

DIRECTION GÉNÉRALE DES FINANCES PUBLIQUES  
**CENTRE DE FORMALITÉS DES ENTREPRISES (CFE)**  
 (BUSINESS FORMALITIES CENTRE)

## PRACTICAL GUIDE FOR COMPLETING THE TAX SECTIONS OF STATEMENTS P0 - M0 - F - P1 - AC0 - G0 et P-EIRL (creation)

The sections and options in this guide relate to the most recent issue of the forms. Please refer to the [www.service-public.fr](http://www.service-public.fr) website for further information.

- You must choose your preferred tax regime on the form provided by the Centre de Formalités des Entreprises (Business Registration Centre) by completing the “Tax options” box.
- In the light of your expected turnover, you can select the most appropriate tax regime for your business as soon as you set it up. Please refer to the attached leaflets and the **Livret fiscal du créateur d’entreprise** (‘Entrepreneur’s tax guide’) – which can be downloaded from [www.impots.gouv.fr](http://www.impots.gouv.fr) by clicking on **Professionnels > Vos préoccupations > Création d’activité** – for an explanation of the various options available to you.
- The options that you choose in this form can be changed at a later date provided that your business’s turnover is within the limits for each regime.
- If you do not complete the “Tax options” box, you must tell your Business Tax Department which tax regimes you have chosen  
**NB: If you do not complete the “Tax options” box, the tax authority will automatically select the following regime:**
  - If you are an individual: the microbusiness regime (“micro BIC” or “micro BNC”) for tax on profits and the exemption regime for VAT;
  - If you are a legal entity: the simplified regime for tax on industrial and trading profits (or the controlled declaration regime for non- trading profits), and the exemption regime for VAT.

The exemption regime means that you cannot reclaim VAT on your purchases. If you decide to register for VAT, this option will only have effect from the first day of the month in which you applied to register (see p. 4 of this guide). Moreover, if you choose the real regime for VAT, this means that you cannot come under the microbusiness regime for income tax.

### YOU MUST FOLLOW THE FOLLOWING STEPS:

#### STEP 1: CLASSIFY THE ACTIVITY EXERCISED (see p. 2)

A distinction is drawn between:



#### STEP 2: CHOOSE A TAX REGIME ACCORDING TO THE CHARACTERISTICS OF THE ACTIVITY EXERCISED, type ① BIC or ② BNC (see p. 2)

For commercial or craft-sector activities, see APPENDIX ① or For professional occupations, see APPENDIX ②

#### STEP 3: INDICATE THE PARTICULAR REGIME CHOSEN ON THE CFE DECLARATION

*(Fill in the part of the form set out below. It will be provided to you by the CFE)*

To help you, depending on the type of activity exercised (BIC or BNC), the choices offered to you are printed below in the form of numbers

① (BIC) or ② (BNC)

**Your choice relates to both the tax regime applicable to profits and the regime applicable to VAT<sup>(1)</sup>**  
**Moreover, you may choose special options**

### TAX DECLARATION

#### TAX REGIME APPLICABLE TO PROFITS

(MARK AN “X” IN ONE AND ONLY ONE BOX)

- |   |  |   |   |
|---|--|---|---|
| <input type="checkbox"/> “micro BIC” or “micro BNC”<br>① or ② | <input type="checkbox"/> controlled declaration<br>② | <input type="checkbox"/> simplified real<br>① | <input type="checkbox"/> normal real<br>① |
|---|--|---|---|

PARTICULAR OPTIONS (declaration Mo only):

- Option to be subject to corporation tax ① or ②       Option for the partnership regime ①

SA, SAS and SARL companies set up or incorporated recently (less than five years ago) can opt for the partnership tax regime on certain conditions and for a maximum period of five financial years (for further information please contact your tax department).

#### REGIME APPLICABLE TO VAT

(MARK AN “X” IN ONE AND ONLY ONE BOX)

- |   |  |   |  |
|---|--|---|--|
| <input type="checkbox"/> exemption regime<br>① or ② | <input type="checkbox"/> simplified real<br>① or ② | <input type="checkbox"/> “mini-real”<br>① | <input type="checkbox"/> normal real<br>① or ② |
|---|--|---|--|

PARTICULAR OPTIONS (declaration Mo or Po)

MINI-REAL OR NORMAL REAL REGIME:

- My VAT due is less than € 4,000 per annum and I opt to file quarterly returns ① or ②

\* You will find information on VAT, local economic contribution (CET), approved organisations, remote procedures and online tax accounts for professionals on pages 4 to 8.

(1) Unless only one category of tax (tax on profits or VAT) applies to you.

## STEP 1: CLASSIFICATION OF THE ACTIVITY EXERCISED

**NB:** A “new businesses” correspondent is designated at the regional or département public finances directorate to provide information to entrepreneurs about the relevant tax provisions (such as exemption from tax on profits in the context of town and country planning schemes).

You can also find information on the following website: [www.impots.gouv.fr](http://www.impots.gouv.fr)

### TYPE ACTIVITY ①: COMMERCIAL, INDUSTRIAL OR CRAFT-SECTOR ACTIVITIES

Activities concerned	Taxation applicable	<small>For further details, see</small> Appendix 974 ①
<ul style="list-style-type: none"> <li>• <b>Commercial occupations:</b> <ul style="list-style-type: none"> <li>– trading as such (purchase-resale);</li> <li>– purchase-rental trading;</li> <li>– hotels, restaurants, show business;</li> <li>– transport;</li> <li>– agency, brokerage;</li> <li>– banking operations.</li> </ul> </li> <li>• <b>Industrial occupations:</b> <ul style="list-style-type: none"> <li>– industrial activities, production of goods, construction operations characterised by the scale of the resources implemented.</li> </ul> </li> <li>• <b>Craft occupations:</b> <ul style="list-style-type: none"> <li>– manual activities.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Operations carried out subject to <b>VAT</b> (unless expressly exempted), automatically or if opted for (cf. p. 4).</li> <li>• Profits taxable depending on the legal form of the business:                             <ul style="list-style-type: none"> <li>– if the activity is exercised by an individual in a personal capacity or as a sole member of a EURL ① (one person limited liability enterprise), liability for income tax in his name in the <b>BIC</b> category (profits from industrial and commercial activities);</li> <li>– if the activity is exercised by a general partnership ① (société en nom collectif), liability for income tax in the <b>BIC</b> category in the name of each individual partner in respect of the fraction of the partnership profits that is due to him;</li> <li>– if the activity is exercised by an incorporated company ②, corporation tax (IS) is payable in the name of the company.</li> </ul> </li> <li>• Liability for local economic contribution (apart from activities exempted by the law).</li> <li>• Accessory BIC income <b>may</b> be attached to BNC income if the commercial operations are directly linked to the exercise of the professional activity and strictly constitute an extension thereof.</li> </ul>	

### TYPE ACTIVITY ②: NON-COMMERCIAL PROFESSIONAL ACTIVITIES, HOLDERS OF SPECIAL OFFICES

Activities concerned	Taxation applicable	<small>For further details, see</small> Appendix 974 ②
<ul style="list-style-type: none"> <li>• <b>Professional occupations.</b> The following are concerned in particular:                             <ul style="list-style-type: none"> <li>– doctors, vets;</li> <li>– architects, research and engineering works;</li> <li>– certified accountants, activities of advice and assistance;</li> <li>– barristers.</li> </ul> </li> <li>• <b>Holders of special offices:</b> <ul style="list-style-type: none"> <li>– notaries;</li> <li>– bailiffs;</li> <li>– clerks of the commercial court.</li> </ul> </li> <li>• <b>Profit-making operations and other sources of income not linked to another category of income.</b></li> <li>• Sales and non-therapeutic operations carried out by vets, which would normally be taxable as BIC <b>must</b> be attached to BNC if the said earnings do not exceed 25% of the earnings resulting from the purely BNC sector (medical services, prophylactic measures, related sales of medicines).</li> </ul>	<ul style="list-style-type: none"> <li>• Operations carried out subject to <b>VAT</b> (unless expressly exempted by law), automatically or if opted for (cf. p. 4).</li> <li>• Profits taxable depending on the legal form of the business:                             <ul style="list-style-type: none"> <li>– if the activity is exercised by an individual, liability for income tax in his name in the <b>BNC</b> category (profits from non-commercial activities);</li> <li>– if the activity is exercised by a partnership ①, or a professional partnership ①: liability for income tax in category <b>BNC</b> in the name of each individual partner in respect of the fraction of the partnership profits that is due to him;</li> <li>– if the activity is exercised by an incorporated company (such as a company exercising a professional activity), corporation tax (IS) is payable in the name of the company ②</li> </ul> </li> <li>• Liability for local economic contribution (apart from activities exempted by the law).</li> <li>• Accessory non-commercial income <b>must</b> be taxable as BIC income provided they only constitute an extension of the commercial activity.</li> </ul>	

① Unless corporation tax has been specially opted for on the CFE form

In this case mark an “X” in the “taxe options” box:

SPECIAL OPTION
<input checked="" type="checkbox"/> Liability for corporation tax

② Unless the SA, SAS, SELAFA, SELAS or SARL partnership regime has been specially opted for on the CFE form

In this case mark an “X” in the “taxe options” box:

SPECIAL OPTION
<input checked="" type="checkbox"/> Regime relating to partnerships

## STEP 2: CHOICE OF A TAX REGIME

Depending on your annual turnover exclusive of tax, you **fall under a particular tax regime** [column (1) below].

If you operate under one of the legal forms or carry out one of the activities listed in column (2) below, you are subject to the regime immediately higher.

Unless you are already placed under the normal real regime (or controlled declaration and normal real VAT) you have the possibility of opting for another tax regime [column (3) below].

You exercise your option when the business is created by marking an “X” in the appropriate boxes of the CFE form (see appendix). You can also send a letter to the business tax department by the date of filing of the first statement of income, or within three months of the creation as regards VAT.

You may also exercise this option during the activity by sending a letter to the business tax department before 1 February or at any time if you fall under the exemption regime.

### TYPE ACTIVITY ①: BIC

Your tax regime <sup>(1)</sup>	Excluded from the “micro BIC” regime <sup>(2)</sup>	Possible to opt for a regime other than the one applicable automatically <sup>(3)</sup>
<b>“Micro BIC” regime and/or VAT exemption</b>	<ul style="list-style-type: none"> <li>– partnerships (SNC), corporations (SA, SARL, EURL) or civil partner- ships;</li> <li>– not-for-profit organisations;</li> <li>– operations by building plot developers, property dealers and real estate developers;</li> <li>– rental of equipment or consumer durables;</li> <li>– option for the simplified tax regime;</li> <li>– businesses that waive the VAT exemption;</li> <li>– people liable for VAT even for part of the year.</li> <li>– co-ownership of ships, racehorses or stud horses.</li> </ul>	<ul style="list-style-type: none"> <li>➤ A real tax regime applied to the profits (RSI or RN - Simplified Real or Normal Real), irrevocable for 2 years and renewed by tacit agreement;</li> <li>➤ An option to pay VAT (RSI or RN), irrevocable for 2 years and renewed by tacit agreement.</li> </ul>
<b>Simplified real regime</b>	<p><b>in relation to VAT,</b></p> <ul style="list-style-type: none"> <li>– imports;</li> <li>– occasional deals, operations relating to real estate VAT, operations carried out by building plot developers, property dealers and real estate developers.</li> </ul> <p>NB: New businesses operating essentially in the construction sector are excluded from the simplified VAT regime. The exclusion also extends to dormant companies that resume a business activity or that opt for payment of VAT. To mitigate the filing obligations for these businesses, this measure applies for a limited period (the year when the business is set up and the following year).</p>	<ul style="list-style-type: none"> <li>➤ The normal real regime;</li> <li>➤ The option is irrevocable for 2 years;</li> <li>➤ The option is renewed for 2-year periods by tacit agreement.</li> </ul>

### TYPE ACTIVITY ②: BNC

Your tax regime <sup>(1)</sup>	Excluded from the “micro BNC” regime <sup>(2)</sup>	Possible to opt for a regime other than the one applicable automatically <sup>(3)</sup>
<b>“Micro BNC” regime and/or VAT exemption</b>	<ul style="list-style-type: none"> <li>– public officers and law officials;</li> <li>– partnerships (SCP, SNC, SEL) and their members;</li> <li>– taxpayers who have chosen to use a special method for determining their profits from literary, scientific or artistic production or from the practice of a sport;</li> <li>– taxpayers who have opted for the controlled declaration;</li> <li>– taxpayers who have waived the exemption from basic VAT or who become liable for VAT even for part of the year;</li> <li>– futures market traders</li> </ul>	<ul style="list-style-type: none"> <li>➤ The controlled declaration regime, irrevocable for 2 years and renewed by tacit agreement;</li> <li>➤ An option to pay VAT (RSI, mini real or RN), irrevocable for 2 years and renewed by tacit agreement.</li> </ul>
<b>Controlled declaration regime and simplified real VAT regime</b>		<ul style="list-style-type: none"> <li>➤ Normal real VAT;</li> <li>➤ The option is irrevocable for 2 years;</li> <li>➤ The option is renewed for 2-year periods by tacit agreement.</li> </ul>

#### “Tax options” box in P-EIRL supplementary form

These options apply only to the activities of the sole proprietorship with limited liability (EIRL). To be taken into account, the EIRL's corporate name must, in accordance with regulations, include the words ‘entrepreneur individuel à responsabilité limitée’ or the initials ‘EIRL’.

These tax and VAT regimes can be different from those chosen for your non-EIRL activities in Forms P0 and AC0.

For tax purposes, a sole proprietorship with limited liability (EIRL) subject to a real regime is treated in the same way as a private limited company under sole ownership (EURL) or a limited liability agricultural holding (EARL).

The main cases in which the rules applying for income-tax and VAT regimes apply are the following:

#### YOU ARE SETTING UP A SOLE TRADER BUSINESS AS AN EIRL

The regime for income tax is usually determined by the activity carried on (industrial and trading profits (BIC), nontrading profits (BNC) or agricultural profits (BA)).

When the EIRL is set up, it is possible to opt for either the normal or the simplified real regime for corporation tax.

## YOU ARE A SOLE TRADER AND YOU CHOOSE THE EIRL OPTION

The current entrepreneur can either keep or change the existing tax regimes for income tax and VAT. However, the corporation tax option is available only to EIRLs subject to a real tax regime.

Consequently, EIRLs subject to a microbusiness or flat-rate agricultural regime are not eligible for the corporation tax option unless they have previously opted for a real tax regime.

## YOU ARE A SOLE TRADER AND YOU CHOOSE THE EIRL OPTION FOR SOME OF YOUR BUSINESS ACTIVITY

The entrepreneur will keep his existing tax options for all non-EIRL activities.

As for the EIRL activities, an entrepreneur may either choose the same regime or opt for a different one when the EIRL is set up. In the latter case, he will have to submit two separate sets of tax returns.

## EIRLs AND FREELANCE ENTREPRENEURS OR MICRO ENTREPRENEURS

A freelance entrepreneur or micro entrepreneur can specify the assets assigned to the EIRL. However, if he or she is mandatorily subject to a micro tax regime, no option can be exercised for corporation tax. In any case, EIRL tax options must be entered solely in the P-EIRL supplementary form provided for this purpose and not in Forms P0 and ACO.

The 'Tax option(s)' box in this supplementary form should be completed only if you are making an initial declaration of assignment of assets or are taking over assigned assets (EIRL) but not if you are modifying your declaration of assigned assets (EIRL): see Box 3.

# BUSINESSES AND VAT

## Businesses automatically subject to VAT

- **All occupations in the commercial, industrial and craft sectors.**
- **Holders of special offices and certain professional occupations such as:**
  - vets;
  - architects, research and engineering works;
  - certified accountants, activities of advice and assistance;
  - barristers, barristers accredited to the Conseil d'Etat and the Cour de Cassation, solicitors to the appeal courts;
  - authors and performers of intellectual works (sometimes special modalities apply: withholding tax);
  - translators and interpreters;
  - guides and couriers;
  - sportspersons, entertainers and animal trainers.

## VAT exemption regime

Businesses subject to VAT, whatever their tax regime, benefit from an exemption from payment of VAT when during the previous calendar year they did not achieve a turnover in excess of €82,200 (sales activities and provision of accommodation) or €32,900 (provision of services)..

However, when a taxable person's turnover for the previous year (n-1) has not exceeded the limit of €82,200 or €32,900 but exceeds this limit in the current year (n), that person will still qualify for the exemption regime not only in n but also in n+1 if this turnover does not exceed €90,300 or €34,900 in n and n+1.

The year of creation (or the year in which the limit of €82,200 or €32,900 is exceeded and the following year) the exemption remains applicable until the first day of month during which the turnover exceeds €90,300 or €34,900.

### DETAILS

**The maximum turnover for exemption under Article 293 B of the General Tax Code (CGI) is €42,600 or €52,400 when the limit is exceeded, for the following:**

- 1 - *Transactions by barristers, barristers accredited to the Conseil d'Etat and the Cour de Cassation, and solicitors, in connection with their activities as laid down by the regulations governing their professions;*
- 2 - *Supply of works listed in paragraphs 1 to 12 of Article L. 112-2 of the Intellectual Property Code and assignment of their legally recognised economic rights by creators of intellectual works, with the exception of architects;*
- 3 - *Exploitation of the legally recognised economic rights of the performers referred to in Article L. 212-1 of the Intellectual Property Code.*



**Let your business tax service know as soon as this threshold is crossed**

## Businesses have the possibility of waiving the exemption and opting to pay VAT

- **The option** for the payment of VAT may be exercised at the time of creation, expressly opting for a **real tax regime in relation to VAT**
  - see leaflet appendix 974 ① if you are exercising a commercial activity;
  - see leaflet appendix 974 ② in other cases.
- It is possible to opt for payment of VAT at any time, by sending a letter specifying this option to the business tax department.
- The option for payment of VAT will then be valid from the first day of the month during which it is declared until the end of the following year.

*Example: An option declared on 15 April year N will take effect on 1 April of the same month.*

## Businesses voluntarily subject to VAT



**Letter opting for VAT to be sent to the business tax department.**

The following are concerned in particular:

- **Lessors of unfurnished premises** for the needs of the activity of an industrialist, a trader or a service provider.  
The choice enters into force on the 1st day of the month during which it was made.
  - **Local authorities**, groups of such authorities or their public establishments in the case of operations relating to certain of their departments.  
The choice is valid as from the 1st day of the month following the month when it was made until the end of the following year.
- Persons carrying out **certain banking or financial operations** when these are tax exempt. The choice is valid as from the 1st day of the month following the month when it was made until the end of the following year.

## Businesses and intra-community trading

An individual identification number is communicated to all businesses subject to VAT by their business tax department as soon as INSEE has allotted the business its SIRET number (business identification number).

The VAT intra-community identification number is a national number and is unchangeable even if the business changes the location of its activity. It comprises 13 characters, based on the following model:

Code pays		Clé TVA		N° de SIREN de l'entrepriser								
F	R	3	1	2	7	3	4	8	0	0	7	8

This number appears on the 'welcome letter' sent to new businesses and must without fail be included, together with the customer's number, on invoices as well as on the statement of trading transactions ("déclaration d'échanges de biens") for intra-community trading.

- Prior to any acquisition of goods from a supplier in the European Union, the French business liable for VAT must communicate the said number to its supplier.

### Failing this, VAT will be billed.

Likewise, before making a VAT exempt delivery within the European Union, the French business must:

- obtain communication of this customer's intra-community VAT number;
- check the validity of this number by consulting the website [europa: http://ec.europa.eu/taxation\\_customs/vies/](http://ec.europa.eu/taxation_customs/vies/) or where necessary by asking its tax service. **Failing this, VAT will be billed.**

For any additional information, apply to your tax department responsible for the area where you wish to start your business. Its address details may be obtained from the [www.impots.gouv.fr](http://www.impots.gouv.fr) website ("Contacts" section).

- Businesses must draw up a statement of trading transactions ("déclaration d'échanges de biens"). For any information concerning this formality, please consult the Directorate General of Customs and Excise. To find out the address details of the customs offices, you may consult the [www.douane.gouv.fr](http://www.douane.gouv.fr) website.

Operators established in France are required to file a monthly recapitulative statement of services (Déclaration Européenne de Services) for services provided to other EU taxpayers as covered by the new Article 259 of the French General Tax Code. This statement is filed online on the Directorate General of Customs and Excise website: [www.pro.douane.gouv.fr](http://www.pro.douane.gouv.fr). Businesses subject to the VAT exemption regime may file their recapitulative statements of services on paper.

## BUSINESSES AND THE LOCAL ECONOMIC CONTRIBUTION

The local economic contribution (CET) comprises the business premises contribution (CFE) and the contribution on business value-added (CVAE).

### Business premises contribution (CFE)

- **The new operator** must file the following documents by 31 December of the year when it is set up or 1 January if such takes effect on 1 January, with the tax department responsible for each establishment acquired or created:
  - Form 1447 C;
  - Where applicable, an application for temporary exemption <sup>①</sup>: depending on the type of exemption, this application is made on the abovementioned form (exemption in certain urban areas) or on a special form.
- **In the event of a change of operator, the former operator is required to notify the tax department:**
  - By 1 January of the year following the year of the change, when the change occurs during the year;
  - By 1 January of the year of the change, when the change takes effect on 1 January.
  - **In the event of a partial transfer** after 1 May, the former operator is required to enclose form 1447 M to rectify the bases declared in April if the elements transferred constitute an independent establishment.

### Returns to be filed during operation

- During operation, taxpayers are required to file form 1447 M in the following cases:
  - In the event of a change affecting their premises;
  - In the event of a change of generating capacity (for wind turbines and solar or hydraulic power plants);
  - To be eligible for an exemption by local or regional authority decision or for a tax credit.
- This return must be filed **for each commune** <sup>②</sup> where the business has an establishment by the second working day following 1 May of each year at the latest.

### NB:

The return concerns business done the previous year, on which the business premises contribution is levied the year following the year in which the return is filed. The return must also include elements that may qualify for exemption. In addition, it concerns the generating capacities of wind turbines and solar or hydraulic power plants on 1 January of the year of the return.

### Contribution on business value-added (CVAE)

<sup>①</sup> For all information, apply to the tax department responsible for the commune where the local unit is located.

<sup>②</sup> A return must be submitted in each commune or part of a commune in which a different tax regime applies. The communes concerned are those divided into at least two zones with:

- Different tax rates: a commune having an Economic Development Zone (ZAE) with a tax rate different from the rest of the commune;
- Different exemption systems: a commune with a "zone urbaine sensible" (ZUS), a "zone franche urbaine" (ZFU) or a "bassin d'emploi à redynamiser" (BER).



## Scope

Persons who regularly conduct a non-wage professional activity and whose turnover is over €500,000, exclusive of taxes, are liable for the contribution on business value-added. However, all businesses with a turnover of over €152,500 are required to file a return.

## 1330-CVAE return

- For businesses whose financial year ends on 31 December, the deadline for filing this return is the second business day following 1 May. Starting in 2015, there is no longer the additional period of 15 clear days for Tax and Accounts Data Transfer (TDFC) users. Businesses wishing to benefit from this measure for the last time may do so provided they make an express request in a separate appendix when they use the TDFC procedure.
- Value-added is determined on the basis of the business's given tax scheme using the tables in the tax form appendices:
  - Table 2033-E and 2059-E for corporation tax and industrial and trading profits (BIC);
  - Table 2035-E for non-trading profits (BNC);
  - Table 2072-E for real property income.
- Failure to file the return will lead to a fine of €200 per employee up to a maximum of €100,000.

## Payment methods

- Businesses liable for the contribution on business value-added are subject to the online tax filing and electronic payment requirements. Details of these procedures are provided on [www.impots.gouv.fr](http://www.impots.gouv.fr).
  - Two instalments (1329-AC) payable by 15 June and 15 September, each representing 50% of the contribution due for the year of taxation.
  - The 1329-DEC assessment form must be filed no later than the first business day after 1 May, i.e. 4 May 2015 for the contribution due for 2014.

## Ceiling imposed on the basis of added value

Taxpayers may ask for a ceiling to be applied to their actual local economic contribution at 3% of the added value produced by their business for the year of taxation or during the 12-month financial year ending during the year of taxation. .

The application must be produced:

- after the closure of the accounts for the tax year;
- on form no. 1327 TP available from [www.impots.gouv.fr](http://www.impots.gouv.fr)

## BUSINESSES AND WAGE-BASED TAXES

### If the business has employees, it may be liable for:

- apprenticeship tax
- employers' contribution to construction effort (if it has at least 10 employees);
- employers' contribution to financing on-going vocational training;
- payroll tax (if the activities are not subject to VAT or were not subject to that tax on at least 90% of turnover in the calendar year preceding that in which payment of the wages/salaries was made).

## APPROVED ORGANISATIONS

### APPROVED MANAGEMENT CENTRES

#### Aim

The aim of such centres is to provide industrialists, traders and craftsmen with assistance:

- **in the field of management and prevention:** dossier on the business's position remitted each year;
- **in the field of taxation:** answering questions raised and assistance with drawing up returns, paperless documents and online filing of income statements, their appendices and other accompanying documents on behalf of members for whom the centres may be the EDI partner, verifying tax returns.

#### Members' main obligations

- To produce all the elements necessary for drawing up faithful accounts.
- To accept payments by cheque and inform customers of this.
- To present all returns and the documents required for conducting verification work.

## Tax advantages

- Businesses whose turnover is under the limits for the microbusiness regime and which have opted for a real method of determining their income qualify for a **tax reduction corresponding to expenditure incurred for bookkeeping and membership of an approved management centre and not exceeding €915 per year**.
- Businesses which are members of approved management centres will not have their income tax base increased by 25%.
- In addition, the wages of the operator's spouse are deductible in full.
- New members who spontaneously disclose the shortcomings, inaccuracies or omissions in their business returns within three months of joining will not be subject to any tax surcharges.

## TIME LIMITS

You may become a member of a management centre at any time.

But in order **to benefit from the tax benefits as from the first year**, membership must take place within 5 months:– of the start of activity;

- of the start of activity;
- or of the beginning of the accounting year.

A list of approved management centres by département is available on the [www.impots.gouv.fr](http://www.impots.gouv.fr) website: click on "Contacts", then scroll down to "Professionnels : vos correspondants spécialisés".

## APPROVED ASSOCIATIONSS

Approved associations are intended for the professional occupations and holders of special offices.

Their **particular aim** is to develop the use of accountancy on the part of their members; the members, however, are not obliged to resort to a member of the order of certified accountants.

Members liable for tax under the real regime in the professional or non-professional non-commercial profits category benefit from the same tax advantages as those described above.

**This document is up to date as at January 1st 2015  
It is not a substitute for the Administration's official documentation**

**For any additional information, apply to your business tax department  
(SIE – Service des Impôts des Entreprises) or consult the INTERNET site  
[www.impots.gouv.fr](http://www.impots.gouv.fr)**

## ELECTRONIC SERVICES

All businesses operating under a real tax regime must use remote procedures (online filing and payment, direct debit in monthly instalments or on the due date) for:

- returns, payments and VAT refund claims;
- payment of IS, TS, CVAE and CFE-IFER;
- income statements, except for certain property companies not liable to corporation tax.

New businesses are subject to these obligations as from the first deadlines.

### • Two online options

- **EDI** (Electronic Data Interchange): Your accountant or appointed supplier sends the DGFIP tax-return and payment data on your behalf.

Further information on using EDI, together with an EDI registration form, can be found at [impots.gouv.fr](http://impots.gouv.fr) in the 'Professionnels' section under 'Je passe par mon expert-comptable ou un intermédiaire pour déclarer (mode EDI)'.

This service can be used for income statements, Form 1330 CVAE returns, VAT returns and VAT refund claims, as well as for payments of VAT, IS, TS and CVAE.

- **EFI** (Electronic Form Interchange) is available on the Internet from [www.impots.gouv.fr](http://www.impots.gouv.fr).

Having created your user area and registered for the services you need, you then complete your returns yourself (and, where applicable, make your payments) using the interactive screens in your user area. Online help is available.

Further information on using EFI is to be found at [www.impots.gouv.fr](http://www.impots.gouv.fr) in the 'Professionnels' section under 'J'effectue mes démarches sur [impots.gouv.fr](http://impots.gouv.fr) dans mon espace abonné (mode EFI)'.

This service can be used for VAT returns and VAT refund claims, as well as for payments of VAT, IS, TS, CVAE, CFE and TF. It also allows you to file VAT refund claims in the European Union and download tax certificates.

A new online filing service called “EFI Résultats Professionnels” allows users to file their income statement online from their user area. This service will initially be available to sole traders liable for income tax under the BIC-RSI regime.

With both EFI and EDI, your account is debited only on the due date. This therefore enables you to plan your payments without making any cash advances.

### Scope

#### • VAT, IS and TSS

You must submit your VAT returns and payments, VAT refund claims, and, for companies subject to corporation tax, your IS and TS payments electronically.

#### New

As from the May 2015 deadlines, all businesses operating under a real tax regime must use remote procedures to declare their profits (BIC, BNC).

Moreover, if you are a member of an approved management centre, the latter is required to make sure that your income statements and their notes are submitted by TDFC.

– Form 1330 CVAE returns must be filed online.

#### • CFE and flat-rate tax on network businesses (IFER)

Since 2014, prepayment and tax assessment notices have been able to be viewed online on the business account in the business user area ('espace abonné professionnel') of the [www.impots.gouv.fr](http://www.impots.gouv.fr) website.

**SIMPLER TAX FORMALITIES  
REGISTER FOR ONLINE SERVICES FREE OF CHARGE AT  
[WWW.IMPOTS.GOUV.FR](http://WWW.IMPOTS.GOUV.FR)**

The [www.impots.gouv.fr](http://www.impots.gouv.fr) tax portal offers free access to a wide range of online services in a single secure personalised area: your business user area.

- **File your VAT returns online (including refund claims) and pay VAT electronically;**
- **File your income statement for simplified BIC and IS tax regimes and for BNC activities online;**
- **Pay your main taxes online;**
- **Consult your tax account;**
- **Download tax certificates;**
- **File claims for VAT refunds in the European Union;**
- **Access preselected tax information:** You can receive tax information specific to your interests and save it to an information folder. You can also create a personal tax diary for your tax deadlines.

Online tax accounts offer business users:

1. A personalised service;
2. Round-the-clock access to their tax position, seven days a week;
3. An additional means of dialogue with the tax authority;
4. The flexibility of the user space, allowing one person to manage the accounts of more than one business and a business to appoint a separate person for each online service;
5. Full and transparent access to information sent to the tax authority.