

## **Tax audit (CF) - Infringements and penalties - Tax infringements and penalties common to all taxes - Other common infringement and penalties - Failure to comply with the reporting obligations that are incumbent upon operators of online peer-to-peer platforms**

### **I. Failure to fulfil the obligation to inform users of their tax and social security obligations**

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[Article 1731 ter of the General Tax Code \(CGI\)](#) provides for the application of a fixed aggregate fine that is set within a limit of €50,000 in the event that operators fail to fulfil one of the obligations mentioned in paragraph 1 of [Article 242 bis of the CGI](#), namely :

- firstly, the obligation, at the time of each transaction, to provide fair, clear and transparent information on the tax and social security obligations that are incumbent upon persons who conclude commercial transactions for which said operators are the intermediary ;
- and, secondly, the obligation to provide electronic links to the administrations' websites that make it possible to comply with these obligations.

The fine is therefore incurred :

- in the event of failure to provide one of the categories of information referred to in [Article 23 L \*sexies\* of Appendix IV to the CGI](#) (tax regimes and applicable social security regulations, the resulting reporting and payment obligations, and the penalties incurred in the event of non-compliance) ;
- or in the event of failure to provide all of the electronic links mentioned in I [§ 20 of BOI-BIC-DECLA-30-70-40-20](#).

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As a leniency measure, the amount of the fine is capped at €5,000 in the event of a first offence that is committed during the current calendar year and the three previous years.

## II. Failure to fulfil the obligation to submit a summary document to the administration

### A. Failure to file or late filing

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In accordance with part III of [Article 1736 of the CGI](#), failure to file within the time-limit provided for in paragraph 3 of [Article 242 bis of the CGI](#) the summary document provided for by paragraph 3 of [Article 242 bis of the CGI](#) will result in the application of a fine that is equal to 5% of the amounts that were not reported.

*As a measure of tolerance, when a platform operator has filed a summary document within the time-limit provided for in paragraph 3 of [Article 242 bis of the CGI](#), the technical validity of which was confirmed by the administration, the aforementioned fine shall not apply to the amended returns filed by the platform operator before 28 February of the same year in accordance with the time-limit mentioned in paragraph 3 of [Article 242 bis of the CGI](#).*

### B. Omissions or inaccuracies in the document submitted

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#### 1. Omissions or inaccuracies concerning the amounts to be reported

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When an amount that should have been reported pursuant to paragraph 3 of [Article 242 bis of the CGI](#) was not reported or was only partially reported, the person who is under the obligation will be liable to a fine that is equal to 5% of the total of the amounts that were not reported.

However, the fine is not applicable in the event a first offence that is committed during the current calendar year and the three previous years, where the omission or inaccuracy was corrected, either voluntarily, or at the administration's first request, before the end of the year during which the document was to be filed.

#### 2. Omissions or inaccuracies concerning the other data

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Pursuant to paragraph 2 of [Article 1729 B of the CGI](#), omissions or inaccuracies other than those referred to in **§ 40** that are identified in the document (address or identity of the beneficiary, etc.) shall be sanctioned by a fine of €15 per omission or inaccuracy. The total of the fines that are applicable to the document to be submitted simultaneously shall not be less than €60 and shall not exceed €10,000. The conditions of application are commented in [BOI-CF-INF-10-40-10](#), without prejudice to the following details.

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An inaccuracy arises when a platform operator reports a piece of information to the tax administration which is different from the information that the operator received from the user.

Omissions or inaccuracies that are corrected before the end of the month of February of the year following that in respect of which the information is provided will not be penalised.

Moreover, when the document received by the administration contains several omissions or inaccuracies concerning a given user, only one €15 fine per user will be applied.

For example, if a platform submitted identity information to the tax administration for a user, but failed to provide that user's date of birth, the fine incurred will be €15. The fine incurred will also be €15 if, in addition to the user's date of birth, the platform also failed to submit the user's address.