



THE *English Library*

WHAT'S ON IN MAY

EVENTS

Friday 12th May Fish and Chips, Gare de Villefranche. As usual, pre-order with Cod en Bleu using their online ordering page at <http://www.cod-en-bleu.com/OrderOnline.aspx> then reserve your table in Le Caesarée bar.

Le Growing Groupe gardening club meets on the first Monday of each month. The next meeting will be on Monday 5th June at Helen McLoughlin's garden. For further details Email colandsuereeve@gmail.com, or phone Anne Dyson on 05 65 81 47 67 or 0683678781.

FLeurs de Terry Cream Tea day on Sunday 28th of May to coincide with 'Fêtes de Mère', open 10am until 5pm. Fleurs de Terry, Cornerave, 82160, Parisot Tel: 06.02.22.64.59.



Sunday 14th May 9h-19h Foire aux Disques et BD. Halle de Villefranche de Rouergue

15th April - 26th August (samedis de 17H00 à 19H00) Cave de Villefranche, La Glèbe. Atelier d'Oenopartage

CHOIRS AND MUSIC

Saturday 20th May, 18h, at Abbaye de Marcilhac - le Chœur de Figeac for the opening of the Festival of the 'Marcilhac des Artistes'. €12. Further info 07 69 46 07 79 or book on marcilhacsurcele@gmail.com.

Sunday 21st May, 17h, Le Choeur de Parisot perform Purcell's 'Dido and Aeneas' at the Église de Caylus.

VIDE GRENIERS/BROCANTES

Monday 8th May Vide Grenier Monteils

Saturday 27th May Brocante du Guiraudet, Jardins de la Mairie à partir de 8h

ART

Contemporary Art competition. Get your brushes, pencils, pastels or paints out and have a go. Any theme, any medium and if you are chosen you get to exhibit in the Prieuré in the new year. Closing date is 30 October so you've lots of time to practice. The idea is to promote the arts in the community. Organised by l'Association Culturelle "La Borie des Arts" à Villefranche de Rouergue tel: 06 14 12 44 70 for more info or ask in the tourist office.

For other events visit www.tourisme-aveyron.com or www.villefranche.com

A NOTE FROM OUR PRESIDENT

A very entertaining and convivial evening was enjoyed by those who attended the Authors' Talk at Les Fleurines last week. Tracey Warr and Steven Goldenberg spoke about their latest books and the effect that living in France has on their writing. Their books are available in the library - "Conquest" by Tracey and "Car Wheels on a Gravel Drive " by Steve.

The lunch at St Josephs brings our Spring programme to a close and we wish everyone a relaxing and warm summer. If you should be travelling, be aware of long delays at Passport Control in France. Toulouse and Brive involve slow, very slow, queues which are unlikely to speed up in the foreseeable future but we must remember how lucky we are to live here!

Please note Library closure on Thursday 25th May and probably 26th too.

JN

GARDENING

Finally, some badly needed rain and hopefully the end to frosts and cold weather. It has been a dry autumn, winter and spring so keep an eye on those trees which were planted last autumn.

It will shortly be time to start planting out the tomatoes and all the tender summer vegetables. We use a goutte à goutte, but if you use a watering can or hose, half bury a plant pot beside the plant. Water will then get to the roots and it gives you a guide as to how much water you are giving each plant. Better to water less often, but water really well. A light shower of rain is of little use, wet foliage and dry roots can give you disease problems. When watering try to water the roots, rather than the foliage.



Don't forget to harden your plants off. Most of the plants you buy are coming directly out of a poly tunnel where night time temperatures will be 11C or 12C. We are all in a rush to get the garden planted, but tomatoes and courgettes don't really start to get going until our night time temperatures reach 10C.

As usual I am trying new things, but sweet potatoes have earned their place in our vegetable garden, so if you have room give them a go. The foliage is attractive and they cover the ground, suppressing weeds. The hardest thing was digging them up, which you do after the first frost, not until October I hope.

MG

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TAXING TIMES COME ROUND AGAIN

Reporting deadlines have been shortened again. Paper deadline is now the 17th May for all, while on-line filing deadlines vary by department: Aveyron; 23rd May. Lot; 30th May. Tarn et Garonne; 6th June.

Exchange rate. Connexion have quoted 1.2578 Euro per GBP, but this is a simple average of 31 December 2015 and 31 December 2016, which misses out the big fall during the year. Averaging the Bank of France daily rate table gives 1.2203. But the best option if you have the data, is to calculate the average rate you received and use that for any income not transferred to Euro. My personal receipt rate was 1.213. I can provide The BoF table as an Excel file if requested.

Changes for this year

This year there is a new form for tax credits and reductions - 2042 RIC1, which stands for reductions d'impôt crédits d'impôt. The 2042QE for eco-friendly home renovations is abolished and section 7 has been deleted from the 2042. The 2042 RIC1 replaces these but the boxes remain the same. Those moved from the 2042 are on the first page of the 2042 RIC1 and those from the 2042QE are on the second page. The boxes for claiming tax credits for charities located outside France in the EU have moved from the 2042C to the second page of the new 2042 RIC1.

New boxes on Form 2042(after filling in 2047)

UK government pension income. The new box is 1AL/1BL. This may make sure there is no confusion between foreign 'tax credit' pensions and other pensions

Other UK pensions - are declared in a new foreign pension box on the 2042 at boxes 1AM/1BM.

Work done in the UK by French residents. Salaried work done in the UK on which UK tax has been paid and which is eligible for a tax credit for French income tax are declared at 1AF/1BF .

UK rental and letting income, declared to HMRC. New boxes have been added specifically for this kind of income on the main 2042 and in the 2042C PRO so you should use these instead of the ones for declaring rental and letting income of French origin. Rental income, should go in box 4BL on 2042. Letting income should go in box 5EY/5EZ on 2042C PRO.

On line reporting is required if your RFR (Revenu Fiscal de Reference) exceeded 28,000 last year. You can find your RFR on the last page of last year's "Avis d' Impots", and there will be a message on page 2 of this year's declaration form 2042. But the message says "if you cannot manage filing online, submit the paper forms" and penalties for failing to declare on-line are minimal, i.e. €15 after the third year.

If you chose to try on-line declaration for the first time, you will need to create your "espace particulier". NB when you access www.impots.gouv.fr choose "particuliers", and note that "déclarer pour la première fois" means your first tax declaration in France, not your first on-line declaration. After you establish your "espace particulier" beware the first screen, it will offer you three pre-checked boxes, these – if left checked – will cancel all paper communications from the tax office, including the "Avis" and the tax demand. You need to un-check the boxes before clicking on confirm, unless you really don't like paper.

You can create and access your "espace" without any commitment, you can even try entering your data, you do not declare on-line until you get to the final step of signing your declaration, up to that point your entries will be saved, can be altered as often as you wish, and then ignored if you chose to submit a paper return.

On-line declaration does give the advantage of being able to correct your declaration after submission; this correction facility was available from August until late November last year. This means that if on receipt of your "Avis" and payment demand you realise you made a mistake, you can correct this on-line without needing to visit the tax office.

The first pages of the declaration are a selection of the elements you need. Unfortunately although you start with the forms you then have to select elements of those forms. This is easiest if you have the paper form with your figures in front of you, and you can check the descriptions given on screen with the paper form. Don't worry if you miss anything, you can always go back to the beginning and re-select any you missed, and if you delete a selected element your entries will be deleted, so naturally you get a lot of warning messages. The system does a lot of cross-checking and will, if you wish, carry figures forward, but for that you have to do the forms in the correct order, i.e. start with 2047.

After I have looked through this year's forms I will write some more detailed updated notes, They will be available on our website, www.theenglishlibrary.net

DS

Note: See page 9 for a lot more information on filling in your tax form online.



RECIPES

This month it's asparagus, what a joy to see the markets full of this seasonal treat. I much prefer the green asparagus to the white, perhaps because at one time I lived in the Vale of Evesham where 'sparrow grass' was the best in Britain. In my opinion there is nothing to beat lightly steamed asparagus served with a buttery hollandaise sauce or a softly boiled egg to dip in the asparagus soldiers. But I also like the following recipes:-

Asparagus and fennel salad, serves 4 as a starter

1 bunch asparagus (the thin stalks are best for this recipe)
 Half a fennel (about 120g, halved vertically)
 30g roasted pine nuts
 100g balsamic vinegar (if you can find white balsamic this is even better, you don't want it to be too strong)
 4 tbs olive oil
 Salt and black pepper
 1 tbs dill leaves



First make the dressing. Place the vinegar in a small saucepan and reduce by half, this brings out the sweetness. Leave to cool. When cold mix with the olive oil, salt and pepper. Taste and adjust seasoning if necessary.

Lightly steam the asparagus then refresh in ice cold water, they still need to retain some crispness.

Shave the fennel into very thin slices.

Arrange the vegetables on individual plates, scatter the pine nuts over, drizzle with the dressing and garnish with the dill leaves.

Another lovely salad combines asparagus cut into 4/5cm pieces, with roasted chick peas, crumbled, crisply fried bacon, rocket, mache, and parsley served with a drizzle of olive oil and Greek yogurt to which you have added sumac. If you like the flavour some powdered cumin gives a lovely extra dimension to this easily prepared salad - mix it in with the roasted chick peas.

Asparagus soup is quickly prepared and very delicious. Don't forget to add some garlic to your soup or make garlic croutons to accompany the bowls. A dollop of double cream or yoghurt sprinkled with sumac is also a wonderful addition.

Enjoy the season's treat. Broad beans next month.

AD

FOR SALE

Following the sale of our gîte we have the following items for sale:-

1 x Double bed with mattress	2 x Single bed frames - no mattresses.
1 x Clic-clac sofa-bed	1 x 3 drawer chest of drawers
1 x TV table	1 x Cast iron Hip Bath
Assorted crockery	

Please contact me if any of these items may be of interest and I can email photos.

Tel [0565296474](tel:0565296474) or email jessanita@gmail.com

LEMONS

Buy a modern car and you are unlikely to get a lemon. Your new wheels may have the odd bug, but the costs of developing a new model are so high, manufacturers simply cannot afford to release a duffer onto the market.

The history of the car is peppered with models that failed and here are a few of the more recent grains from the pepper pot.

In 1968, the struggling American Motors Corporation, AMC, brought out a new sub-compact to capture the youth market and take sales from rivals. With great prescience, they named it the Gremlin. It was an odd-looking car with a long snout and a chopped-off tail. Built with costs pared to the bone, a heavy engine and lousy suspension, it was a pig to drive. *Autocar* pronounced it the worst car they had ever tested.



The Alfasud was conceived in the late 60s and even today, is seen as one of the most iconic designs for a small car. Stylish and roomy, it had a range of punchy engines that offered sprightly performance and good economy. The handling was brilliant. Needing cash to build a new plant for the 'Sud, Alfa Romeo approached the Italian government. The answer was 'si', but the factory had to be in the Naples area to help combat local unemployment. With no experience of car building in the region, AR took on 15,000 unskilled staff; labour relations were dire, with frequent strikes.

The car launched in 1971 and the motoring press eulogised it; the little buzzbomb sold like hot cakes. Within a few months alas, cars with serious rust were queued outside Alfa dealers. The cause was Russian steel made from recycled scrap and chock full of impurities. Bodyshells were already rusting as the first coat of primer was applied. The incessant walkouts meant that a good many unprotected bodies were stored outside and the salty Neapolitan climate did the rest. Despite extensive repairs to cars under warranty, the galloping rot was unstoppable and very few of the cars still exist.

Last, but unfortunately not least, is the American Ford Pinto. Well before its launch, the company knew that even a mild rear impact would rupture the metal fuel tank, causing fires or explosions. Despite this, Ford put the car on sale. In all, 27 people were killed and many burned in Pinto fires. The wheels really came off when an internal Ford report was leaked to the press. The document revealed a study which evaluated the potential costs of lawsuits and damages for the fires against the costs of rectification. As the former were lower, they cynically decided to do nothing. The cost of the fix? US\$11 per car.

NW

The deadline for the June newsletter is 21st May. Please send items to the editor Pat Dickinson at annpatd@gmail.com

BOOK REVIEWS

The Housekeeper by Suellen Dainty

This is billed as a psychological thriller, but in my view it is neither. It is certainly not thrilling and the “psychological” insights are hardly deep. It contains many elements of modern novels which I dislike: angst about troubled childhoods and subsequent dysfunctional adult relationships.

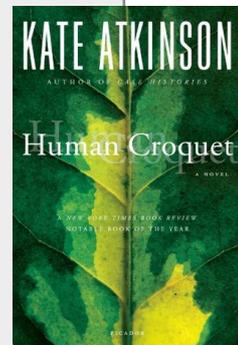


The protagonist, Anne Morgan, leaves her job as a chef in a top London restaurant and takes a post as a housekeeper to the Helmsley family. This family seems to be ideal: Emma is a Martha Stewart-type figure and her husband Rob is a psychologist who writes books and has a radio programme. Emma writes about perfect housewifery and time management while practising neither. She writes dreadful little thoughts for the day which Anne reads like Gospel truth (“True friends are with you all your life, enriching every experience. Make time to keep up with those closest to you, not just a quick catch-up, but a genuine heart-to-heart connection. List the qualities that make them dear to you and memorize them.”) So if you can stomach that kind of thing as insight this book is for you.

In fact Emma seems to have no friends and the parties she and Rob throw are mainly peopled by fashionable guests who can advance their careers. Gradually the star-struck Anne is drawn into their lives and confides in both Rob and Emma who proceed to make use of those confidences. This is the plot but it has few twists and did not seem very original.

Human Croquet” by Kate Atkinson

By contrast Kate Atkinson’s books are full of surprises. I came to her work rather late and hated “Life after life” and it was with some caution that I took her up again. However she writes so well and conveys character very effectively so it is hard to resist. She likes to play with timelines and alternative endings and this can be disconcerting. Few of her books go in a straight line. Her themes are lost parents, lost children, human cruelty and kindness and her people are very real, if odd. She creates some wonderful monsters such as Viola in “A god in ruins” or Vinny in “Human Croquet”. Vinny is incapable of caring for another human and when she is left in charge of two children when their parents disappear, their lives become very miserable in a way that many of us who grew up in an earlier era will recognise. The mystery of the mother’s disappearance and what happened to her is gradually uncovered and is a true “psychological thriller”. The father, Gordon Fairfax, also disappears but comes back after seven years with a very ordinary new wife in tow.



“Human Croquet” hops back and forth in time and by character so that gradually the back stories of the adults are revealed. Atkinson often writes about adults from a child’s point of view and their baffling behaviour is well described. “Gordon would perhaps like Charles to make more of himself, but says nothing. After all, Gordon is a man who has succeeded in making less of himself.” “Once a bright, shining person, he came back from his seven-year sojourn a faded man, not really ‘our dad’ at all.” There is also a fairy story element in Atkinson’s writing particularly in this book where she describes the ancient wood that once grew where the homes of the characters have been built. The Fairfax family are the descendants of the original landowner, Francis, and the strange wife who cursed him as she left.

“It was not long after the Queen’s departure from Lythe that Francis’s wife first appeared, a real one made of flesh and bone and not kept in the attics, but none the less an enigmatic creature whose beginning and end were veiled in mystery. She arrived, they said, at the door of Fairfax Manor one wild, storm-driven night, dressed in nothing in fact but her silk-soft skin – yet with not a drop of rain on her, not one red hair on her head blown out of its place.”

There is nothing mundane about this book and it keeps you guessing in a way that “The Housekeeper” never does.

EM

MYSTERY SHOPPER

Reviewing my piece last month made me realise how the world is changing both politically and economically. Europe is at last seeing economic growth and whatever you may think of Trump he seems to be trying for a more balanced commercial relationship with the Chinese than his forebears. That is, if he doesn't go to war with Kim Jong-un.

The second round of the French election next weekend will probably return Emmanuel Macron, excepting a Fillon-style scandal. A French friend recently emphasised to me the clear run Macron now has down the political centre ground, normally occupied by the Parti Socialiste trying to attract leftish Republicans and vice-versa. The only centrist threat, François Bayrou, has thrown his hat in the ring for Macron. For the first time since the beginning of the Fifth Republic neither of the two main parties is a contender. This means that Macron can cherry-pick the policies he likes from other people. His experience as treasury minister under Manuel Valls and his background at Rothschilds & Cie will give him a powerful incentive as well as the expertise to take on France's lamentable state finances. North of the channel, Theresa May will also have the centre ground to herself but of course in her case she will have the might of a traditional party structure behind her and Labour will be a reduced presence at best. No other party looks set to challenge that, despite a possible resurgence for the Lib Dems.

Moving from macro to micro matters, I'm intrigued to see that the Villefranche retail scene is enjoying a bit of a bounce, albeit on the edge of town rather than in the bastide. What that means in practice is smart refurbishments and new-builds for national retailers entering the market or beefing up an existing presence. It's still the case that the town has the greatest number of DIY/bricolage outlets per head of population of anywhere in France but nowadays we're seeing the spread of more modern phenomena such as the chain bakery, carefully placed so that Madame can call by in her Renault Captur on the way home from work. What could be more attractive than 4 baguettes for the price of 3 at the new Marie Blachère next to Intersport?



Moreover you can pop into Provenc'Halles (a poor pun) next door to stock up on fruit and veg. They are the same shop in effect, so that's a clever move. The bread is far from artisanal I fear; no-one has risen from their bed at 3.00am to prove the dough but the result is still better than most bread in the UK and especially the dreaded Warburtons sliced. Of course those of you who know your onions (and your bread) will be aware that in our region the baguette is a fairly recent arrival; the tradition being for la miche, the round loaf baked once a week and cut with a local knife. When this got stale, it went in the soup!

Which brings me onto the broader subject of food generally and whether the UK is catching up with France. If you live in Bristol or London it's certainly exciting but many places only know restaurant chains and pubs selling 'home cooked food' (rarely home-made). Crucially British eating differs in three ways: firstly how Britons eat is different as there's less of a tendency for families to sit at a table together and mealtimes are not as firmly fixed as in France (is 4.30pm a late lunch or high tea?). Secondly there is very little in the way of regional cuisine unless you count exceptions such as Lancashire Hotpot (very good when properly made) and there is seemingly little understanding of the idea. Nationally curries are great but they're not really British, are they? And finally I judge the quality of a nation's taste buds by the smells on the streets. In this respect high street Britain is all too often characterised by the odour of stale beer, frying onions or that tang you get when you pass a branch of Subway. Effectively then, the food craze in the UK is a class thing: BBC2 people and Jamie Oliver's end of pier eatery. On the plus side the lack of fixed rules means that, for example in Bristol, one can eat incredibly well at neighbourhood pubs and restaurants without paying a fortune, especially if you head down to the new container village at Wapping Wharf by the floating harbour. If you're over there, do it!

Brexit, French Residency and Health cover.

Do you get the French Property newsletter? If not try this link for an interesting article on the above. Basically re-assuring and contrary to the usual scare stories, the article implies residency in France is guaranteed after 5 years under EU law i.e nothing to do with Brexit. S1 cover for health - once issued for pensioners there is no mechanism for withdrawal, i.e. the British government may stop issuing S1's after Brexit is finalised, but withdrawing the existing S1's would be very complex and subject to legal challenge.

https://www.french-property.com/news/french_property/brexit_long_terms_residents/

SERVICES

Qualified hairdresser with 30 years experience. From a simple cut to a complete restyle, colouring and highlighting, I can attend to your hair care requirements in the comfort of your own home. T. Jayne on 0632842384 or jhpn@hotmail.co.uk

Machine and Hand Sewing. Clothing alterations, curtains etc. Prices from €10. T. Lesley: 05 65 63 8108 or ltruchet@hotmail.com

Iyengar Yoga. Tuesday afternoons 2.30 - 4.00pm and Thursday mornings 10.15am to 11.45am, Villefranche de Rouergue. Qualified Yoga teacher. First lesson free. Contact Penny Mackey on 05 65 81 74 58 or email: penny.mackey@orange.fr

The Writing Desk can swiftly turn your ideas into sharp, punchy script. As an author and experienced freelance journalist I have spent many years creating features for business and lifestyle magazines. For great words and a fast service, contact Nigel on: T:05 65 65 81 53 nigelwild@hotmail.co.uk

Do you keep trying the same thing, with the same result? Are you continually chipping away at your confidence? If you want something different you have to do something different. Whether it's health, business or relationships, discover how to overcome obstacles. Base: Villefranche de Rouergue. Mail: jane.ahern@outlook.com

NovasolHoliday Rentals. We can find tenants for your home, visit your property, provide insurance etc. Tel Rose Dodd - 0565 641270

Learn French in a friendly, fun atmosphere at So'Happy School in Villefranche. All levels/all ages. Qualified, motivated teacher with excellent OFSTED reports and 15 years experience. Small groups:18 Euros/1h30 lessons; individual lessons: 22 euros/hour. Contact Sophie on 07963050236 or sohappy-school@gmail.com

Art Lessons - Basic drawing, Perspective, Acrylics, Oil and Watercolour. €20 for 2 hours. T. 0565648515

Domestic services - based near La Fouillade we, an English couple, offer a range of domestic services including garden maintenance, cleaning and gîte change overs. If we can help contact us via email at kevinandcherylpower@gmail.com or phone us on 0784599553.us via email at kevinandcherylpower@gmail.com or phone us on [0784599553](tel:0784599553).

SERVICES continued

English - French translations of documents and interpreting during meetings. Help with French administration and/or with official French letters. Also one to one French lessons or French conversation, contact Jacynth Crozier, Tel. [06 30 31 13 00](tel:0630311300) contact@crozier-traductions.com <http://www.crozier-traductions.com>

Home from Home welcomes your dogs to board with us & our Golden Retrievers in our home (not kennels). British experienced owners and breeders offering TLC to your pet when you cannot be there. Between Villefranche de R. and Figeac, phone us on 06 27 72 01 07 or email at ambersclan.goldenretrievers@orange.fr. Or see www.ambersclan.vom

Stained glass. Book an afternoon workshop near Belcastel & make yourself a stained glass sun-catcher. Sessions from 1.30 - 5.00pm including tea/coffee & cake €15 euros per person. Also items for sale. Contact libbydowle@gmail.com or T. 05 65 80 47 19 or 0604441425

Monplaisir Cookery Classes. Beginners or Advanced come and have fun learning new skills? Tel: 0565 65 8618

ITEMS FOR SALE

Manure For Sale

Contact Bridget Blunsdon 05 65 65 78 60

Contemporary Sculptural Mirrors. Go to www.fortunedesigns.co.uk for details. Free delivery and fitting within 20km of Villefranche de Rouergue. Ideal for a special gift. T: 05 65 45 48 14 or email f.design@outlook.fr

BUILDERS & TRADESPEOPLE

Carpenter/joiner, 40 years experience, city and guilds qualified. Many aspects of building work carried out at reasonable rates. contact Phil Needham on 0565635878 or jhpn@Hotmail.co.uk

All sorts of DIY projects and odd jobs including metalwork, pergolas, welding, electricity, plumbing etc Also - Stained Glass Windows, Sun Catchers etc. T: Harvey on 05 65 63 81 08 Email: ltruchet@hotmail.com

Nicolas Powell - Maçon du Bati Ancien
Marin 12260 Sainte Croix T. 0620551040

Does your house, holiday home or gîte need finishing? All kinds of interior and exterior work undertaken e.g. skirting boards, wood trims, tiling, painting, decorating etc. Contact:Tim Fortune on 05 65 45 48 14 or [mail f.design@outlook.fr](mailto:f.design@outlook.fr)

ON LINE DECLARATION NOTES

Revised 8 May 2017

On line reporting is required if your RFR (Revenu Fiscal de Reference) exceeded 28,000 last year. You can find your RFR on the last page of last year's "Avis d' Impots", and there will be a message on the bottom of page 2 of this year's declaration form 2042. But the wording about filing paper has relaxed i.e. if you are not able to manage filing on-line you may declare on paper.

First step. If you chose to try on-line declaration for the first time, you will need to create your "espace particulier". NB when you access "<http://www.impots.gouv.fr>" chose "particuliers", and note that "declarer pour la premiere fois" means your first tax declaration in France, not your first on-line declaration.

You will need the following to create your espace

1. Your numéro fiscal (tax number). This is found on nearly all tax documents.
- 2: Your numéro de télédéclarant (internet declarer number). This is only found on the top of the first page of your main paper declaration form for the year in question
3. Your revenu fiscal de référence, found on the income tax assessment (avis) of the previous year.
4. your e:mail address.

As part of the process you will be sent a confirmation e:mail, and I cannot remember if this a link or just a one-time password, but there is a time out on your response to this e:mail so you need to respond as soon as it arrives.

You will be asked to set up an easier way of accessing your espace, involving just your numéro fiscal (which does not change from year to year) and a password since future access to your espace will only use these two items.

After you establish your "espace particulier" beware the first screen, it will offer you three pre-checked boxes, these – if left checked – will cancel all paper communications from the tax office, including the "Avis" and tax payment required. You need to un-check the boxes before clicking on confirm, unless you really don't like paper.

You can create and access your "espace" without any commitment, you can even try entering your data, you do not declare on-line until you get to the final step of signing your declaration, up to that point your entries will be saved, can be altered as often as you wish, and then ignored if you chose to submit a paper return. On-line declaration does give the advantage of being able to correct your declaration after submission; this correction facility was available from August until late November last year. This means that if on receipt of your "Avis" and payment demand you realise you made a mistake, you can correct this online without needing to visit the tax office.

The system retains bank account data and remembers which forms and annexes you completed so next year will be easier.

On each page of the online declaration the Aide (help) section allows you to access the Q&A section, including some videos of advice.

TO START your declaration you need all the same figures that you would write onto the paper forms – ie. totals for all kinds of income received in 2016. It does help if you fill in the paper first.

Then, at "<http://www.impots.gouv.fr>" www.impots.gouv.fr you should: Click

Votre espace particulier (top right) and

log in. While the information required online is the same as the paper version, the layout of the internet system is totally different. Once you have entered your espace you will see a number of options including Déclarer mes revenus (declare my income).

The system – the first three pages - will ask you to check your personal details are correct and it will then ask if there are any changes in 2016. These 3 pages are the equivalent of pages 1 and 2 of the blue form (2042). Some of this information will be prefilled i.e. your personal details such as your name, marital status and number of dependent children.

At the top of the next page there is a button for any ancillary (annexe) forms you might need, start here and you can select 2047 and 3916, then VALIDER returns you to the previous page, now go down the list of REVENUS and you tick the ones you want.

Unfortunately apart from 2047 and 3916 you have to select elements of the other forms, this is easiest if you have the paper form with your figures in front of you, and you can check the descriptions given on screen with the paper form. Don't worry if you miss anything, you can always go back to the beginning and re-select any you missed, and if you delete a selected element your entries will be deleted, so naturally you get a lot of warning messages. The system does a lot of cross-checking and will, if you wish, carry figures forward, but for that you have to do the forms in the correct order, i.e. start with 2047.

The general principle though out the process is that entries and changes are not saved until you click on SUIVANT sometimes VALIDER

Form 2047. Very much as the paper, a slight confusion is possible as there are two lines titled REVENUS IMPOSABLES OUVRANT DROIT À UN CRÉDIT D'IMPÔT ÉGAL AU MONTANT DE L'IMPÔT FRANÇAIS, in the selection boxes at the start of the form.

The first box is for Pensions and UK rental income, the second is for profit on the sale of property.

The Dividend and Interest sections will automatically calculate and complete the total boxes. The country of origin box has a drop down selection (UK is Royaume Uni).

Some entries will be automatically transferred to the relevant head section on the main 2042 form, for some entries you will be given an option to click to reporter - transfer. But check that the entries have been transferred when you start on the main forms, especially that pensions appear in Boxes 1AL/1BL and 1AM/BM as appropriate. The Box 8TK was automatically transferred on the example I saw.

Form 3916. Firstly select how many you need. On my forms Box 1 is prefilled, if it is blank it just enter name and tax reference number. Boxes 2 & 3 can usually be ignored and Box 4 is the only one too complete. Complement can be used for branch name. Caracteristiques means type of account e.g. compte courant, compte épargne, etc. Dates account opened have to be entered in dd/mm/yyyy format, so if you are declaring a UK bank account opened

years ago I suggest you pick an appropriate year and enter 1/01/yyyy.

All the 2042 Forms.(Declaration de Revenus- on the left hand side menu)

If you cannot find a Box you need go back to the selection page and pick something appropriate from the REVENUS, CHARGES, DIVERS options, if you pick something you don't need go back to the selection page and uncheck the selection. If you don't delete sections you don't need the system will not allow to sign the declaration.

The Tabs allowing you to quickly navigate between the main form and the subsidiary ones appear to the left of the screen while you complete the declaration and you should also find that it is simple to click to see the various notes documents which accompany paper versions of the forms.

However, note that with some sources of income you may have figures that will automatically transfer to the 2042 from one of the ancillary forms but to which any additional

French income, for example in the case of French bank interest, needs to be manually added to this transferred figure on the 2042. By selecting the individual form tab the first page of that form opens, normally with the relevant section for you to declare the income previously identified. As you advance through any of the forms the page layout will automatically change in order to request the information for that income source, based on your earlier selection of sources of income.

Known incomes passed on from other bodies such as French pensions, bank interest and social security benefits will be automatically included but you should always check these details and amend as necessary. And be aware that a transfer from 2047 may overwrite this type of information.

Banks tend to be helpful in providing an attestation fiscale showing any declarable interest and the boxes where to declare the figures.

You can select allowable deductions such as part of your CSG charge on the previous year's investment income (5.1%), donations, childcare, nursing home fees etc. There are also boxes relating to tax credits and reductions for which you may be eligible.

IF IN doubt about the location of a section do use the key word search facility where you can

insert the type of income you want to declare, for example chambres d'hôtes (B&B), locations (rent), intérêts (interest), pension de retraite (retirement pension) etc. It is easier to consult the relevant paper form and then search online using the applicable box reference (number and letters) from the form.

While you need to ensure that you complete all relevant sections including and if necessary ticking the 8UU foreign bank accounts box at the end of the main form, there is a safety measure that will not allow you to complete the 2042 form unless all the other selected declared income sections have been completed. Bank Accounts previously declared on line are retained and you can check this by clicking on form 3916, where you have the option to delete accounts or add more.

Items on last year 2042QE, now 2042RICI i.e. the sums spent on matters eligible for tax

credits such as eco-friendly work (in the charges section click on dépenses en faveur de la qualité environnementale de l'habitation principale) should now appear after selecting the relevant section under CHARGES

It is possible to save partially-completed forms to come back to later if you do not have time - or all the information you need - to complete in one go. NB each time you go back to the forms you have page through all the pages of the first two stages, just keep clicking SUIVANT. When you are satisfied that the forms are complete and correct click to validate the whole declaration.

You will receive confirmation of the transmission of your declaration on screen and by email. Connexion advises that you print off this screen confirmation since it has happened that the declaration has not actually been received by the tax authorities and no email confirmation sent, so this screenshot is the only proof that you did submit your tax declaration.

Your internet account retains copies of all declarations, assessments and tax payments. Note that the summary page may contain an estimate of your tax and social charges liability and will generate a document called Avis de situation déclarative à l'impôt sur le revenu (also abbreviated to Asdir). However this will probably not appear if you are declaring certain sources of foreign income such as foreign pensions, rents, due to the system not being sufficiently advanced to take these into account. After validating an online declaration it is still possible to make corrections up until the closing date for declarations - the tax office will only pay attention to the final one.

If after receiving your avis you notice an error, you also have a limited period in which you may correct your online declaration via the website by clicking Corriger ma déclaration in your personal space. A new avis should be sent a few weeks later.

DS