

2016

KEY PERFORMANCE INDICATORS PUBLIC FINANCES DIRECTORATE GENERAL



Impôts
.gouv



The DGFIP - Working for its users

ASSISTING INDIVIDUAL AND BUSINESS USERS (in millions)

	2014	2015	2016
<i>Number of individual users visiting in person during tax seasons</i>			
Tax return season	6.3	6.2	5.4
Tax notice season	11.4	10.5	9.0
<i>Number of calls received by call centres</i>			
Tax Service Call Centre (basic information for individuals and businesses)	2.6	3.0	3.1
Direct Debit Service Centre (direct debit management for individuals and businesses)	4.6	4.6	4.6
Contact centres (4 départements served) ⁽¹⁾	-	0.4	0.9
Public Pensions Service (pensioners and active civil servants)	0.6	0.6	0.5
Toscane platform (technical assistance for businesses)	0.3	0.3	0.2
<i>Number of e-mail contacts</i>			
E-mails sent to Individual Tax Departments	4.6	5.1	5.1
E-mails sent to Business Tax Departments	1.4	2.0	2.4
E-mails sent to Direct Debit Service Centres	0.6	0.7	0.8
E-mails sent to contact centres (4 départements served) ⁽¹⁾	-	0.06	0.06
E-mails sent to Public Pensions Service	0.03	0.07	0.08
Online queries at the impots.gouv.fr website	1.3	1.8	3.2
TOTAL	33.7	35.3	35.3

(1) Alpes-de-Haute-Provence, Eure-et-Loir, Seine-Saint-Denis and Oise.

THE DGFIP's USERS AND ONLINE SERVICES (in millions)

	2014	2015	2016
<i>The impots.gouv.fr website for individual users</i>			
Total visits to the website (public pages)	103.1	114.4	127.6
Consultations of FAQ	6.3	6.9	6.2
Use of income tax simulator (public pages)	30.2	27.7	19.2
<i>Access to personal pages at impots.gouv.fr</i>			
Access to personal pages via mon service public.fr	1.5	1.5	0.5
Online income tax filing (personal pages) ⁽¹⁾	15.0	16.3	20.5
Number of income tax filers (personal pages)	13.0	14.6	18.0
Number of amended returns filed online after reception of tax notices (personal pages)	0.08	0.09	0.11
Number of direct debits of tax payments (personal pages)	1.2	1.3	1.5
Number of online payments (public and personal pages)	7.6	9.6	11.9
Number of users opting for total paperless procedures (income tax filing and tax notices)	3.8	5.2	6.8
On-line queries for real-estate transaction records	0.2	0.3	0.4

(1) Not including EDI (Electronic Data Interchange)

	2014	2015	2016
The impots.gouv.fr app			
Number of payments made using app	0.5	0.6	0.8
The impots.gouv.fr website for businesses			
The impots.gouv.fr website for businesses	18.5	26.0	30.0
The collectivites-locales.gouv.fr website			
Visits	3.8	3.7	4.1
The tipi.budget.gouv.fr website			
Payment of local taxes	0.7	1.1	2.0
The amendes.gouv.fr website			
Payment of fines	10.1	11.0	13.2
The amendes.gouv mobile phone app (opened in January 2015)			
Payment of fines	-	0.7	1.4
The timbres.impots.gouv.fr website (opened in March 2015)			
Sales of electronic tax stamps for passports (number of transactions)	-	0.3	0.8
Sales of electronic tax stamps for passports (number of stamps)	-	0.4	0.9
The cadastre.gouv.fr website			
Total visits to site	13.4	16.3	19.0
The ventes-domaniales.fr website			
Total visits to site	2.4	2.6	2.4
The pensions.bercy.gouv.fr website which has become retraitesdeletat.gouv.fr (opened in June 2016)			
Total visits to site	1.3	1.5	1.2

PAPERLESS TAX PAYMENTS

INDIVIDUALS' TAXES		2014	2015	2016
Percentage of payments made electronically ⁽¹⁾				
Personal income tax	Monthly direct debit	56.5%	58.2%	58.9%
	Direct debit on payment due date	9.2%	8.1%	8.4%
	Payment online	6.3%	7.3%	9.1%
	TOTAL	71.9%	73.6%	76.4%
Residence tax	Monthly direct debit	34.6%	34.6%	36.2%
	Direct debit on payment due date	7.3%	6.2%	6.4%
	Payment online	8.1%	10.0%	12.7%
	TOTAL	50.0%	50.8%	55.3%
Property tax	Monthly direct debit	29.1%	2.7%	30.4%
	Direct debit on payment due date	9.6%	9.2%	9.4%
	Payment online	6.6%	9.1%	11.6%
	TOTAL	45.3%	48.0%	51.4%
All taxes	Monthly direct debit	37.6%	38.0%	38.9%
	Direct debit on payment due date	8.6%	7.8%	8.0%
	Payment online	7.1%	9.0%	11.5%
	TOTAL	53.4%	54.8%	58.4%

(1) This table shows the percentage of electronic payments from individual users based on the number of direct debit contracts effectively used (at least one direct debit transaction) and the number of online payments (excluding advance payments for personal income tax) in a given year, compared to the number of taxpayers that year.

BUSINESS TAXES	2014	2015	2016
Percentage paid online			
Corporation tax	95.7%	99.0%	99.6%
VAT	97.8%	99.8%	99.7%
Payroll tax	58.5%	64.8%	88.6%

REFUNDS AND RELIEF GRANTED BY THE DGFIP (€m)

Central government taxes	2014	2015	2016
Earned-income tax credit	1,951	1,962	37
Number of recipients (credits and refunds) ⁽¹⁾	6,034,057	5,909,224	0 ⁽²⁾
Personal income tax	4,214	4,608	4,766
Corporation tax	21,976	26,201	26,627
VAT	49,579	51,732	52,284
Others	6,909	7,006	6,904
TOTAL	84,629	91,509	90,618

(1) The number of earned-income tax credit recipients corresponds to the number of tax households receiving the credit, not the number of individual beneficiaries

(2) The earned-income tax credit was abolished in 2016

Local taxes	2014	2015	2016
Local economic contribution (CET) and local business tax	6,480	6,307	6,725
Property tax	985	990	1,475
Residence tax	3,556	3,797	3,978
Others	481	582	531
TOTAL	11,502	11,676	12,708

FINANCIAL SERVICES

DEPOSITS OF FUNDS WITH THE PUBLIC TREASURY	2014	2015	2016
Number of accounts			
Central government	8,117	7,725	7,531
Government-funded institutions	12,545	12,553	12,552
Local public sector	24,242	26,101	28,348
Others (chambers of commerce and industry, etc.)	1,543	1,543	1,516
Invest for the Future programme (National Loan Programme)	44	49	57
Interest-earning accounts	16	16	20
Ministerial fiscal and accounting officers	82	81	81
TOTAL	46,589	48,068	50,105

Amounts on deposit (€m)	2014	2015	2016
Central government	1,499	2,567	1,453
Government-funded institutions	15,220	16,201	16,517
Local public sector	797	839	935
Others (chambers of commerce and industry, etc.)	4,679	4,729	3,500
Invest for the Future programme (National Loan Programme)	42,213	39,521	36,488
Interest-earning accounts	1,546	1,532	1,541
Ministerial fiscal and accounting officers	25,103	24,687	23,641
TOTAL	91,057	90,076	84,075

CAISSE DES DÉPÔTS'S OFFICIAL RECEIVER ACTIVITY⁽¹⁾	2014	2015	2016
Number of accounts			
Legal professions (notaries, etc.)	16,619	16,454	16,338
Court-appointed receivers	6,638	7,846	6,531
Individuals (including protected by the law under guardianship or curators)	15,804	16,534	13,870
Bailiffs	3,475	3,436	3,370
Social security funds	1,152	1,125	1,081
Social housing offices (OPHs)	295	312	305
Other customer categories	3,565	3,417	3,352
TOTAL	47,548	49,124	44,847

[1] Changes to the information system concerning this activity have modified the usual headings, but have no impact on the aggregate figures.

Amounts on deposit (€m)	2014	2015	2016
Legal professions (notaries, etc.)	22,968	26,552	29,979
Court-appointed receivers	5,888	6,121	6,052
Individuals (including protected by the law under guardianship or curators)	112	112	118
Bailiffs	433	445	439
Social security funds	305	214	208
Social housing offices (OPHs)	207	230	223
Other customer categories	846	1,012	1,250
TOTAL	30,759	34,686	38,269

Consignments	2014	2015	2016
Number	670,044	664,962	648,774
Amounts on deposit (€m)	3,112	3,274	3,460

LAND REGISTRY AND REGISTRATION

Land registry - Number of transactions	2014	2015	2016
Publications	2,095,969	2,220,143	2,293,947
Registrations	870,966	956,649	964,888
Deregistrations, notes and entries	366,101	341,948	337,685
Requests for information	5,402,308	5,910,864	6,119,902
Requests for copies of records and documents	380,090	364,524	488,833
Special tasks			
Land consolidation reports	17,211	12,466	10,696
Land reorganisation reports	45,401	69,086	28,412
Expropriation orders	4,158	4,099	3,743
TOTAL	9,182,204	9,879,779	10,248,106
including formalities completed online	4,581,664	4,871,177	6,332,367
%	49.9%	49.3%	61.8%

Registration	2014	2015	2016
Declarations of estates	692,623	763,398	793,600
Gift declarations	240,734	250,451	261,360
Articles of incorporation ⁽¹⁾	425,805	366,323	261,971
Deeds ⁽²⁾	448,417	491,445	367,820
Gifts / Divisions ⁽³⁾	104,442	50,346	52,021
Others	724,600	727,506	713,382
TOTAL	2,636,621	2,649,469	2,450,154

(1) Lower volumes owing to the elimination of the obligation to register certain company incorporation instruments in July 2015 (Art. 24 of Act no. 2014-1545 of 20 December 2014)

(2) Lower volumes owing to extension of the scope of notarised deeds subject to paiement sur état (amount paid on the basis of information in a specific official document) which are therefore exempted from the registration procedure

(3) Lower volumes since 2014 as gifts concerning immovable property are now handled by the Land Registry (merged procedure) instead of the Registration Divisions

LAND RECORDS

Situation as at 1 January	2014	2015	2016
Accounts of owners	37,100,915	37,358,163	37,504,639
Premises	50,781,200	51,282,793	51,867,253
Non-subdivided plots of land and tax subdivisions	104,293,464	104,573,603	104,813,887
Items in the computerised directory of roads and localities	7,287,359	7,309,326	7,336,915

Work carried out	2014	2015	2016
Plan			
Reorganised plots of land or tax subdivisions	56,194	75,137	48,692
Land records, work to update the cadastral map			
Survey documents	195,457	190,280	191,125
Number of changes reported	624,724	595,902	569,774
Number of extracts of deeds and consolidation sheets processed	2,073,290	1,931,913	2,018,713
Land assessments			
Processed declarations of developed land	1,526,530	1,420,168	1,430,535
Changes processed regarding non-developed land	699,185	632,508	613,610
Issue of information			
Land map excerpts printed out from <i>www.cadastre.gouv.fr</i>	16,351,014	15,300,001	18,531,104
Model 1 and 3 excerpts ⁽¹⁾	4,462,827	4,716,775	4,583,434
Total information actions	20,813,841	20,016,776	23,114,538

(1) Includes the excerpts produced using the Land Records Office Data Server (SPDC) by notarial offices since 2004 and by surveyors since 2007.

The DGFIP's public finances tasks

PUBLIC REVENUES COLLECTED BY THE DGFIP

Personal income tax		2014	2015	2016
Number of tax households		37,119,213	37,429,451	37,683,595
including	Number of taxable households ⁽¹⁾	17,851,591	17,081,041	16,124,389
	Number of non-taxable households ⁽¹⁾	13,178,885	13,928,538	15,245,175
	Number of tax households receiving a refund ⁽²⁾	6,088,737	6,419,872	6,314,031
Revenues accruing to central government (€m)		75,389	75,897	76,554

Wealth tax		2014	2015	2016
Number of tax returns		331,010	342,942	351,152
Revenues accruing to central government (€m)		5,198	5,224	5,051

VAT		2014	2015	2016
Number of taxable businesses		5,349,155	5,443,278	5,570,478
including	Actual bookkeeping system	1,389,889	1,404,253	1,411,816
	Simplified bookkeeping system	1,957,840	1,956,606	1,985,875
	Micro business profits and special non commercial profits	1,542,378	1,627,657	1,723,697
	Simplified agricultural system	459,048	454,762	449,090
Revenues accruing to central government (€m)		165,440	172,849	178,421
Revenues accruing to various bodies (€m)		12,720	11,817	11,734
TOTAL (M€)		178,159	184,666	190,155

Corporation tax		2014	2015	2016
Number of taxable businesses		1,955,392	2,020,532	2,097,619
Revenues accruing to central government (€m)		57,304	59,749	56,616

Social contribution on corporate income tax		2014	2015	2016
Revenues accruing to central government (€m)		1,133	1,143	1,158

Residence tax		2014	2015	2016
Number of tax assessment notices		29,116,937	30,027,542	29,358,071
Revenues accruing to local authorities (€m) ⁽³⁾		20,891	22,046	22,149

(1) As of 2014, the data are presented after eliminating the tax credit equal to the non-discharging withholding tax.

(2) These are tax households where the assessment results in a negative tax amount (not counting any advance payments).

(3) Income corresponding to local taxes.

Property tax	2014	2015	2016
Number of tax assessment notices	30,749,518	31,071,590	31,296,942
Revenues accruing to local authorities (€m) ⁽¹⁾	37,335	38,680	40,360

CVAE ⁽²⁾	2014	2015	2016
Revenues accruing to central government and other entities (€m)	55	57	56
Revenues accruing to local authorities (€m) ⁽¹⁾	14,195	14,097	14,539
TOTAL (€M)	14,250	14,154	14,595

TASCOM ⁽³⁾	2014	2015	2016
Revenues accruing to central government (€m)	7	190	187
Revenues accruing to local authorities (€m) ⁽¹⁾	718	745	752
TOTAL (€M)	725	935	939

Business premises contribution + ancillary taxes + flat-rate tax on network businesses ⁽⁴⁾	2014	2015	2016
Number of tax assessment	4,813,386	4,519,474	4,679,903
Revenues accruing to central government (€m)	237	186	195
Revenues accruing to local authorities (€m) ⁽¹⁾	10,167	10,513	10,803
of which business premises contribution (CFE) and ancillary taxes	8,636	8,961	9,211
of which flat-rate tax on network businesses (IFER)	1,531	1,552	1,592
TOTAL (€M)	10,404	10,699	10,998

Public broadcast licence fee	2014	2015	2016
Revenues accruing to various bodies (€m)	3,551	3,666	3,867

Registration (€m)	2014	2015	2016
accruing to local government	6,700	6,848	7,047
Special tax on insurance policies ⁽⁵⁾	2,290	2,329	1,155 ⁽⁵⁾
accruing to various bodies			
accruing to central government	119	158	224
Transfers for valuable consideration	575	618	680
Transfers without valuable consideration: gifts	1,462	1,656	1,799
Transfers without valuable consideration: estates	8,870	10,630	10,693
Property registration tax	7,557	8,901	9,598
accruing to local government			
accruing to central government	359	394	386
Other revenues and penalties	674	710	806
TOTAL (€M)	28,606	32,245	32,388

(1) Revenues from local taxes

(2) Contribution on business value added

(3) Tax on retail floor space

(4) CFE (business premises contribution) and IFER (flat-rate tax on network businesses)

(5) Since 2016, the DGFIP has no longer been tasked with collecting the special tax on insurance policies (TSCA) levied on supplementary health insurance policies on behalf of the Central Social Security Agency (ACOSS). It does however recover this tax on motorised land vehicles (VTM) which yields lower revenues

Stamp duty and assimilated taxes (€m)		2014	2015	2016
Tax on company cars	accruing to various bodies	836	756	543
	accruing to central government	-	-	150
Single stamp		219	198	206
Other revenues and penalties		130	108	307
TOTAL (€M)		1,185	1,061	1,206

Other taxes (€m)		2014	2015	2016
Levies on investment income		3,485	3,800	3,524
Minimum local business tax contribution		121	21	8
Withholding taxes and income tax for non-residents		660	940	628
Other revenues accruing to central government		3,925	4,216	3,558
Other revenues accruing to local authorities		2,574	2,827	3,064
Payroll tax		13,200	13,228	13,395
Social contributions		19,174	19,723	20,396
Other revenues accruing to various bodies		3,122	3,756	3,542
TOTAL (€M)		46,261	48,511	48,115

Government's non-tax revenues (€m)		2014	2015	2016
Revenues accruing to central government		13,949	14,411	16,291
Revenues accruing to local authorities		69,415 ⁽¹⁾	70,196 ⁽¹⁾	66,623
TOTAL (€M)		83,364	84,607	82,914

Grand total of revenues collected by the DGFIP (€m)		2014	2015	2016
Revenues accruing to central government		339,310	353,155	357,499
Revenues accruing to local authorities		169,552	174,853	174,935
Revenues accruing to various bodies		54,893	55,275	54,632
TOTAL (€M)		563,755	583,283	587,065

(1) Final figures

RECOVERY ACTION

INDIVIDUALS' TAXES		2014	2015	2016⁽¹⁾
Dunning operations				
	Follow-up letters/final notices to pay	9,887,363	7,529,112	12,588,683
Formal recovery - «Standard» actions				
	Notice to garnishee	5,389,051	5,639,110	5,591,539
Formal recovery - «Further» actions				
	Recovery of fraudulently transferred assets	28	25	24
	Property seizure	286	310	284
	Bankruptcy petitions	148	97	86
Legal proceedings				
	Civil court	1,117	1,015	1,136
	Commercial court	463	370	343
	Administrative court	351	299	306
Disputed claims				
	Appeals against prosecution	3,010	3,114	3,384
	Other claims ⁽²⁾	315	273	257

BUSINESS TAXES		2014	2015	2016⁽¹⁾
Dunning operations				
	Follow-up letters/final notices to pay	1,550,205	1,673,135	1,703,478
Formal recovery - «Standard» actions				
	Notice to garnishee	752,531	807,263	872,649
Formal recovery - «Further» actions				
	Interim measures	2,366	2,359	1,948
	Property seizure	98	112	114
	Bankruptcy petition	1,225	1,129	1,251
Legal proceedings				
	Civil court	1,597	2,114	1,551
	Commercial court	2,532	2,646	2,938
	Administrative court	142	116	128
Disputed claims				
	Appeals against prosecution	1,096	1,158	1,051
	Other claims ⁽²⁾	1,307	1,517	1,687

(1) Provisional figures

(2) As of 2014, only claims associated with collective insolvency proceedings.

FINES AND FINANCIAL PENALTIES		2014	2015	2016
Formal recovery - «Standard» actions				
	Account freezing injunctions	3,969,748	4,503,493	4,461,354

TAX AUDITS

1- Unpaid taxes and penalties (€m)	2014	2015	2016
Taxes	15,334	16,121	15,292
Penalties (including penalty interest)	3,964	5,072	4,175
Total taxes and penalties ⁽¹⁾	19,298	21,194	19,467

(1) Including € 2.476 billion paid to the Offshore Disclosure Unit (STDR) – € 1.603 billion in taxes and € 873 million in penalties

Net revenues by tax (€m):	2014	2015	2016
Corporation tax	3,809	4,837	4,029
Personal income tax ⁽¹⁾	2,368	2,789	2,817
Value added tax	2,361	2,235	2,267
VAT credit refunds	1,296	1,513	1,617
Registration duties ⁽¹⁾	2,051	1,726	1,635
Wealth tax ⁽¹⁾	1,208	1,016	637
Local taxes	509	510	680
Sundry taxes ⁽²⁾	1,732	1,495	1,610

(1) Including € 605 million in personal income tax, € 308 million in registration duties and € 300 million in wealth tax paid to the Offshore Disclosure Unit

(2) Including the general social security contribution, the social security debt repayment contribution, the public broadcast licence fee and ancillary turnover taxes. For the Offshore Disclosure Unit, this line item includes taxes and penalties associated with the general social security contribution, the social security debt repayment contribution, and social and solidarity levies.

2- Fiscal results of tax audits (€m)	2014	2015	2016
Amount of revenues ⁽¹⁾	10,4	12,2	11,1

(1) Revenues received as a result of tax audits in the current year and previous years, follow-up of declarations of estates and wealth taxes, and from cases handled by the Offshore Disclosure Unit

3 – Audits giving rise to punitive action	2014	2015	2016
Amount of taxes and penalties from on-site enforcement operations ⁽¹⁾	5,365	7,841	4,923
Enforcement operations as a proportion of total on-site audits	31.3%	31.0%	31.0%
Number of tax raids	201	210	204

(1) Application of penalties of 40% or higher

4- Criminal proceedings	2014	2015	2016
Number of cases referred to the courts, of which:	1,265	1,195	1,116
Complaints filed for tax evasion	989	948	862
Cases referred to the "Tax Police"	80	79	81
Complaints for tax fraud	137	135	133
Obstruction proceedings	59	33	40

<i>Breakdown of complaints for tax fraud and cases referred to the "Tax Police"</i>	2014	2015	2016
Proposals for proceedings sent to the Tax Infringements Commission	1,139	1,061	944
Complaints lodged (tax evasion and «tax police»), of which:	1,069	1,027	943
No return and undeclared business activity	410	453	433
Concealment of earnings	426	413	331
Fictitious transactions	49	15	18
Other fraudulent schemes	184	146	161

5- Audit coverage (numbers of audits)	2014	2015	2016
<i>Business audits</i>			
Business desk audits	177,899	177,549	171,356
Desk audits of VAT credit refund requests	111,956	116,958	122,024
On-site public broadcast licence fee audits	68,254	68,652	64,233
Accounting audits	47,776	46,266	45,314
Right of inquiry (Art. L. 80 F to L. 80 J of the Book of Tax Procedures)	2,144	1,871	1,612
<i>Audits of individual taxpayers</i>			
Desk audits of personal income tax	821,300	853,387	816,308
Desk audits of taxes on assets	102,079	94,410	99,068
On-site public broadcast licence fee audits	31,949	26,707	17,649
Audits of individual taxpayers' situations	3,964	3,902	3,557

DISPUTED CLAIMS

ADMINISTRATIVE PHASE

Cases received	2014	2015	2016
<i>Appeals</i>			
Personal income tax	1,134,043	1,038,399	781,338
Property tax	297,396	304,318	302,932
Residence tax	893,181	888,088	876,739
Corporation tax and other central government taxes	49,658	50,865	55,623
Local business tax, local economic contribution and cap based on value-added	239,392	190,524	369,765
Turnover taxes	53,093	52,393	52,585
Vacant premises tax	99,812	93,053	94,806
Registration duties	25,554	24,756	23,743
Registration duties	442,679	427,995	417,207
Tax cap	71	36	17
TOTAL	3,234,879	3,070,427	2,974,755
<i>Requests for equitable relief</i>			
Personal income tax	223,262	200,779	191,542
Property tax	81,285	149,068	114,328
Residence tax	414,067	494,792	396,970
Corporation tax and other central government taxes	2,325	2,218	2,001
Local business tax and local economic contribution	31,129	21,745	36,410
Turnover taxes	120,999	157,221	129,591
Registration duties	14,235	13,778	13,284
Public broadcast licence fee	306,673	363,008	290,942
TOTAL	1,193,975	1,402,609	1,175,068
GRAND TOTAL	4,428,854	4,473,036	4,149,823

Cases processed	2014	2015	2016
<i>Appeals</i>			
Personal income tax	1,131,314	1,005,783	788,067
Property tax	308,868	310,984	311,185
Residence tax	912,385	901,733	891,226
Corporation tax and other central government taxes	53,034	53,640	57,218
Local business tax, local economic contribution and cap based on value-added	248,379	214,685	366,519
Turnover taxes	52,847	51,450	51,322
Vacant premises tax	105,053	96,962	99,019
Registration duties	25,782	25,129	25,118
Public broadcast licence fee	449,872	434,611	422,974
Tax cap	197	42	15
TOTAL	3,287,731	3,095,019	3,012,663
<i>Requests for equitable relief</i>			
Personal income tax	226,235	202,069	194,494
Property tax	84,020	143,064	136,810
Residence tax	428,566	496,217	429,470
Corporation tax and other central government taxes	2,589	2,469	2,154
Local business tax and local economic contribution	33,591	25,009	36,043
Turnover taxes	120,867	155,376	128,699
Registration duties	14,510	14,106	13,558
Public broadcast licence fee	317,314	366,195	314,763
TOTAL	1,227,692	1,404,505	1,255,991
Discretionary tax relief decisions (all taxes including public broadcast licence fee)	809,343	846,201	2,321,180 ⁽¹⁾
Written answers to requests for information	185,252	192,551	139,542
TOTAL	994,595	1,038,752	2,460,722
GRAND TOTAL	5,510,018	5,538,276	6,729,376

(1) The increase in the amount of discretionary tax relief is due to government initiatives in favour of elderly persons on low incomes

CASES REFERRED TO COURTS

Number of cases	2014	2015	2016
<i>Administrative jurisdictions</i>			
Administrative courts	17,991	18,697	20,439
Administrative courts of appeal	3,554	3,915	3,879
Conseil d'État	613	354	440
<i>Judicial courts</i>			
High courts	581	751	868
Court of appeal	248	256	220
Court of cassation	41	53	58

AMICABLE PROCEEDINGS

Amicable proceedings	2014	2015	2016⁽¹⁾
Proceedings opened	212	173	212
Settlements	271	156	238
Cases pending at the end of year	549	566	794

(1) According to new OECD standards, effective as from 1 January 2016

CENTRAL GOVERNMENT EXPENDITURE PAID BY THE DGFIP

Breakdown of expenditure	2014	2015	2016
General budget (€m)	399,014	404,760	417,687
Including:			
Intervention expenditure	40.7%	42.8%	44.1%
Personnel expenditure	30.3%	30.0%	29.5%
Debt service	10.8%	10.4%	9.9%
Operating expenditure	14.0%	13.6%	13.4%
Capital expenditure	2.8%	2.7%	2.6%
Public authorities	0.2%	0.2%	0.2%
Financial transaction expenditure	1.1%	0.2%	0.3%
Special accounts credited with appropriations or not (€m)	238,409	225,134	246,143
TOTAL	637,423	629,894	663,830

LOCAL PUBLIC SECTOR EXPENDITURE PAID BY THE DGFIP⁽¹⁾

Total actual expenditure (€m)	2014 ⁽²⁾	2015 ⁽³⁾	2016 ⁽³⁾
Regions	28,681	29,697	28,451
Départements ⁽⁴⁾	72,983	74,417	74,882
Municipalities	96,569	94,819	95,157
Intermunicipal co-operation groups with their own tax raising powers	31,878	30,506	30,673
TOTAL	230,111	229,439	229,163

Capital expenditure (€m)	2014	2015 ⁽³⁾	2016 ⁽³⁾
Regions	10,851	11,283	10,581
Départements ⁽⁴⁾	13,539	13,241	13,083
Municipalities	27,981	25,481	25,662
Intermunicipal co-operation groups with their own tax raising powers	10,862	9,740	9,644
TOTAL	63,233	59,745	58,970

(1) Excluding expenditure for hospitals, syndicates of communes, etc. and excluding specific budgets

(2) Updated figures

(3) Provisional figures for 2015 and 2016

(4) Including the Greater Lyon Metropolitan Area as of 2015 and the Single Territorial Authorities (CTU) of French Guiana and Martinique as of 2016

PUBLIC SECTOR PENSIONS - SPECIAL FUND⁽¹⁾ ACCOUNT

Expenditure (€m)	2014	2015	2016
Civil and military retirement pensions and temporary disability benefits	52,147	52,537	53,156
Military disability pensions and war victims' and other pensions	2,224	2,095	1,973
Revenues (€m)	2014	2015	2016
Civil and military retirement pensions and temporary disability benefits	52,785	53,301	53,908
Military disability pensions and war victims' and other pensions	2,263	2,054	1,984

(1) Special allocation account

MANAGEMENT COST RATES

Management cost rates	2014	2015	2016
Taxes	0.86%	0.82%	0.78%
Central government expenditure	0.09%	0.08%	0.07%
Local public sector expenditure	0.10%	0.10%	0.10% ⁽¹⁾

(1) Provisional figure

GOVERNMENT PROPERTY

Government immovable property	2014	2015	2016
Stock of government property ⁽¹⁾ valued by the DGFIP (€m)	59,199	61,608	60,763
Proceeds from the management of the State's public and private property (€m)	1,905	1,759	3,191

Property transactions	2014	2015	2016
Sales	1,113	1,211	1,063
Acquisitions and leasing	5,110	4,627	4,978

	2014	2015	2016
Proceeds from sales (€m)	506	609	560

Property tasks	2014	2015	2016
Valuation appraisals	160,163	166,252	157,310
Expropriation orders	3,948	4,395	3,369

Government movable property	2014	2015	2016
Sales (number of batches sold)	23,626	23,942	25,150
Proceeds from sales (€m)	40	44	63

Management of private assets	2014	2015	2016
Estates outstanding (estates in administration, estates in abeyance or in escheat)	24,497	25,807	ND ⁽²⁾

(1) This stock includes land, non-specific property, specific property and historic and cultural property

(2) Figure not available

INTERNATIONAL CO-OPERATION AND ACTION

	2014	2015	2016
Number of missions	243	199	223
Number of experts dispatched	404	328	394
Number of days worked by experts	2,210	1,533	1,807
Number of delegations hosted	80	75	66
Number of visitors hosted	450	474	294
Training given (number of civil servants in attendance, particularly at ENFiP)	240	202	241
Twinning operations, bids and OTC contracts	14	19	16
Number of seminars organised	9	9	12
Number of seconded experts ⁽¹⁾	27	25	28

<i>International Affairs: FTA (OECD) ⁽¹⁾, IOTA ⁽²⁾, BENCHMARKING & ATTRACTIVENESS</i>	2014	2015	2016
Benchmarking efforts	23	20	16
International efforts – FTA OECD and IOTA	24	30	28
Attractiveness – Number of businesses	100	67	69

(1) FTA OECD: Organisation for Economic Cooperation and Development's Forum on Tax Administration

(2) IOTA: Intra-European Organisation of Tax Administrations

A network and its resources

THE DGFIP'S BUDGET

Budget expenditure (€m)	2014	2015	2016
Personnel expenditure, including the Tax Policy Directorate	7,134	7,074	6,951
Including:			
Compensation	4,346	4,309	4,213
Social security contributions	2,768	2,745	2,720
Social benefits and other payments	20	20	18
Operating and capital expenditure	1,153	1,090	1,061
Including:			
IT expenditure	208	181	151
Professional expenditure	342	333	340
Property expenditure	275	261	261
Current operating expenditure	83	73	73
Rent paid by administrations to the government on occupied State-owned property	245	242	236
GRAND TOTAL (€M)	8,287	8,164	8,012

HUMAN RESOURCES

Numbers ⁽¹⁾ by working hours ⁽²⁾	A	B	C	Total
Full-time staff	89.5%	80.2%	76.2%	81.9%
Part-time staff	10.5%	19.8%	23.8%	18.1%

Numbers ⁽¹⁾ per grade	A	B	C	Total
Under 30 years old	663	1,002	2,843	4% of staff
Men	296	528	1,129	
Women	367	474	1,714	
From 30 to 50 years old	16,518	19,449	14,144	47% of staff
Men	8,155	8,981	5,958	
Women	8,363	10,468	8,186	
Over 50 years old	14,768	23,913	13,385	49% of staff
Men	7,247	6,919	3,562	
Women	7,521	16,994	9,823	
TOTAL	31,949	44,364	30,372	106,685
Men	15,698	16,428	10,649	42,775
Women	16,251	27,936	19,723	63,910
Percentage of women	50.9%	63.0%	64.9%	59.9%

(1) Excluding non-established civil servants (contract staff, public contract staff assigned to maintenance, caretaking and catering, etc.)

(2) Actual numbers paid excluding long-term leave

PERFORMANCE INDICATORS

PERFORMANCE-RELATED OBJECTIVES AND INDICATORS	RESULTS		
	2014	2015	2016
Indicator 1.1: Percentage of spontaneous filing and payment (taxpayer compliance)			
1.1.1 Percentage of private individuals complying with their filing obligations [GF-07]	98.40%	98.26%	97.90% ⁽¹⁾
1.1.2 Percentage of businesses complying with their filing obligations [GF-14]	95.57%	94.77%	95.22%
1.1.3 Percentage of individual taxes paid [GF-06]	98.32%	98.14%	98.23%
1.1.4 Percentage of business taxes paid spontaneously [GF-17]	98.17%	98.26%	98.24%
1.1.5 Percentage of fines paid [GF-03]	79.35%	76.88%	75.34%
1.1.6 Gross collection rate of local revenues (excluding taxes and transfers) for the previous year as at 31 December of the current year (excluding Public Housing Agencies) [CL-09]	98.04%	97.98%	97.94%
Indicator 1.2: Effectiveness of anti-tax evasion efforts			
1.2.1 Net rate of collection of taxes and penalties on external tax audit claims for year N-2 [GF-15]	53.40%	58.88%	65.17%
1.2.2 Percentage of audits to combat serious tax evasion [CF-01]	31.28%	30.96%	31.04%
1.2.3 Percentage of international tax transactions [CF-33]	10.2%	10.3%	10.7%
1.2.4 Percentage of non-pursuance of claims following external tax audit [JF-11]	12.95%	14.10%	16.01%
Indicator 2.1: Time taken to settle public expenditures			
2.1.1 Overall average time to settle civil government expenditures [CE-05]	18.27 days	18.96 days	18.31 days
2.1.2 Time taken by accountants to pay local sector expenditure [CL-11]	6.87 days	7.23 days	6.37 days
Indicator 2.2: Processing of public expenditures by invoice processing units			
2.2.1 Percentage of central government public procurement spending processed by invoice processing units [CE-09]	17.91%	22.95%	23.39%
Indicator 3.1: Quality of public accounts			
3.1.1 Quality of central government accounts (IQCE) [CE-02]	100.00%	96.32%	98.96%
3.1.2 Accounting Performance Index (local accounts) (IPC) [CL-18]	86.61%	85.95%	86.35%
3.1.3 Percentage of central government property stock assessed in situ (as part of drawing up the central government balance sheet) [FD-21]	73.36%	88.18%	96.62%
Indicator 3.2: Paperless procedures offered to users			
3.2.1 Number of personal income tax returns filed online [GF-04]	15,028,676	16,679,657 ⁽²⁾	21,252,808 ⁽²⁾
3.2.2 Percentage of personal income tax payments made online [GF-05]	52.5%	54.81%	58.37%
3.2.3 Percentage of paperless accounting documents and supporting documentation (in the local public sector) [CL-21]	41.91%	58.03%	65.54%
Indicator 3.3: Speed and quality of information transmitted to users			
3.3.1 Marianne service quality (IQS)	85.1%	86.5%	85.2%
3.3.2 Percentage of transmissions of tax information to local authorities within the legislated timeframe [CL-04]	99.67% ⁽³⁾	99.21% ⁽³⁾	96.44%
3.3.3 Percentage of pensions calculated based on Individual Pension Accounts [SRE-10]	36.63%	44.56%	100.00%
Indicator 4.1: Management cost rates and changes in productivity			
4.1.1 Management cost rates for tax matters [BP-01]	0.86%	0.82%	0.78%
4.1.2 Management cost rates for central government expenditures [BP-03]	0.09%	0.08%	0.07%
4.1.3 Management cost rates for local public-sector expenditures [BP-02]	0.10%	0.10%	0.10% ⁽⁴⁾
4.1.4 Annual change in overall productivity [BP-04]	2.8%	3.9%	4.25% ⁽⁵⁾

(1) 2016 figure obtained using a new calculation method

(2) Including returns filed by EDI (Electronic Data Interchange) as from 2015

(3) Figures back-calculated using the same methods as those first rolled out in 2016

(4) Provisional figure

(5) Figure not including direct invoicing by individual healthcare establishments (FIDES)

TRAINING

	2014	2015	2016
Number of staff in training			
Induction courses (formerly initial training)	8,262	8,268	8,115
In-service training	280,170	195,643	221,196
Preparation for recruitment and promotion exams	13,137	13,513	14,325

RECRUITMENT AND PROMOTION EXAMS

	En rolled	Present at exam	Accepted on the main admission lists
<i>Grade A</i>			
Senior inspector exam	1,087	918	96
Inspector recruitment exam	8,184	3,710	122
Internal inspector promotion exam	3,997	2,938	122
Analyst inspector recruitment exam	594	196	20
Internal analyst inspector promotion exam	152	112	21
Programmer tax inspector recruitment exam	404	138	17
Internal operating system programmer promotion exam	135	102	18
Inspector professional exam	4,719	3,921	185
Total	19,272	12,035	601
<i>Grade B</i>			
Senior tax controller exam	2,869	2,444	214
Tax controller 1st Class exam	4,599	3,996	468
Tax controller recruitment exam	13,974	8,620	548
Internal tax controller promotion exam	3,490	2,723	493
Special internal tax controller promotion exam	3,021	2,588	329
Programmer tax controller recruitment exam	1,096	307	53
Internal programmer tax controller promotion exam	95	61	12
Total	29,144	20,739	2,117
<i>Grade B Land Records Office</i>			
Surveyor technician recruitment exam	692	284	40
Internal surveyor technician promotion exam	61	40	8
Lead surveyor professional exam	32	29	7
Surveyor professional exam	57	45	7
Surveyor technician professional exam	19	15	2
Total	861	413	64
<i>Grade C</i>			
Administrative employee recruitment exam	20,737	10,164	1,483
Internal administrative employee promotion exam	1,730	793	165
Public finance technical employee 1st class professional exam	20	19	19
Public finance administrative employee 1st class professional exam	26	22	17
Total	22,513	10,998	1,684
GRAND TOTAL	71,790	44,185	4,466

BREAKDOWN OF DGFIP STAFFING

Functions	2014	2015	2016
Individual taxation	18%	19%	19%
Local public sector	19%	19%	19%
Business taxation	13%	14%	14%
Government land and assets	11%	10%	10%
External tax audit	8%	9%	9%
Central government accounting	9%	7%	7%
Support functions	8%	8%	8%
IT	5%	5%	5%
Central services	3%	3%	3%
Government Property Management Unit	2%	2%	2%
Fines and miscellaneous revenues	2%	2%	2%
Audit and risk management	1%	1%	1%
Management of funds on deposit	1%	1%	1%

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Juillet 2017

