must provide proof that they are pursuing professional training, enrolled in higher education, doing an apprenticeship, work experience, or civil service volunteering, or undergoing an occupational transfer or temporary professional assignment.

If you choose to rent out your furnished property (a primary or secondary home)

under a mobility lease, the agreement must be drawn up in writing and must include certain mandatory mentions. In addition, the mobility lease does not require a vacation rental registration number, described above and in the paragraph (11) below, nor does it require a change-of-use authorisation in cities where such a procedure has been put in place, when the property is a secondary residence.

More information is available [here](#).

10. Prior declarations or authorisations

As the owner, you are obliged to carry out the administrative procedures for the registration and/or declaration and/or authorisation applicable to the rental of your property. Our website does not offer any legal advice in this respect.

Below, for illustrative purposes, you will find various procedures that could apply to the rental of your property. More information is available [here](#). In municipalities that have not introduced the mandatory registration number for all furnished tourist accommodation, a declaration to the town hall is necessary for the rental of a second home for short periods.

A property may constitute your primary home as long as it is offered for rent for less than four months (120 days) per year. If the period is longer than this, the property is considered your second home.

The "Cali Apartments" decision rendered by the Court of Cassation on February 18, 2021 specifies that except for student rentals (for a period of at least 9 months), bail mobilité (duration between 1 and 10 months) and rental of the primary home of the owner (for a maximum period of 4 months), the fact of renting, more than once during the same year, a furnished room for a period of less than one year, such as a rental per night, week or month, to a temporarily clientele, constitutes a change of use of premises intended for housing and, consequently, is subject to prior authorization.

Registration procedure, where applicable:

Since the publication of the decree relating to **Article 51 of the Law for a Digital Republic**, town halls have had the option to implement – if so decided by a local council meeting – a registration procedure for any furnished tourist property, as defined [here](#), whether it is categorised or not, and whether it is a primary home or a secondary home.

We suggest that you contact your local hall for information about whether it is implementing such a procedure.

Information to declare at the town hall :

- The declarant's identity, postal address and email address;
- The address of the furnished premises, specifying the building, staircase, floor and apartment number if it forms part of a block of apartments.– If the declarant is offered the option, they can indicate the invariable number identifying the accommodation as appears on their property tax, instead of the information mentioned in the first paragraph of this item;
- Its status as the primary home or not;
- The number of rooms in the furnished property, the number of beds and, if applicable, the date of the decision of categorisation and the level of categorisation or any other recognition of the quality of the furnished tourist property.

For more details of what information to provide, [click here](#).

(A) I am renting out my primary home

With effect from 30 April 2017, the Law for a Digital Republic introduced for town halls the option to implement – if so decided by a local council meeting – a procedure for prior registration.

If the district in which the property is located has chosen to introduce such a procedure and has put in place the necessary IT systems, you will be required, as an Owner, to enter this registration number, which you will have been issued with by the district, in your listing on our website.

As a reminder, the rental of your main residence for tourism purposes is limited to **120 days per year**, across all platforms, except in cases of professional obligation, health reasons or force majeure. However, since **January 1 of 2025**, municipalities can bring this down to **90 days per year**. Please check with your local council to find out if this restriction applies in your municipality.

(B) I am renting out my secondary home

Declaration prior to registration

With effect from 30 April 2017, the Law for a Digital Republic introduced for town halls the option to implement – if so decided by a local council meeting – a procedure for prior registration. If the district in which the property is located has chosen to introduce such a procedure and has put in place the necessary IT systems, you will be required, as an Owner, to enter this registration number, which you will have been issued with by the district, in your listing on our website.

Declaration of furnished tourist properties

Furnished tourist properties (also referred to as holiday rentals) are furnished villas, apartments or studios offered to occasional customers who have a stay there which is characterised by a rental paid by the day, week, or month, and who do not take up residence there.

Renting out a furnished tourist property is subject to advance declaration to the mayor of the district in which the furnished property is located. We suggest that you contact the applicable department of the town hall for the district in which your property is located in order to obtain the practical details of this declaration.

More information is available [here](#).

Authorisation for change of use

In some cities, particularly in cities with more than 200,000 inhabitants such as Paris, the towns immediately surrounding Paris (Hauts de Seine, Seine Saint Denis, Val de Marne) and some towns with more than 50,000 inhabitants incorporating areas described as strained (where there is a considerable imbalance between supply and demand for accommodation), any change of use of premises intended as accommodation can be subject to prior authorisation.

Such authorisation may be issued either on a temporary or permanent basis. We suggest that you contact the town hall for the location of the property to be rented in order to find out whether such authorisation is necessary.

It is your responsibility as the Owner to apply for this authorisation when you begin planning to rent out furnished premises for short durations to occasional customers who will not be taking up residence there.

Paris Town Hall has already implemented the system for advance authorisation for cases of change of use across the entire area for which it is responsible. You can find below the documentation provided on the Paris Town Hall website : [a practical guide to changes of use](#) as well as a text with information about furnished tourist property rentals.

Throughout Paris, in the case of more than 120 days of rental per year, it is your responsibility as the Owner of the furnished tourist property rental to request authorisation from the town hall for a change of use.

Declaration of guesthouse rooms to the town hall

Guesthouse rooms are furnished rooms, located at the property where the owner lives, for the purpose of accommodating tourists for one or more nights, combined with services, notably the provision of meals (breakfast). The guests are welcomed by the owner in person.

Guesthouse room rental is limited to 5 rooms per property, with a maximum capacity of 15 guests.

Anyone who offers one or more guesthouse rooms for rent must have declared this in advance to the mayor of the city of the location of the relevant accommodation. We suggest that you contact the applicable department of the town hall for the city in which your property is located in order to obtain the practical details of this declaration.

More information is available [here](#).

(C) Penalties

The French Law [n° 2018-1021 dated on November 23rd, 2018 regarding housing and digital developments \(« Loi ELAN »\)](#) published in the French Official Journal on November 24th, 2018 has introduced penalties in case of failure to comply with the above mentioned obligations.

In particular, if you do not obtain the registration number for your property situated in a city where a mandatory registration number is required, you could be sanctioned by a civil fine up to 5 000 €.

In addition, if you are renting your primary residence more than 120 days per year in a jurisdiction where registration number is mandatory, you could be sanctioned by a civil fine up to 10 000 €.

11. New reporting obligations for owners of furnished tourist accommodation

With the intention of updating local taxation, the current finance law creates new reporting obligations for owners.

(A) Since January 1, 2023 and before June 30, 2023, homeowners must provide information relating to the occupancy situation of their residential property to the tax authorities in the section 'Manage my property immobiliers' in their personal space on the [Accueil | impots.gouv.fr](https://www.impots.gouv.fr) website. The tax administration has published a FAQ to guide owners.

(B) Owners will have to make the declaration relating to the review of the rental value of their residential property by July 1, 2025 according to terms and conditions that the tax authorities have yet to define.

12. Everything you need to know about the registration number for holiday rentals in France

Some cities in France have implemented a mandatory registration process and a teleservice to obtain the registration number.

(A) How do I know if I am affected?

If you rent out or manage a primary or secondary home to a transient clientele, you need to know if the municipality where the property is located has implemented such a registration procedure. To learn which cities in France have implemented a registration procedure, check below in the section D "useful links".

(B) How do I register?

Log in to the teleservice of the municipality and provide the information you are asked for. At the end of the procedure, you will immediately receive your registration number. You must complete this procedure for each listing situated in one of the Cities listed below and in which you rent a property on our website.

(C) Where do I need to add my registration number?

You need to add your registration number in the field provided for this purpose, which is in your Abrisel Owner [Dashboard](#).

To do this, go to the "Description" section under "Change the listing" and fill in the "Registration number" field as shown in the image below.

You need to complete this procedure for all of your listings.

Once your registration number has been added, the changes made will be published within 24 hours. We advise you to check the changes on [our website](#).

(D) Is this procedure mandatory?

Yes, the registration is mandatory in all municipalities where the registration process has been implemented, and we invite you to comply with the procedure to get your registration number, and add it in the dedicated field in your Abrisel Owner [Dashboard](#) as soon as possible.

We recommend you to read the section 7 (C) of this page to learn more about the penalties applicable in case you don't respect the obligation of obtaining the registration number for your property situated in a city that requires it mandatorily.

Any questions? Contact us [here](#).

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To locate the city and request your registration number

[CLICK HERE](#)

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If already have a registration number, log in to your Abrisel Owner [Dashboard](#) and update your ad details.

IMPORTANT: Remember that, in accordance with the Terms and Conditions of the Abrisel website for property owners and managers, advertisers are responsible for complying with all laws, rules and regulations that apply to their rental business.

13. Tax and social security provisions applicable to holiday rentals

(A) What is the tax regime for income derived from furnished rentals and what are the obligations relating to declarations?

With regard to the applicable tax regimes, we suggest that you refer to the following information page: [Comment déclarer mes revenus d'activités annexes telles que le covoiturage, la location de biens ou d'un logement meublé ... ? | impots.gouv.fr](https://impots.gouv.fr/declarer-mes-revenus-dactivites-annexes-telles-que-le-covoiturage-la-location-de-biens-ou-dun-logement-meuble...?)

The tax information below does not constitute personalised advice tailored to your situation, but rather general information about the provisions in force as at the date of writing these FAQs, subject to subsequent changes. We suggest that you contact a specialist advisor for more precise details of the tax regime that applies to your situation.

a. The professional or non-professional status of a lessor of furnished property

Renting out furnished rooms, houses, or apartments on a regular basis, by anyone, is a commercial activity. In terms of income tax, it comes under the category of industrial and commercial profits ('BIC'), rather than that of income from property. This activity may be carried out by companies in the form of partnerships (family-owned EURLs or SARLs that have the option of not being subject to corporate income tax) as well as by companies that are subject to corporate income tax (SAS, SARLs subject to ordinary law, etc.). The tenant is entitled to the benefit of furniture and fixtures that are fit for normal residential use.

Income derived from furnished rentals is taxable under the industrial and commercial profits ('BIC') category and is subject to the progressive income tax scale with a maximum rate of 45%, regardless of whether or not the lessor is categorised as professional.

Some aspects of the tax regime for lessors of furnished properties vary depending on whether their status is professional or non-professional.

The activity of a lessor of furnished property is professional in nature, according to the provisions of Article 155, IV, 2. of the French General Tax Code, when the following two cumulative conditions are met:

the annual revenue derived from this activity by all of the members of the taxable household amounts to more than 23,000 euros;

this revenue exceeds the taxable household professional income that is subject to income tax.

The main differences, when the lessor can be categorised as professional, according to the criteria defined above, relate to (i) the writing-off of losses from the furnished rental activity (the professional lessor of furnished property can write off their losses against their overall income without any time limitation, while the non-professional lessor of furnished property can only write them off against profits of the same kind, made during the same year or the following ten years) and (ii) the taxation of capital gains (the capital gains of professional lessors of furnished property benefit, as long as the activity has been carried out for at least five (5) years, from total or partial exemption from income tax under certain conditions).

Above all, non-professional lessors of furnished property can benefit from an exemption from income tax when they rent out their primary home, which is not the case for professional lessors of furnished property.

Indeed, in accordance with the provisions of paragraph I of Article 35 bis of the French General Tax Code, people who rent out or sublet one or more furnished rooms in their primary home (or temporary home in the case of seasonal rentals) may be exempt from tax on the income derived from this rent, as long as the price of the rent remains within 'reasonable limits'. For 2020, the administration gave the specific indication that a price of 190 euros per habitable square metre for Île-de-France and a price of 140 euros for other regions should meet this criterion. These thresholds are reassessed each year.

In accordance with the provisions of paragraph II of Article 35 bis of the French General Tax Code, people who regularly make one or more rooms in their primary home available to the public are exempt from tax on income derived from the rent, as long as it does not exceed 760 euros per year. This cap includes any taxes and applies to the total revenue derived from the rental and the provision of related services.

We suggest that you contact a specialist advisor for an analysis tailored to your personal situation.

b. The different tax regimes

The tax regimes apply equally, whether the lessor of furnished property is categorised as professional or non-professional (subject to the details in paragraph a. above).

Below, you will find information about the main applicable regimes. We recommend that you contact a tax advisor with regard to which regime is the most suitable one for your personal situation.

The micro-BIC regime

You can benefit from the micro-BIC regime as long as your annual turnover does not exceed 72,600 euros excluding taxes (Article 50-0 of the French General Tax Code). The taxable profit or taxable income is equal to the gross annual revenue (rent and any associated revenue) less a flat-rate allowance for expenses, which is deemed to cover 50% of all costs.

Due to this allowance, this regime can be advantageous, particularly if the total amount of costs and depreciation is actually less than 50% of the total annual revenue excluding tax. Conversely, this regime does not allow you to deduct any cost at its actual amount. Once your costs exceed 50% of the gross revenue (for example, loan interest associated with the purchase of the property), it would be preferable to opt for the régime réel (the standard tax regime based on actual profits).

Please note that in the case of registered furnished tourist rental accommodation within the meaning of Article L.324-1 of the Tourism Code (i.e. classified) and guesthouses within the meaning of Article L.324-3 of the same code (i.e. furnished tourist

accommodation and guesthouses), for the purpose of the micro-BIC regime, such activity is subject to the threshold applicable to sales, which is 176,200 euros, and is entitled to a flat-rate allowance for expenses set at 71%.

The special case concerning the flat-rate income withholding tax option

Some taxpayers falling under the micro-BIC regime may, in certain instances, have the chance to choose between two income tax options: the 'traditional' micro-BIC regime (standard regime under ordinary law, set out above) and the withholding of income tax (optional regime). This option is reserved for taxpayers whose benchmark taxable income based on the year before last (N-2) does not exceed a certain threshold (i.e. 25,710 euros per unit for 2020).

If opting for flat-rate income withholding tax, income tax is fixed at a flat rate of 1.7% of the turnover (1% for furnished tourist accommodation and guesthouses).

For furnished rental businesses, the application of the micro-BIC regime (especially with the option for flat-rate income withholding tax), is not always the most appropriate solution, since it can stand in the way of tax deductions for costs relating to renovation and fitting-out work carried out for the purposes of leasing the property, as well as depreciation deductions. We suggest that you contact a specialist advisor for an analysis tailored to your personal situation.

For more information on the different BIC tax regimes: [Bénéfices industriels et commerciaux \(BIC\) : régime réel d'imposition | Entreprendre.Service-Public.fr](#)

The régime réel simplifié or réel normal [simplified or standard tax regime based on actual profits]

The simplified tax regime based on actual profits applies automatically to taxpayers who are excluded from the micro-BIC regime due to the volume of their turnover, or due to their legal form, or due to the nature of their activity, and whose annual revenue does not exceed 247,000 euros excluding tax (for the provision of services), or 818,000 euros excluding tax (for the provision of accommodation deemed a sale). It is characterised by a reduction in the obligations relating to declarations and account-keeping by comparison with the 'standard regime' of taxation, which is obligatory when the annual revenue exceeds 247,000 euros (for the provision of services), or 818,000 euros excluding tax (for the provision of accommodation deemed a sale).

The tax regime based on actual profits (both the simplified and the standard version) may be more advantageous than the micro-BIC regime, due to the costs that it allows to be deducted from the rental revenue, and due to the depreciation that can be applied.

c. Obligations in respect of declarations

Remember that an owner, lessor or any person receiving rent from letting out furnished accommodation in France or abroad (subject to the applicable bilateral tax agreements) is obliged to declare their annual income to the [French tax administration](#).

This income is subject to income tax. It is the responsibility of the owner of the property being let out, whether or not they are residents of France for tax purposes (see paragraph d. regarding the special case for non-residents), to declare the total income generated over the previous year (i.e. from 1 January to 31 December).

For this purpose, each year, in order to simplify the management of your holiday rental and your [income tax declaration](#), in your dashboard we provide you with an annual report showing a summary of your total gross income generated online via Abritel® - HomeAway™, as well as the number of transactions involved, for the period from 1 January to 31 December of the previous year.

Important: The amount appearing in this summary only covers bookings generated online via Abritel® - HomeAway™ and may include rent that has been subsequently refunded following cancellations. To obtain the exact amount to declare, use the amount indicated in this document as a starting point and make sure to:

- deduct from your declaration the total amount of rent from bookings that were subsequently cancelled, so as not to declare amounts that have not been received,
- add the amount received from bookings made via other websites or any other booking platform.

To find out more about current legislation on income tax, we suggest that you visit the webpage on this topic published by the [French tax administration](#).

Income received must be reported in your annual income declaration (in accordance with the chosen tax regime), which needs to be submitted in May/June of the year following the tax year in which the income was received (the exact dates being set each year by the government).

Below, you will find a link to the website of the tax administration, through which you can declare your income online:

[Accueil | impots.gouv.fr](#)

In accordance with the provisions of Article 242 bis of the French General Tax Code, HomeAway is required to report to the French tax administration the income you have earned in the previous year online through the platform.

The Collectivity of Saint Martin:

The link below will take you to the Saint Martin territory tax website, providing information about their applicable tax regulations:

[Impôts et services en charge de la fiscalité à Saint-Martin \(impots-saint-martin.fr\)](#)

d. The case for non-residents

People resident abroad for tax purposes, subject to the applicable bilateral tax agreements, must declare their income of French origin from renting out a property located in France.

The income received must be reported in the income declaration, which needs to be submitted in the June of the year following the year in which your income was received (the exact dates being set each year by the government).

The income you have made in the previous year online through the platform will be reported by HomeAway to the French tax administration, in accordance with the provisions of Article 242 bis of the French General Tax Code.

(B) What is the social security regime applicable to income derived from furnished property rentals?

The social security information below does not constitute personalised advice tailored to your situation, but rather general information about the provisions in force as at the date of writing these FAQs, subject to subsequent changes being specified that some of the limit quotes are applicable for 2021 and may be subject to change. We suggest that you contact a specialist advisor for more precise details of the social security provisions that apply to your situation.

a. Professional lessor of furnished property status and Contributions to social security

From a social security perspective, the lessor of furnished property classification, whether professional or non-professional, has more impact than it does from a tax perspective. People who fit the definition of a professional lessor of furnished property are liable for social security contributions on rental income at a rate of approximately 45% (as it is income from business activities), whereas if a rental business is operated by a non-professional lessor of furnished property, the income is considered to be income from assets and is subject to social security deductions at a rate of 17.2%.

The criteria for defining who is a professional lessor of furnished property, in the social security sense, are those set out in the tax legislation (the two cumulative conditions listed in paragraph A) above apply, in accordance with the provisions of Article L.611-1-6 of the French Social Security Code).

The 2017 Social Security Financing Act, however, added a situation in which the owner of furnished accommodation, although not professional in the fiscal sense, is considered professional in the social sense: owners who rent out their furnished property must register as soon as their annual gross receipts exceed 23,000 Euros and these goods are rented to travellers staying there for the day, week or month and not making their home there (short-term rental). This law also created a new simplified regime for short-term rental: the general regime.

b. Obligations in respect of declarations

When the qualification criteria for being a professional (in the social meaning) lessor of furnished property are fulfilled, owners must register as independent worker (through procedures to be carried out with URSSAF) and, as mentioned previously, income derived from rentals is subject to social security contributions and deductions at the overall rate of approximately 45% (in addition to income tax).

Below, you will find a link to the URSSAF website and the self-employed social security scheme through which you can learn more about your obligations regarding the URSSAF and the RSI: [URSSAF / Indépendant : simulateur de revenus - Mon-entreprise \(urssaf.fr\)](https://mon-entreprise.urssaf.fr/).

In the opposite case, the income received is categorised as income from assets and is subject to social security deductions at a rate of 17.2% and collected by the tax administration at the same time as income tax. We suggest that you contact a specialist advisor for more precise details of which social security regime applies to you.

To help you clarify your tax and social obligations and assist you in your declarations, depending on the amounts you received during the year, the URSSAF has developed an assistant for you, available at the following address:

<https://mon-entreprise.fr/simulateurs/économie-collaborative>.

The special case concerning the micro-social regime

The micro-social regime applies to independent workers benefiting from the micro-BIC regime, that is, as long as the turnover actually generated during the calendar year (excluding tax) has not exceeded the threshold of 72,600 euros for two consecutive years (or 176,200 euros for the operation of classified furnished tourist accommodation or guesthouses.)

Under the micro-social regime, social security contributions and payments (social security withholding) are applied to the turnover excluding tax at the following rates:

- 22% for residential tenancies (not including hotels, guesthouses or furnished tourist accommodation),
- 12.8% for accommodation services (hotels, guesthouses),
- 6% for rentals classified as furnished holiday homes.

Under the micro-social regime, micro-entrepreneurs must file their declarations on a monthly or quarterly basis. The micro-entrepreneur makes this decision at the moment he or she declares his or her activity, or, at the latest, on the last day of the third month following the establishment of the business.

Micro-entrepreneurs are therefore required to declare and make their social security contributions and payments electronically, every month or at least every quarter, and declare their turnover or revenue, even when these figures amount to zero.

The specific case of short-term rental: general regime

For short-term rental activities (furnished tourist accommodation, whether classified or not, excluding guest rooms), the lessor can opt for the general scheme instead of the self-employed scheme.

In the year of membership, the € 23,000 threshold is deductible from your first quarterly declaration.

Under the general system, the rate of social contributions applied to gross revenue is 47.50% after a reduction of 60% (rental of unclassified tourist accommodation) or 87% (rental of classified tourism).

To find out more about these 3 regimes:

[Economie collaborative \(urssaf.fr\)](http://urssaf.fr)

c. The case for non-residents

Due to the principle of the 'uniqueness' of legislation, which is applicable in Europe, an owner can only be affiliated with one European social security system. We suggest that you contact a specialist advisor in order to obtain more information about this.

(C) What do I need to know with regard to VAT?

In principle, the seasonal rental of furnished accommodation is VAT exempt. However, this exemption does not apply if the seasonal furnished rental is provided with hotel-like services, i.e. if three of the following services are offered to the customer; (i) breakfast prepared (ii) premises regularly cleaned, (iii) household linen provided (iv) customers greeted (whether or not the greeting is personalized). Owners operating seasonal rentals with hotel-like services with revenue exceeding the VAT exemption threshold (94,300 euros) must collect VAT on their total taxable turnover.

The base exemption remains applicable for the first two years of going beyond the 85,800-euro limit, on the condition that the revenue does not exceed the increased limit of 94,300 euros.

The obligation to pay VAT applies as of the second year after the initial year when the limit was crossed (except where the revenue of year N+1 falls below this limit).

Furthermore, owners who might be deemed liable for VAT may in some cases need to pay/collect VAT on transactions carried out within the European Union. If the furnished property rental service is subject to VAT, it is the owner's responsibility to fulfil their obligations in respect of declarations and to collect the VAT without the involvement of HomeAway. The provision of related services may be subject to VAT if the owner is liable for VAT.

Likewise, depending on their guests' country of residence, 'local' VAT may apply, notably on the service fees that are billed to them. A system of VAT harmonisation is in place within Europe, and this could potentially have an impact on transactions carried out via our platform.

We suggest that you contact a tax advisor to find out your status in respect of VAT and to obtain more precise information tailored to your situation.

(D) What do I need to know with regard to the 'tourist tax'?

The 'tourist tax' was implemented in 1910 to enable tourist towns to improve their services and infrastructure without increasing the tax burden for local residents. Since 1995, this tax has been collected in all French municipalities that 'carry out activities to promote tourism' or 'carry out activities to protect and manage their natural spaces'.

The tourist tax is also known variously as the 'occupancy tax', 'visit tax', 'tourism tax', 'stay tax', 'accommodation tax', 'sales tax' and 'hotel tax'.

The amounts collected must remain within the municipality to be reinvested in improving the conditions for welcoming tourists. All municipalities or local authorities can decide whether to introduce a tourist tax and its provisions. An additional tourist tax may be added for the benefit of the département (10%) or for the region (15% in Ile-de-France). The scope of the tourist tax is very wide, as it encompasses issues such as environmental protection, waste management and signage.

Collection of the tourist tax is governed by the French General Code of Local Authorities and the French Tourism Code.

The tourist tax can, depending on the town hall or local authorities, take the form of two different schemes: au réel [actual] or au forfait [flat-rate]. The person liable for tourist tax varies depending on whether it is the 'actual' tourist tax or 'flat-rate' tourist tax.

The 'actual' tourist tax is paid directly, in addition to the accommodation expenses, by the person staying in the city. The person liable for 'actual' tourist tax is therefore the traveller. The owner is a mere intermediary between the person staying there and the local authority, and is responsible for collecting the tax from the traveller/guest and paying it to the town hall. Since 2020, the applicable rate per person per night is between 1% and 5% of the cost per person for the night's accommodation, within the limit of the highest rate adopted by the local authority or, generally applicable to luxury hotels. Added to this rate is any additional departmental tax, at a rate of 10% and, in some regions, additional regional tax. In this case, it is important that the owner informs travellers, prior to the booking, of the exact amount of tax that they will be asked to pay.

Since 1 January 2019, online platforms acting as payment intermediaries have collected the 'actual' tourist tax and transferred it to the relevant local authorities (municipalities, communities of municipalities, PETR (Territorial and Rural Balance Clusters). This collection is obligatory when these platforms act on behalf of non-professional lessors, but remains optional when they act on behalf of professional lessors.

To understand the tourist tax rates applicable, the platforms reference the national tourist tax file (named 'OCSITAN') which is updated by local authorities, verified and published by the DGFIP (Direction Générale des Finances Publiques [the French tax administration]) once a year. Abritel includes the new tourist tax data as soon as it is informed that the OCSITAN file has been updated by the tax authorities.

The 'flat-rate' tourist tax, by contrast, is paid and declared by the owner directly to the town hall: the amount is set following the owner's annual declaration to the town hall and depends on the capacity of the accommodation and its availability during the year. Since 1 January 2020, the flat-rate tourist tax system is no longer applicable for unclassified furnished tourist accommodation.

The kinds of tourist establishments affected by the 'actual' or 'flat-rate' tourist tax include:

- Furnished tourist accommodation
- Cottages
- Campsites
- Holiday villages
- Tourist residences
- Hotels
- Marinas

Information about tourist tax scales is available from your town hall or the relevant tourist office. To find out whether a tourist tax applies in your municipality, and what the terms are, please check the official website of the Ministry of Action and Public Accounts at the following link: [Délibérations sur les taxes de séjour \(impots.gouv.fr\)](https://impots.gouv.fr).

For more information, please visit the official website of the French administration.

Tourist tax in Paris

The city of Paris has long since had implemented a tourist tax for guests staying in furnished tourist accommodation. Since 1 January 2019, the rate for the tourist tax for unclassified furnished tourist accommodation applicable in Paris corresponds to 5% of the night's accommodation (excluding tax) per night, per guest over the age of 18 with a maximum charge of 4 euros per night, per adult. To this amount should also be added the departmental additional tax of 10% and the regional additional tax of 15%. Classified furnished tourist accommodation benefit from a tourist tax lower than or equal to the maximum scale of 4 euros per person, which is applicable to luxury hotels.

Abritel collects the tourist tax directly from guests and pays it to the city of Paris, in accordance with the applicable laws in force.

Abritel – HomeAway

Collects the Tourist tax in some municipalities

Abritel – HomeAway collects the tourist tax from its guests in French municipalities where the actual rate of tax is in place. The 2020 Finance Act having prohibited the flat rate tourist tax for furnished tourist accommodation without classification or awaiting classification, Abritel will collect and remit the tourist tax to local authorities which, having opted for flat rate tourist tax, have decided on a scale of 1 to 5% for this category of tourist accommodation.

What do I need to do?

Within municipalities that have adopted the 'actual tourist tax', Abritel - HomeAway collects the tourist tax for stays that have been reserved and paid online via the platform. The owners of furnished tourist accommodation do not have anything to do with the tourist tax, because Abritel - HomeAway pays the tourist tax to the municipality based on the rate at the time of booking furnished tourist accommodation. On the other hand, owners of furnished tourist accommodation situated in municipalities where the tourist tax is a flat rate, who have obtained a classification for their accommodation, still have to collect and transfer the tourist tax themselves.

About France classification and tourist tax

We recommend you obtain a classification for the accommodation you offer via our platform. Remember you can find out more information on the Owner area in the section detailing local regulations.

In some situations, you will be able to benefit from tax incentives (flat-rate deduction of 71% on rental revenue under the micro-businesses scheme, exemption from housing and property taxes) and most importantly you can take advantage of the most cost-effective tourist tax scales for your renters.

To find out everything you need to know about the process of tourist accommodation classification, we recommend you take a look at the information on the Atout-France website.

What else do I need to know?

Remember that it is your responsibility to collect and pay the tourist tax for bookings that are not made via the Abritel platform, in the event that you rent out properties on a short-term basis via other online services, specialist agencies or intermediaries, or directly. The municipality may ask you to provide evidence of whether or not your business is carried out exclusively on the Abritel platform with regard to the collection and the obligatory declaration of tourist tax, or relating to the use of the rented premises.

Where the tourist tax is not collected and remitted by Abritel, in every municipality which has implemented a tourist tax, every year, by the date given by the town hall, you must:

1. Send your declaration to the appropriate department at the town hall.

You can download the declaration form and a summary statement template [here](#). To fulfil the formality of making your declaration, you just need to fill in and send these two documents to the town hall by post.

Please note that the city of Paris and a number of other large cities in France also offers you the option to make your declaration directly online. You can access the electronic service [by clicking here](#).

2. Pay your tax on receipt of the notice requesting payment.

The French administration will send you a notice requesting payment when your income declaration has been processed. This notice is generally sent during December of the same year.

Remember that failure to collect and transfer the tourist tax within the set deadlines may lead to an automatic taxation procedure determined by the authorities and sanctions as referred to in Articles L.2333-34-1 and L.2333-43-1 of the French General Code of Local Authorities.

The declaration and the payment of tax must be made before 31 December of the year of collection. Read all about the tourist tax in Paris [here](#).

(E) What are the social and tax obligations in Belgium?

Regarding the social and tax obligations in Belgium, please refer to following pages:

[Particuliers | SPF Finances \(belgium.be\)](#)

[MyMinfin \(fgov.be\)](#)

For more information on the social security and tax payments required in Belgium, please go to the following sites:

Belgian declaration of personal tax income: [Aangifte van personenbelasting \(PB\) | Belgium.be](#)

Belgian non-resident income tax return: [Aangifte belasting niet-inwoners zelfstandige | FOD Financiën \(belgium.be\)](#)

Taxable income and applicable tax rates: [Tarieven en belastbaar inkomen | FOD Financiën \(belgium.be\)](#) and [Belastbare inkomsten | Belgium.be](#)

Social Security obligations in Belgium: [Wettelijke verplichtingen van zelfstandigen | RSVZ](#) and [Administratieve instructies / 2021-4 > De personen > Algemene regels \(socialsecurity.be\)](#)

14. Specific regulations in French overseas communities

(A) French Polynesia

In application of the law of the country n ° 2021-8 of February 1st, 2021, regulating tourism accommodation in French Polynesia, you have the obligation to declare your activity with the Tahiti Department of Tourism and enter your registration number in your listing. You must also make the house rules of your property available to your travelers. **Penalties apply in case of non-compliance.**

[Click here](#) to learn more.

If you require any further information, please reach out to the Tahiti Department of Tourism.

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