

## Sharing Economy

### Protocol for Pilot Phase

Document issued by the Public Finances General Directorate

#### DOCUMENT HISTORY

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## 1. Purpose of document

### Reminder:

The provisions of [Article 242 bis of the French General Tax Code \(CGI\)](#), based on Article 10 of [Act No. 2018-898 of 23 October 2018 on the prevention of tax evasion](#), provide for the obligation for sharing economy platform operators to transmit an annual reports to the tax administration summarising all the transactions conducted by users of these websites.

The terms governing the performance of these legal obligations are specified the [Order of 27 December 2018 issued for the implementation of Article 242 bis of the CGI](#) and completed by the [Order of 30 December 2019 issued for the implementation of Article 242 bis of the CGI](#).

Pursuant to the provisions of [Article 242 bis of the CGI](#), the data filed is then sent by the Public Finances Directorate General (DGFIP) to the Social Security Directorate (DSS) without any further formalities required of filers.

For further details on the nature of the data to be declared in the Sharing Economy file, see [BOI-BIC-DECLA-30-70-40-20](#).

### The pilot phase:

A **pilot phase** will begin on **1<sup>st</sup> December 2020** and continue beyond January **2021**, to allow platforms to test the system prior to rollout.

During this phase, platforms will have the opportunity to file sample and real reports, test the reporting system and potentially experience first-level rejections. They can benefit from active support, and can plan for needed adjustments to their software and management procedures. Taking part in the test phase will also allow them to make some of their data more reliable and familiarise themselves with the standards they need to comply with for their reports.

The aim of this pilot phase protocol is to specify:

- The terms and conditions of use for the pilot phase (from login to filing of the report)
- How the pilot phase will work with respect to the functionalities included in the "Sharing Economy" pilot phase (sending a file, possible reception of one or more first-level or second-level reports)
- Support measures available to participating platforms

## 2. How to take part in the pilot phase

There is no specific application procedure: users who wish to submit ECOLAB test files can do so using a dedicated link in their professional account on the [impots.gouv.fr](#) website. The link is included in the list of available online services.

To use the link, however, users must be eligible to access at least one online service from their professional account (by application or delegation).

The procedures for creating a professional account, and for applying for or being delegated to use online services can be found on the [impots.gouv.fr](https://www.impots.gouv.fr/portail/fiches-focus-sur-les-teleprocedures) website here: <https://www.impots.gouv.fr/portail/fiches-focus-sur-les-teleprocedures>

After clicking on the link in their professional account, users will only be able to submit a file if they are authorised to access at least one online service on behalf of the reporting platform (by application or by delegation). This authorisation is only possible if the platform is associated with a French business identification number (known as a SIREN number). SIREN numbers are assigned by INSEE.

As a result, if a foreign platform is not associated with a SIREN number, it will have to register with a business registration centre to obtain one, before the professional user can be authorised to access any online services associated with it, including the pilot phase. In the event that the platform has no other obligations in France besides tax obligations, it must register with the competent department of the DGFIP.

Documentation relating to foreign companies is available on the [impots.gouv.fr](https://www.impots.gouv.fr) site, at the following address :

<https://www.impots.gouv.fr/portail/plateforme-collaborative-je-suis-une-entreprise-etrangere>

### **3. What is involved in taking part in the pilot phase**

Taking part in the pilot phase involves the following steps:

#### **3.1 Checking the platform's software environment**

This first step concerns platforms that, by taking part in the pilot phase, want to ensure that their software is able to produce "Sharing Economy" reports, while complying with:

- The encryption methods, described in § 2.2 of the [technical manual](#) published on the [impots.gouv.fr](https://www.impots.gouv.fr) website. Prior to encryption, the file must be compressed in GZIP format.

Filers will have to encrypt the file using a public key, before uploading it to *Economie Collaborative* (Sharing Economy) on the website.

A public key has been specifically created for the pilot phase and should only be used for this purpose.

An encryption guide and the public encryption key for test files are available on the [impots.gouv.fr](https://www.impots.gouv.fr) site, in this section: <https://www.impots.gouv.fr/portail/economie-collaborative-et-plateformes-numeriques>.

- The XML Schema Definition, also published on the [impots.gouv.fr](https://www.impots.gouv.fr/portail/economie-collaborative-et-plateformes-numeriques) site, in this section: <https://www.impots.gouv.fr/portail/economie-collaborative-et-plateformes-numeriques>

### 3.2 Accessing the professional account and the pilot phase

Individuals with a professional account, in connection with which they are entitled (either by application or delegation, see Section 2) to access at least one online service on behalf of platforms associated with a SIREN number) must carry out the following steps in order:

- Log in to their professional account on the [impots.gouv.fr](https://www.impots.gouv.fr) site
- Access the pilot phase area, under the heading "Mes autres services", and then "Tests économie collaborative"

Please note: the platform's SIREN number, which authorises the professional account holder to access at least one online service, must be identical to the one that the platform provided in field ENT003 of its file.

### 3.3 The filing process

A description of the "Sharing Economy" technical solution is included in the [technical manual](#) published on the [impots.gouv.fr](https://www.impots.gouv.fr) website.

- Scope of the pilot phase:

It includes the following steps in the process of file submission and analyzing

- During the pilot phase, users can submit files from their professional accounts, via the pilot phase area, under the heading "Mes autres services", and then "Tests économie collaborative"

- the reception of first-level rejection notices, should their files be non-compliant (this scenario may be triggered voluntarily by participating platforms). The different cases of rejection are described in Annex 1 of the present document.

- the reception of second-level reports informing the reporting platform, depending on one of the two following situations :

- either the processing of the information contained in the file did not lead to the discovery of anomalies in the various records contained in the file ;
- or at least one recording could not be exploited. The type of anomalies and the records affected are specified in the second-level report.

Information :

- the internal database used by the DGFIP to process the files filed, and in particular to identify the users mentioned in these files, is the real database, (as used production files) ;
- the sending of second-level reports will start as of December 7, 2020. Therefore, platforms operators submitting a file to the pilot between December 1 and December 6 will receive a rejection notice, if any, within the usual deadlines. The sending of the second-level reports will be sent in a staggered way as from December 7, 2020.

In situations described above, the pilot phase includes an electronic message being sent to the e-mail address mentioned in the COE002 unit of the submission, informing the recipient that a document – the rejection notice **or the second-level report** – has been placed in his or her professional account.

Not all first-level rejection notices are concerned by that scheme : first level rejection notices linked to error

ERR01, ERR02, ERR03, ERR04 and ERR05 will not lead to the transmission of an email, as it is technically

impossible to read a file and get the email address of the sender contained in it for those types of errors.

- How to file during the pilot phase :

Files will be uploaded on the page accessible under the heading "Mes autres services", and then "Tests économie collaborative", and then "**Dépôt**".

First-level rejection notices can be downloaded from the page accessible under the heading "Mes autres services", and then "Tests économie collaborative", and then "**Retrait**".

- Guidelines to optimise functionality during the test phase :

To keep the system running smoothly, files should, at a minimum, comply with the following rules:

- File name :

The name of the XML file should contain the following elements, with the underscore character ("\_") between each element:

- The word "ECOLLAB"
- The year
- The SIREN number (from heading ENT003)
- A three-digit sequential number, incremented for each successive filing during the same year
- The date (date of file creation) using the "YYYYMMDDhhmmss" format

- File format :

The file transmitted by the sender must be in "text" format and use XML syntax. The file must be encoded as UTF-8 without BOM (Byte-Order Mark).

- Maximum file size :

The submitted file (ENV) must contain only one sharing economy file (DEC).

The size of the uncompressed file must not exceed 2 Gb.

This corresponds to a file containing information for one million users. Thus, if a platform has to declare between 1 and 2 million users, it will need to upload two files. If a platform has to declare between 2 and 3 million users, it will need to upload three files, and so on.

- Compliance of the user's SIREN number :

The platform's SIREN number must be entered in field ENT003, and must appear in at least one authorisation for the owner of the professional account.

- Reports filed as part of the pilot phase :

In the section "Code envoi du fichier d'essai ou réel" (Send code for test or actual file, field ENV004), the user must indicate that the upload is part of a test procedure and not an actual submission, by entering the value "01".

- Temporal conformity :

The pilot phase precedes the rollout of sharing economy reports, scheduled for 2021. Therefore, to remain in line with the pilot phase developments, the value "2020" should be entered under the heading "Année millésime" (Year, field DEC002).

- Compliance with XML Schema Definition (XSD) syntax :

A link to the XML Schema Definition can be found on this page:

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

However, users may intentionally introduce one or more errors to test the first-level rejection functionality.

- Compliance with the rules on the file identification number:

To make the identification number unique in space and time, the "*identifiant métier*" field (DEC004) must contain the following elements, separated by the underscore character ("\_"):

- The year in question
- The SIREN number (field ENT003)
- The three-digit sequential number

- Acknowledgement:

Any reports filed during the pilot phase will not be acknowledged by the DGFIP: the absence of an error report means that the transmitted report has been received.

- Pilot phase calendar:

The Sharing Economy pilot phase will be accessible as of **1<sup>st</sup> December 2020**.

However, professional users who will use this service on behalf of one or more platforms, and who are not yet authorised (by application or delegation) to access at least one online service from their professional account, may do so immediately, provided that the reporting platform has a SIREN number.

#### **4. Technical assistance during the pilot phase**

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 following e-mail address : [collecte-ecocollab@dgfip.finances.gouv.fr](mailto:collecte-ecocollab@dgfip.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 and the rejection notices. 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
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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
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## 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](#)

## Appendix 1: List of first-level error reports

Error code	Complete description of the error <i>Mention in the report</i>	Relevant field
ALL BLOCK TYPES		
ERR01	The file is corrupted, or is not a text file, or has been incorrectly compressed, or is poorly coded, or the envelope contains more than one declaration. <i>File is unreadable.</i>	/
ERR39	The file is not encrypted or incorrectly encrypted <i>The file cannot be processed : encryption error.</i>	/
ERR40	This data transfer has already been processed <i>A data transfer bearing the same name has already been processed.</i>	/
ERR41	The data transfer does not contain any XML file <i>The data transfer does not contain any XML file.</i>	/
ERR02	A file of the same name has already been processed. <i>A file of the same name has already been processed.</i>	/
ERR03	The file is larger than 2 Gb. <i>The file size is over the limit.</i>	/
ERR04	The filename does not comply with the standards stipulated by the technical specifications. <i>Filename is non-compliant.</i>	/
ERR05	<i>The file does not comply with the required structure, is wrongly encoded, is not a text file or is corrupted.</i> The file is missing one or more of the mandatory blocks required for the first-level check or contains sections non-compliant with the instructions for the use of digits and letters. <i>The file does not comply with the structure. Please ensure the declaration complies with the XML Schema Definition.</i>	/
ERR42	<i>An « 01 - initial » or « 03 - cancel and replace » file must have at least one PHY or PMO user block of data</i> <i>The file must include at least one user.</i>	/
ERR43	<i>The file includes a « User » block of data that does not mention any « mandatory » or « conditional » information</i> <i>The file must include at least one « User » block of data mentioning at least one « mandatory » or « conditional » information</i>	/
SEND BLOCK (ENV)		
ERR06	The file type code (test file or actual file) is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENV004
ERR07	A file containing a type "01" code (test file) has been sent to the production platform. <i>The main platform only accepts actual declarations.</i>	ENV004
ERR08	A file containing a type "02" code (actual file) has been sent to the test platform. <i>The partner platform only accepts test declarations.</i>	ENV004

Error code	Complete description of the error <i>Mention in the report</i>	Relevant field
<b>SENDER BLOCK (EMT)</b>		
ERR09	No sender ID number has been provided, although the XML Scheme Definition requires one of the following three identification numbers: - A SIREN number - An Intra-Community VAT number - An identification number from a foreign tax authority <i>Blank conditional field. Please ensure the declaration complies with the XML Schema Definition.</i>	EME001 EME003 EME004
ERR10	Inconsistent SIREN or Intra-Community VAT number. <i>Inconsistent SIRET number.</i>	EME001 EME002
ERR11	The sender's corporate name is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	EME005
ERR12	The sender's location is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	EME008
ERR13	The sender's ISO country code or territory code is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	EME009
ERR14	The sender's postal code is missing, although the ISO country code provided corresponds to France (FR), an overseas <i>département</i> (GP, GF, MQ, RE or YT), a French overseas authority (BL, MF, NC, PF, PM, TF or WF) or Monaco (MC). <i>Blank conditional field. Please ensure the declaration complies with the XML Schema Definition.</i>	EME007 EME009
<b>SENDER CONTACT BLOCK (COE)</b>		
ERR15	The name of the contact person is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	COE001
ERR16	The e-mail address of the contact person is missing. <i>Blank mandatory field. Veuillez compléter la déclaration conformément au schéma XSD.</i>	COE002
ERR17	The format of the contact person's e-mail address is not compliant with the specifications. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	COE002
<b>DECLARATION BLOCK (DEC)</b>		
ERR18	The declaration type is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC001
ERR37	The file is a « cancel and replace » where no valid initial file has been processed for the same SIREN registration number. <i>Presence of an unauthorized value. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC001

Error code	Complete description of the error <i>Mention in the report</i>	Relevant field
ERR19	The declaration year is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC002
ERR20	The declared year must be immediately prior to the year in which the declaration is filed with the administration. <i>Presence of one or more unauthorised characters. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC002
ERR21	The file creation date is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC003
ERR22	The declaration identification number is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC004
ERR35	The declaration identification number has already been used in a preceding valid file (for the same SIREN registration number and for the same reporting year) <i>The value is not correct. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC004
ERR36	The name of the XML file does not include the declaration identification number. <i>The value is not correct. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC004
ERR24	The previous declaration's identification number is missing whereas the declaration sent is identified as a "cancel and replace" declaration (type 03 or 04). <i>Blank conditional field. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC005 DEC001
ERR38	<i>An initial declaration contains an identification number of a previous file.</i> <i>The value is not correct. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC005
ERR25	The previous declaration's identification number does not correspond the identification number of the last previously received file . <i>The value entered is incorrect. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC005
ERR33	A "nil" declaration cannot contain any users. <i>Presence of one or more unauthorised blocks. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC001
<b>COMPANY BLOCK (ENT)</b>		
ERR26	The company name is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT001
ERR27	The reporting company's SIREN number does not correspond to the SIREN number selected in the professional account. <i>Inconsistent mandatory field: the reporting company's SIREN number must correspond to the SIREN number selected in the professional account.</i>	ENT003

Error code	Complete description of the error <i>Mention in the report</i>	Relevant field
ERR28	The company's SIREN number is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT003
ERR29	No information is provided concerning the street number, number extension, type and name. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT007
ERR30	The company's location is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT009
ERR31	The company's ISO country code or territory code is missing. <i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT012
ERR32	The company's postal code is missing, although the ISO country code provided corresponds to France (FR), an overseas <i>département</i> (GP, GF, MQ, RE or YT), a French overseas authority (BL, MF, NC, PF, PM, TF or WF) or Monaco (MC). <i>Blank conditional field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT008 ENT012
ERR34	The foreign postal distribution code is missing, although the ISO country code does not correspond to a French location. <i>Blank conditional field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT013 ENT012

## Appendix 2 - Typology of second-level reports (declaration status reports – CRM)

DECLARATION STATUS REPORT EN THE CASE OF AN ERROR		
Error code	Type of error Corrective action to be taken	Field concerned
IDENTIFICATION ERRORS WITH RESPECT TO NATURAL PERSONS		
IPP01	<i>The surname or last name of the natural person user is missing. Please indicate the user's surname or last name.</i>	PHY001
IPP02	<i>The first names of the natural person is missing. Please indicate at least one first name for the user.</i>	PHY002
IPP03	<i>The date of birth of the natural person user is missing. Please indicate the user's date of birth.</i>	PHY003
IPP06	<i>The date of birth of a natural person contains escape value 99. Please collect and mention the complete real date of birth of the user</i>	PHY003
IPP04	<i>The date of birth entered suggests that the user is over 120 years old. Please check the information entered. Please check the user's date of birth.</i>	PHY003
SPI01	<i>The natural person's tax identification number is not recognised. Please check its accuracy.</i>	PHY011
IPP05	<i>The natural person user's tax identification number is missing and identity is not marked as checked whereas the total gross sum of transactions is €1,000 or more. Please enter the user's tax number or state that you have checked the user's identity if such is the case.</i>	PHY011
ADDRESS ERRORS WITH RESPECT TO NATURAL PERSONS		
ARP01	<i>The natural person user's address is missing. Please indicate the user's address.</i>	PHY004
ARP02	<i>The natural person's post code of residence is missing whereas the country or territory code of residence is given as FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC, TF or MC Please indicate the post code or check the country code of residence.</i>	PHY005
ARP03	<i>The natural person's town of residence is missing. Please indicate the town of residence.</i>	PHY006
ARP04	<i>The natural person user's country or territory code of residence is missing. Please indicate the country or territory code of residence.</i>	PHY007
ARP05	<i>The natural person user's foreign postal distribution code is missing whereas the country or territory code of residence is not given as FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC, TF or MC. Please indicate the country or territory code of residence.</i>	PHY008
ARP06	<i>The natural person user's e-mail address is missing. Please indicate the user's e-mail address.</i>	PHY012

ARP07	<i>The natural person user's telephone number is missing. Please indicate the user's telephone number.</i>	PHY013
<b>IDENTIFICATION ERRORS WITH RESPECT TO LEGAL ENTITIES AND NATURAL PERSONS ACTING IN A PROFESSIONAL CAPACITY</b>		
IPM01	<i>The company name of the legal entity user or natural person acting in a professional capacity is missing. Please indicate the company name.</i>	PMO002
IPM05	<i>The trade name of the legal entity user or natural person acting in a professional capacity is not mentioned. Please indicate the trade name.</i>	PMO003
SRN01	<i>The SIREN business register number of the legal entity user or natural person acting in a professional capacity is not identified. Please check its accuracy.</i>	PMO004
IPM02	<i>The SIREN business register number of the legal entity user or natural person acting in a professional capacity is missing whereas the NIC internal classification number has been entered. Please enter the SIREN business register number.</i>	PMO004
IMP03	<i>Neither the SIREN business register number of the legal entity user or natural person acting in a professional capacity nor the intracommunity VAT number or registration number with a foreign tax authority have been entered. Please indicate either the SIREN business register number or the intracommunity VAT number or the registration number with the foreign tax authority.</i>	PMO004
IPM04	<i>The NIC internal classification number for the registered office of the legal entity user or natural person acting in a professional capacity is missing whereas the SIREN business register number has been entered. Please indicate the registered office's NIC internal classification number.</i>	PMO005
<b>ADDRESS ERRORS WITH RESPECT TO LEGAL ENTITIES AND NATURAL PERSONS ACTING IN A PROFESSIONAL CAPACITY</b>		
ARM01	<i>The address of the legal entity user or natural person acting in a professional capacity is missing. Please indicate the user's address.</i>	PMO008
ARM02	<i>The post code of residence of the legal entity user or natural person acting in a professional capacity is missing whereas the country or territory code of residence has been entered as FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC, TF or MC. Please indicate the post code or check the country code of residence.</i>	PMO009
ARM03	<i>The town of residence of the legal entity user or natural person acting in a professional capacity is missing. Please indicate the town of residence.</i>	PMO010
ARM04	<i>The country or territory code of residence of the legal entity user or natural person acting in a professional capacity is missing.</i>	PMO013

	<i>Please indicate the country or territory code of residence.</i>	
ARM05	<i>The foreign postal distribution code of the legal entity user or natural person acting in a professional capacity is missing whereas the country or territory code of residence is not given as FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC, TF or MC. Please indicate the country or territory code of residence.</i>	PMO014
ARM06	<i>The e-mail address of the legal entity user or natural person acting in a professional capacity is missing or is not valid. Please indicate the user's e-mail address.</i>	PMO015
ARM07	<i>The URL or the internal identification reference of the PMO user is not mentioned. Please indicate the URL or internal identification number of PMO user.</i>	PMO017
<b>ERRORS WITH RESPECT TO TRANSACTIONS CONDUCTED</b>		
OPR01	<i>The four-digit year of payment is missing (or is incorrect) or has been entered as a year different to Y-1 (NB: Y being the year in which the declaration is filed). Please indicate the year of payment.</i>	OPE001
OPR02	<i>The total gross sum of transactions is missing or is entered as zero. Please indicate the total gross sum of transactions.</i>	OPE002
OPR03	<i>The total of the sums in the "Subtotal gross sum of co-consumption transactions and goods sales" and "Subtotal gross sum of other transactions" sections does not equal the total in the "Total gross sum of transactions" section. Please check the sums in the "Total gross sum of transactions", "Subtotal gross sum of other transactions" and "Subtotal gross sum of co-consumption and goods sales" sections.</i>	OPE003 + OPE004
OPR04	<i>The total number of transactions is missing or is entered as zero. Please indicate the total gross number of transactions.</i>	OPE005
OPR05	<i>The total of the number of transactions in the "Subtotal number of co-consumption transactions and goods sales" and "Subtotal number of other transactions" does not equal the total in the "Total number of transactions". Please check the numbers of transactions in the "Total number of transactions", "Subtotal number of other transactions" and "Subtotal number of co-consumption transactions and goods sales" sections.</i>	OPE006 + OPE007
OPR06	<i>The "Subtotal gross sum of co-consumption and goods sales" section is filled in, but not the "Subtotal number of co-consumption transactions and goods sales" section. Please indicate the "Subtotal number of co-consumption transactions and goods sales".</i>	OPE003
OPR07	<i>The "Subtotal number of co-consumption transactions and goods sales" is filled in, but not the "Subtotal gross sum of co-consumption and goods sales".</i>	OPE006

	<i>Veillez renseigner la rubrique « Dont montant brut des transactions co-consommation et vente de biens ».</i>	
OPR08	<i>The “Subtotal gross sum of other transactions” is filled in, but not the “Subtotal number of other transactions”. Please indicate the “Subtotal number of other transactions”.</i>	OPE007
OPR09	<i>The “Subtotal number of other transactions” is filled in, but not the “Subtotal gross sum of other transactions”. Please indicate the “Subtotal gross sum of other transactions”.</i>	OPE004
OPR10	<i>The total sum of transactions taxable in France under the provision of articles 258 to 259 D of the CGI is not mentioned. Please indicate the total sum of transactions taxable in France under the provision of articles 258 to 259 D of the CGI.</i>	OPE008
<b>DECLARATION STATUS REPORT IN CASE NO ERRORS ARE FOUND – ACCEPTANCE</b>		
ACQ01	<i>The above-referenced declaration has been registered.  The information provided has been processed. If it should come to your attention that some of the information sent is incorrect, you are bound to send a “cancel and replace” declaration to correct it. Note that given that a “cancel and replace” declaration would replace the declaration you have just filed in its entirety, any “cancel and replace” declaration sent must contain all the entries made in the declaration to be replaced.</i>	