



**RÉPUBLIQUE
FRANÇAISE**

*Liberté
Égalité
Fraternité*



FINANCES PUBLIQUES

Annual Report **2022**





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MESSAGE

from the Director General of Public Finances, **Jérôme Fournel**



« 2022
was another
year of
exceptional
dedication
from DGFiP
staff »

As we gradually emerged from the pandemic, which continued to affect our lives, we found ourselves facing new challenges: war in Ukraine, an energy crisis, inflation and the ever-growing climate emergency.

Protecting the common good is a collective duty. 2022 was another year of exceptional dedication from DGFiP staff, guided by their mission to deliver the best possible service in the name of the public interest. Because while it's all well and good to lay our values down in writing, it's only through action that they truly find their meaning – and that's the work that our civil servants do every day.

A year of facing the challenges within the country

The DGFiP continued to provide support and guidance to economic players struggling to contend with one or more of our current crises, particularly those affected by rising energy prices.

Our role is to guarantee equality in taxation, by ensuring tax rules are enforced and by being actively engaged in combating fraud.

We also play a vital advisory role for France's public finance managers, particularly the local authorities whose accounts we keep.

On 21 November 2022, we were all shocked by the murder of Ludovic Montuelle, head of the Arras examination unit, while on the job. It forced us to contemplate the meaning of our work and how we can better protect our people. At their core, the rules that we are tasked with enforcing, and that allow society to function, are designed to maintain social harmony. No one should be put in danger for the task of enforcing them.

A year of maintaining a high level of public service

To meet the expectations of its users, in recent years the DGFiP has developed a diversified service offering, to ensure that everyone is able to find the answers, assistance and advice they need for their individual situation and the issues that concern them.

Our teams are located across France, working out of DGFiP offices and serving the public from France Services centres or dedicated spaces in town halls. They also provide efficient, top-quality service by phone and online.

Thanks to the professionalism of our employees, the DGFiP is seen as a leader in user satisfaction, earning a satisfaction score of 82% over the past two years.

A year of transformation

With the central government's second largest computer system, our IT and digital teams have been seizing the opportunities offered by artificial intelligence and data sharing to develop innovative new projects for the benefit of all users. Each new innovation and each new project is developed with the public interest in mind, to benefit users and ensure accessibility for everyone. The goal is to positively contribute to the well-being of society.

A year of unity

Improving work - This is our aim as we renovate our workspaces, train our managers to adapt to new challenges and welcome new ways of communicating, particularly participatory approaches. For instance, we sought employee feedback in putting together our new roadmap, and we saw another strong participation rate in elections to staff representative bodies.

Improving lives - The DGFiP is moving forward with the times. We're aware of today's realities and recognise our collective responsibility when it comes to ethical, environmental and social issues. It's a responsibility we assume as a service provider, working to reduce our greenhouse gas emissions. It's one we assume as an employer, making hiring decisions regardless of gender, age or background. And it's a responsibility we assume for the entire nation, funding the public services we all rely on, including education, healthcare, public safety and the environment.

Improving social harmony and creating opportunity for everyone - The DGFiP's role in managing public funds is a core function of the State and vital for the country. Working at the DGFiP means ensuring that everyone is treated equitably, and that exceptions are not made to benefit some people at the expense of others. It is a workplace that offers a glimpse of the future, where you can be involved in the great adventures and breakthroughs that sometimes need public funds to get off the ground.

The pride of belonging to the DGFiP is one that I hope can transcend differences and unite us in a shared objective of public service. Protecting the common good is a collective responsibility – and we are all in it together.





ESPACE RENDEZ-VOUS

ESPACE

UEIL SUR RE

2022 BY THE ALPHABET



is for

Adventure

The DGFiP is a big place, with offices and locations across mainland and overseas France and even abroad.

With more than 50 functions across different levels, a career with the DGFiP opens up a world of possibilities and adventure.



is for

Crisis

Whether it's COVID-19, the energy crisis, inflation or climate change, the DGFiP has been there to support those who need it most.



is for

Duty

Our duty to ensure that everyone is equal before the law and that the public services we all rely on are properly funded: education, healthcare, defence, public safety, justice, the environment, housing, low-income supports, transportation, roads, and more.

is for

Equality

Career opportunities for all educational backgrounds, guaranteed work/life balance and equal treatment for all our people as we all work toward the same goal.



is for

M57

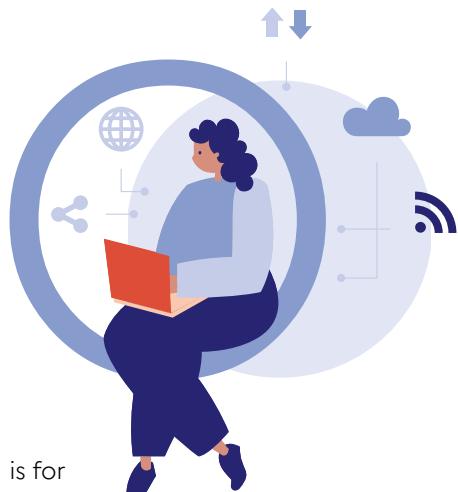
One of the ways the DGFiP is supporting local authorities through the transition to the new M57 accounting standards is with a series of video interviews.



is for

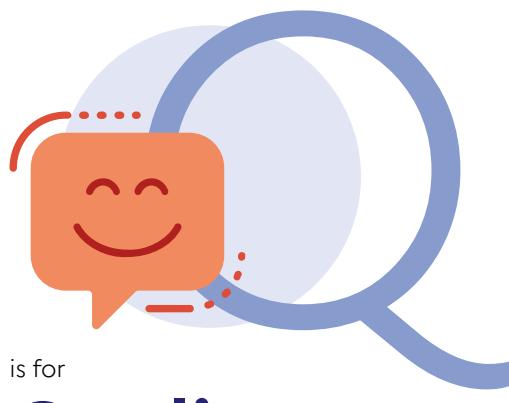
Invaluable

As in the work carried out by every one of the DGFiP's 95,000 employees across France!



is for
Open Data

We strive to provide transparent communication, open data and accurate public information.



is for
Quality

What we aim to deliver with all our services:

- The services we provide to the public every day
- The online services we continue to improve year after year, as highlighted in this report
- Our in-person services provided at 21900 locations across France



is for
Non-residents

The Tax Directorate for Non-Residents, which serves taxpayers outside France, whether that's French citizens who have moved abroad or international taxpayers and businesses with activities in France, turned 5 in 2022!



is for
Public interest

"The public interest, which requires transcending individual interests, is the expression of the general will and of that which benefits all members of a community."⁽¹⁾

⁽¹⁾ A translated excerpt from a 1999 public report by the Conseil d'Etat, France's highest administrative court



is for

Responsibilities

As a central government agency, we are committed to fulfilling our many statutory responsibilities and keeping the country running smoothly. The DGFiP drafts legislation on tax matters, calculates and collects taxes, which are then used to fund public services, audits the quality of government accounts, public establishments and local authorities, and supports the economy alongside local stakeholders.



is for

Satisfaction

What we strive for with everyone we serve: individual taxpayers, businesses, partners, public decision-makers and local authorities. Across all these groups, the satisfaction rate for tax services ranges from 92% to 94%.



is for

Visits

Over 262 million visits to [impots.gouv.fr](https://www.impots.gouv.fr) in 2022!







LOCAL SERVICES

Improving public service quality and reaching users where they live

To meet the expectations of its users, in recent years the DGFiP has developed a diversified service offering, to ensure that everyone is able to find the answers, assistance and advice they need for their individual situation and the issues that concern them.

While the shift to digital is here to stay, the DGFiP is committed to maintaining in-person services for those who need it most, which involves increasing the number of physical points of contact across France.

BUILDING AN EFFECTIVE NETWORK TO BETTER SERVE OUR USERS

Good to know:

We've increased our presence in the France Services network, with DGFiP services available in some 3,000 municipalities in 2022.

In 2019, the DGFiP launched a comprehensive plan to restructure its services, which involved grouping together smaller treasury offices and increasing its public presence, particularly in rural areas. **In 2022, the rollout of this new local network continued on schedule**, with 92% of all projects time-tabled for 2023 completed by 31 December 2022.

The new DGFiP service offering for local public sector entities has now been extended to the entire country. It is structured around 435 accounts management units (SGCs), which are responsible for auditing public accounts, and 807 consultants for local decision-makers (CDLs), a senior role designed to provide personalised and tailored guidance and decision-making support, particularly to smaller local authorities.

The rollout of this new system continued on schedule in 2022, with 83% of the 523 SGCs planned to be in place by the end of 2023 set up in 2022, as well as 80% of the 1,000 CDLs planned for end-2023.

Feedback from elected officials

We surveyed more than 12,000 elected officials who had been receiving services from a CDL for more than three months. **More than 88% said they were very satisfied** with the new service.





We continued to expand the local payment services offered by partner tobacconists, adding about 1,400 new locations and extending business hours. There is now excellent coverage across the country, particularly in rural areas and in overseas France. The network offers users a way to pay their taxes, fines and local public service invoices close to where they live, with 14,315 payment locations across 7,098 municipalities offering all forms of payment, including cash (for transactions up to €300) and bank card.

A big part of the DGFiP restructuring project was to relocate jobs outside major urban centres, and in 2022 major headway was made in this area. As at 1 September 2022, 26 additional departments and 608 jobs had been relocated, and 62 new jobs had been created to support the seven departments previously set up in 2021. That brings the total to 1,164 jobs in relocated departments, or 45% of the total of 2,582 planned by 2026.



Good to know:

Thanks to the hard work of DGFiP employees across France, the results of our annual survey show a high level of user satisfaction, including 92% of business users and 93% of citizens who say they are satisfied. ⁽²⁾

⁽²⁾ Survey conducted by BVA of 1,137 respondents, both business and individual users, selected through quota sampling after stratification by region.

AVAILABILITY ABOVE ALL ELSE, EVEN FROM A DISTANCE

As operations were being relocated, it was an opportunity to introduce new organisational models, which were extended in 2022. After the **first two contact centres for professionals were opened** in 2021 under a new organisational model, three more were added in 2022. Each centre has a staff of between 35 and 50 employees who answer calls and emails from users for the full range of business tax services in multiple départements. The model was extended to other functions in 2022 with two contact centres for individual tax services opened in the cities of Angoulême and Nevers on 1 September 2022, and a contact centre for the payment of fines opened in Épinal on 1 October 2022.

After kicking off the Services Publics + programme in 2021, 2022 was a year of fine-tuning. The aim of the programme is to introduce a virtuous circle to continually improve service quality. Based on initial feedback in early 2022, action plans were introduced where needed in local directorates. A new user satisfaction measurement tool was also introduced for walk-in service locations operated by DGFiP employees at non-DGFiP sites, primarily France Services centres and town halls.



INDICATORS

A satisfactory report card from the Inspectorate General of Finance

All of the DGFiP's various functions work toward common objectives set out in a service level and resources contract. (COM)

This contract specifies strategic focus areas, which are broken down into initiatives and quantifiable indicators.

After an employee consultation, the first contract was signed in 2020 for a three-year period.

In September 2022, after meeting with union bodies and representatives, the Inspectorate General of Finance (IGF) issued a report on the 2020–2022 COM, finding the results to be "positive [...] despite the pandemic, which disrupted the implementation of reforms".

During the pandemic, the DGFiP implemented a business continuity plan, illustrating the essential nature of its operations for a functioning society, which proved to be effective as things gradually returned to normal and its position as a strong, modern and digitally focused government department was confirmed.

"The DGFiP has completed 80% of the initiatives in the contract and 72% of indicators have been achieved or significant progress has been made toward them".

The inspection also identified areas for improvement, including the DGFiP's technical debt and IT strategy, which have some weaknesses



80%
of the
initiatives
have been completed



72%
of indicators
have been achieved
or are in progress

Next steps

In 2022, before the end of this first contract, the DGFiP began preparing a new strategic roadmap with a five-year horizon. An unprecedented employee consultation exercise – dubbed the "big brainstorm" – was conducted in the summer of 2022. Alongside this, a transformation strategy began to take shape, focused on strengthening certain areas of work and supported by increased financial resources, particularly in the area of IT. The DGFiP's new objectives for 2023–2027 were officially published in May 2023.



INNOVATION

Accelerating the digital transformation to benefit everyone

As a pioneer in online services, the DGFiP is committed to digitalising the full range of its operations, ensuring that services meet the needs of its users in terms of simplicity, immediacy and quality, and also address their concerns in terms of confidentiality and data security. The DGFiP is exploring the opportunities offered by technologies such as artificial intelligence and data sharing to continue innovating for the benefit of everyone.

STEPPING UP AS A DIGITAL TRANSFORMATION LEADER

In early 2021, the DGFiP created a Digital Transformation Delegation (DTNum) responsible for overseeing the digital transformation, coordinating related initiatives, providing expertise to departments and supplying the necessary tools and platforms to successfully deliver the projects involved in the transformation. **Digital transformation correspondents** were introduced in all departments, forming a core network to help propagate a digital culture throughout the DGFiP.

The DGFiP is involved in PACNum, a **ministry-level project to prepare employees for the digital transformation**. Every employee in the Ministry for the Economy and Finance is expected to conduct a self-assessment of their digital skills. Based on their results, they can select appropriate training courses from a catalogue of PACNum offerings and register for them independently. To date, more than 63,000 employees have already conducted a self-assessment and over 6,000 have registered for training.

Projects designed based on user needs. In 2022, the DGFiP continued to carry out digital projects centred on user experience. The goal is to better understand users' needs in order to anticipate potential difficulties and factor them into product design. Users' expectations and feedback are collected and prioritised. The DGFiP has set itself the objective of ensuring that its online services and applications are as accessible as possible, so as not to exclude any employees or users from its service offering.

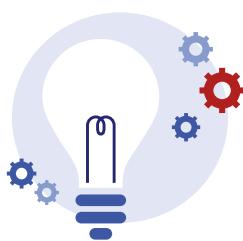
Good to know:

The DGFiP's Digital Transformation Delegation participated in the launch of the OECD Forum on Tax Administration's new working group on digital transformation.

EXPANDING AI-BASED TOOLS

The Early Warning Signs application helps detect businesses experiencing the first signs of weakness so that the right kind of support can be provided proactively and effectively. In 2022 we continued to fine-tune the Early Warning Signs algorithm to better target initiatives to help businesses before they end up in a critical situation. In 2022, 20,509 struggling businesses were detected by the application, 8,815 were analysed and 4,164 were selected for support (an average of 41 businesses per département).

An initiative based on the same model was launched to detect struggling local authorities in 2022. For example, it helped target municipalities to which information could be provided about how to apply for an advance under the anti-inflation support scheme. The Innovative Real Property Taxation Project uses aerial photographs from France's national geography institute (IGN) to algorithmically detect swimming pools and other property additions that should be subject to local property taxes.



After a pilot project to detect undeclared pools yielded positive results, the project was extended to all regions in mainland France in September 2022. It will help uphold the principle of equality in taxation and generate additional income for local authorities.

MAKING BETTER USE OF DATA

In 2021, the DGFiP began significantly enhancing its data lake, a sort of digital warehouse, in order to make better use of and cross-reference data from the DGFiP's different applications. It will eventually hold all of the DGFiP's data and allow for easier access to it in a centralised and secure manner. In 2022, the use of data visualisation techniques helped improve the information provided to the European Commission, for example statistics on the communication of tax information.

La Fabrique numérique is an incubator exclusively for DGFiP employees who want to develop new digital public services. In 2022, winning projects selected in 2021 were launched. For example, the CIRNOV project aims to create a secure data management and storage portal for data used to examine requests for refunds,⁽³⁾ advance rulings and authorisations. In the area of telephony over internet protocol (ToIP), the aim of the ToIP Connect project is to develop a tool for sharing and using data to help roll out ToIP across the network.

The DGFiP also continued to expand the use of application programming interfaces (APIs) to exchange data, facilitating communication between components of the DGFiP's information system and allowing for the automated, standardised and secure exchange of data. Requests for access to the DGFiP's APIs from external government departments continue to grow, with 541 requests in 2022 and a total of 1,466 since 2019.

⁽³⁾ Research tax credit/innovation tax credit

ARTIFICIAL INTELLIGENCE

The Innovative Real Property Taxation Project: generating additional income for local authorities and ensuring equality in taxation

Now in effect across mainland France, the Innovative Real Property Taxation Project combines artificial intelligence and human expertise to optimise the process for detecting undeclared buildings and property additions. The goal is to more effectively address tax misreporting and make it easier to represent such buildings on the land register.

It works by using algorithms to detect the outlines of buildings and pools potentially subject to local property taxes based on public aerial photographs from France's national geography institute (IGN). The DGFiP's databases are then automatically cross-checked to see if the detected items are being taxed. Every case is reviewed by an employee before the taxpayer is contacted.

After seeing positive results in nine départements during the pilot testing phase, the DGFiP decided to roll out the system to all of mainland France in September 2022.

**The project won
the Tax Administration EU
Summit (TADEUS) award
for best public-sector
digital transformation project.**



National media coverage



Local media coverage



And abroad





OUR PEOPLE

Our team's professionalism, commitment and sense of public service

Recognition of the high level of DGFiP staff proficiency, reliability and safety in their work has boosted public service user confidence, enabling our staff to scale up their presence in many areas. In addition to our core functions, the directorate stands by its labour-related and social responsibilities. We are committed to guaranteeing attractive career prospects for all, promoting gender equality and mainstreaming diversity in the workplace.

WORK ON LABOUR-RELATED AND SOCIAL AGENDAS

GREENING

In 2020, the Public Finances Directorate General firmly embarked upon a holistic greening approach called Ecofip in association with the economy and finance ministries' Green Bercy programme. In 2022, the directorate decided to turbocharge work in this area of major importance with DGFiP carbon footprint indicators reported by all départements. Mobility plans were put in place on 13 sites to limit the carbon impact of travel. This approach will be scaled up by an energy transition plan in 2023.

NEW WAYS OF WORKING

With 53% of staff authorised to telework, teleworking is now an established everyday way of working throughout the directorate, contributing to the DGFiP's energy savings. In 2022, work continued on providing staff with new equipment and developing remote working solutions and tools. In addition, a major remote management training programme was launched. Pilot tests are also underway on making workplace changes to gear it to the new ways of working.

RECRUITMENT

Our communication campaigns were powered up to improve **the appeal of working for the DGFiP** in order to attract applicants and offset the drop in the number of candidates for competitive examinations. Participation in leading exhibitions and social

media outreach were ramped up to promote competitive examinations and the diversity of career opportunities at the DGFiP. This strategy is already paying off: 2022 was marked by an increase in the number of external competitive

examination candidates with over 6,600 candidates for the inspector competitive examination (+17% over 2021) and nearly 13,700 candidates for the external competitive examination for C grade employees (+13.5%). All the places offered to competitive examination winners were filled.

EQUALITY

The DGFiP is committed to sustainably raising the number of women in leadership positions with its proactive policy to develop female talent pools and a gender balance in appointments. In March 2022, the directorate launched the "DGFiP Women" network of women and men of all grades working together for gender equality at work. The network works on promoting more of a gender balanced culture in support of actions taken to develop gender equality and engage female talent.

STAFF SUPPORT

A partnership was set up between the DGFiP and the Secretariat-General in 2022 in response to the new local network and office relocations to offer rent assistance, mortgage assistance or an additional mortgage to staff transferred to a different area since 1 January 2021.

Good to know:

The #HopeHer Project in support of women in IT professions at the DGFiP was selected by the Fund for Gender Equality at Work in March 2022





Good to know:

As a winner of the HR Innovation Fund (FIRH), the directorate worked with Very-Up on developing a fun app to inform staff about the code of conduct guide by means of quizzes and transgressions made by the “dodgy official” as well as simulations illustrating some of the professional conduct rules that staff absolutely need to know.

UPSKILLING

A pilot test on the “4+1” programme (four days of in-person learning and one autonomous day) has been underway since the autumn intake of new trainee tax controllers. In September 2023, the pilot will be extended to inspector courses. The autonomous day is designed for trainees to consult the digital media provided.

The recent raft of organisational changes have had a strong impact on management and have generated a real need for training and support for managerial staff. E-training has been provided on steering in hybrid work mode and the first open forum, a collective intelligence tool to seed ideas, was held in Toulon in October 2022.

Delivered in 2022, the DGFiP managerial model is based on four manager profiles: strategic managers, managers of managers, cross-cutting managers and local managers. This highly awaited skills frame is designed to give managerial staff points of reference in their everyday work based on ten key managerial skills.

2022 was also marked by the revision of the **code of conduct guide** to make it more informative and illustrative for staff. This revision addresses legislative and regulatory developments as well as new issues raised by transformative changes in society. A code of conduct compliance officer has also been created tasked with advisory and prevention responsibilities.

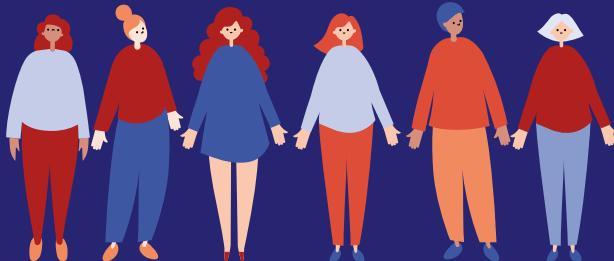


These two measures are rounded out by a code of conduct charter for senior management to consolidate the values of the Public Finances Directorate General at the highest level.

KEY POINTS

5,000
staff recruited

across all levels of education



Nearly **1,000**
contract staff

recruited for public services

A goal of
600 apprentices and
3,000 trainees
nationwide



Follow us
on social media



122
agreements signed
with schools nationwide



he DGFiP reaching out to potential applicants
at exhibitions
nationwide



Paris pour l'emploi, Paris pour l'emploi des jeunes,
Salon de l'Étudiant, Salon du travail et de la mobilité,
and nearly 450 exhibitions throughout France.

Over
100,000 views

of the series "Ten good reasons to join the DGFiP" on social media



38,000 connections
To the "Welcome to the DGFiP"
WebApp

TRANSFORMATIVE CHANGE

Tomorrow's government buildings: energy-smart retrofits and new ways of working

The Public Finances Directorate General is also tasked with conducting the government property policy and with the role of government real property expert.

The last five years have seen new priorities defined in this field such as assistance with the new local organisation of public services, rolling out the new workspace culture and energy-smart retrofits for administrative office complexes.

Nearly two-thirds of energy-smart retrofits, initially scheduled by the recovery plan for late 2023, were completed in 2022 for savings of over 154 GWh* (end-user energy) per year.

The government property policy is ramping up its professionalisation. Despite a lack of dedicated appropriations, nearly 130 operations have been launched or completed, in particular in solar power, making an outstanding contribution to the ministry's energy transition objectives.

As a tenant administration, the directorate's reforms freed up 367 buildings, or 15% of its property, in 2022 alone. This reduced the surface area occupied by the directorate by nearly 4%.

Lastly, to present its own offices in Bercy as a showcase for administrative buildings of the future, the Government Property Directorate in charge of conducting all public sector transformation projects launched a redevelopment project based on an analysis of actual use (telework, frequency of meetings, share of work, etc.) in collaboration with all the staff. The premises were inaugurated in 2022.

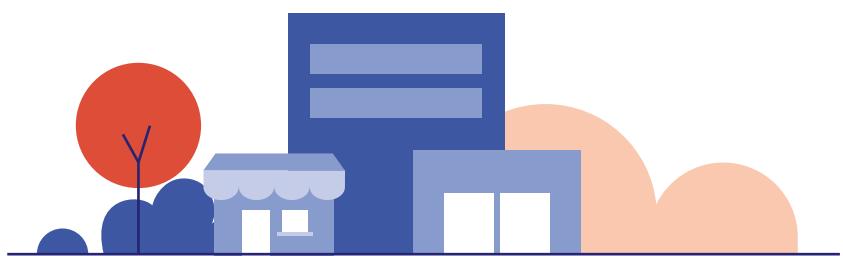
* Gigawatt hours



Guarantee staff safety and service continuity

A staff safety plan. Following the death on duty of a tax audit unit manager in Pas-de-Calais in November 2022, discussions were launched on practices, equipment and the legal framework for work conducted off DGFiP premises. In December, working groups of staff representatives, practitioners and the Head of the Legal Certainty and Tax Audit Department met to discuss the matter. Work continued in 2023 to define and swiftly take concrete measures.

Crisis management. All DGFiP activities are now covered by a business continuity plan (BCP) updated annually. These plans are designed to anticipate and prepare for crises in order to minimise their impacts on our work and provide reasonable assurance of our collective capacity to provide the services vital to the smooth running of the nation.





SOLIDARITY

Streamline procedures to ensure ease of access for all to digital services

The implementation of tax management projects such as withholding at source for income tax has demonstrated the DGFIP's ability to conduct large-scale organisational, technical and IT reforms that really make a difference to our users.

The DGFIP is taking forward these streamlining projects to improve ease of access to digital services for all and guarantee that the public properly understand all the administrative procedures.

REFORMING AND STANDARDISING PROCEDURES

On 17 November 2022, a **new declaration function was added to the "Gérer mes biens immobiliers"** service on the tax website for home owners to declare their property in their secure user account. In addition, the fact that the DGFiP real property departments have now taken over local planning tax assessment means that users can now declare local planning tax elements at the same times as their property declaration.

Following a pilot test on taxpayers living in Paris and the Nord département, the real-time **personal services tax credit (CISAP)** was extended on 1 January 2022 to individuals employing domestic help who use the CESU+ platform. On April 2022, it was further scaled up to include those who employ businesses as their authorised representatives or service providers.

The consolidation of tax collection at the DGFiP for ease of use by taxpayers and greater efficiency for the administration continued in 2022 with the transfer of taxes previously managed by the Directorate General of Customs and Excise (DGDDI) – in particular pollution tax (TGAP) and the three energy taxes on electricity, gas and coal – and by the French Agency for Food Safety. These taxes are now declared and paid to the DGFiP. Similarly, the management of the new construction tax (on home constructions such as swimming pools, garages and verandas) and the housing portion of the rescue archaeology fee was transferred to the directorate from the Ministry for the Ecological Transition and Territorial Cohesion on 1 September 2022.

The DELTA (Ancillary Taxation Decisions) application was launched to improve the notification of new construction tax rate and exemption decisions to local authorities. This application paves the way for the future Local Management Gateway on which work started in late 2022. The new gateway will offer a range of services to DGFiP partners in the local public sector: local authorities (data-entry of taxation decisions and tax yield simulations), prefectures (legality audit) and private partners (online booking platforms concerned by tourist tax).



Good to know:

An e-invoicing hackathon was held on 6 and 7 December 2022 to find innovative solutions to smooth the transition to e-invoicing for the 3.8 million small and very small enterprises, including freelance entrepreneurs.

STREAMLINED ONLINE PROCEDURES

E-invoicing is designed to simplify professional users' procedures while reducing their costs, improving VAT collection and rolling back tax evasion. This large-scale project made strides in 2022 with the Council of the European Union's authorisation to introduce **business-to-business e-invoicing** nationwide⁽⁴⁾ and Parliament's confirmation of the reform schedule and implementation arrangements. With an injection of funds from the Government Action Transformation Fund, work started on constructing the public invoicing gateway with a view to conducting a pilot test before the measure comes into effect.

A **new service** was introduced in March 2022 for **online declarations of certain sales of holdings** (stocks, property investment company shares and limited liability company shares) not registered by a legal instrument. A form is now available in taxpayers' online personal user accounts to save them from having to pay the registration duty on the sale directly to the relevant tax department.

The gateway on estates in abeyance, hosted on impots.gouv.fr, was launched in March 2022. An online search module is provided to find out whether a Private Property Management Unit has been appointed administrator of an estate and the state of progress with administering the estate. This simplifies procedures for users and many of the directorate's departments.

Lastly, the creation of the **One-Stop Collection Gateway (PCR)** portailpro.gouv.fr, steered by the DGFiP, the Directorate General of Customs and Excise (DGDDI) and the national Union for the Collection of Social Security and Family Allowance Contributions (URSSAF), takes us a step closer to **simpler, more transparent procedures**. It becomes the one-stop gateway for professional users (taxpayers and intermediaries – chartered accountants and tax agents) to access a whole host of tax, social security and customs services. The gateway has **three targets: simplification, legibility and harmonisation**.



⁽⁴⁾ Government invoicing gateway for the transmission of data from businesses to the DGFiP's information system.



JUSTICE

**Guardian of equal treatment for
all citizens by building trust
and countering tax evasion and fraud**

The 1789 Declaration of the Rights of Man and the Citizen establishes tax audits as a constitutional obligation. It lays down the principle of consent to tax, its fair means-based apportionment and equality of public burden-sharing. The DGFIP therefore differentiates between taxpayers acting in good faith who benefit from the right to make a mistake and those who wilfully defraud the system and warrant penalties.



CONTINUING TO BUILD TRUST WITH USERS

The pilot test underway since 2018 in the Hauts-de-France and Auvergne-Rhône-Alpes regions pursuant to the Government Reform Act for a Trust-Based Society (ESSOC) was completed on 1 December 2022. It lightened the workload that multiple administrative audits can represent for small businesses by introducing a cap on the cumulative length of SME audits by all administrations (URSSAF, DGFiP, DGDDI, Directorate General for Competition Policy, Consumer Affairs and Fraud Control (DGCCRF), etc.).⁽⁵⁾

Customised tax support is a success. In 2022, a growing number of small and medium-sized enterprises benefited from customised tax support, which offers greater legal certainty in an environment of constantly fluctuating standards. Nearly 1,400 businesses were helped in this way, representing 500 more than in 2021, with 425 advance rulings issued and 850 general questions fielded. In terms of tax partnerships with large and mid-tier companies, 66 partnerships and 72 agreements were signed with groups. In addition, 90.8% of polled businesses stated that they were satisfied with Business Partner Department (SPE) operations.

Good to know:

**In 2022,
20,000 advance
rulings were issued
by the DGFiP
and 82% of requests
were handled in less
than three months.**

⁽⁵⁾ Nine months across a three-year period in a given establishment.

SCALING UP ACTION TO COUNTER TAX EVASION AND FRAUD

Audit scheduling by datamining is steadily gaining traction. 2022's good tax audit results are mainly due to the use of datamining by the Tax Evasion Detection and Prevention Targeting (CFVR) IT project to improve the targeting of tax audits. By late December 2022, 52% of all tax auditing scheduling was based on this method, bettering the goal of 50%.

This type of scheduling has also transformed audit targeting methods such that over 3,000 letters were automatically sent in 2022 to taxpayers who had omitted income from their income tax returns for 2020.

The seminar held for the National Business Investigations Unit (BNEE) and interministerial investigation groups (GIR) at Bercy on 15 November 2022 further **scaled up interministerial cooperation to counter tax evasion and fraud.**

This new meeting format underpins the DGFiP's united commitment to interministerial action to counter tax evasion and fraud alongside the Ministry of the Interior. It is set to be repeated in 2023. The seminar provided the opportunity for all DGFiP staff working with local police and gendarmerie forces to report on the different actions taken and discuss future projects. It marked the resumption of the national GIR seminars.

Increasingly close collaboration with the courts is a structural trend as illustrated in 2022 by the growth in the number of cases referred to the public prosecutor's office (1,770 tax cases, including 1,373 cases of compulsory referral) and close coordination with the National Financial Public Prosecutor's Office, which saw the conclusion of three deferred prosecution agreements (DPA), one of which concerned the laundering of proceeds from tax evasion.

2022 was also marked by **cooperation with the State Tax Service of Ukraine** and the identification and freezing of assets belonging to persons listed under EU sanctions following the start of the conflict. The DGFiP froze €800 million in property assets out of a total of €1.3 billion in assets frozen by France.

Good to know:

The Financial Action Task Force – the money laundering and terrorist financing watchdog – reported that France was now the leading country effectively combatting financial crime due to the development of international administrative cooperation tools.





ADVISORY SERVICES

Strengthening partnerships to provide support for all and improve information for institutions and the general public

For a number of years now, the DGFiP has been capitalising on its financial modernisation and accounts quality success stories to step up transformative change in these areas and take forward its modernisation work. It is committed to maintaining a high level of service quality for the public, partners and local authorities.

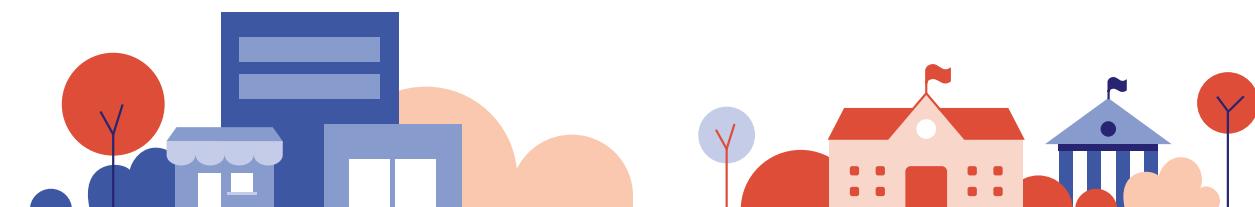
SCALE UP SUPPORT TO LOCAL AUTHORITIES AND BUSINESSES

In an environment of increasing inflationary pressure, closer attention was paid to the budget position of local authorities. In 2022, the DGFiP upheld its commitment to local authorities with support to help them cope with the financial repercussions of the inflationary shock. The DGFiP also ramped up its communication of information on the financial situation of local authorities with a new monthly digest of statistics (the monthly position of local authorities – SMCL) onlined on its website in November 2022 and covered by the specialist press.

The DGFiP **paid out Solidarity Fund aid** to businesses through to June 2022 when COVID-19 aid measures ended. From March 2020 to June 2022, it approved over 10.7 million applications for a total of nearly €40 billion in aid. A dozen special measures were put in place using automated processing for quick, secure payment (around five days) with automatic preliminary checks averting more than €10 billion in unwarranted payments. Secondary checks identified nearly €370 million in undue payments (for which recovery actions were taken) and nearly 6,900 cases were referred to the courts.

More recently, the Directorate General was tasked with managing support for businesses to **offset certain economic impacts of the war in Ukraine: inflation in commodity prices, supply shortages and cash-flow problems.** For example, the support measure for gas- and electricity-intensive businesses was put in place in 2022 with an online form available to businesses in their professional account on the impots.gouv.fr website. All DGFiP staff rallied to help businesses obtain support promptly.

Tax-based goodwill gestures were also made to **farmers hit by the extreme weather events** of spring 2022 and taxpayers who were victims of the wildfires in summer 2022.



ASSISTANCE

The *département* crisis recovery advisor

In 2022, some businesses started paying off their tax and social security debt repayment plans and paying their monthly instalments on government-backed loans. A *département* crisis recovery advisor was appointed in each *département* to advise and steer financially struggling businesses.

These advisors have the use of the financial support tools put in place by the government: social security (URSSAF) and tax debt rescheduling, direct government loan applications, Banque de France credit mediation services, business mediation and steering business heads in the direction of the commercial courts' new crisis recovery arrangements.

The *département* crisis recovery committees rally all these players.

Note that the National Crisis Recovery Plan for Business developed with all stakeholders was signed in 2021 to support the transition from universal aid to cope with the COVID-19 crisis to targeted support geared to businesses struggling the most. Although job creations and business remained buoyant in 2022, underpinned by the France Relance recovery plan, the economic repercussions of the crisis in Ukraine brought new problems for businesses leading to the decision to extend the recovery plan through to 31 December 2022.

Results?

Over 15,400 businesses contacted an advisor.
All *départements* held at least one committee meeting over the year, with some *départements* holding three or four meetings, for a total of 234 *département* committee meetings held since the measure was put in place.



DRIVING TRANSFORMATIVE CHANGE FOR PUBLIC ACTION

The regulatory and operational work done by the DGFiP in 2022 paved the way for the **rollout of the public finance manager liability reform** on 1 January 2023. This reform will mark a real change of culture in terms of the way DGFiP staff work. In liaison with the Budget Directorate, the DGFiP also assisted the ministries with the implementation of the reform, especially its risk management component. The end of public accountant personal liability and liability to payment of compensation makes the financial chain more flexible. The DGFiP is working with all local partners to create a more seamless management environment to meet the challenges of the government modernisation plan.

Like the previous campaigns, the **2022 pilot test of the summary of accounts quality**, a summary report assessing the quality of the previous year's closed accounts and presented to the deliberative assembly by the public accountant or the consultant for local decision-makers, was conducted in 182 local authorities including 57 with a population of over 10,000 inhabitants. In view of the highly positive results, the Committee for the Integrity of Local Accounts meeting on 28 June 2022 endorsed extending the pilot test on a voluntary basis through to 2023 with at least two local authorities per *département* (other than those that had already taken part in previous years), irrespective of the nature of the local authorities or strata of the population. Some 290 local authorities came forward.

The first **single financial accounts** were produced by 75 pilot local authorities for the 2021 financial year accounts and their specific budgets for a total of 237 single financial accounts. In view of the encouraging initial results, an amendment to the Budget Act for 2023 enacted a new call for pilot test candidates. A full report on this pilot test will be submitted to Parliament on 15 November 2023.

INTERNATIONAL ENGAGEMENT

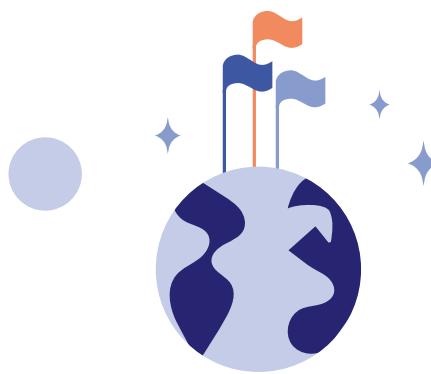
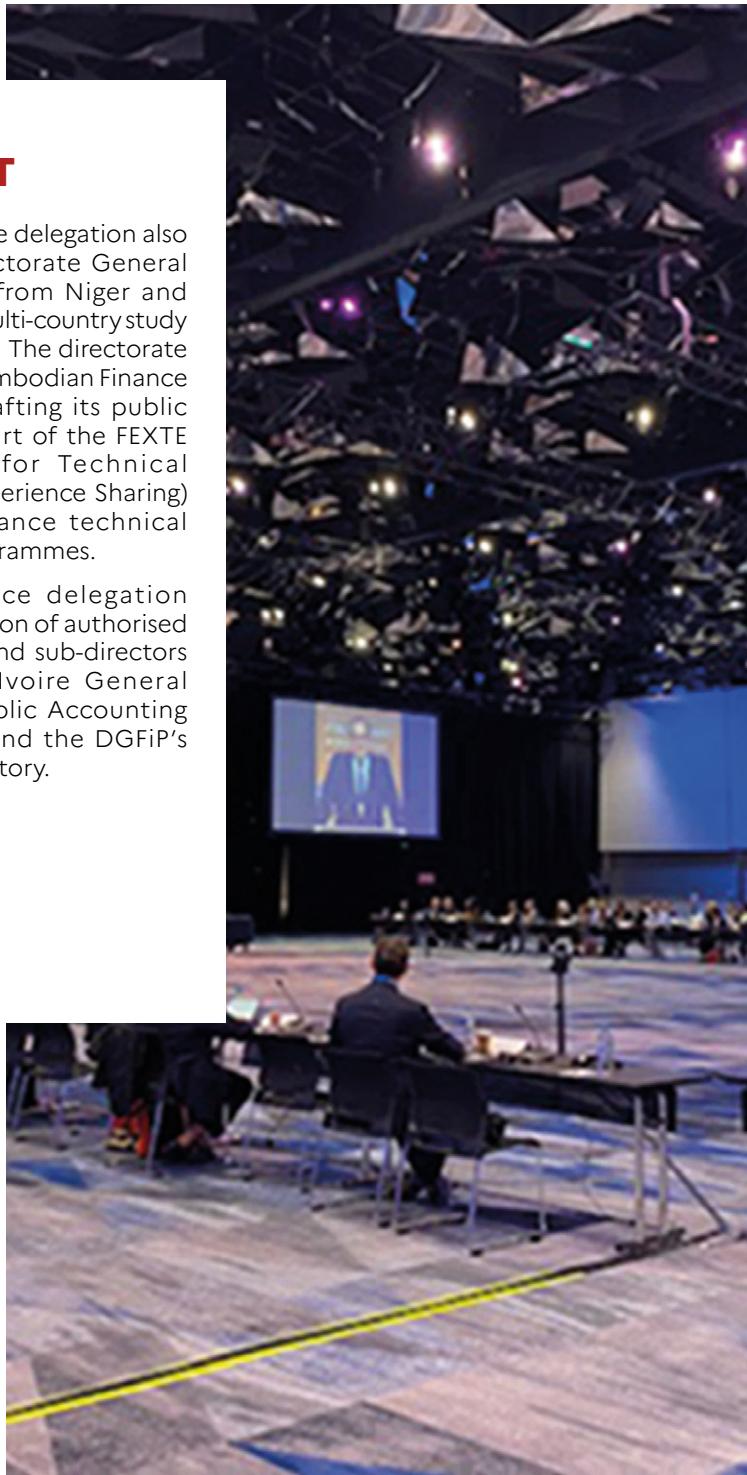
The DGFiP keeps in constant contact with its foreign counterparts with whom it has constructive discussions in its bilateral relations, in forums such as the OECD and with other international institutions (IMF, World Bank, etc.).

For example, the International Relations Delegation held a meeting in the spring with a delegation from the General Treasury of the Kingdom of Morocco to discuss the modernisation of Morocco's public financial management and with a Dutch delegation regarding the use of datamining to counter the evasion of taxes on assets.

The 9th Franco-Chinese Meetings on Law and Justice (RFCDJ) took place by videoconference for the French and Chinese legal communities to hold their bi-annual discussions and exchanges of points of view, this year on real property taxation.

In the autumn, the delegation also hosted Tax Directorate General representatives from Niger and Cameroon on a multi-country study visit on tax audits. The directorate is assisting the Cambodian Finance Ministry with drafting its public finance act as part of the FEXTE project (Fund for Technical Expertise and Experience Sharing) designed to finance technical cooperation programmes.

The Ile-de-France delegation showed a delegation of authorised representatives and sub-directors of the Côte d'Ivoire General Treasury and Public Accounting Directorate around the DGFiP's innovation laboratory.







2022

Key performance indicators



1.

THE DGFiP WORKING FOR ITS USERS

Assisting individual and business users (in millions)

	2020	2021	2022
Number of individual users visiting in person during tax seasons			
Tax return season	0 ⁽¹⁾	1.7	2.2
Tax notice season	4.0	3.5	3.3
Number of calls received by call centres			
User helpline ⁽²⁾	12.7	11.2	10.5
Business support helpline (aftermath of the COVID-19 pandemic)	0.2	0.6	0.1
Public Pensions Department (pensioners and active civil servants) ⁽⁴⁾	0.6	0.6	0.8
Numbers of contacts by e-mail			
E-mails sent to the generic mailboxes ⁽³⁾ of Individual Tax Departments	6.3	5.8	4.4
E-mails sent to the generic mailboxes ⁽³⁾ of Business Tax Departments	5.6	5.6	5.7
E-mails sent to Public Pensions Department ⁽⁴⁾	0.2	0.2	0.3
Secure messaging at the <i>impots.gouv.fr</i> website	19.5	19.4	13.5
of which secure messaging system for individuals	11.2	12.4	12.3
of which secure messaging system for professionals ⁽⁵⁾	8.3	7.0	1.2
TOTAL	49.1	48.6	40.8

The DGFiP's users and online services (in millions)

	2020	2021	2022
The <i>impots.gouv.fr</i> website for individual users			
Total visits to the website (public pages)	289.5	283.4	262.1⁽⁶⁾
Number of individual user accounts created	35.4	37.9	39.8
Number of logins to <i>impots.gouv.fr</i> via FranceConnect	19.8	27.5	25.7
Use of income tax simulator (public pages)	10.0	12.2	11.9
Access to personal pages at <i>impots.gouv.fr</i>	236.9	254.0	227.0
Online personal income tax filing (personal account and EDI) ⁽⁷⁾	28.2	28.1	29.0
Number of personal income tax filers (personal account and EDI) ⁽⁷⁾	23.0	23.1	23.9
Tax returns levied automatically	10.7	11.0	10.8
Number of amended returns filed online after receipt of tax notices (personal pages)	0.8	0.6	0.6
Number of direct debits of tax payments (personal pages) ⁽⁸⁾	3.8	3.6	3.0
Number of online payments (public ⁽⁹⁾ and personal pages)	18.0	17.6	14.5
Number of actions on the withholding-at-source management service	6.3	6.1	6.2
including number of actions online by users	5.6	5.4	5.5
including number of actions by agents on behalf of users	0.7	0.7	0.7
Number of users opting for total paperless procedures (income tax filing and tax notices)	14.7	14.7	14.4
On-line queries for property transaction records	2.7	3.2	3.0

⁽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.

⁽³⁾ Generic mailboxes.

⁽⁴⁾ The flows of contacts received and processed by the Public Pensions Department rose sharply in 2022 compared with 2021, both with regard to telephone calls received (+34%) and contacts using forms (+37%). For retired users, this change was mostly due to increased requests following the government measures decided on in 2022 and which affected them (anti-inflation benefit, increase in pensions), and, for working users, to the planned pension reform.

⁽⁵⁾ The high volume of secure messages received on the professionals' portal in 2020 and 2021 was due to queries relating to government support measures (COVID-19, support funds).

⁽⁶⁾ Owing to technical changes to the *impots.gouv.fr* website, the statistical figures for 2022 are incomplete.

⁽⁷⁾ EDI (Electronic Data Interchange).

⁽⁸⁾ Web + smartphone.

⁽⁹⁾ Web + smartphone excluding business premises contribution (CFE).

(Cont.)	2020	2021	2022
The <i>impots.gouv</i> mobile phone app			
Number of downloads of the app	3.8	3.1	3.0
Number of payments made using app	1.6	2.1	1.9
The <i>impots.gouv.fr</i> website for businesses			
Number of professional accounts created	4.8	5.5	6.1
Access to the subscriber area for businesses	36.2	39.3	43.1
The <i>portailpro.gouv.fr</i> website - Professionals (thousands)⁽¹⁾			
Total visits to site	-	-	704.6
Number of professional accounts set up	-	-	122.5
The <i>collectivites-locales.gouv.fr</i> website			
Visits	5.7	4.1	4.7
The <i>payfip.gouv.fr</i> website			
Payment of taxes and services on the <i>payfip.gouv.fr</i> website	4.3	5.5	6.8
The <i>amendes.gouv.fr</i> website			
Payment of fines	9.3	11.4	11.8
The <i>amendes.gouv</i> mobile app			
Payment of fines	1.6	2.2	2.6
The <i>stationnement.gouv.fr</i> website			
Post-parking fee payments	2.6	4.8	5.6
Online sales of electronic tax stamps⁽²⁾			
Number of electronic tax stamps purchased	3.2 ⁽³⁾	4.2	6.8⁽⁴⁾
Total amount of electronic tax stamps purchased	198.0	263.0	426.0
Percentage of formalities payable by electronic tax stamps	100%	100%	100%
The <i>cadastre.gouv.fr</i> website			
Total visits to site	24.6	28.5	27.3

(Cont.)	2020	2021	2022
The <i>encheres-domaines.gouv.fr</i> website			
Visits to site	4.0	4.4 ⁽⁵⁾	4.2
The <i>dons.encheres-domaine.gouv.fr</i> website			
Visits to site (thousands)	39.6	76.0 ⁽⁵⁾	66.0
The <i>recherchesuccessionsvacantes.impots.gouv.fr</i> website⁽⁶⁾			
Visits to site (thousands)	-	-	122.0
The <i>retraitesdeletat.gouv.fr</i> website			
Total visits to site	3.9	2.5	0.6
The <i>ensap.gouv.fr</i> website			
Number of accounts set up	0.8	0.4	0.4
Total number of accounts	2.8	3.2	3.6

⁽¹⁾ Website established in 2022.

⁽²⁾ Excluding tax stamps for legal documents and long-term visas serving as residence permits (VLS/TS).

⁽³⁾ 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).

⁽⁴⁾ The increase noted in 2022 compared to 2021 concerns the very substantial rise in the number of passports issued and procedures by foreigners, probably related to the lifting of COVID-related restrictions.

⁽⁵⁾ Final figures.

⁽⁶⁾ Website established in 2022.

Paperless tax payments

Individuals' taxes	2020	2021	2022
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Rate of paperless payment excluding income tax due to the introduction of withholding at source⁽¹⁾

Residence tax⁽²⁾

Monthly direct debit	39.3%	37.4%	27.4%
Direct debit on the due date	17.6%	18.0%	20.7%
Payment online	22.6%	23.4%	28.4%
TOTAL	79.5%	78.8%	76.5%

Property tax

Monthly direct debit	34.0%	34.3%	34.6%
Direct debit on the due date	27.8%	29.3%	30.2%
Payment online	23.7%	24.3%	24.3%
TOTAL	85.5%	87.9%	89.1%

All taxes

Monthly direct debit	36.5%	35.7%	32.6%
Direct debit on the due date	23.1%	24.1%	27.6%
Payment online	23.2%	23.9%	25.4%
TOTAL	82.8%	83.7%	85.6%

Business taxes	2020	2021	2022
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Percentage paid online

Corporation tax	99.7%	99.3%	99.7%
VAT	99.7%	99.7%	99.7%
Payroll tax	95.4%	95.7%	96.5%

Refunds and relief granted by the DGFiP (€m)

	2020	2021	2022
Central government taxes			
Personal income tax	23,768	21,128	20,793
Corporation tax	29,292	28,164	24,646
VAT	62,801	63,042	70,722
Others	12,231	9,953	9,622
TOTAL	128,092	122,287	125,783
Local taxes			
Local economic contribution	6,118	4,918 ⁽³⁾	3,934
Property tax	1,884	1,868	1,925
Residence tax ⁽⁴⁾	14,469	823	681
Others	458	492	443
TOTAL	22,929	8,101	6,983

⁽¹⁾ This table shows the percentage of electronic payments for taxes from individuals based on the number of active contracts (at least one direct debit covering a tax) and the number of online payments (excluding advance payments for income tax and social levies) in a given year, compared to the number of taxpayers that year.

⁽²⁾ In 2022, owing to the elimination of the public broadcast licence fee, contracts for monthly direct debits and direct debits on the due date that correspond to residence tax at zero were subtracted from the number of active contracts and from the number of taxpayers taxed in 2022.

⁽³⁾ 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).

⁽⁴⁾ Significant fall in 2021 and 2022 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	2020	2021	2022
Number of accounts			
Central government	6,895	6,735	6,792
Government-funded institutions	13,145	13,896	14,728
Local public sector	39,688	47,105	51,011
Others (chambers of commerce and industry, etc.)	1,353	1,395	1,439
Invest for the Future programme (National Loan Programme)	71	77	91
Interest-earning accounts	17	16	9
Ministerial fiscal and accounting officers	74	75	85
TOTAL	61,243	69,299	74,155
Amounts on deposit (€m)			
Central government	1,459	1,642	1,697
Government-funded institutions	38,831	47,991	50,486
Local public sector	1,467	1,605	1,606
Others (chambers of commerce and industry, etc.)	4,205	8,909	11,086
Invest for the Future programme (National Loan Programme)	32,027	33,600	36,757
Interest-earning accounts	1,244	1,425	271
Ministerial fiscal and accounting officers	41,431	37,091	31,439
TOTAL	120,664	132,263	133,342

Activity of service providers for the Caisse des dépôts et consignations	2020	2021	2022
Number of accounts			
Legal professions (notaires, etc.)	21,873	21,513	23,890
Court-appointed receivers and trustees	3,776	2,253	5,254
Individuals (including protected by the law under guardianship or curators)	2,271	2,008	303⁽¹⁾
Bailiffs	3,546	3,574	3,431
Social security funds	483	623	571
Social housing offices (OPHs)	469	460	1,005⁽²⁾
Other customer categories	3,729	6,888	3,659
TOTAL	36,147	37,319	38,113
Amounts on deposit (€m)			
Legal professions (notaires, etc.)	41,889	45,130	46,072
Court-appointed receivers and trustees	6,258	6,369	6,620
Individuals (including protected by the law under guardianship or curators)	96	37	2⁽¹⁾
Bailiffs	454	461	506
Social security funds	105	115	97
Social housing offices (OPHs)	449	442	1,559⁽²⁾
Other customer categories	1,262	1,713	409
TOTAL	50,513	54,267	55,265
Consignments			
Number	604,504	604,003	604,946
Amounts on deposit (€m)	3,695	3,888	4,008

⁽¹⁾ The changes noted in data relating to individuals are mostly related to the legal professions' closing personal accounts (account closing transactions).

⁽²⁾ The changes are due to the different counting methods used by the Caisse des dépôts et consignations in 2022 (in particular for social housing offices, OPHs).

Land registry and registration

Land registry	2020	2021	2022
Publications			
Sales	1,658,862	2,063,138	1,939,491
Registrations	1,033,101	1,164,364	1,015,126
Deregistrations, notes and entries	534,994	488,082	509,508
Others ⁽¹⁾	955,791	1,165,269	1,160,617
TOTAL	4,182,748	4,880,853	4,624,742
Requests for information and copies			
Requests for information submitted to the departments	6,846,219	7,821,044	5,291,106
Requests for information filed using the system for access to the property file for <i>notaires</i> (ANF) ⁽²⁾	-	31,261	2,553,288
Requests for copies of records and documents	685,165	776,455	469,145
TOTAL	7,531,384	8,628,760	8,313,539
Special tasks			
Land consolidation reports	7,528	5,268	3,209
Land reorganisation reports	17,926	38,230	25,352
Expropriation orders	3,163	2,101	2,740
TOTAL	28,617	45,599	31,301
GRAND TOTAL	11,742,749	13,555,212	12,969,582
including procedures completed online ⁽³⁾	10,256,675	11,860,095	8,756,821
i.e. as a percentage	87.3%	87.5%	67.5%

2022 Key performance indicators

Registration ⁽⁴⁾	2020	2021	2022
Declarations of estates	845,326	957,170	998,929
Declarations of gifts on paper	278,732	328,445	247,416
Paperless declarations of gifts ⁽⁵⁾	-	63,963	153,144
Declarations of disposal of shares on paper	97,564	129,274	129,873
Paperless declarations of disposal of shares ⁽⁶⁾	-	-	3,521
Transfers for valuable consideration	382,464	428,689	416,141
Transfers without valuable consideration	59,923	76,106	76,705
Articles of incorporation	210,844	154,252	126,068
Others	226,750	316,035	172,360
TOTAL	2,101,603	2,453,934	2,324,157

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

⁽²⁾ Rollout of the ANF as from October 2021.

⁽³⁾ Excluding procedures filed using the ANF.

⁽⁴⁾ Excluding data from the Non-Residents Tax Directorate (DINR).

⁽⁵⁾ The online service for declaring hand-to-hand gifts was opened as from June 2021.

⁽⁶⁾ The online service for declaring disposals of shares not noted by an instrument was opened as from March 2022.

Land records

Situation as at 1 January	2020	2021	2022
Accounts of owners	38,457,831	38,697,736	39,021,176
Premises ⁽¹⁾	53,986,193	54,562,738	75,127,014
Non-subdivided plots of land and tax subdivisions	105,845,982	106,167,766	106,503,051
Items in the computerised directory of roads and localities	7,461,877	7,511,290	7,557,402
Work carried out	2020	2021	2022
Plan			
Reorganised plots of land or tax subdivisions	17,079	19,077	14,718
Land records, work to update the cadastral map			
Survey documents	171,992	193,004	200,580
Number of changes reported	277,571	305,192	232,287
Number of extracts of deeds and consolidation sheets processed	2,464,726	2,727,924	3,001,977
Land assessments			
Processed declarations of developed land	1,171,034	1,420,461	1,705,544
Changes processed regarding non-developed land	565,188	589,793	588,891
Issue of information			
Land map excerpts printed out from <i>cadastre.gouv.fr</i> website	17,873,256	20,514,331	18,722,761
Model 1 and 3 excerpts ⁽²⁾	5,878,116	5,995,678	6,295,461
TOTAL INFORMATION ACTIONS	23,751,372	26,510,009	25,018,222

⁽¹⁾ Outbuildings have been individually accounted for since 2022.

⁽²⁾ Includes the excerpts produced using the Land Records Office Data Server (SPDC) by notarial offices since 2004 and by surveyors since 2007.



2.

WHAT WE DO AT THE DGFiP FACTS AND FIGURES

Revenue collected by the DGFiP

	2020	2021	2022
Personal income tax			
Number of tax households	39,331,689	39,887,591	40,257,184
of which taxable households ⁽¹⁾	17,269,029	17,625,415	17,967,468
of which non-taxable households ⁽¹⁾	18,243,646	18,499,143	18,335,890
of which tax households receiving a refund ⁽²⁾	3,819,014	3,763,033	3,953,826
Revenue accruing to central government (€m)	97,777	99,781	109,781
Property wealth tax			
Number of tax returns	143,348	152,696	163,901
Revenue accruing to central government (€m)	2,016	2,103	2,353
Residence tax			
Number of tax assessment notices	27,673,205	27,762,201	11,905,296
Revenue accruing to local authorities (€m) ⁽³⁾	24,267	2,998	3,003
Property tax			
Number of tax assessment notices	32,695,264	32,969,952	33,298,501
Revenue accruing to local authorities (€m) ⁽⁴⁾	44,313	43,708	46,208

(Cont.)	2020	2021	2022
VAT			
Number of taxable businesses	6,803,648	7,558,782	8,082,431
of which actual bookkeeping system	1,467,225	1,537,899	1,612,762
of which simplified bookkeeping system	2,288,841	2,461,036	2,622,270
of which micro business profits and special non-commercial profits	2,618,150	3,130,182	3,419,987
of which simplified agricultural system	429,432	429,665	427,412
Revenue accruing to central government (€m)	163,099	151,706	170,919
Revenue accruing to various bodies (€m) ⁽⁵⁾	45,414	53,763	60,967
Revenue accruing to local authorities (€m) ⁽⁶⁾	4,007	37,407	40,926
TOTAL VAT REVENUE (€m)	212,520	242,876	272,812
Corporation tax			
Number of taxable businesses	2,633,686	2,849,947	3,056,368
Revenue accruing to central government (€m)	65,621	74,479	86,776
Social contribution on corporation tax			
Revenue accruing to central government (€m)	1,369	1,271	1,778

⁽¹⁾ The data corresponds to initial income tax notices only.

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

⁽³⁾ The significant change between 2020 and 2021 relates to the transfer of the remaining amount of residence tax on main residences to the central government's budget. Residence tax revenue on second homes continues to be allocated to local authorities.

⁽⁴⁾ Revenue from local taxes.

⁽⁵⁾ Includes repayments allocated to the special "advance payments for public broadcasting" account for €3.585bn following the reform of public broadcasting financing enshrined in the first Supplementary Budget Act for 2022.

⁽⁶⁾ 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.

(Cont.)	2020	2021	2022
CVAE⁽²⁾ (€m)			
Revenue accruing to central government and other entities	22	1,028	168
Funding from local authorities ⁽¹⁾	15,848	8,055	9,452
TOTAL	15,870	9,083	9,620
TASCOM⁽³⁾ (€m)			
Revenue accruing to central government	193	189	204
Funding from local authorities	805	793	864
TOTAL	998	982	1,068
CFE + ancillary taxes + IFER⁽⁴⁾ (€m)			
Number of tax assessment notices	5,329,555	5,757,132	6,173,672
Revenue accruing to central government (€m)	173	198	156
Revenue accruing to local authorities (€m) ⁽¹⁾⁽⁵⁾	11,493	9,972	10,190
of which business premises contribution (CFE) and ancillary taxes	9,780	8,226	8,396
of which flat-rate tax on network businesses (IFER)	1,713	1,746	1,794
TOTAL	11,666	10,170	10,346
Other direct taxes received by issuing tax assessments (€m)			
Revenue accruing to central government ⁽⁶⁾	2,905	2,500	2,289
Funding from local authorities ⁽⁷⁾	1,560	1,779	1,916
TOTAL	4,465	4,279	4,205
Public broadcast licence fee (€m)			
Revenue accruing to various bodies	3,789	3,719	0⁽⁸⁾
Registration (€m)			
Special tax on insurance policies			
funding from local authorities	7,916	8,262	8,711
accruing to various bodies	1,062	1,066	1,134
accruing to central government	336	353	371
Transfers for valuable consideration	642	836	1,012
Transfers without valuable consideration: gifts	2,488	3,877	3,357
Transfers without valuable consideration: inheritance	12,620	14,807	15,253

(Cont.)	2020	2021	2022
Property registration tax			
Total transfers for valuable consideration accrued to local authorities	12,555	15,640	16,096
accruing to central government	515	615	592
Other revenue and penalties	489	708	646
TOTAL	38,623	46,164	47,172
Stamp duty and assimilated taxes (€m)			
Tax on company cars accruing to various bodies ⁽⁹⁾	784	793	753
Single stamp	210	300	450
Other revenue and penalties	511	719	835
TOTAL	1,505	1,812	2,038
Other taxes (€m)			
Levies on investment income	3,238	5,193	4,033
Minimum local business tax contribution	1	4	1
Withholding taxes and income tax for non-residents	765	999	981
Other revenue accruing to central government	1,104	965	1,617
Other revenue	3,860	4,801	4,802
Payroll tax	14,351	15,298	16,245
Social contributions	14,221	15,399	17,120
Other revenue accruing to various bodies	2,657	2,928	2,936
TOTAL	40,197	45,587	47,735

⁽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.

⁽⁸⁾ Elimination of the public broadcast licence fee in 2022.

⁽⁹⁾ In 2022, this tax was eliminated and replaced by two new taxes: the annual tax on carbon dioxide emissions and the annual tax on the age of private vehicles. The revenue continues to be allocated to social security funds.

(Cont.)	2020	2021	2022
Government's non-tax revenue (€m)			
Revenue accruing to central government	14,769	21,257	23,949
Revenue accruing to local authorities	75,180	81,883	66,501⁽¹⁾
TOTAL	89,949	103,140	90,450
Solidarity levy (€m)			
Revenue accruing to central government	10,777	11,814	13,219
Tax on digital services (€m)			
Revenue accruing to central government	375	474	621
Various land registration taxes (€m)			
Revenue accruing to central government	32	18	17
Taxes on process service and other instruments (€m)			
Revenue accruing to central government	67	21	3
Transport taxes accruing to the Corsican local authority (€m)			
Funding from local authorities	21	28	35
Contributions paid by operators of public electricity grids (€m)			
Revenue accruing to various bodies	376	377	378
Tax on railway earnings (€m)⁽²⁾			
Revenue accruing to various bodies	226	18	70
Local solidarity tax (€m)			
Revenue accruing to various bodies	16	16	0
Pylon tax (€m)			
Funding from local authorities	287	293	301
Land registration tax (€m)			
Revenue accruing to central government	759	898	922

(Cont.)	2020	2021	2022
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	270	289	308
Other domestic consumption taxes (TIC, €m)⁽³⁾			
Revenue accruing to central government	-	-	4,800
Pollution tax (€m)⁽⁴⁾			
Revenue accruing to central government	122	790	1,041
Health inspection fee on slaughterhouse and processing activities (€m)			
Revenue accruing to central government	51	51	50
Financial transaction tax (€m)			
Revenue accruing to central government	1,257	1,177	1,361
Various levies on gaming and betting (€m)			
Revenue accruing to central government	897	1,121	1,155
Grand total of revenue collected by the DGFiP (€m)			
Revenue accruing to central government	385,470	400,541	451,018
Funding from local authorities	202,112	215,619	209,005
Revenue accruing to various bodies	82,896	93,377	99,603
TOTAL	670,478	709,537	759,626

⁽¹⁾ Provisional figures

⁽²⁾ 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.

⁽³⁾ Responsibility for collection transferred from the Directorate General of Customs and Excise (DGDDI) in 2022. These domestic taxes are mainly assessed on the consumption of electricity, natural gas, coal, coke, hard coal and brown coal.

⁽⁴⁾ Responsibility for collection transferred from the DGDDI in 2020 (excluding the waste component).

Recovery action

Individuals' taxes	2020	2021	2022
Dunning operations			
Follow-up letters/Final notices to pay	8,987,774	9,922,107	9,108,833
Formal recovery – "Standard" actions			
Administrative attachments	4,586,808	5,802,744	5,432,291
Formal recovery – "Further" actions			
Recovery of fraudulently transferred assets	26	28	39
Property seizure	275	388	370
Bankruptcy petitions	91	124	138
Legal proceedings			
Civil court	781	778	1,347
Commercial court	249	264	262
Administrative court	229	358	306
Disputed claims			
Appeals against prosecution	2,193	2,789	2,582
Other claims ⁽¹⁾	158	142	124

2022 Key performance indicators

Business taxes	2020	2021	2022
Dunning operations			
Follow-up letters/Final notices to pay	1,713,983	1,429,619	1,987,341
Formal recovery – “Standard” actions			
Administrative attachments vis-à-vis garnishees	737,587	1,087,167	1,247,863
Formal recovery – “Further” actions			
Interim measures	881	1,920	872
Property seizure	54	85	73
Bankruptcy petitions	767	1,058	1,956
Legal proceedings			
Civil court	850	1,966	1,026
Commercial court	2,278	2,476	3,027
Administrative court	80	113	140
Disputed claims			
Appeals against prosecution	670	786	816
Other claims ⁽¹⁾	1,511	1,418	1,071
Fines and financial penalties	2020	2021	2022
Formal recovery – “Standard” actions			
Garnishment	4,671,820	7,404,766	8,862,151

⁽¹⁾ Only claims associated with collective insolvency proceedings.

Tax audits

Unpaid taxes and penalties	2020	2021	2022
Taxes and penalties called in for collection (€m), of which:			
- net taxes	8,246	13,440	14,615
- penalties (including interest on arrears)	6,903	11,063	11,950
Tax credits and taxes not refunded (external and desk audits)	1,343	2,377	2,665
	1,974	2,220	3,028
Detail of net taxes per tax (€m):			
Corporation tax	1,997	3,078	3,422
Personal income tax	1,094	1,770	1,616
Value added tax	913	1,592	2,111
Registration duties	1,427	2,370	2,690
Property wealth tax	352	381	353
Local taxes	348	572	513
Sundry taxes ⁽¹⁾	997	1,423	1,244
Results of tax audits	2020	2021	2022
Amount of revenue ⁽²⁾ following a tax audit (€bn)	78	10.7	10.6
Amount of revenue from deferred prosecution agreement (CJIP) fines (€m)	4.8	25.2	522.3⁽³⁾
Procedures agreed to by the taxpayer	2020	2021	2022
Number of rectifications of a tax situation during an audit (external and desk audits)	31,268	49,049	53,292
Number of settlements before formal recovery executed ⁽⁴⁾	2,095	4,562	4,777

2022 Key performance indicators

Audits giving rise to punitive action	2020	2021	2022
Amount of taxes and penalties from on-site enforcement operations ⁽⁵⁾ (€m)	2,120	4,099	5,156
Enforcement operations as a proportion of total on-site audits	25.9%	29.8%	30.2%
Number of tax raids	93	163	127
Criminal proceedings	2020	2021	2022
Number of cases referred to the courts	1,484	1,620	1,770
of which number of cases of compulsory referral to the public prosecutor's office	823	1,217	1,373
of which complaints filed for tax evasion (following a favourable opinion from the Tax Infringements Commission)	408	286	257
of which cases referred to the "Tax Police"	41	45	48
of which complaints for tax fraud	212	72	92
Number of obstruction proceedings	5	6	11
Number of solidarity fund fraud cases submitted ⁽⁶⁾	N.A.	2,542	3,760
Number of deferred prosecution agreements (CJIPs) for tax evasion	1	1	2
Number of prior entry of guilty pleas (CRPCs) for tax evasion	22	64	63

⁽¹⁾ Including the general social security contribution, the social security debt repayment contribution, the public broadcast licence fee and ancillary turnover taxes.

⁽²⁾ Revenue received as a result of tax audits in the current year and previous years, follow-up of declarations of estates and property wealth tax returns.

⁽³⁾ The amount collected in CJIP fines in 2022 (€522.3m) corresponds to two cases for amounts of €508.5m and €13.8m.

⁽⁴⁾ Of which in 2022: 1,492 settlements following desk audits, 2,998 settlements following external audits and 287 full settlements.

⁽⁵⁾ Application of penalties of 40% or higher, including cases of default.

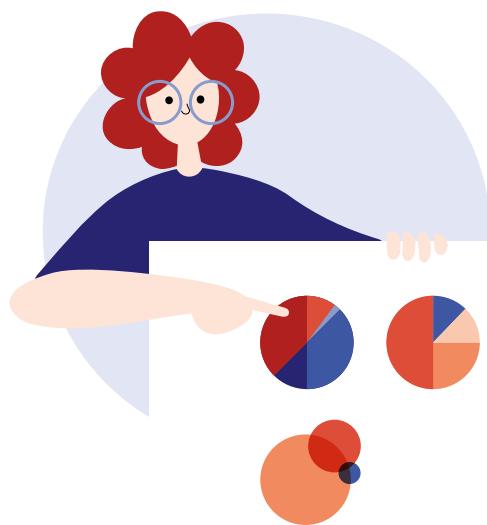
⁽⁶⁾ Data on the number of complaints has only been available since 31 May 2021.

Audit coverage	2020	2021	2022
Business audits			
Business desk audits	104,586	112,759	122,552
Desk audits of VAT credit refund requests	125,076	135,535	138,391
Public broadcast licence fee audits ⁽¹⁾	20,133	432	18,223
Programmed desk operations	3,437	9,370	9,554
Programmed on-site operations	17,483	27,550	28,864
On-site appraisals of VAT credit refund requests	1,255	2,561	3,130
Right of inquiry (Art. L.80 F to L.80 J of the Book of Tax Procedures)	495	647	739
Audits of individual taxpayers			
Desk audits of personal income tax	580,233	653,869	726,232
Desk audits of taxes on assets	56,537	75,358	78,602
Public broadcast licence fee audits ⁽²⁾	5,590	8,059	1,930
Desk audits by wealth tax units (National Tax Situation Examination Directorate and Regional Tax Audit Directorates – DNVSF & DIRCOFI)	2,684	3,645	3,799
Audits of individual taxpayers' situations	1,311	2,404	2,293

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

⁽²⁾ The number of in situ audits of individuals, i.e. 1,930 as at 31 December 2022 was down 76% compared to the previous season. This reduction was due to both the end of the COVID-19 pandemic which favoured desk audits and, above all, the announcement of the elimination of the licence fee (measure adopted as part of the 2022 Supplementary Budget Act no. 2022-1157 of 16 August 2022).

2022 Key performance indicators



Disputed claims

Administrative phase	2020	2021	2022
Cases received			
Applications for correction and substantive claims			
Personal income tax	772,825	708,308	720,894
Property tax	309,622	330,591	444,933
Residence tax	808,090	814,831	739,318
Corporation tax and other central government taxes	35,424	39,322	38,260
Local economic contribution and cap based on value-added	172,321	171,660	171,531
Turnover taxes	40,496	39,731	37,236
Vacant premises tax	115,737	115,552	120,463
Registration duties	10,834	12,927	12,114
Public broadcast licence fee	365,221	382,741	168,350
Tax cap	4	5	4
Withholding at source	42,784	29,136	21,515
TOTAL (a)	2,673,358	2,644,804	2,474,618
Requests for equitable relief			
Personal income tax	47,954	54,735	42,680
Property tax	42,933	43,598	34,654⁽¹⁾
Residence tax	105,757	59,526	29,781
Corporation tax and other central government taxes	22,814	24,729	34,500
Local economic contribution	16,712	14,680	13,865
Turnover taxes	54,100	19,489	176,460⁽¹⁾
Registration duties	9,408	9,858	7,371
Public broadcast licence fee	110,797	101,849	54,759
Withholding at source	36	19	904
TOTAL (b)	410,511	328,483	394,974
GRAND TOTAL (a) + (b)	3,083,869	2,973,287	2,869,592

(Cont.)	2020	2021	2022
Cases processed			
Applications for correction and substantive claims			
Personal income tax	779,552	725,998	730,999
Property tax	316,465	348,056	469,194
Residence tax	852,156	858,334	767,304
Corporation tax and other central government taxes	43,253	42,999	41,828
Local economic contribution and cap based on value-added	187,372	179,181	178,180
Turnover taxes	40,385	40,041	37,003
Vacant premises tax	127,012	126,737	128,463
Registration duties	11,794	13,767	13,362
Public broadcast licence fee	376,802	394,563	178,867
Tax cap	10	7	5
Withholding at source	45,625	30,018	21,879
TOTAL (c)⁽²⁾	2,780,426	2,759,701	2,567,084
Requests for equitable relief			
Personal income tax	48,899	57,167	44,967
Property tax	47,778	46,095	37,823
Residence tax	125,556	63,638	31,986
Corporation tax and other central government taxes	23,735	25,724	34,845
Local economic contribution	15,953	17,127	14,734
Turnover taxes	56,866	20,008	175,439
Registration duties	9,964	10,248	7,799
Public broadcast licence fee	123,424	105,937	60,425
Withholding at source	40	24	779
TOTAL (d)	452,215	345,968	408,797
Discretionary tax relief decisions (all taxes including public broadcast licence fee)	951,567	915,807	841,548
Written answers to requests for information	80,123	72,271	58,864
TOTAL (e)	1,031,690	988,078	900,412
GRAND TOTAL (c) + (d) + (e)	4,264,331	4,093,747	3,876,293

Cases referred to courts	2020	2021	2022
Number of cases			
Administrative jurisdictions			
Administrative courts	11,887	11,728	10,346
Administrative courts of appeal	3,184	2,582	2,149
<i>Conseil d'État</i> (French Supreme Administrative Court)	387	426	322
Judicial jurisdictions			
Courts of justice	590	619	534
Courts of appeal	361	311	437
<i>Cour de cassation</i> (French Supreme Court of Appeal)	49	76	158
Out-of-court proceedings	2020	2021	2022
Proceedings opened	297	220	280
Settlements	213	179	239
Cases pending at year end	918	924	949

⁽¹⁾ The increase, in 2022, in the number of requests for equitable relief from corporation tax (+10,000 requests) and from VAT (+160,000 requests) was due to the reintroduction, in December 2021, of penalties for late filing or payment of all business taxes, after they had been suspended since March 2020 to support businesses facing financial difficulties owing to the COVID-19 pandemic.

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

Central government expenditure paid by the DGFiP

	2020	2021	2022
Breakdown of expenditure			
General budget (€m)	540,834	557,257	578,579
of which intervention expenditure	52.9%	53.1%	49.1%
of which personnel expenditure	24.6%	24.2%	24.0%
of which debt service	6.7%	6.9%	8.9%
of which operating expenditure	12.8%	12.2%	14.4%
of which capital expenditure	2.5%	2.9%	2.9%
of which public authorities	0.2%	0.2%	0.2%
of which financial transaction expenditure	0.3%	0.5%	0.5%
Special accounts credited with appropriations or not (€m)	248,941	238,608	267,727
TOTAL (€m)	789,775	795,865	846,306



Local public sector expenditure⁽¹⁾ paid by the DGFiP

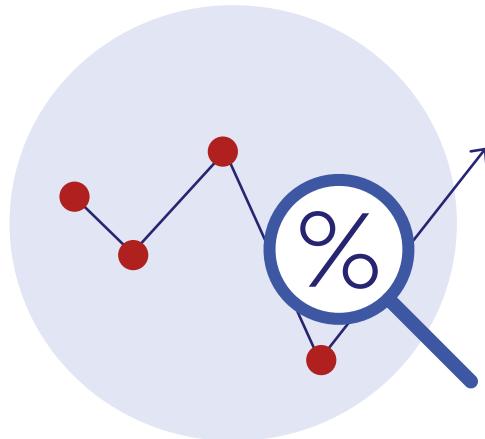
	2020	2021 ⁽²⁾	2022 ⁽³⁾
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Total actual expenditure (€m)

Regions ⁽⁴⁾	36,838	37,549	38,182
Départements ⁽⁵⁾	73,474	75,338	76,878
Municipalities ⁽⁶⁾	98,108	101,379	106,738
Intermunicipal co-operation groups with their own tax raising powers	37,016	38,579	39,609
TOTAL	245,436	252,845	261,407

Total actual expenditure (€m)

Regions ⁽⁴⁾	15,029	14,986	15,093
Départements ⁽⁵⁾	14,533	15,556	16,098
Municipalities ⁽⁶⁾	27,523	28,906	31,068
Intermunicipal co-operation groups with their own tax raising powers	12,093	12,854	13,436
TOTAL	69,178	72,302	75,695



Public sector pensions – CAS⁽⁷⁾

	2020	2021	2022
Budget expenditure (€m)			
Civil and military retirement pensions and temporary disability benefits	55,967	56,933	58,838
Military disability pensions and war victims' and other pensions	1,657	1,538	1,475
Revenue (€m)			
Civil and military retirement pensions and temporary disability benefits	57,227	57,282	58,315
Military disability pensions and war victims' and other pensions	1,657	1,550	1,477

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

⁽²⁾ Updated figures.

⁽³⁾ Provisional figures 2022.

⁽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.

⁽⁷⁾ Special allocation account.

Government property

	2020	2021	2022
Government immovable property			
Stock of government property valued by the DGFiP (€m)	67,478	69,671	72,675
Amount of fees for occupancy of public property (€m)	661	646	714
Property transactions			
Sales	567	688	661
Purchases	187	204	225
Leasing	2,852	2,976	2,899
Proceeds from sales (€m)	158	195	157
Property tasks			
Valuation appraisals	89,457	89,638 ⁽¹⁾	81,635
Expropriation orders	1,511	2,318	1,626
Government movable property			
Sales (number of lots sold)	25,289	30,075	40,260
Proceeds from sales (€m)	65	79	101
Number of donations published on the dons.enchères-domaine.gouv.fr website	2,493	8,294	11,300
Private property management			
Estates in abeyance pending processing by the private property management (GPP) units ⁽²⁾	33,258	34,868	36,178
Amount of assets sold by the private property management units (€m)	217	290	335

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

⁽²⁾ Private property management.

International co-operation and action

	2020	2021	2022
Number of missions	70	92	121⁽¹⁾
Number of experts dispatched	87	155	217⁽¹⁾
Number of days worked by experts	572	694	1,035⁽¹⁾
of which days worked by DGFiP experts abroad on bilateral cooperation programmes and other lenders	–	–	725
Number of delegations hosted	0	2	32⁽²⁾
Number of visitors hosted	0	2	139⁽²⁾
Training given (number of civil servants in attendance, particularly at ENFiP)	50	50	51
Twinning operations, bids and OTC contracts	21	27	25
Number of seminars organised	0	7	14
Number of seconded experts	20	20	15

International affairs FTA, OECD⁽³⁾, IOTA⁽⁴⁾, Benchmarking & Attractiveness

	2020	2021	2022
Benchmarking efforts	5	9	18
International efforts – FTA, OECD ⁽³⁾ and IOTA ⁽⁴⁾	32	32	58
Attractiveness – Number of businesses ⁽⁵⁾	242	247	437

⁽¹⁾ The resumption of "normal" activity following the COVID-19 pandemic explains the majority of the sharp rise in missions and the dispatching of experts.

⁽²⁾ The post COVID-19 restart enabled foreign delegations to be hosted again with this hosting being streamlined: several countries are grouped together to reduce the number of visits and to focus them on the most promising topics.

⁽³⁾ OECD's FTA: Organisation for Economic Co-operation and Development's Forum on Tax Administration.

⁽⁴⁾ IOTA : Intra-European Organisation of Tax Administrations.

⁽⁵⁾ Number of referrals to the governmental foreign investor service (tax4Business) The DGFiP's work on France's appeal is ongoing thanks to communication initiatives in conjunction with certain partners (Choose France, Business France network, etc.).

3.

A NETWORK AND ITS RESOURCES

The DGFiP's budget

	2020	2021	2022
Budget expenditure (payment appropriations, €m)			
Personnel expenditure, including the Tax Policy Directorate	6,737	6,619	6,617
of which compensation	4,104	4,038	4,022
of which social security contributions	2,616	2,560	2,551
of which social benefits and other payments	17	21	44
Operating and capital expenditure	857	934	1,031
of which IT expenditure	240	282	321
of which professional expenditure	271	280	314
of which property expenditure	275	299	303
of which current operating expenditure	71	72	93
GRAND TOTAL	7,594	7,553	7,648

Human resources

	A	B	C	TOTAL
Numbers⁽¹⁾ by working hours⁽²⁾				
Full-time staff	92.7%	85.1%	81.4%	86.7%
Part-time staff	7.3%	14.9%	18.6%	13.3%
Numbers⁽¹⁾ per grade				
Under 30 years	1,284	1,131	2,014	5% of staff
Men	601	630	832	
Women	683	501	1,182	
From 30 to 50	14,427	16,774	12,556	47% of staff
Men	6,944	7,502	4,713	
Women	7,483	9,272	7,843	
Over 50 years	14,935	20,448	8,597	48% of staff
Men	7,341	7,561	3,214	
Women	7,594	12,887	5,383	
TOTAL	30,646	38,353	23,167	92,166
Men	14,886	15,693	8,759	39,338
Women	15,760	22,660	14,408	52,828
% of women	51.4%	59.1%	62.2%	57.3%
% of grades	33.3%	41.6%	25.1%	100%
Contract staff⁽³⁾ per grade				
TOTAL	427	714	1,767	2,908
Men	262	193	375	830
Women	165	521	1,392	2,078
% of women	38.6%	73.0%	78.8%	71.5%
% of grades	14.7%	24.6%	60.8%	100.0%

⁽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.

⁽³⁾ All staff on private-law contracts and incumbent temporary staff were accounted for in 2022, unlike in 2021 when only incoming flows were taken into account.

Training

	2020	2021	2022
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Number of staff in training

Induction courses (formerly initial training)	9,022	9,232	9,107
In-service training	106,676	240,961	336,007
Preparation for recruitment and promotion exams	10,662	11,381	11,172

Recruitment and promotion exams

	Enrolled	Present at exam	Accepted on the main admission list
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Grade A

Senior inspector exam	1,398	1,129	152
Inspector recruitment exam	6,624	4,199	853
Internal inspector promotion exam	4,092	2,794	284
Analyst/inspector recruitment exam	258	93	17
Internal analyst/inspector promotion exam	149	84	20
Operating system programmer/tax inspector recruitment exam	221	69	7
Internal operating system programmer/tax inspector promotion exam	115	68	8
Inspector professional exam	3,352	2,534	150
TOTAL	16,209	10,970	1,491

(Cont.)	Enrolled	Present at exam	Accepted on the main admission list
Grade B			
Senior tax controller exam	3,434	2,823	374
Tax controller 1st Class exam	3,459	2,713	357
Tax controller recruitment exam	10,607	7,192	849
Internal tax controller promotion exam	2,921	1,979	510
Special internal tax controller promotion exam	1,779	1,409	340
Programmer/tax controller recruitment exam	602	168	33
Internal programmer/tax controller promotion exam	72	26	8
TOTAL	22,874	16,310	2,471
Grade B Land records office			
Surveyor/technician recruitment exam	270	63	16
Internal surveyor/technician promotion exam	28	8	3
Lead surveyor professional exam	39	27	6
Surveyor professional exam	83	52	8
Surveyor technician professional exam	7	6	1
TOTAL	427	156	34
Grade C			
Administrative employee recruitment exam	13,144	6,006	880
Internal administrative employee promotion exam	1,082	450	146
Public finance technical employee 2nd class professional exam	5	4	3
Public finance administrative employee 2nd class professional exam	17	12	11
TOTAL	14,248	6,472	1,040
GRAND TOTAL	53,758	33,908	5,036

4.

PERFORMANCE INDICATORS

Results performance-related objectives and indicators

Results	2020	2021	2022
INDICATOR 1.1 : Effectiveness of anti-tax evasion efforts			
1.1.1 Percentage of audits targeted using AI	32.49%	44.85%	52.36%
1.1.2 Percentage of audits for enforcement purposes referred to the Public Prosecutor's office [CF-57]	14.98%	8.78%	9.12%
1.1.3 Percentage of international tax transactions [CF-33]	13.10%	13.15%	15.05%
1.1.4 Net rate of collection of taxes and penalties on tax audit claims (external and desk audits) in year N-1 [CF-41]	74.56%	72.44%	71.37%
INDICATOR 1.2 : Processing of public expenditure			
1.2.1 Number of financial management centres set up [CE-14]	10	16	23
INDICATOR 1.3 : Reliability of tax expenditure forecasts⁽¹⁾			
1.3.1 Amount of tax expenditure [DLF-01 component no. 1] (€bn)	92.7	N.D ⁽²⁾	N.D⁽²⁾
1.3.2 Difference between tax expenditure forecasts/actual figures [DLF-01 component no. 2]	+4.0%	N.D ⁽²⁾	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	58.2%	61.1%	66.7%

(Cont.)	2020	2021	2022
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]	+14%	+35%	+50%
2.1.2 Share of audits ending in the taxpayer's agreement [CF-56]	36.70%	39.08%	40.79%
2.1.3 DGFIP's response rate to requests for tax rulings within three months (general tax ruling) [JF-10]	92.17%	92.55%	94.13%
2.1.4 Satisfaction rate of businesses having entered into a tax partnership [JF-11] ⁽¹⁾	-	89.74%	90.80%
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%	88.26%
2.1.6 Marianne service quality [IQS] ⁽³⁾	78.48%	78.2%	81.7%
2.1.7 User-rated index of satisfaction with IT applications [SI-19]	7.81/10	8.22/10	8.23/10
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]	92.79%	91.67%	92.51%
INDICATOR 2.2 : Quality of public accounts			
2.2.1 Local accounts quality index (IQCL) [CL-08]	17.25/20	17.25/20	80.15/100⁽⁴⁾
INDICATOR 2.3 : Public expenditure payment timeframe (number of days)			
2.3.1 Overall average time to settle central government expenditure [CE-05]	15.17	15.4	13.86
2.3.2 Time taken by accountants to pay local sector expenditure [CL-11]	5.99	5.72	5.7
INDICATOR 2.4 : Paperless procedures for users			
2.4.1 Share of budgets for authorities transitioning to entirely paperless procedures [CL-22]	82.95%	87.53%	89.91%
2.4.2 Percentage of payments made electronically [CL-28]	97.53%	98.12%	98.10%

Source: 2022 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 2024 Budget Bill.

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

⁽⁴⁾ The accounts steering index (IPC) replaced the local accounts quality index (IQCL) as from the 2021 financial year. Its scope was broadened (increase in control checks of compliance with fiscal and accounting regulations), thus justifying its measurement having been changed to a score out of 20, compared to a score out of 100 previously with the IQCL.

(Cont.)	2020	2021	2022
INDICATOR 3.1 : Management cost rates and changes in productivity			
3.1.1 Management cost rates for tax matters [SPiB-01] ⁽¹⁾	0.71%	0.74%	0.67%
3.1.1 Management cost rates for public expenditure [SPiB-17] ⁽²⁾	0.09%	0.08%	0.08%⁽³⁾
3.1.3 Annual change in overall productivity [SPiB-04] ⁽⁴⁾	5.2%	7.81%	7.52%

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