

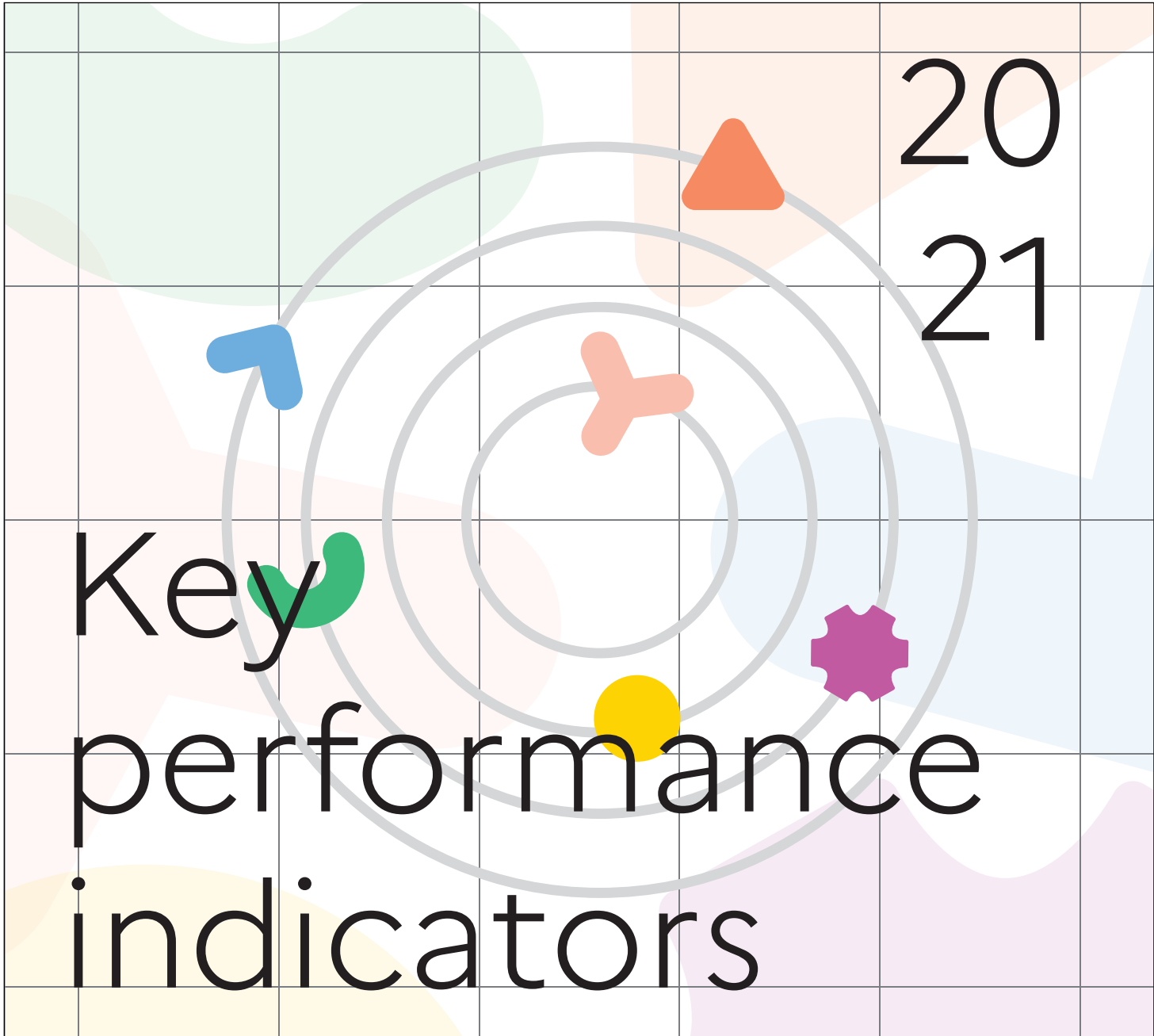


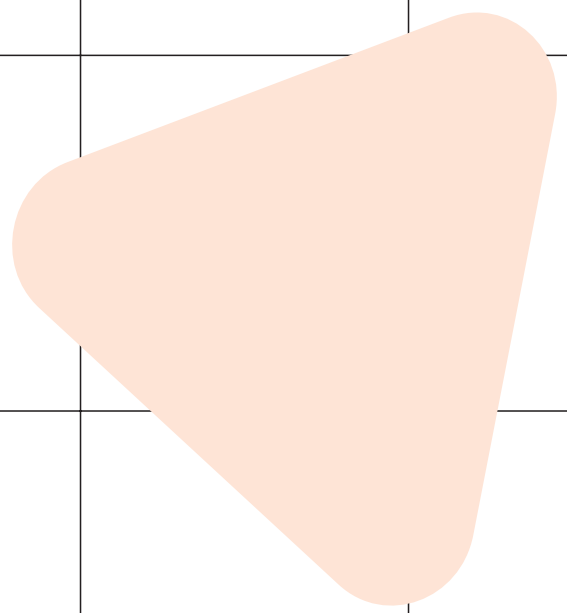
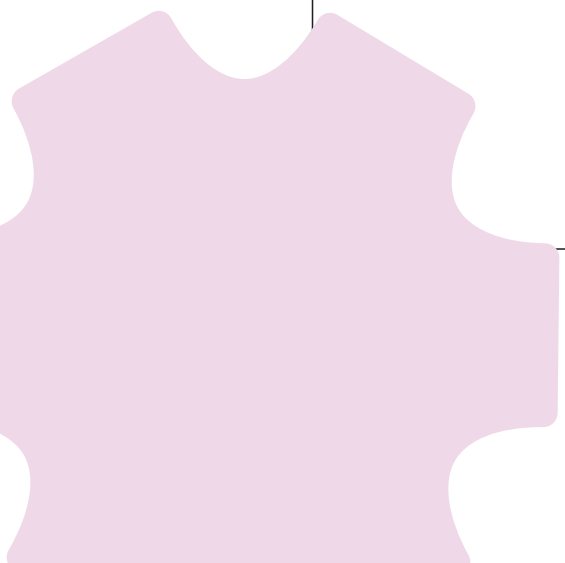
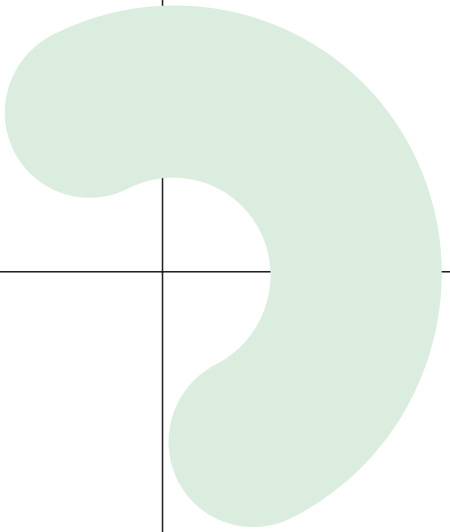
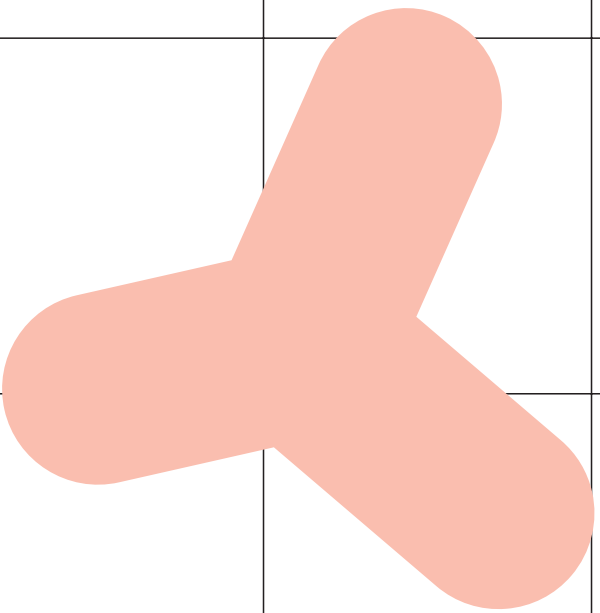
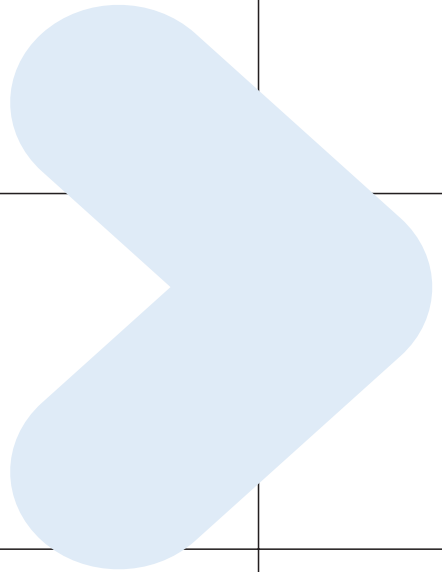
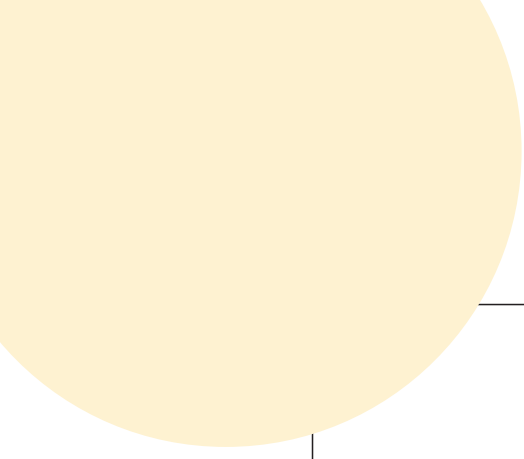
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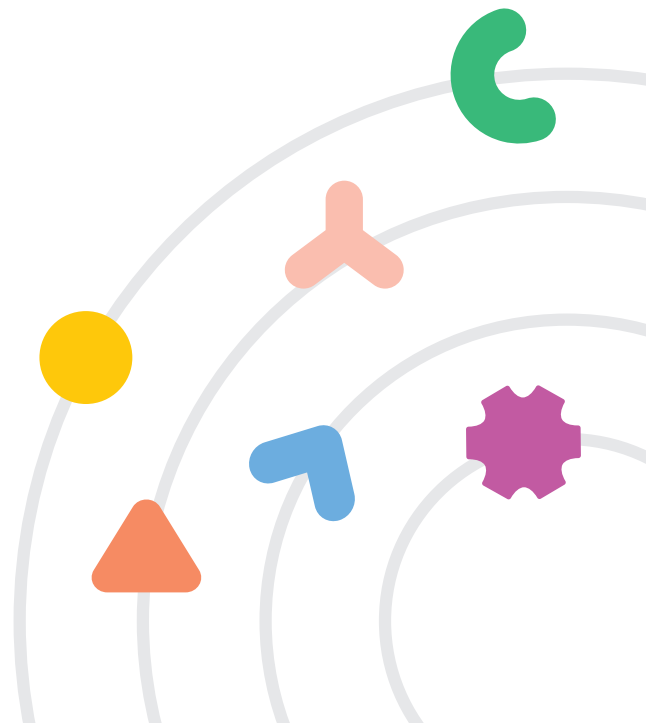
FINANCES PUBLIQUES





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The DGFIP - Working for its users

As a government department that is central to France's economic and social life, the Public Finances Directorate General (DGFIP) is reputed for the quality of its services provided to users – both individuals and businesses – and to its partners, essentially local authorities. As a highly efficient and innovative department, it is constantly fine tuning its strategy to develop the services on offer: fast and streamlined tax procedures, easy access to information, paperless and effective financial management of local authorities.

Assisting individual and business users (in millions)

	2019	2020	2021
Number of individual users visiting in person during tax seasons			
Tax return season	4.6	0 ⁽¹⁾	1.7
Tax notice season	7.7	4.0	3.5
Number of calls received by call centres			
User helpline ⁽²⁾	10.3	12.7	11.2
Amount of support provided to ailing businesses (Solidarity Fund)	-	0.2	0.6
Public Pensions Department (pensioners and active civil servants)	0.7	0.6	0.6
Numbers of contacts by e-mail			
E-mails sent to the generic mailboxes of Individual Tax Departments	5.8	6.3	5.8
E-mails sent to the generic mailboxes of Business Tax Departments	4.3	5.6	5.6
E-mails sent to Public Pensions Service	0.2	0.2	0.2
Secure messaging at the impots.gouv.fr website	8.2	10.3	12.4
TOTAL	41.8	39.9	41.6

⁽¹⁾ A tax return season affected by lockdown.

⁽²⁾ From 1 July 2020, a single helpline number for private individuals combining tax service centres, collection service centres and contact centres.

Les publics de la DGFIP et les services en ligne (en millions)

	2019	2020	2021
The impots.gouv.fr website for individual users			
Total visits to the website (public pages)	230.4	289.5	283.4
Number of individual user accounts created	32.2	35.4	37.9
Number of logins to impots.gouv.fr via FranceConnect	11.2	19.8	27.5
Use of income tax simulator (public pages)	12.3	10.0	12.2
Access to personal pages at impots.gouv.fr	232.9	236.9	254.0
Online personal income tax filing (personal account and EDI) ⁽¹⁾	30.4	28.2	28.1
Number of personal income tax filers (personal account and EDI) ⁽¹⁾	25.4	23.0	23.1
Tax returns levied automatically	-	10.7	11.0
Number of amended returns filed online after reception of tax notices (personal pages)	0.3	0.8	0.6
Number of direct debits of tax payments (personal pages)	2.2	3.8 ⁽²⁾	3.6 ⁽²⁾
Number of online payments (public and personal pages)	18.6	18.0 ⁽³⁾	17.6 ⁽³⁾
Number of actions on the withholding-at-source management service	8.2	6.3	6.1
Including number of actions online by users	6.0	5.6	5.4
Including number of actions by agents on behalf of users	2.2	0.7	0.7
Number of users opting for total paperless procedures (income tax filing and tax notices)	13.7	14.7	14.7
On-line queries for real-estate transaction records	2.9	2.7	3.2

Key performance indicators

	2019	2020	2021
The impots.gouv mobile phone app			
Number of downloads of the impots.gouv app	2.2	3.8	3.1
Number of payments made using app	1.6	1.6	2.1
The impots.gouv.fr website for businesses			
Number of professional accounts created	4.2	4.8	5.5
Access to the subscriber area for businesses	32.7	36.2	39.3
The collectivites-locales.gouv.fr website			
Visits	4.3	5.7	4.1
The payfip.gouv.fr website			
Payment of taxes and services on the payfip.gouv.fr website	4.1	4.3	5.5
The amendes.gouv.fr website			
Payment of fines	8.4	9.3	11.4
The amendes.gouv mobile app			
Payment of fines	1.8	1.6	2.2
The stationnement.gouv.fr website			
Post-parking fee payments	3.2	2.6	4.8
Online sales of electronic tax stamps⁽⁴⁾			
Number of electronic tax stamps purchased	4.5	3.2 ⁽⁵⁾	4.2
Total amount of electronic tax stamps purchased	280	198	263
Percentage of formalities payable by electronic tax stamps	100%	100%	100%
The cadastre.gouv.fr website			
Total visits to site	21.7	24.6	28.5
The encheres-domaines.gouv.fr website			
Total visits to site	2.7	4.0	6.5
The dons.encheres-domaine.gouv.fr website			
Total visits to site (thousands)	-	39.6	115.8
The retraitesdeletat.gouv.fr website			
Total visits to site	3.6	3.9	2.5
The ensap.gouv.fr website			
Number of accounts	-	0.8	0.4
Total number of accounts	2.0	2.8	3.2

⁽¹⁾ EDI (Electronic Data Interchange).

⁽²⁾ Web + smartphone.

⁽³⁾ Web + smartphone excl. CFE.

⁽⁴⁾ Excluding tax stamps for legal documents and long-term visas serving as residence permits (VLS/TS).

⁽⁵⁾ The decrease corresponds in large part to the first lockdown and for the rest to the pandemic in general, (fewer trips, fewer passports, fewer procedures by foreigners).

Paperless tax payments

INDIVIDUALS' TAXES		2019	2020	2021
Rate of paperless payment excluding income tax due to the introduction of withholding at source⁽¹⁾				
Residence tax				
	Monthly direct debit	37.4%	39.3%	37.4%
	Direct debit on payment due date	10.5%	17.6%	18.0%
	Payment online	22.3%	22.6%	23.4%
	TOTAL	70.2%	79.5%	78.8%
Property tax				
	Monthly direct debit	32.6%	34.0%	34.3%
	Direct debit on payment due date	18.0%	27.8%	29.3%
	Payment online	23.9%	23.7%	24.3%
	TOTAL	74.5%	85.5%	87.9%
All taxes				
	Monthly direct debit	34.9%	36.5%	35.7%
	Direct debit on payment due date	14.4%	23.1%	24.1%
	Payment online	23.1%	23.2%	23.9%
	TOTAL	72.4%	82.8%	83.7%

⁽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		2019	2020	2021
Percentage paid online				
	Corporation tax	99.6%	99.7%	99.3%
	VAT	99.7%	99.7%	99.7%
	Payroll tax	94.0%	95.4%	95.7%

Refunds and relief granted by the DGFIP (€m)

	2019	2020	2021
Central government taxes			
Personal income tax	16,210	23,768	21,128
Corporation tax	35,581	29,292	28,164
VAT	59,598	62,801	63,042
Others	9,787	12,231	9,953
TOTAL	121,176	128,092	122,287
Local taxes			
Local economic contribution	6,175	6,118	4,918 ⁽¹⁾
Property tax	1,668	1,884	1,868
Residence tax	10,560	14,469	823 ⁽²⁾
Others	484	458	492
TOTAL	18,887	22,929	8,101

⁽¹⁾ Halving of the amount of scale-based relief between 2020 and 2021 and elimination of the regional portion of the CVAE (Contribution on business value added).

⁽²⁾ Significant fall due to continuation of the residence tax reform which has fully eliminated this tax for 80% of households and partially exempted the remainder since 2021.

Financial services

DEPOSITS OF FUNDS WITH THE PUBLIC TREASURY	2019	2020	2021
Number of accounts			
Central government	7,046	6,895	6,735
Government-funded institutions	13,135	13,145	13,896
Local public sector	36,678	39,688	47,105
Others (chambers of commerce and industry, etc.)	1,352	1,353	1,395
Invest for the Future programme (National Loan Programme)	71	71	77
Interest-earning accounts	18	17	16
Ministerial fiscal and accounting officers	76	74	75
TOTAL	58,376	61,243	69,299
Amounts on deposit (€m)			
Central government	1,550	1,459	1,642
Government-funded institutions	23,272	38,831	47,991
Local public sector	1,440	1,467	1,605
Others (chambers of commerce and industry, etc.)	3,901	4,205	8,909
Invest for the Future programme (National Loan Programme)	32,179	32,027	33,600
Interest-earning accounts	1,363	1,244	1,425
Ministerial fiscal and accounting officers	33,945	41,431	37,091
TOTAL	97,650	120,664	132,263

CAISSE DES DÉPÔTS'S OFFICIAL RECEIVER ACTIVITY	2019	2020	2021
Number of accounts			
Legal professions (notaries, etc.)	21,043	21,873	21,513
Court-appointed receivers	3,873	3,776	2,253
Individuals (including protected by the law under guardianship or curators)	5,585	2,271	2,008
Bailiffs	3,442	3,546	3,574
Social security funds	600	483	623
Social housing offices (OPHs)	209	469	460
Other customer categories	3,287	3,729	6,888
TOTAL	38,039	36,147	37,319

Amounts on deposit (€m)			
Legal professions (notaries, etc.)	38,652	41,889	45,130
Court-appointed receivers	5,897	6,258	6,369
Individuals (including protected by the law under guardianship or curators)	136	96	37
Bailiffs	467	454	461
Social security funds	118	105	115
Social housing offices (OPHs)	225	449	442
Other customer categories	1,382	1,262	1,713
TOTAL	46,877	50,513	54,267

Consignments			
Number	608,283	604,504	604,003
Amounts on deposit (€m)	3,718	3,695	3,888

Land registry and registration

LAND REGISTRY	2019	2020	2021
Publications			
Sales	1,707,650	1,658,862	2,063,138
Registrations	1,112,970	1,033,101	1,164,364
Deregistrations, notes and entries	460,594	534,994	488,082
Others ⁽¹⁾	1,011,357	955,791	1,165,269
Requests for information	7,163,183	6,846,219	7,852,305
Requests for copies of records and documents	722,786	685,165	776,455
Special tasks			
Land consolidation reports	11,747	7,528	5,268
Land reorganisation reports	30,594	17,926	38,230
Expropriation orders	3,915	3,163	2,101
TOTAL	12,224,796	11,742,749	13,555,212
Including formalities completed online	10,485,458	10,256,675	11,860,095
In %	85.8%	87.3%	87.5%

⁽¹⁾ Inheritance certificates, gifts/divisions, amendment certificates, etc.

REGISTRATION	2019	2020	2021
Declarations of estates	817,580	845,326	957,170
Gift declarations ⁽²⁾	276,975	278,732	392,996
Articles of incorporation	277,156	210,844	154,252
Deeds	177,776	209,586	231,647
Gifts / Divisions	62,490	56,203	73,932
Others	604,038	500,912	579,974
TOTAL	2,216,015	2,101,603	2,389,971

⁽²⁾ 64,551 of which were filed online in 2021.

Land records

SITUATION AS AT 1 JANUARY	2019	2020	2021
Accounts of owners	38,286,337	38,457,831	38,697,736
Premises	53,489,372	53,986,193	54,562,738
Non-subdivided plots of land and tax subdivisions	105,585,683	105,845,982	106,167,766
Items in the computerised directory of roads and localities	7,423,201	7,461,877	7,511,290
WORK CARRIED OUT	2019	2020	2021
Plan			
Reorganised plots of land or tax subdivisions	26,830	17,079	19,077
Land records, work to update the cadastral map			
Survey documents	202,768	171,992	193,004
Number of changes reported	368,084	277,571	305,192
Number of extracts of deeds and consolidation sheets processed	2,735,555	2,464,726	2,727,924
Land assessments			
Processed declarations of developed land	1,341,856	1,171,034	1,420,461
Changes processed regarding non-developed land	645,433	565,188	589,793
Issue of information			
Land map excerpts printed out from www.cadastre.gouv.fr	19,628,771	17,873,256	20,514,331
Model 1 and 3 excerpts ⁽¹⁾	5,837,269	5,878,116	5,995,678
Total information actions	25,466,040	23,751,372	26,510,009

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

II What we do at the DGFIP - Facts and figures

The DGFIP has a leading role in managing government revenue and expenditure, and in keeping public accounts. It has wide and varied assignments covering both taxation and public management including drafting tax law, tax base and collection, managing the accounts of central government and local authorities, handling payrolls for civil servants and pensions for government employees, and managing the central government's property assets. It combats fraud through prevention and tax audits in order to uphold the principle of equality in sharing the public burden.

Revenue collected by the DGFIP

	2019	2020	2021
Personal income tax			
Number of tax households	38,575,314	39,331,689	39,887,591
of which			
Number of taxable households ⁽¹⁾	2,916,681	17,269,029	17,625,415
Number of non-taxable households ⁽¹⁾	25,391,584	18,243,646	18,499,143
Number of tax households receiving a refund ⁽²⁾	10,267,049	3,819,014	3,763,033
Revenue accruing to central government (€m) ⁽³⁾	87,954	97,777	99,781
Property wealth tax			
Number of tax returns	139,149	143,348	152,696
Revenue accruing to central government (€m)	2,105	2,016	2,103
VAT			
Number of taxable businesses	6,401,698	6,803,648	7,558,782
of which			
Actual bookkeeping system	1,468,518	1,467,225	1,537,899
Simplified bookkeeping system	2,192,492	2,288,841	2,461,036
Micro business profits and special non-commercial profits	2,305,568	2,618,150	3,130,182
Simplified agricultural system	435,120	429,432	429,665
Revenue accruing to central government (€m)	170,875	163,099	151,706
Revenue accruing to various bodies (€m)	41,535	45,414	53,763
Revenue accruing to local authorities (€m) ⁽⁴⁾	4,292	4,007	37,407
TOTAL VAT revenue (€m)	216,702	212,520	242,876
Corporation tax			
Number of taxable businesses	2,484,894	2,633,686	2,849,947
Revenue accruing to central government (€m)	69,047	65,621	74,479
Social contribution on corporate income tax			
Revenue accruing to central government (€m)	1,457	1,369	1,271
Residence tax			
Number of tax assessment notices	29,459,831	27,673,205	27,762,201
Revenue accruing to local authorities (€m) ⁽⁵⁾	23,921	24,267	2,998

⁽¹⁾ The data corresponds to initial income tax notices only. The large change in 2019 is due to changes in tax collection and the introduction of the withholding tax.

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

⁽³⁾ The increase of around 2% in gross income tax revenue between 2020 and 2021 is mainly due to the simultaneous rise, between these two years, of revenue from the taxes on capital gains on property and that relating to the flat-rate tax on investment income at a rate of 12.8%.

⁽⁴⁾ The very significant jump in VAT revenue accruing to local authorities resulted from the elimination of residence tax. Municipalities and government-funded intermunicipal cooperation institutions (EPCIs), which used to receive residence tax, now receive property tax on developed land which was previously revenue accruing to the départements. To offset loss of this revenue, the départements now receive VAT. The elimination of the regional portion of the CVAE (Contribution on business value added) is also offset by the VAT paid over to the regions. These additional payments of VAT in 2021 compared to 2020 explain the sharp increase between these two years for the portion of the tax collected by the local authorities.

⁽⁵⁾ Revenue from local taxes. The major change between 2020 and 2021 is due to the elimination of residence tax for 80% of households and a one third reduction for the 20% of households still liable to this tax.

Key performance indicators

	2019	2020	2021	
Property tax				
Number of tax assessment notices	32,344,571	32,695,264	32,969,952	
Revenue accruing to local authorities (€m) ⁽¹⁾	43,461	44,313	43,708	
CVAE(2) (€m)				
Revenue accruing to central government and other entities	37	22	1,028	
Funding from local authorities	16,092	15,848	8,055	
TOTAL	16,129	15,870	9,083	
TASCOM(3) (€m)				
Revenue accruing to central government	196	193	189	
Funding from local authorities	811	805	793	
TOTAL	1,007	998	982	
(CFE) + ancillary taxes + (IFER)⁽⁴⁾				
Number of tax assessment notices	5,045,326	5,329,555	5,757,132	
Revenue accruing to central government (€m)	178	173	198	
Revenue accruing to local authorities (€m) ⁽⁵⁾	11,379	11,493	9,972	
of which business premises contribution (CFE) and ancillary taxes	9,673	9,780	8,226	
of which flat-rate tax on network businesses (IFER)	1,706	1,713	1,746	
TOTAL	11,557	11,666	10,170	
Other direct taxes received by issuing tax assessments (€m)				
Revenue accruing to central government ⁽⁶⁾	3,201	2,905	2,500	
Funding from local authorities ⁽⁷⁾	1,513	1,560	1,779	
TOTAL	4,714	4,465	4,279	
Public broadcast licence fee (€m)				
Revenue accruing to various bodies	3,860	3,789	3,719	
Registration (€m)				
Special tax on insurance policies	accruing to local authorities	7,602	7,916	8,262
	accruing to various bodies	1,032	1,062	1,066
	accruing to central government	222	336	353
Transfers for valuable consideration	783	642	836	
Transfers without valuable consideration: gifts	2,998	2,488	3,877	
Transfers without valuable consideration: inheritance	12,314	12,620	14,807	
Property registration tax	Total transfers for valuable consideration accrued to local authorities	12,851	12,555	15,640
	accruing to central government	542	515	615
Other revenue and penalties	661	489	708	
TOTAL	39,005	38,623	46,164	

	2019	2020	2021
Stamp duty and assimilated taxes (€m)			
Tax on company cars accruing to various bodies	757	784	793
Single stamp	415	210	300
Other revenue and penalties	503	511	719
TOTAL	1,675	1,505	1,812
Other taxes (€m)			
Levies on investment income	4,683	3,238	5,193
Minimum local business tax contribution	18	1	4
Withholding taxes and income tax for non-residents	1,043	765	999
Other revenue accruing to central government	1,136	1,104	965
Other revenue	3,978	3,860	4,801
Payroll tax	13,896	14,351	15,298
Social contributions	14,342	14,221	15,399
Other revenue accruing to various bodies	4,634	2,657	2,928
TOTAL	43,730	40,197	45,587
Government's non-tax revenue (€m)			
Revenue accruing to central government	13,967	14,769	21,257
Revenue accruing to local authorities	61,894	57,203	63,838
TOTAL	75,861	71,972	85,095

⁽¹⁾ Revenue from local taxes.

⁽²⁾ Contribution on business value added excluding scale-based relief: the differences recorded in 2021 are due to the reform of taxes on production and the elimination of the regional portion of the CVAE.

⁽³⁾ Tax on retail floor space.

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

⁽⁵⁾ The fall in business premises contribution revenue between 2020 and 2021 is due to the reform of taxes on production which, inter alia, halved this contribution owed by industrial businesses.

⁽⁶⁾ Management expenses (assessment and collection costs, cost of tax relief and losses) and the cost of collecting taxes issued by assessment rolls which are recognised but not collected for the current, previous and prior years.

⁽⁷⁾ Management expenses (assessment and collection costs, cost of tax relief and losses) and the cost of collecting local taxes on assessment rolls (mainly residence tax and the business premises contribution) which are partly earmarked for them.

Key performance indicators

	2019	2020	2021
Solidarity levy (€m)			
Revenue accruing to central government	10,644	10,777	11,814
Tax on digital services (€m)			
Revenue accruing to central government	277	375	474
Various land registration taxes (€m)			
Revenue accruing to central government	71	32	18
Taxes on process service and other instruments (€m)			
Revenue accruing to central government	78	67	21
Transport taxes accruing to the Corsican local authority (€m)			
Funding from local authorities	36	21	28
Contributions paid by operators of public electricity grids (€m)			
Revenue accruing to various bodies	378	376	377
Tax on railway earnings (€m)⁽¹⁾			
Revenue accruing to various bodies	226	226	18
⁽¹⁾ Tax only payable by businesses which, for 2021, owed the local solidarity tax in force on 1 January 2021, provided this was assessed on an amount of over €300 million. This tax will be eliminated in 2023.			
Local solidarity tax (€m)			
Revenue accruing to various bodies	16	16	16
Pylon tax (€m)			
Funding from local authorities	274	287	293
Land registration tax (€m)			
Revenue accruing to central government	789	759	898
Levy on sums paid out by insurance and similar organisations in respect of insurance contracts in the event of death (€m)			
Revenue accruing to central government	202	270	289
Pollution tax (€m)⁽¹⁾			
Revenue accruing to central government	-	122	790
⁽¹⁾ Collection transferred from the DGDDI in 2020 (excluding the waste component).			
Health inspection fee on slaughterhouse and processing activities (€m)			
Revenue accruing to central government	52	51	51
Financial transaction tax (€m)			
Revenue accruing to central government	915	1,257	1,177
Various levies on gaming and betting (€m)			
Revenue accruing to central government	913	897	1,121
Grand total of revenue collected by the DGFiP (€m)			
Revenue accruing to central government	388,275	385,470	400,541
Funding from local authorities	188,103	184,135	197,574
Revenue accruing to various bodies	80,675	82,896	93,377
TOTAL	657,053	652,501	691,492

Recovery action

INDIVIDUALS' TAXES		2019	2020	2021 ⁽¹⁾
Dunning operations				
	Follow-up letters/ Final notices to pay	12,706,920	8,987,774	9,922,107
Formal recovery - «standart» actions				
	Administrative attachements	6,835,111	4,586,808	5,802,744
Formal recovery - «Further» actions				
	Recovery of fraudulently transferred assets	36	26	28
	Property seizure	309	275	388
	Bankruptcy petitions	139	91	124
Legal proceedings				
	Civil court	1,066	781	778
	Commercial court	323	249	264
	Administrative court	381	229	358
Disputed claims				
	Appeals against prosecution	3,857	2,193	2,789
	Other claims ⁽²⁾	184	158	142
BUSINESS TAXES				
		2019	2020	2021⁽¹⁾
Dunning operations				
	Follow-up letters/ Final notices to pay	1,775,739	1,713,983	1,429,619
Formal recovery - «Standard» actions				
	Administrative attachements vis-à-vis garnishees	1,205,527	737,587	1,087,167
Formal recovery - «Further» actions				
	Interim measures	1,412	881	1,920
	Property seizure	74	54	85
	Bankruptcy petitions	1,510	767	1,058
Legal proceedings				
	Civil court	959	850	1,966
	Commercial court	2,861	2,278	2,476
	Administrative court	125	80	113
Disputed claims				
	Appeals against prosecution	1,265	670	786
	Other claims ⁽²⁾	1,351	1,511	1,418
FINES AND FINANCIAL PENALTIES				
		2019	2020	2021
Formal recovery - «Standard» actions				
	Garnishment	5,618,830	4,671,820	7,404,766

⁽¹⁾ Provisional figures

⁽²⁾ Only claims associated with collective insolvency proceedings.

Tax audits

UNPAID TAXES AND PENALTIES (€M)	2019	2020	2021
Taxes and penalties called in for collection (a)	11,731	8,246	13,441
Tax credits and taxes not refunded (CFE and CSP) (b)	1,780	1,974	2,220
Total financial results (a) + (b), of which:	13,511	10,220	15,661
- net taxes	11,226	8,876	13,284
- which penalties	2,285	1,344	2,377
Detail of net taxes per tax excluding STDR(1) (€m):			
Corporation tax	3,020	1,997	3,078
Personal income tax	1,689	1,094	1,770
Value added tax	1,760	913	1,592
Registration duties	1,697	1,749	2,098
Registration duties ⁽²⁾	1,242	1,427	2,370
Property wealth tax	398	352	381
Local taxes	504	348	572
Sundry taxes ⁽³⁾	917	997	1,423

⁽¹⁾ Offshore Disclosure Unit.

⁽²⁾ Major increase in 2021 owing to the recording of cases being carried over in 2019 and 2020 plus a "volume" effect due to the excess mortality caused by the COVID-19 pandemic in 2020-2021.

⁽³⁾ Including the general social security contribution, the social security debt repayment contribution, the public broadcast licence fee and ancillary turnover taxes.

RESULTS OF TAX AUDITS	2019	2020	2021
Amount of revenue ⁽¹⁾ following a tax audit excluding STDR (€bn)	11.0	7.8	10.7
Amount of revenue from deferred prosecution agreement (CJIP) and prior entry of guilty plea (CRPC)(2) fines (€m)	530.3	4.8	25.2

⁽¹⁾ Revenue received as a result of tax audits in the current year and previous years, follow-up of declarations of estates and wealth taxes.

⁽²⁾ For 2019: two CJIPs (deferred prosecution agreements) concerning tax evasion (total of €530M); for 2020 and 2021: only one CJIP per year concerning tax evasion for respective amounts of €1.4M and €25M. Concurrently, the amount of fines relating to CRPCs (prior entry of guilty pleas) stood at €0.3M in 2019, €3.4M in 2020 and €0.2M in 2021.

PROCEDURES AGREED TO BY THE TAXPAYER	2019	2020	2021
Number of rectifications of a tax situation during an audit (external and desk audits)	36,206	31,268	49,049
Number of settlements before formal recovery executed and others ⁽¹⁾	2,732	2,095	4,562

⁽¹⁾ In 2021: 1,150 settlements following desk audits, 3,130 following external audits and 282 others.

AUDITS GIVING RISE TO PUNITIVE ACTION	2019	2020	2021
Amount of taxes and penalties from on-site enforcement operations ⁽¹⁾	3,553	2,120	4,099
Enforcement operations as a proportion of total on-site audits	27.3%	25.9%	29.8%
Number of tax raids	185	93	163

⁽¹⁾ Application of penalties of 40% or higher, including cases of default

CRIMINAL PROCEEDINGS	2019	2020	2021
CRIMINAL PROCEEDINGS Number of cases referred to the courts, of which:	1,826	1,489	4,168
Number of cases of compulsory referral to the public prosecutor's office	965	823	1,217
Complaints filed for tax evasion (following a favourable opinion from the Tax Infringements Commission)	672	408	286
Cases referred to the «Tax Police»	41	41	45
Complaints for tax fraud	127	212	72
Obstruction proceedings	21	5	6
Complaints for solidarity fund fraud ⁽¹⁾	N.A	N.A	2,542
Number of deferred prosecution agreements (CJIPs) for tax evasion	2	1	1
Number of prior entry of guilty pleas (CRPCs) for tax evasion	13	22	64

⁽¹⁾ Data on the number of complaints has only been available since 31 May 2021.

AUDIT COVERAGE	2019	2020	2021
Business audits			
Business desk audits	137,095	104,586	112,759
Desk audits of VAT credit refund requests	132,723	125,076	135,535
Public broadcast licence fee audits ⁽¹⁾	58,122	20,133	432
Programmed desk operations	6,923	3,437	9,370
Programmed on-site operations	35,545	17,483	27,550
On-site appraisals of VAT credit refund requests	3,051	1,255	2,561
Right of inquiry (Art. L.80 F to L.80 J of the Book of Tax Procedures)	1,358	495	647

⁽¹⁾ Instructions given to departments to stop public licence broadcast fee audits for professionals in respect of 2021.

Audits of individual taxpayers			
Desk audits of personal income tax	770,504	580,233	653,869
Desk audits of taxes on assets	64,193	56,537	75,358
Public broadcast licence fee audits	8,290	5,590	8,059
Desk audits by wealth tax units (National Tax Situation Examination Directorate and Regional Tax Audit Directorates – DNVSF & DIRCOFI)	3,523	2,684	3,645
Audits of individual taxpayers' situations	2,646	1,311	2,404

Disputed claims

ADMINISTRATIVE PHASE	2019	2020	2021
Cases received			
<i>Applications for correction and substantive claims</i>			
Personal income tax	789,026	772,825	708,308
Property tax	327,303	309,622	330,591
Residence tax	964,216	808,090	814,831
Corporation tax and other central government taxes	52,879	35,424	39,322
Local economic contribution and cap based on value-added	217,739	172,321	171,660
Turnover taxes	38,800	40,496	39,731
Vacant premises tax	93,650	115,737	115,552
Registration duties	13,141	10,834	12,927
Public broadcast licence fee	414,610	365,221	382,741
Tax cap	20	4	5
Withholding at source	137,682	42,784	29,136
TOTAL (a)	3,049,066	2,673,358	2,644,804
<i>Requests for equitable relief</i>			
Personal income tax ⁽¹⁾	110,241	47,954	54,735
Property tax	46,988	42,933	43,598
Residence tax	218,722	105,757	59,526
Corporation tax and other central government taxes ⁽¹⁾	2,163	22,814	24,729
Local economic contribution	20,566	16,712	14,680
Turnover taxes	92,109	54,100	19,489
Registration duties	9,735	9,408	9,858
Public broadcast licence fee	170,224	110,797	101,849
Withholding at source	83	36	19
TOTAL (b)	670,831	410,511	328,483
GRAND TOTAL (a) + (b)	3,719,897	3,083,869	2,973,287

Cases processed

Applications for correction and substantive claims

Personal income tax	791,488	779,552	725,998
Property tax	330,799	316,465	348,056
Residence tax	1,001,775	852,156	858,334
Corporation tax and other central government taxes	55,270	43,253	42,999
Local economic contribution and cap based on value-added	251,569	187,372	179,181
Turnover taxes	38,218	40,385	40,041
Vacant premises tax	104,252	127,012	126,737
Registration duties	14,209	11,794	13,767
Public broadcast licence fee	425,461	376,802	394,563
Tax cap	35	10	7
Withholding at source	136,457	45,625	30,018
TOTAL⁽²⁾ (c)	3,149,533	2,780,426	2,759,701

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	2019	2020	2021
<i>Requests for equitable relief</i>			
Personal income tax ⁽¹⁾	118,707	48,899	57,167
Property tax	51,630	47,778	46,095
Residence tax	247,249	125,556	63,638
Corporation tax and other central government taxes ⁽¹⁾	2,367	23,735	25,724
Local economic contribution	22,940	15,953	17,127
Turnover taxes	91,532	56,866	20,008
Registration duties	10,003	9,964	10,248
Public broadcast licence fee	189,675	123,424	105,937
Withholding at source	74	40	24
TOTAL (d)	734,177	452,215	345,968
Discretionary tax relief decisions (all taxes including public broadcast licence fee)	1,005,668	951,567	915,807
Written answers to requests for information	107,729	80,123	72,271
TOTAL (e)	1,113,397	1,031,690	988,078
TOTAL GÉNÉRAL (c) + (d) + (e)	4,997,107	4,264,331	4,093,747

⁽¹⁾ The change in the IT system in 2020 enables the distribution of requests for tax relief for income tax and corporation tax to be more accurately calculated.

⁽²⁾ A large proportion of these cases correspond to corrections of mistakes without substantively disputing the taxation rules.

CASES REFERRED TO COURTS	2019	2020	2021
Number of cases			
<i>Administrative jurisdictions</i>			
Administrative courts	15,187	11,887	11,728
Administrative courts of appeal	3,340	3,184	2,582
Conseil d'État	467	387	426
<i>Judicial courts</i>			
High courts (judicial courts since 2020)	699	590	619
Court of appeal	323	361	311
Court of cassation	88	49	76
AMICABLE PROCEEDINGS			
Proceedings opened	299	297	220
Settlements	353	213	179
Cases pending at year end	825	918	924

Central government expenditure paid by the DGFIP

	2019	2020	2021
Breakdown of expenditure			
General budget (€m), of which:	476,272	540,834	557,257
Intervention expenditure	48.9%	52.9%	53.1%
Personnel expenditure	27.7%	24.6%	24.2%
Debt service	8.5%	6.7%	6.9%
Operating expenditure	11.9%	12.8%	12.2%
Capital expenditure	2.6%	2.5%	2.9%
Public authorities	0.2%	0.2%	0.2%
Financial transaction expenditure	0.3%	0.3%	0.5%
Special accounts credited with appropriations or not (€m)	239,274	248,941	238,608
TOTAL (€m)	715,546	789,775	795,865

Local public sector expenditure⁽¹⁾ paid by the DGFIP

	2019	2020 ⁽²⁾	2021 ⁽³⁾
Total actual expenditure (€m)			
Regions ⁽⁴⁾	35,539	36,838	37,536
Départements ⁽⁵⁾	72,450	73,474	75,212
Municipalities ⁽⁶⁾	102,869	98,108	101,211
Intermunicipal co-operation groups with their own tax raising powers	37,334	37,016	37,939
TOTAL	248,192	245,436	251,898
Total actual expenditure (€m)			
Regions ⁽⁴⁾	13,001	15,029	14,986
Départements ⁽⁵⁾	14,481	14,533	15,545
Municipalities ⁽⁶⁾	31,761	27,523	28,880
Intermunicipal co-operation groups with their own tax raising powers	13,120	12,093	12,546
TOTAL	72,363	69,178	71,957

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

⁽²⁾ Updated figures.

⁽³⁾ Provisional figures 2021.

⁽⁴⁾ Including the regional authority of Corsica and the Single Territorial Authorities (CTU) of French Guiana and Martinique.

⁽⁵⁾ Including the Metropolitan area of Lyon.

⁽⁶⁾ Including the "City of Paris" resulting from the merger of the municipality and the département of Paris in 2019.

Public sector pensions - special fund account ⁽¹⁾

	2019	2020	2021
Budget expenditure (€m)			
Civil and military retirement pensions and temporary disability benefits	55,348	55,967	56,933
Military disability pensions and war victims' and other pensions	1,752	1,657	1,538
Revenue (€m)			
Civil and military retirement pensions and temporary disability benefits	56,687	57,227	57,282
Military disability pensions and war victims' and other pensions	1,725	1,657	1,550

⁽¹⁾ Special allocation account

Government property

GOVERNMENT IMMOVABLE PROPERTY		2019	2020	2021
Stock of government property valued by the DGFIP (€m)		66 901	67 478	69 671
Amount of fees for occupancy of public property (€m)		623	661	646
Property transactions				
	Sales	704	567	688
	Purchases	298	187	204
	Leasing	2 253	2 852	2 976
Proceeds from sales (€m)		613	158	195
Property tasks				
	Valuation appraisals	110 630	89 457	89 638 ⁽¹⁾
	Expropriation orders	2 773	1 511	2 318
GOVERNMENT MOVABLE PROPERTY		2019	2020	2021
Sales (number of lots sold)		28 153	25 289	30 075
Proceeds from sales (€m)		67	65	79
Number of gifts published on the website dons.encheres-domaine.gouv.fr		-	2 493	8 294

PRIVATE PROPERTY MANAGEMENT		2019	2020	2021
Estates in abeyance pending processing by the private property management (GPP) units		32 407	33 258	34 868
Amount of assets sold by the private property management units ⁽¹⁾ (€m)		245	217	290

⁽¹⁾ New method for accounting for cases in 2021 with the rollout of a new valuation monitoring tool (OSE). For the purposes of comparison:

- In 2020, the 89,457 valuations corresponded to 68,490 cases
- In 2019, the 110,630 valuations corresponded to 83,139 cases

The 2021 result is therefore fairly similar to that for 2019 with 2020 having been a special year due to the COVID-19 pandemic and political factors (municipal elections).

International co-operation and action

	2019	2020	2021
Number of missions	165	70	92
Number of experts dispatched	168	87	155
Number of days worked by experts	1 169	572	694
Number of delegations hosted	15	0	2
Number of visitors hosted	141	0	2
Training given (number of civil servants in attendance, particularly at ENFIP)	50	50	50
Twinning operations, bids and OTC contracts	19	21	27
Number of seminars organised	4	0	7
Number of seconded experts	18	20	20

International Affairs FTA (OECD) ⁽¹⁾, IOTA ⁽²⁾, Benchmarking & Attractiveness

	2019	2020	2021
Benchmarking efforts	8	5	9
International efforts – FTA OECD ⁽¹⁾ , and IOTA ⁽²⁾	19	32	32
Attractiveness – Number of businesses ⁽³⁾	443	242	247

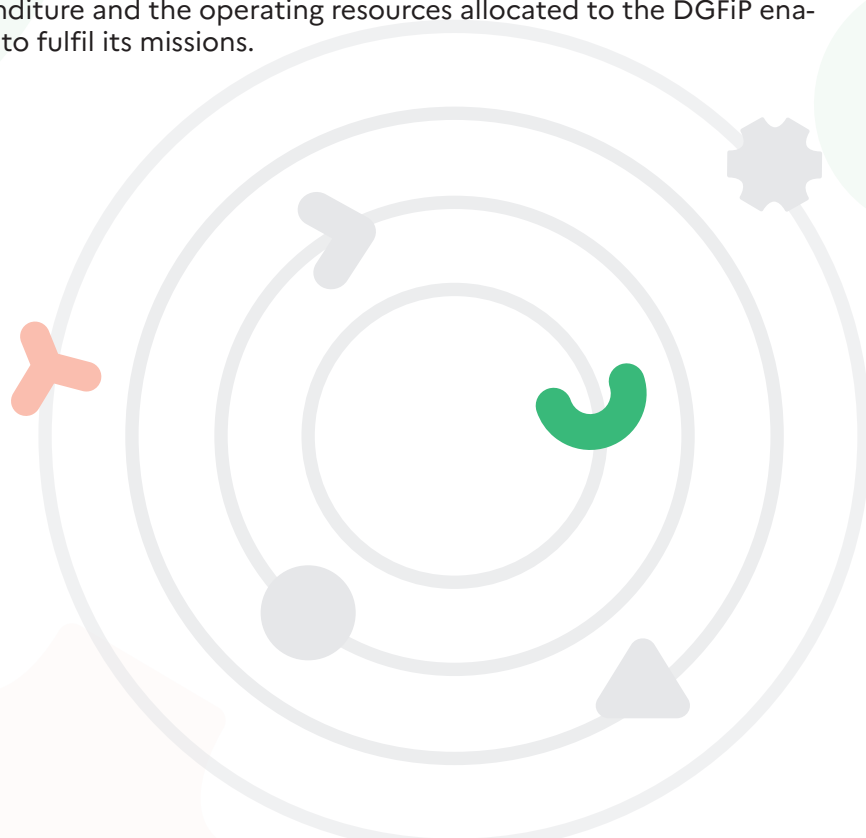
⁽¹⁾ FTA OCDE : Organisation for Economic Cooperation and Development's Forum on Tax Administration

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

⁽³⁾ Number of referrals to the governmental foreign investor service (tax Business)

III. A network and its resources

In order to carry out all its assignments, the DGFIP, a professional community comprising women and men with multiple skillsets and established professionalism, relies on its nationwide network which is one of the densest central government departments. Personnel expenditure and the operating resources allocated to the DGFIP enable it to fulfil its missions.



The DGFIP's budget

BUDGET EXPENDITURE (€M)	2019	2020	2021
Personnel expenditure, including the Tax Policy Directorate, of which:	6,836	6,737	6,619
Compensation	4,156	4,104	4,038
Social security contributions	2,663	2,616	2,560
Social benefits and other payments	17	17	21
Operating and capital expenditure:	859	857	933
IT expenditure	199	240	282
Professional expenditure	324	271	280
Property expenditure	261	275	299
Current operating expenditure	75	71	72
GRAND TOTAL	7,695	7,594	7,552

Human resources

NUMBERS⁽¹⁾ BY WORKING HOURS⁽²⁾

	A	B	C	Total
Full-time staff	92.1%	84.0%	80.7%	85.8%
Part-time staff	7.9%	16.0%	19.3%	14.2%

NUMBERS⁽¹⁾ PER GRADE

<i>Under 30 years</i>	1,115	1,016	2,222	5% des effectifs
Men	539	576	921	
Women	576	440	1 301	
<i>From 30 to 50</i>	14,692	17,429	13,347	48% des effectifs
Men	7,107	7,769	5,098	
Women	7,585	9,660	8,249	
<i>Over 50 years</i>	14,819	20,785	9,244	47% des effectifs
Men	7,254	7,310	3,286	
Women	7,565	13,475	5,958	
TOTAL	30,626	39,230	24,813	94,669
Men	14,900	15,655	9,305	39,860
Women	15,726	23,575	15,508	54,809
% of women	51.3%	60.1%	62.5%	57.9%
% of grades	32.4%	41.4%	26.2%	100%

⁽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.

CONTRACT STAFF⁽¹⁾ PER GRADE

	A	B	C	Total
TOTAL	292	412	594	1 298
Men	191	119	157	467
Women	101	293	437	831
% of women	34.6%	71.1%	73.6%	64.0%
% of grades	22.5%	31.7%	45.8%	100%

⁽¹⁾ Private law contract staff.

Training

	2019	2020	2021 ⁽¹⁾
NUMBER OF STAFF IN TRAINING			
Induction courses (formerly initial training)	9,943	9,022	9,232
In-service training	261,709	106,676	240,961
Preparation for recruitment and promotion exams	11,845	10,662	11,381

⁽¹⁾ In 2021, the number of staff having taken induction courses increased by 2.3% compared to 2020 due, inter alia, to the surge in recruitment under contract of grade C, up 70.8%, i.e. 148 more staff or under the Business Growth and Transformation Action Plan (PACTE), up 62.7%, i.e. 153 more staff, and the rise in the number of inspectors recruited by promotion (133 more compared to 2020).

In 2021, the number of staff taking in-service training rallied significantly after the COVID-19 pandemic had had a major effect on vocational training statistics for 2020. Besides e-training options, use of distance learning and the easing of restrictions enabled the requirements of directorates and trainees to be met in all areas of vocational training. Like for in-service training, the increase in activities to prepare for recruitment and promotion exams was mainly due to the rescheduling of in-person sessions during 2021.

Recruitment and promotion exams

	Inscrits	Présents	Admis sur listes principales
GRADE A			
Senior inspector exam	1,622	1,272	118
Inspector recruitment exam	5,642	3,064	751
Internal inspector promotion exam	2,846	2,019	250
Analyst inspector recruitment exam	390	109	18
Internal analyst inspector promotion exam	159	80	18
Programmer tax inspector recruitment exam	238	65	9
Internal operating system programmer promotion exam	121	61	7
Inspector professional exam	3,046	2,312	146
TOTAL	14,064	8,982	1,317
GRADE B			
Senior tax controller exam	2,957	2,324	278
Tax controller 1st Class exam	3,512	2,810	362
Tax controller recruitment exam	10,810	5,935	836
Internal tax controller promotion exam	2,509	1,735	502
Special internal tax controller promotion exam	1,808	1,405	334
Programmer tax controller recruitment exam	734	178	36
Internal programmer tax controller promotion exam	62	25	6
TOTAL	22,392	14,412	2,354

The Public Finances Directorate General

	Enrolled	Present at exam	Accepted on the main admission list
GRADE B LAND RECORDS OFFICE			
Surveyor technician recruitment exam ⁽¹⁾	-	-	-
Internal surveyor technician promotion exam ⁽¹⁾	-	-	-
Lead surveyor professional exam	30	21	5
Surveyor professional exam	64	45	7
Surveyor technician professional exam	7	3	1
TOTAL	101	69	13

⁽¹⁾ The schedule for recruitment and promotion exams for surveyor technicians was deferred for six months to allow for the implementation of recast induction courses for trainee surveyor technicians as from the 2022/2023 intake. This meant that the admission results were not published in 2021 and that there was no recruitment exam that year.

GRADE C

Administrative employee recruitment exam	13,669	6,071	819
Internal administrative employee promotion exam	1,779	503	128
Public finance technical employee 2 nd class professional exam	8	7	7
Public finance administrative employee 2 nd class professional exam	13	12	12
TOTAL	15,469	6,593	966
GRAND TOTAL	52,026	30,056	4,650

IV Performance indicators

The central government budget, which is broken down into missions, programmes and actions, mirrors the major public policies. A strategy, goals and performance indicators are determined for each programme to guide, measure and heighten the effectiveness of its rollout. As a central government department, the DGFIP is bound by these indicators which add to and supplement the objectives it sets itself in its own service level and resources contract.

Results performance-related objectives and indicators

	Results 2019	Results 2020	Results 2021
Indicator 1.1: Effectiveness of anti-tax evasion efforts			
1.1.1. Percentage of audits targeted using AI and data mining [CF-51]	21.95%	32.49%	44.85%
1.1.2. Percentage of audits for enforcement purposes referred to the Public Prosecutor's office [CF-57]	8.73%	14.98%	8.78%
1.1.3. Percentage of international tax transactions [CF-33]	13.84%	13.10%	13.15%
1.1.4. Net rate of collection of taxes and penalties on tax audit claims (business and individual tax audits) in year N-1 [CF-41]	68.07%	74.56%	72.44%
Indicator 1.2: Processing of public expenditure			
1.2.1. Number of financial management centres [CE-14]	2	10	16
Indicator 1.3: Reliability of tax expenditure forecasts⁽¹⁾			
1.3.1. Amount of tax expenditure [DLF-01 component no. 1] (€bn)	99.9	92.7	N.D. ⁽²⁾
1.3.2. Difference between tax expenditure forecasts/actual figures [DLF-01 component no.]	+0.5%	+4.0%	N.D. ⁽²⁾
Indicator 1.4: Timeframe for producing tax guidelines which are enforceable against the administration⁽¹⁾			
1.4.1. Percentage of tax rules published within six months of the effective date of the legislation being applied	58%	58.2%	61.1%
Indicator 2.1: Proximity of administration, relationships of trust, speed and quality of information transmitted to users			
2.1.1. Percentage increase in municipalities with a local DGFIP office [SPiB-06]	0	+14%	+35%
2.1.2. Share of audits ending in the taxpayer's agreement [CF-56]	23.90%	36.70%	39.08%
2.1.3. DGFIP's response rate to requests for tax rulings within three months (general tax ruling) [JF-10]	84.69%	92.17%	92.55%
2.1.4. Satisfaction rate of businesses having entered into a tax partnership [JF-11] ⁽¹⁾	-	-	89.74%
2.1.5. Satisfaction rate of local authorities with the services of consultants for local decision-makers (CDLs) [CL-29] ⁽¹⁾	-	89.70 %	86.70%
2.1.6. Marianne service quality [IQS] ⁽³⁾	77.15%	78.48%	78.2%
2.1.7. User-rated index of satisfaction with IT applications [SI-19]	8.16/10	7.81/10	8.22/10
2.1.8. Rate of compliance with the one-month timeframe for replying to applications for regulatory valuation sent to Government Property Departments [FD-13]	9.55%	92.79%	91.67%

Source: 2021 Programme 156 Annual Performance Report, "Tax and financial management tasks performed on behalf of central government and the local public sector"

⁽¹⁾ New indicator or sub-indicator originating from the 2021 Annual Performance Plan, PAP (P156).

⁽²⁾ Data which will be available as part of the "Ways and Means" section appended to the 2023 Budget Bill.

⁽³⁾ Calculation methods changed in the 2021 Annual Performance Plan (P156) with a back-calculation for the period 2019-2020.

Key performance indicators

	Results 2019	Results 2020	Results 2021
Indicator 2.2: Quality of public accounts			
2.1.2 Quality of central government accounts (IQCE) [CL-08]	17.22/20	17.25/20	17.05/20
Indicator 2.3: Public expenditure payment timeframe (number of days)			
2.3.1 Overall average time to settle central government expenditure [CE-05]	14.94	15.17	15.4
2.3.2 Time taken by accountants to pay local sector expenditure [CL-11]	6.31	5.99	5.72
Indicator 2.4: Paperless procedures for users			
2.4.1 Share of budgets for authorities transitioning to entirely paperless procedures [CL-22]	78.08%	82.95%	87.53%
2.4.2 Percentage of payments made electronically [CL-28]	96.2%	97.53%	98.12%
Indicator 3.1: Management cost rates and changes in productivity			
3.1.1 Management cost rates for tax matters [SPiB-01] ⁽¹⁾	0.73%	0.71%	0.74%
3.1.1 Management cost rates for public expenditure [SPiB-17] ⁽²⁾	0.10%	0.09%	0.08% ⁽³⁾
3.1.4 Annual change in overall productivity [SPiB-04] ⁽⁴⁾	6.6%	5.2%	7.81%

Source: 2021 Programme 156 Annual Performance Report, "Tax and financial management tasks performed on behalf of central government and the local public sector"

⁽¹⁾ Calculation methods changed in the 2021 Annual Performance Plan (P156) with a back-calculation for the period 2019-2020.

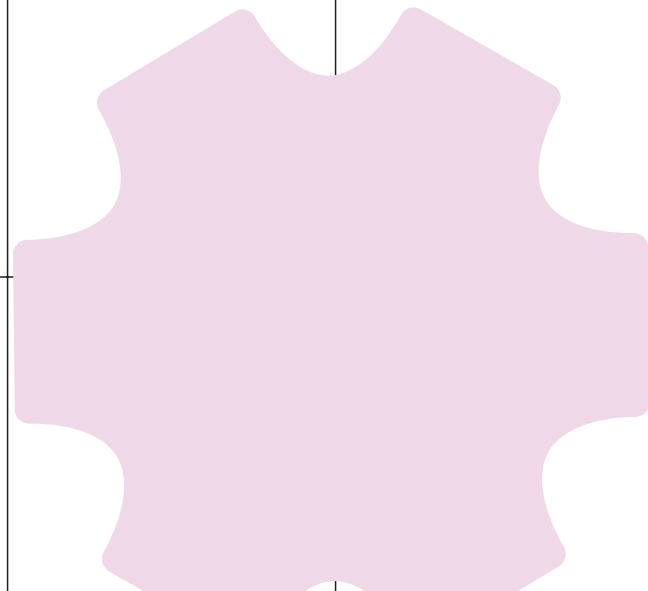
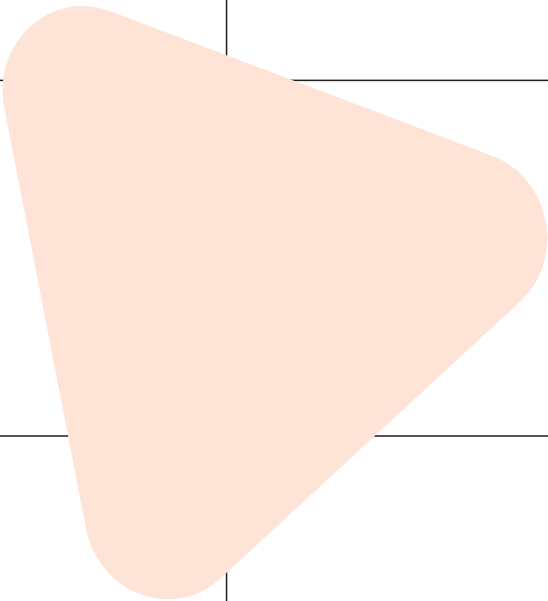
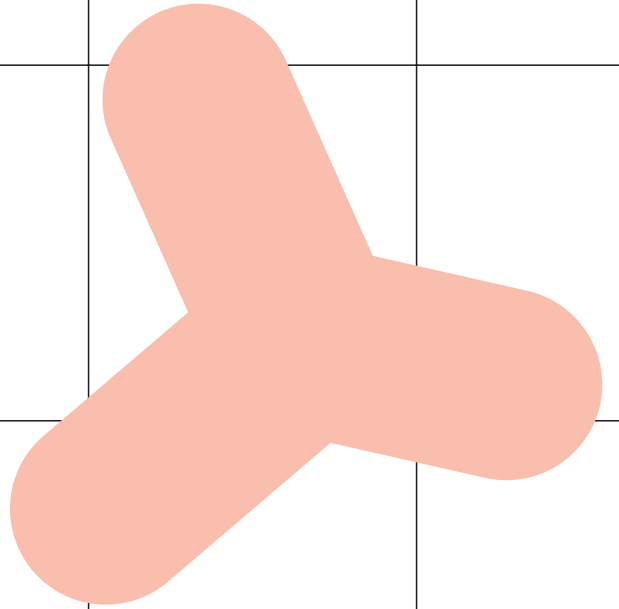
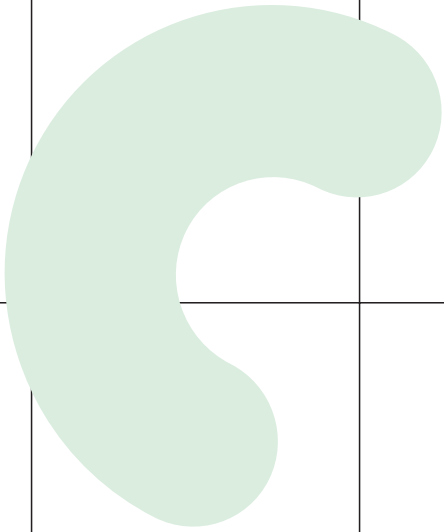
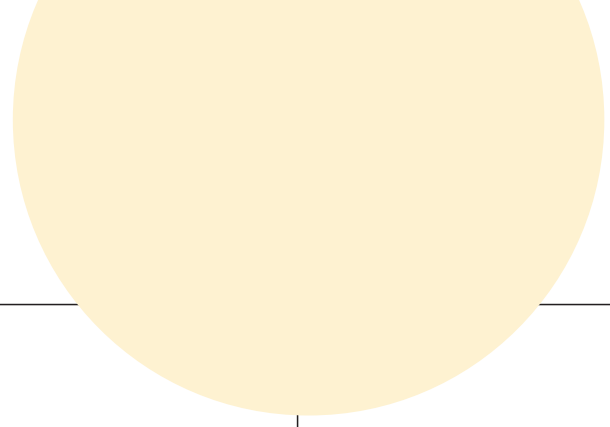
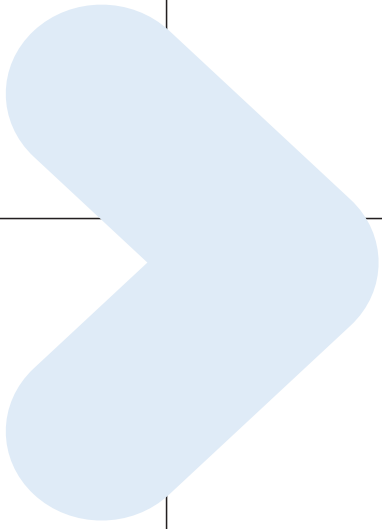
⁽²⁾ New indicator or sub-indicator originating from the 2021 Annual Performance Plan (P156).

⁽³⁾ Provisional figure.

⁽⁴⁾ Figure not including direct invoicing by individual healthcare establishments (FIDES).

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