General Tax Code

IN EFFECT FROM 01/07/1979 TO 30/12/2019

Article 4 B

VERSION IN EFFECT FROM 01/07/1979 TO 30/12/2019

1. The following are considered to have their tax domicile in France within the meaning ofArticle 4A :

a. Persons who have their home or main place of residence in France;

b. Those who carry out a professional activity in France, whether salaried or not, unless they can justify that this activity is carried out there on an ancillary basis;

c. Those whose center of economic interests is in France.

2. State agents who perform their duties or are assigned missions in a foreign country and who are not subject in that country to personal tax on all of their income are also considered to have their tax domicile in France.