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Who has to settle tax debts in a married or past couple?

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In France, if you are married or past, you must all 2 settle the tax debts of your couple, including after your separation. It is the fiscal solidarity that commits you when you are taxed together. However, a device for discharge is provided for in certain cases. We tell you what you need to know.

What is fiscal solidarity between spouses and/or Civil partnership partners? ^

The rule depends on the tax concerned:

Income tax

You form one tax home with your spouse or Civil partnership partner, as soon as you are subject to **common taxation**.

You are solidarity to pay your income tax.

However, in some situations, your married or past couple is **not subject to common taxation**. Each of you is then taxed separately. Everyone files their own tax return.

This is the case in the **following situations** :

- The year of marriage or Civil partnership if you opt for separate taxation
- The year of the divorce, separation (in case of permission to have separate residences) or breakdown of the Civil partnerships
- If you are separated from property and do not live under the same roof for a long time
- In case of abandonment of the conjugal domicile, if each of you has separate income.

In these situations, there is **no fiscal solidarity** between you.

Tax on real estate wealth

If you're married or past, you're all two **solidarity** from payment of tax on immovable property (<https://www.service-public.gouv.fr/particuliers/vosdroits/F31444?lang=en>) .

Housing tax on second homes

If you are married or past and you live under the same roof, you are all 2 **solidarity** payment of the housing tax on second homes (<https://www.service-public.gouv.fr/particuliers/vosdroits/F42?lang=en>) .

What happens in the case of a common tax debt? ^

As a Civil partnership or partner, you are subject to **common taxation**.

You are in solidarity at the tax level, it is a **common debt**.

So you have to pay the tax together.

In the absence of payment, the tax authority may claim the tax **indifferently to either** of you 2.

In case of separation, each of you 2 must settle the tax debts created during the joint taxation.

How to request a discharge for a common tax debt? ^

Your ex-partner (husband or wife) is liable for a tax debt (for example, as a result of tax fraud) that the tax authorities order you to pay because of the solidarity of the spouses (or Civil partnerships' partners) before the tax.

You can act according to your situation:

Financial difficulties

You can request, under conditions, to **be exempt from paying** in whole or in part, a common fiscal debt.

You ask to be *discharged from solidarity* for this tax debt.

The tax authority must consider that you fulfill the **3 conditions** following:

- Breakdown of your life together
- Disproportion between tax debt and your financial situation
- Compliance with your tax obligations (declaration, payment) since the end of your life together.

The **breaking up your life together** must be marked with one of the following:

- Divorce (mutual consent (<https://www.service-public.gouv.fr/particuliers/vosdroits/F10567?lang=en>) or judgment (<https://www.service-public.gouv.fr/particuliers/vosdroits/F10577?lang=en>))
- Body Separation (<https://www.service-public.gouv.fr/particuliers/vosdroits/F980?lang=en>)
- Dissolution of Civil partnerships (<https://www.service-public.gouv.fr/particuliers/vosdroits/F1620?lang=en>)
- Authorization of separate residences
- Abandonment of the home by a Civil partnership (or partner).

Tax services are reviewing your **ability to repay** based on the following:

- Your resources (excluding current expenses such as rent and taxes)
- Your assets (excluding your main residence).

Your financial situation is assessed on a **period of up to 3 years**.

You must write your **request for discharge** on free paper.

Attach all your supporting documents.

Send your mail to your department's Director of Public Finance.

Who shall I contact

When she is **granted**, the discharge shall cover the following:

- Part of the tax due
- All or part of the default interest and penalties.

If you are granted a discharge, but you cannot pay the sums you have left to pay, you can request a discount (<https://www.service-public.gouv.fr/particuliers/vosdroits/F34392?lang=en>) total or partial.

FYI

If you have already paid money to repay the tax debt you are disputing, you can ask for it to be repaid. You must be permanently separated from your married or past spouse.

Fraud

Your ex-spouse (married or past) has committed tax fraud and the tax authorities order you to pay the tax debt resulting from the fraud.

However, you did not participate in the fraud and you did not take advantage of it. In this case you can ask to be relieved of the tax debt.

You can exercise a **ex gratia**.

Please note

You can exercise this remedy if your situation has not given rise to a final decision by the tax authorities or a final court decision.

You must complete the **2 conditions** following:

- Breakdown of your life together
- Compliance with your tax obligations (declaration, payment) since the end of your life together.

The **breaking up your life together** must be marked with one of the following:

- Divorce (mutual consent (<https://www.service-public.gouv.fr/particuliers/vosdroits/F10567?lang=en>) or judgment (<https://www.service-public.gouv.fr/particuliers/vosdroits/F10577?lang=en>))
- Body Separation (<https://www.service-public.gouv.fr/particuliers/vosdroits/F980?lang=en>)
- Dissolution of Civil partnerships (<https://www.service-public.gouv.fr/particuliers/vosdroits/F1620?lang=en>)
- Authorization of separate residences
- Abandonment of the home by a Civil partnership (or partner).

You must **present and prove** your personal situation in the tax administration, including:

- You have not participated directly or indirectly in tax fraud (for example, you have been cleared of fraud by a judgment)
- You didn't know what your ex-spouse (married or past) was doing
- You didn't get rich because of this.

You must write your **ex gratia** on free paper.

Join all your **supporting documents**.

Send your mail to your department's Director of Public Finance.

Who shall I contact

The administration may release you free of charge from the payment of the tax debt if it considers you as *liable to pay tax due from a third party* (your married or former spouse).

FYI

If you have already paid money to repay the tax debt you are disputing, you can ask for it to be repaid.

Who can help me?

Find who can answer your questions in your region

- For general information

Tax Information Service

By phone:

0809 401 401

Monday to Friday from 8:30 am to 7 pm, excluding public holidays.

Free service + price call

- To contact the local service managing your file

Tax department (treasury, tax department...) [↗ \(https://www.impots.gouv.fr/portail/contacts\)](https://www.impots.gouv.fr/portail/contacts)

Statute and miscellaneous references

General Tax Code: Article 1691 bis (https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000039280700?lang=en)

Tax solidarity between spouses and Civil partnership partners

Law No. 2024-494 of May 31, 2024 to ensure family property justice

(<https://www.legifrance.gouv.fr/loda/id/JORFTEXT000049629693?lang=en>)

Bofip - Taxes No BOI-CTX-DRS-10 relating to the discharge of joint and several liability

(<https://bofip.impots.gouv.fr/bofip/10289-PGP?lang=en>)

Additional topics

Seize the tax administration (payment difficulties, complaint...)

(<https://www.service-public.gouv.fr/particuliers/vosdroits/N31080?lang=en>)

Service-Public.fr

Unable to pay your tax: request for an ex gratia rebate (<https://www.service-public.gouv.fr/particuliers/vosdroits/F34392?lang=en>)

Service-Public.fr

Application for discharge of joint and several liability (<https://www.impots.gouv.fr/professionnel/decharge-de-responsabilite?lang=en>).

Directorate-General for Public Finance