

Procedures for the submission of "actual" files by digital platforms to the DGFIP (article 242 bis of the General Tax Code)

How to submit a file via the professional area of the "impots.gouv.fr" website ?

Any person who wishes to submit a file on behalf of a platform subject to the provisions of article 242 bis of the CGI must first hold a professional space on the "impots.gouv.fr" website in which they may submit this file via an online service.

In order to use the service called « Déclarer Économie collaborative » (submit a sharing economy file), the user must however be authorised to use at least one online service on behalf of the platform (by way of membership, substitution or delegation).

The terms and conditions for creating a professional space, joining, substituting and delegating online services can be consulted on the "impots.gouv.fr" website.

The submission of a file is only possible (after clicking on the aforementioned link) if the reporting platform is identified by a French SIREN registration number. Consequently, if a reporting platform does not hold a SIREN number, it will have to register in order to obtain a SIREN number first.

If the reporting platform has no liabilities in France other than tax obligations, it must register with the relevant department of the DGFIP. The registration procedures for foreign platforms are specified in the "[Registering sharing economy platforms](#)" document.

How to access the professional space ?

The persons holding a professional space in which they are entitled (by way of membership or delegation) to use at least one online service on behalf of platforms (holding a SIREN number) shall successively carry out the following steps :

- Connect to the professional space, on the "impots.gouv.fr" website, in the your professional space section : [Connexion à mon espace professionnel](#) ;
- access to the filing space : *Mes services / Déclarer / Économie collaborative*.

Please note: the SIREN number of the platform, for which the user holding the professional space is entitled to at least one service, must be identical to the SIREN number of the platform given in the declaration in the ENT003 section.

Reminder of the technical prerequisites for submitting files

- The encryption methods are described in § 2.2 of the [Sharing Economy Technical Manual published](#) on the "impots.gouv.fr" website (in the "[Useful documents](#)" section). The file must be compressed in GZIP format before it is encrypted.
- Prior to submission, the file must be encrypted using a public-key. A public encryption key is created specifically for the production environment.

A "[Guide to cryptography](#)" and the "[Public-key for production files](#)" are available in the "<https://www.impots.gouv.fr/portail/node/13320?l=en>" area of the "impots.gouv.fr" site (in the "Useful documents"

section).

- the XSD data collection schema is published in the "[Sharing economy and digital platforms](#)" section of the "impots.gouv.fr" site (in the "Useful documentation" section)

Technical assistance for the platforms

The platforms can access all the information available on the "impots.gouv.fr" website, under [Sharing Economy and digital platforms](#) section. In particular, the BOFiP (administrative commentaries), the technical specifications, the XSD data collection schema, the guide to cryptography, the examples of valid files and the public-key for production files are available. If necessary, the administration can be contacted for assistance through the following means :

- at the e-mail address : collecte-ecocollab@dgifp.finances.gouv.fr, for any question relating to the general information to be included in the file to submit ;

- via the TOSCANE assistance service, for any question relating to the technical format of the file, its transmission to the DGFIP, the rejection notices and second-level reports (in particular when encountering problems in downloading these rejection notices or second-level reports, as well as questions relating to the information contained in them). This helpdesk can be contacted :

- by calling 0809 400 210 Monday to Friday, from 8:00 am to 7:30 pm, Paris time ;

- by electronic contact form on the website <https://www.impots.gouv.fr/portail/contacts>. Click on 1/ *Vous êtes un professionnel* ; 2/ *Votre demande concerne une assistance aux téléprocédures* ; 3/ *Au sujet de : Par formuel pour une procédure de déclaration en ligne des données* ; 4/ *Accéder au formuel* (please see illustration below) :

BESOIN DE PLUS D'INFORMATIONS, DE NOUS CONTACTER ?

Cette page permet de rechercher les coordonnées d'un service en répondant à un questionnaire dynamique. Dans certains cas il vous sera nécessaire de préciser le département à l'aide d'une liste déroulante ou de saisir une adresse à l'aide d'un formulaire.

1 Vous êtes :

Particulier

Professionnel

2 Votre demande concerne :

Une assistance aux téléprocédures

Une question fiscale d'ordre général

Une entreprise en France (contact et prise de RDV)

Une entreprise étrangère sans établissement stable

Une entreprise relevant de la Direction des Grandes Entreprises

Un projet d'investissement en France par une entreprise étrangère

Une entreprise en difficulté

Vos correspondants spécialisés

3 Au sujet de :

Par formuel pour une procédure de déclaration en ligne des données

Par formuel pour une procédure de transmission de fichiers par internet

Par téléphone pour une procédure de déclaration en ligne des données uniquement

PROCÉDURE DE DÉCLARATION EN LIGNE DES DONNÉES (PAR FORMUEL)

Vous pouvez contacter votre assistance pour des questions d'ordre technique par formuel.

> [Accéder au formuel](#)