

## Registering sharing economy platforms

I am a foreign company. How do I know if I need to register as a sharing economy platform?

Transactions covered

Competent department

What documents do I need to provide?

### Transactions covered

You operate a sharing economy platform established outside France. You do not have a permanent establishment in France, and you are subject to the reporting obligation provided for under Article 242 bis of the French General Tax Code. You must register in order to have a French business register number (known as a SIREN number).

A SIREN number will allow you to create a secure professional account on the [impots.gouv.fr](https://impots.gouv.fr) website. From this account, you will be able to file an annual electronic declaration with the French tax authorities that summarises all the information provided to all platform users who have generated income from their transactions.

This declaration must be sent to the French tax authorities before 31 January following the year in which these services were provided.

**If you already have a SIREN number**, you do not need to take any additional steps to register for tax purposes. You can file the annual declaration from your professional account on [impots.gouv.fr](https://impots.gouv.fr).

**If you are not registered and therefore do not have a SIREN number**, you must accomplish the necessary formalities to register in order to set up your professional account and file your declaration.

### Competent department

**As a foreign-based platform, your sole obligation in France** is to file the aforementioned annual declaration, regardless of your country of establishment. **You must register with** the Foreign Business Tax Department, whose details are as follows:

Service des Impôts des Entreprises Étrangères (SIEE)

10 rue du centre - TSA 20011

93465 Noisy-le-Grand Cedex

Telephone: +33 (0)1 72 95 20 31

E-mail: [siee.dinr@dgfip.finances.gouv.fr](mailto:siee.dinr@dgfip.finances.gouv.fr)

**If, as a foreign-based platform, you have other tax reporting obligations in France**, the SIEE will also be responsible for registering your company if you are liable for withholding at source, regardless of your country of establishment. If you are not liable for withholding at source, the SIEE must also register your company if you are liable for VAT **and** your registered offices are located within the European Union or in one of the following countries:

Aruba, Australia, Azerbaijan, Curaçao, Faroe Islands, French Polynesia, Georgia, Ghana, Greenland, Iceland, India, Japan, Mauritius, Mexico, Moldova, New Zealand, Norway, Saint Barthelemy, Saint Martin, Sint Maarten, South Africa, South Korea, Tunisia, Ukraine.

**If you are liable for VAT but not withholding at source and your registered offices are located in a country not listed above**, you must appoint a tax representative in France who will accomplish the formalities for registering your platform and filing declarations, on your behalf, with the competent **Business Tax Department**, i.e. the one for the territory in which the tax representative is established.

### **What documents do I need to provide?**

**The EEO registration form** (see opposite) must be filled out.

- If you have not appointed a representative, only boxes 1 to 4 need to be completed. Use box 1 to indicate that you are a sharing economy platform
- If you have appointed a representative, you will also need to complete box 8
- In any case, please sign and complete the form in box 13

**The following supporting documentation must be attached to the EEO form:**

- A copy of the certificate of registration in your country's commercial register or equivalent
- A copy of the company's articles of association and a translation into French of the section describing the company's corporate purpose

These documents must be sent to the Foreign Business Tax Department of the Non-Resident Tax Directorate whose contact details are listed above.

**For more information, please consult our website:**

<https://www.impots.gouv.fr/portail/economie-collaborative-et-plateformes-numeriques>

To the right, include the following elements (similar to a VAT registration):

#### **Form and notice**

- > EEO form – Declaration for foreign businesses that do not have a permanent establishment in France
- > GUIDELINES – Declaration for foreign businesses that do not have a permanent establishment in France

#### **Power of attorney form**

- > Appointing an authorised representative

#### **Help for setting up a professional account**

- > Guide
- > Video tutorial: "Setting up my secure professional account in basic mode"

#### **FAQ**

### **QR 1: What information do I need to provide to users of my sharing economy platform?**

You need to inform them about any possible tax and social security obligations they may have. You must also provide each user with an annual summary of the number of transactions he or she carried out, together with the related amount. A template for this summary can be found on the [impots.gouv.fr](https://www.impots.gouv.fr) website under "Documentation utile" section on this page: <https://www.impots.gouv.fr/portail/economie-collaborative-et-plateformes-numeriques>

**QR 2: I operate a foreign sharing economy platform. Do I need to appoint a representative?**

You are not obliged to appoint a tax representative in France. To ensure a smooth relationship with the French authorities, you could, however, appoint a proxy who will carry out the formalities on your behalf and under your responsibility.

In this case, you should execute a power of attorney and send the original to the Foreign Business Tax Department.

The power of attorney must include the following information:

- Name, business name, address and SIREN number of the appointing taxable entity, and the full name and position (functions performed within the company) of the person signing the power of attorney
- Name, business name, address and SIREN number of the proxy and the full name and position (functions performed within the company) of the person accepting the power of attorney
- The exclusive nature of the power of attorney
- The period of time the power of attorney is valid
- Formalities that the proxy is authorised to perform, as set out in Article 242 bis of French General Tax Code

**QR 3: When can I request registration?**

You may request registration at any time. However, to facilitate processing of your application, we strongly recommend that you start early: annual declarations must be filed before 31 January following the year in which the transactions are carried out.