

SHARING ECONOMY TECHNICAL MANUAL

DOCUMENT HISTORY

Version	Date	Author	Description
V2019-1	15/03/2019	DGFIP – Bureau GF-1A	Technical Manual on the transfer of sharing economy declarations for transactions conducted in 2019
V2019-2	07/05/2019	DGFIP – Bureau GF-1A	Additions of notes and appendices A and B on first-level and second-level declaration checks
V2019-3	22/07/2019	DGFIP – Bureau GF-1A	Additions of elements, including : <ul style="list-style-type: none"> - obligation for filer platforms to provide a SIREN business registration number ; - obligation to encrypt the data sent ; - Filing declaration procedures when the platform has over one million users to declare.
V2019-4	18/09/2019	DGFIP – Bureau GF-1A	Addition of elements, including <ul style="list-style-type: none"> - Details on how to find rejection notices and declaration status reports in the professional account area ; - Correction of the description of the EME012 field check ; - Amendments to first-level checks ERR01, ERR02 and ERR05 <ul style="list-style-type: none"> - Deletion of first-level check ERR23 - Addition of first-level checks ERR33 and ERR34 - Correction of typographical errors
V2019-4.1	11/10/2019	DGFIP – Bureau GF-1A	Addition of elements <ul style="list-style-type: none"> - Addition of territory code TF - Replacement of territory code RM by territory code PM
V2019-4.2	22/11/2019	DGFIP – Bureau GF-1A	Modification of the elements <ul style="list-style-type: none"> - example of the user identification number (cf. 4.9) - description of error SRN01 (cf. 7)
V2020-1	01/07/2020	DGFIP – Bureau GF-1A	Addition of elements <ul style="list-style-type: none"> - Obligation to provide the total amount of transactions taxable in France under the provisions

			<p>of articles 258 to 259 D of the CGI</p> <ul style="list-style-type: none"> - Obligation to provide user's trade name - Obligation to provide the URL address or internal reference for user identification - Modification of the rule for the formation of the unique internal user identification number - Addition of first-level checks ERR35 to ERR43 - Addition of second-level checks ARM07, IPM05, IPP06 and OPR10
V2020-1.1	09/07/2020	DGFiP – Bureau GF-1A	Addition of elements on the name convention of the files, AVRs et CRMs (cf. 2.4 et 3.3).
V2020-1.2	18/11/2020	DGFiP – Bureau GF-1A	Reduction of length of field PMO002
V2021-1	07/07/2021	DGFiP – Bureau GF-1A	<p>Additions of elements highlighted in blue, including mainly :</p> <ul style="list-style-type: none"> - Developments on the different steps of the file uploading process (see page 5) - Recommendation on the indication of the trade name of the platform (see pages 30 and 51)

Introduction

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 file an annual declaration with the tax administration summarising all the transactions conducted by users of these websites¹.

The terms governing the performance of these legal obligations are specified in [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](#).

This document describes the technical solution to be used by platforms to send this information. It also provides details on the checks conducted by the DGFIP and how to rectify anomalies detected.

¹ Note that platform operators are bound to keep the information provided for in 2° of Article 242 bis of the CGI for a period of six years in accordance with [Article L. 102 B of the Book of Tax Procedures \(LPF\)](#)

Reference documentation

Title	Reference	Version	Publication date	Date of entry into force
Sharing Economy Technical Manual		2021-1	07/07/2021	
Article 242 bis of the CGI	Article 10 of Act n° 2018-898 du 23/10/2018		24/10/2018	1 st January 2019
Order of 27 December 2018 issued for the implementation of Article 242 bis of the CGI			30/12/2018	1 st January 2019
Order of 30 December 2019 issued for the implementation of Article 242 bis of the CGI			01/01/2020	1 st January 2020
Notification to the European Commission (Directive 2015-1535)	2018/484/F 2018/485/F			
Administrative comments	BOI-BIC-DECLA-30-70-40			

New content : General description of file uploading process

The constitution and the uploading of a sharing economy file on the impots.gouv.fr website is to be achieved through a declarative process consisting of several successive phases. These different phases can be summarized as follows :

1° Ensure that the reporting platform has a SIREN registration number in France ;

2° Ensure that you have or create a professional account on the impots.gouv.fr website and subscribe to the "Sharing Economy" (« Economie collaborative ») service in this professional account ;

3° Create the XML file according to the XSD schema described in these specifications and give it a name that complies with the prescribed rules ;

4° Compress and encrypt the file ;

5° Test the file before sending it to the DGFIP ;

6° Upload the real file in the professional account of the impots.gouv.fr website ;

7° Check the result of the processing of the file by the DGFIP and if errors are reported, make the necessary corrections.

In detail, these different phases are to be carried out in the following way :

1. Registration of the declaring platform (SIREN registration number)

In order to complete and upload the file, the platform must have a SIREN number. In principle, this is the case for platforms established in France. If the platform is established abroad but does not have a permanent establishment in France, and does not already have a SIREN number, it must register with the tax department for foreign companies (Service des Impôts des Entreprises Étrangères - SIEE). The procedures for this registration are described in a detailed sheet, available on the dedicated page of the impots.gouv.fr website : [Registering sharing economy platforms.](#)

This step must be completed once. It will not have to be repeated, except for certain changes in the platform situation.

Creation of a professional account on the impots.gouv.fr website by the person in charge of uploading the Sharing Economy file

The sharing economy file must be uploaded exclusively through the professional account on the impots.gouv.fr website. If they do not already have one, the person who will be responsible for uploading the file must create a professional account on the impots.gouv.fr website.

The different steps of the professional account creation procedure are described in an illustrated

sheet available on the impots.gouv.fr website: [Create an expert professional account](#).

This step must be carried out for the first deposit. It will not have to be renewed for future deposits, unless another person, who does not already have a professional account shall become responsible for uploading the files in lieu of the person initially designated. The professional account is actually linked to a particular person and not the company on behalf of which one or more of these persons may be authorized to act on the impots.gouv.fr website in the name of the company.

2. Registering for the Sharing economy service

Once their professional account is active, the person in charge of uploading the sharing economy file must then register for the sharing economy service in order to be able to upload files on behalf of one or more platforms.

The different steps in the process for registering for a specific service in the professional account are described in an illustrated sheet available on the impots.gouv.fr website: [Register for services](#)

Note : for security reasons, the process for registering for services requires an activation code which is sent to the platform concerned by a paper letter, this code is then to be used by the account holder to activate that service. As a result, the finalization of the registration procedure requires several days and must therefore be anticipated, particularly in relation to the deadline for files transmission, which is set for January 31 of the year following one during which the platform users carry out their transactions.

All the documentation relating to the various operations that can be carried out in the professional account is available on the dedicated page of the impots.gouv.fr website.

This step must be carried out once by the person who holds the professional account before uploading a sharing economy file for the first time. If this person wishes to upload files on behalf of more than one platform (group of companies, IT service providers, etc.), they will have to renew the operation for each of the platforms concerned. On the other hand, once the membership has been validated for a given company, the person will not have to renew this registration procedure for future uploads to be made on behalf of these same platforms.

3. Constitution of the XML file complying with the Sharing economy XSD schema and file naming

The sharing economy file must be created in XML format and be compliant with the XSD schema described in these specifications. No other reporting format is to be accepted by the DGFIP. In particular, files in .xls, .ods, .pdf, .txt etc. format are not accepted. Reports on paper forms are not accepted.

The DGFIP does not provide any IT tools for the creation of the XML file from the platform database. In the same way, the DGFIP does not issue any recommendations regarding the suppliers of IT solutions that could provide this type of tools.

The specifications detail the mandatory information that must be included in the file as well as the optional information that may be included. It also describes the structure of the XSD schema. To help them in their work, platforms can find the [XSD schema](#) on the impots.gouv.fr website

The file must be named according to the rules described in 2.4 XML file name convention of these specifications. Any failure to comply with this naming rule will automatically result in the file being rejected when processed by the DGFIP IT system.

4. Compression and encryption of the XML file

After having created the XML file according to the prescribed XSD schema and for which naming complies with the mandatory rules, platforms must successively, and in this order, compress and then encrypt the file before uploading it. Any failure to carry out these two actions will automatically result in the file being rejected by the DGFIP IT system. Encryption must be carried out using the specific public key published in the sharing economy section of the impots.gouv.fr website ([public key for production files](#) ; [public key for test files](#)).

The methods for compressing the files are presented in 2.1 File compression of these specifications. The encryption methods are presented in 2.2 Encryption of these specifications. They are also presented in an illustrated form on a dedicated [encryption guide for Linux and Windows](#).

Note: the public encryption keys to be used are distinct for test and production files. Platforms must therefore make sure they use the encryption key that corresponds to the type of file (test or production). However, the technical encryption procedure itself is identical for these two types of files.

5. Test the file on the dedicated (partner) platform before uploading it

IMPORTANT: The DGFIP strongly recommends the testing of files before they are uploaded on the production platform. This procedure allows platforms to ensure their file is valid. In order to perform this procedure, the DGFIP offers a complete test environment allowing the uploading procedure to be simulated and the processing reports of the test file filed to be obtained. This test platform is also known as the partner platform. The procedures for accessing this test platform, via the professional account, are similar to those for the real filing platform and are detailed in the section "Send the real file to the DGFIP after validation of the test file" below.

The file to be tested must be identical to the actual file to be submitted afterwards, with the following exceptions:

- the file must be coded as a test file. The ENV004 field of the file to be tested must be filled with the value 01 (test file) ;
- the file must be encrypted exclusively with the public encryption key specific to the test mode.

At the end of the test mode submission, documents will be made available in the professional account, depending on the case

- a rejection notice (AVR) detailing the technical reasons that led to the rejection of the file ;
- a declaration status report (CRM) indicating the missing mandatory information on users in a technically valid file;
- a document confirming the validity of the file (declaration status report – CRM).

The nature of these types of reports is detailed below under the heading "Find the result of the processing of the file on the professional account".

The AVRs and CRMs will enable the platform to determine the information to be corrected in its file before it is actually sent on the production platform.

The terms of use of the partner platform are detailed in 1.4.1 Partner platform.

Note : the number of test files that can be uploaded on the partner platform is not limited. The partner platform is open from December of the year preceding the year of filing until the following November.

6. Send the real file to the DGFIP after validation of the test file

After having created their file and having ensured that it is valid using the test procedure, files must be uploaded on the platform for real files (also known as « Plateforme titulaire »). The information on the upload process mentioned below also apply to access to the test platform.

Step 1 : Log on to the professional account

The screenshot displays the 'impots.gouv.fr' website interface for professional account management. At the top right, there are two buttons: 'Votre espace particulier' (blue) and 'Votre espace professionnel' (red). The main content area is divided into two columns. The left column, titled 'Connexion à mon espace professionnel', contains a login form with fields for 'Adresse électronique' and 'Mot de passe', a 'Connexion' button, and a link for 'Mot de passe oublié'. Below the form is a green button for 'Payer mes impôts locaux'. The right column, titled 'Création de mon espace professionnel', contains a 'Créer mon espace professionnel' button. Below this is a section titled 'Activation de mon espace / mes services' with an 'Activer mon espace / mes services' button. The page header includes 'Accueil > Authentification' and an 'Aide' icon.

Step 2 : Select the Sharing economy (Économie collaborative) service :

- **For real files**, select Déclarer > Économie collaborative (in violet above) ;
- **For test files**, select Mes autres services > Tests économie collaborative (in green above).

Step 3 : Select the platform concerned

Enter the SIREN number (9 digits) of the platform concerned, then click on > Déclarer :

Step 4 : Check the platform details

After entering the platform SIREN number, select the company's name :

impots.gouv.fr AIDE

PROFESSIONNELS

DOSSIER GÉRER CONSULTER DÉCLARER PAYER DÉMARCHES MESSAGERIE

M

Abonné : 20101670101919

Espace pro. Quitter

Aide : tous les pas-à-pas

Espace professionnel > Déclarer > Économie collaborative

CHOISIR UN DOSSIER POUR DÉCLARER / ÉCONOMIE COLLABORATIVE

Vous avez recherché les dossiers dont le critère est : "123456789"
Sélectionnez un dossier et cliquez sur le bouton "Déclarer".

SAS ECOLLAB
SIREN 123456789

Vérifier la raison sociale du déclarant

FAIRE UNE AUTRE RECHERCHE

DÉCLARER

After checking that it is the platform concerned, select its details and click on > Declare

Step 5 : Select the compressed and encrypted XML file on your computer and upload it to the impots.gouv.fr website

Click on *Parcourir* (Select) to select the file on your computer. Once the file is selected, click on *Envoyer* (Send) to upload it to the impots.gouv.fr website:

FINANCES PUBLIQUES

Économie Collaborative - Pilote de test

Paramètres de connexion
identifiant : 20194560000120
Siren : 123456789

Informations sur le SIREN de connexion

Dépôt Retrait Historique des dépôts Historique des retraits

Sélectionnez sur votre poste l'emplacement du fichier que vous souhaitez transmettre à l'administration fiscale.

Parcourir... Envoyer

0%

Puis, cliquez sur Envoyer

Reminders:

- the file must be coded as a real file. The ENV004 field of the file to be uploaded must be filled with the value 02 (real file). No test file are to be uploaded to the platform ;
- the file to be selected must have been previously compressed and encrypted using the public encryption key dedicated exclusively to real files or to test files, depending on the procedure to be carried out (the compression and encryption steps are described above).

Once the file has been successfully uploaded, an acknowledgement of receipt is displayed :

Transfert > Dépôt de fichier

✓ Succès! Votre fichier testAPA.csv est bien envoyé.

Envoyer un fichier

Fichier * Aucun fichier sélectionné.

IMPORTANT : this acknowledgement of receipt only attests the file has been successfully uploaded. It does not necessarily means this file received is valid. It is the responsibility of the person who uploaded the file to ensure that the file is valid by means of the report that will be made available in the professional account after the upload process (see next step).

7. Find the result of the processing of the file by the DGFIP and if errors are reported, make the necessary corrections.

After uploading the file and receiving an acknowledgement of deposit, the report on the processing of the file by the DGFIP in the professional account must be . This report should be available no later than 72 hours after filing on the filer's professional account and is available for a maximum of 15 days. After this 15 day period, the report is cancelled and is therefore no longer available.

In the nominal case, the person who uploaded the file is notified the document is available by an email sent to the contact address mentioned in the file filed (zone COE002 of the file). The person is then invited to consult the document in their professional account.

E-mail address
Contact.Email

COE002



The e-mail address of the person authorised to provide any further information on the file submitted and handle any anomaly notified.

IMPORTANT : in some cases, a faulty file may prevent it from being opened by the DGFIP IT system (e.g. wrong encryption of the file). In this case, the contact email address in the COE002 field of the file cannot be retrieved, which means that the information email mentioned above cannot be sent. Failure to send the information email does not mean that the file received was valid.

Consequently, the person who uploaded the file must systematically consult their professional account, even if he does not receive an information e-mail, in order to find the processing report, available within a maximum of 72 hours after the deposit. It is reminded that the report is available for 15 days in the professional account. After this 15 day period, the report is cancelled and can no longer be consulted online or downloaded.

Three types of processing reports can be generated by the DGFIP's information system and be available for 15 days in the professional account, depending on any errors detected in the file:

- a rejection notice (first level report - AVR): the file received by the DGFIP is not technically valid. The reason(s) for the rejection are detailed in the AVR. The scope of the checks carried out is specified in 3.2.1 1st level check. The list of all the rejection codes appears in Appendix A –

Typology of first level reports of the specifications. A rejection notice means the platform has not complied with its legal reporting obligation. In such case is deemed not to have made a filing. The platform must therefore correct the file and submit a new initial file.

- a declaration status report (second level report - CRM) indicating anomalies : the file is technically valid but information relating to the users of the platform is missing or inaccurate. The scope of the checks performed is specified in 3.2.2 2nd level checks. The list of all the anomaly codes is given in Appendix B – Typology of second-level reports (declaration status reports – CRM) of the specifications. The platform must then submit a cancel-and-replace file in order to complete or correct the missing or inaccurate information according to the rules specific to this type of file detailed in 1.4.3 Cancelling and replacing a declaration. It is reminded that missing or inaccurate information may lead to the application of the fine provided for in Article 1729 B of the General Tax Code (€15 per omission or inaccuracy, up to a maximum of €10,000). However, as a measure of tolerance, omissions or inaccuracies regularized before the end of February of the year following the year for which the information is given are not sanctioned as long as a technically valid file has been uploaded within the legal deadline (January 31st).

- a full compliance report : the file received by the DGFIP is valid and contains all the mandatory information. No further action is required from the platform, unless it wishes to correct the data received by the DGFIP: adding and/or deleting users, modifying user details, correcting the amounts declared, etc. The platform must then transmit a cancel-and-replace file in order to complete or correct the missing or inaccurate information and according to the rules specific to this type of file detailed in 1.4.3 Cancelling and replacing a declaration.

Platforms facing difficulties in the interpretation the report they have received can contact the DGFIP assistance services, whose contact details are given on the [Sharing Economy and Digital Platforms](#) section of the impots.gouv.fr website

- either at the following email address : collecte-ecocollab@dgfip.finances.gouv.fr, for any question relating to the general information to be included in the file ;

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

- by phone on 0809 400 210 (free service + price of a call) from Monday to Friday from 8am to 7.30pm Paris time. This number can only be contacted from France ;

- by electronic form on the [Contact page](#).

Table of content

1 Sharing economy – General information.....	15
1.1 Data collection device.....	15
1.2 Checks and instructions.....	15
1.3 Reception of data by the system.....	15
1.3.1 Filing point and gateway.....	15
1.3.2 Filing deadlines.....	15
1.4 How to file a declaration.....	16
1.4.1 Partner platform.....	16
1.4.2 Declarartions in duplicate.....	16
1.4.3 Cancelling and replacing a declaration.....	16
2 General technical principles.....	18
2.1 File compression.....	18
2.2 Encryption.....	18
2.3 Data transfer, format and declaration.....	18
2.3.1 Data transfer.....	18
2.3.2 Format.....	19
2.3.3 Declaration model.....	19
2.3.4 Declaration status report format.....	19
2.4 XML file name convention.....	19
2.5 Block and section structure.....	20
2.6 Name rules.....	20
2.7 Nil Declaration.....	20
2.8 Section attributes.....	20
2.9 Physical file structure.....	21
2.10 Tables of authorised characters.....	21
2.11 Restrictions pour les identités.....	23
2.12 Restrictions for adresses.....	24
2.13 Regular expressions.....	26
3 Controls.....	26
3.1 The different types of check.....	26
3.1.1 Structure checks.....	26
3.1.2 Section syntax checks.....	27
3.1.3 Consistency checks.....	27
3.1.4 Inter-declaration checks.....	27
3.1.5 Checks on the quantitative sections.....	28

3.1.6 Checks on the numbers used for sums and quantities.....	28
3.2 Check levels.....	28
3.2.1 1 st level check.....	28
3.2.2 2 nd level checks.....	29
3.3 Platform notification of check results.....	29
4 Rules on filling in the declaration.....	30
4.1 Rules on the identification elements for natural persons users.....	30
4.1.1 Personal details.....	31
4.1.1.1 Surname (or birth name), last name and first names.....	31
4.1.1.2 Date of birth.....	32
4.1.2 Tax number.....	32
4.2 Rules on the identification elements for legal entities and natural persons acting in a professional capacity.....	33
4.3 Rules on addresses.....	33
4.3.1 General rules.....	33
4.3.2 Number, number extension, type and name of street.....	34
4.3.3 Post code.....	34
4.3.4 Town.....	34
4.3.5 Country code.....	34
4.3.6 Foreign postal distribution code.....	34
4.4 Rules on e-mail addresses.....	35
4.5 Rules on telephone numbers.....	35
4.6 Rules on the declaration identification number (DEC004 and DEC005).....	35
4.7 Rules on the communication of the URL of a legal entity or a natural person acting in a professional capacity (PMO017).....	38
4.8 Rules on the unique internal user identification number (PHY015 et PMO016).....	38
4.9 Rules on transactions.....	38
4.10 Rules on bank details.....	39
5 Description of the declarations et sections.....	40
6 Appendix A – Typology of first level reports.....	68
7 Appendix B – Typology of second-level reports (declaration status reports – CRM).....	71

1 Sharing economy – General information

1.1 Data collection device

ÉCoLab is an exchange standard designed for electronic data exchanges on transactions conducted by sharing economy platform users. This standard defines the following elements :

- Where to submit messages for the DGFIP ;
- Computer formats for the declared values ;
- Message structures ;
- How to complete each section ;
- Checks on messages and the values they contain.

1.2 Checks and instructions

To guarantee the reliability of submissions, filers must pay particular attention to the quality of the declarations sent to the DGFIP. Filers are responsible for taking all the necessary measures, notably in their management systems, to ensure the proper execution of the instructions contained in the technical manual.

The system of declaration checks includes presence checks and checks on compliance with form filling instructions. Filed declarations must strictly comply with requirements to enable sound data processing by the DGFIP

1.3 Reception of data by the system

1.3.1 Filing point and gateway

The system has a one-stop filing point for declarations. Declarations can be uploaded in the impots.gouv.fr website's *Espace Professionnel* (professional account area) by clicking on *Déclarer* (declare) and then *Economie Collaborative* (Sharing Economy).

NB: The filing platform must have a SIREN business register number in France and subscribe to the specific sharing economy (*Économie collaborative*) service on the professional account to be able to upload a file in the impots.gouv.fr website's professional account area.

The complete uploading procedure is described on pages 5 to 12.

1.3.2 Filing deadlines

The legal deadline for filing sharing economy declarations is stipulated by [Article 242 bis of the CGI](#) as 31 January of each year.

Should an initial declaration be filed and **validated** by 31 January and a declaration status report (CRM) sent to the platform requesting further information, a deadline extension will be granted to file a “cancel and replace” declaration. In this event, the deadline for filing the “cancel and replace” declaration is set for the end of February.

1.4 How to file a declaration

1.4.1 Partner platform

A partner platform offers a service for filers to test their declarations before their actual submission. Tests can be sent in the professional account area of the impots.gouv.fr website by clicking on *Déclarer > Tests économie collaborative* (Declare > Sharing Economy Tests).

Tests can only be sent for the SIREN business register number selected in the professional account area.

It is essential for the entity sending data declarations to stipulate in the file's "Send" section whether the file is being sent for a test procedure or whether it is an actual submission.

If the file is sent for testing, the report on the checks conducted will be made available on the website regardless of the finding (valid or invalid file). There is no limit on the number of tests that can be sent.

If the file is an actual submission and the check report considers the file to be invalid (the file is rejected), the entity must correct the anomalies and send the file again. Failure to do so will result in the filing being deemed null and void.

If the file is an actual submission and the check report is in order, then the declarations will be accepted by the DGFIP. Nevertheless, the platform must rectify any anomalies found by a declaration status report subsequent to these accepted submissions.

1.4.2 Declarartions in duplicate

IMPORTANT : once an initial declaration has been accepted, the same filer cannot send a second initial declaration to replace or amend the accepted initial declaration for the same declared period.

This principle of uniqueness of a valid initial declaration is applied in the terms of use of the business identifier of a declaration (DEC004). Thus, the declaration identification number that appears in the DEC004 section of a technically valid initial declaration submitted by a platform must never appear in the DEC004 section of a subsequent declaration submitted by this same platform. As such, the ERR35 check is intended to ensure the uniqueness of the declaration identification number in an initial declaration by causing the rejection of any subsequent declaration with a declaration identification number previously used.

Filers who need to correct a declaration already accepted must draw up an "integral cancel and replace" declaration as provided for below.

1.4.3 Cancelling and replacing a declaration

An error or anomaly detected in the declaration sent to the filing point must be corrected by sending an "integral cancel and replace" declaration. This declaration then purely and simply replaces the last valid declaration previously received by the administration. Of course, a "integral cancel and replace" declaration can only be submitted once a valid initial declaration has been received by the DGFIP. Any "integral cancel and replace" declaration received without being preceded by a valid initial declaration will be rejected.

This "integral cancel and replace" declaration submitted under the conditions recalled above declaration must therefore contain all the data that the filer intends to send to the

administration, including the unchanged correct data from the previous declaration.

NB: The abovementioned point is crucial. The DGFIP will only process the last declaration accepted which, in this case, will be the “cancel and replace” declaration. It is essential that this declaration contains all the data that the filer intends to send to the administration, including the unchanged correct data from the previous declaration.

The identification number of the declaration to be replaced must be given in a dedicated section in any subsequently filed “cancel and replace” declaration.

IMPORTANT: It is essential to correctly fill in the “cancel and replace” declarations to enable the DGFIP to properly trace the chain of filed declarations (and identify with certainty the declaration that the “cancel and replace” declaration replaces). It is therefore imperative that the “previous declaration’s identification number” section (section DEC005) in the “cancel and replace” declaration contains the “declaration identification number” that appeared in the DEC004 section of the declaration immediately preceding it (which it replaces).

Conversely, section DEC005 must never be completed for an initial declaration, i.e. when section DEC001 of this declaration is completed with values 01 or 02. Otherwise, this initial report will be rejected (first-level check ERR38)

Example 1 in which the platform files two declarations: an “initial” declaration with the identification number A (DEC004) and a “cancel and replace” declaration with the identification number B (DEC004). This “cancel and replace” declaration must contain identification number A (identification number of the declaration that the “cancel and replace” declaration replaces) in the “previous declaration’s identification number” section (DEC005).

Example 2 in which the platform files three declarations (subsequent to the previous example): if, following the “cancel and replace” declaration with identification number B (DEC004), a “cancel and replace” declaration is filed with identification number C (DEC004), this latter declaration must contain identification number B (identification number of the declaration that the “cancel and replace” declaration C replaces) in the “previous declaration’s identification number” section (DEC005).

A “cancel and replace” declaration can consequently only replace the last valid declaration received by the DGFIP. This “cancel and replace” declaration must therefore contain the identification number of the declaration that it replaces in the “previous declaration’s identification number” section (DEC005).

Table illustrating the above examples:

Declaration rank	Rank 1 Initial declaration	Rank 2 First cancel and replace	Rang 3 Second cancel and replace
Declaration identification number* (DEC004)	2021_483831004_000	2021_483831004_001	2021_483831004_002
Previous declaration's identification number* (DEC005)		2021_483831004_000	2021_483831004_001

* The rules on creating the declaration's identification number are specified in point 4.6 Rules on the declaration identification number (DEC004 and DEC005).

NB: For platforms declaring over one million users, see also point 4.6 Rules on the declaration identification number (DEC004 and DEC005).

Filers must also ensure that they give the same filer business identification number throughout the entire set of declarations from the initial declaration through any consecutive “cancel and replace” declarations. The enterprise’s identification number must take the form of its SIREN business register number (ENT003).

As many “integral cancel and replace” declarations as necessary can be sent within the filing deadline² (with each declaration replacing the previous declaration in its **entirety**).

2 General technical principles

2.1 File compression

The file must be compressed in GZIP format. Filers are free to choose the compression tool providing it complies with the zlib v1.2.3 standard or higher (see <http://zlib.net/>).

2.2 Encryption

The file must be compressed in GZIP format before it is encrypted.

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

Two public keys need to be created. Each public key is specific to one dedicated environment (test or production) and is not interchangeable.

An encryption guide and the public encryption key are available on the impots.gouv.fr website in *Economie Collaborative et Plateforme Numérique* (Sharing Economy and Online Platform)

2.3 Data transfer, format and declaration

2.3.1 Data transfer

The data transfer is the file produced by the platform operator or its service provider. It starts with a description of the data transfer being sent (ENV). This description contains the

² See the exception provided for in point 4.6 (case where more than one initial declaration is filed by one platform because it has more than one million users to declare).

information on the file being sent, the sender and the sender contact. The file may only contain one single declaration (DEC). Under no circumstances may one declaration be split into more than one data transfer when it is below the maximum file size (see point 2.3.2).

NB: A distinction needs to be made between the filer, with whom the legal obligation to declare rests, and the technical service provider, also called “sender”, who the filer may ask to perform this obligation.

2.3.2 Format

The file transferred by the sender must be a “text” file respecting the XML syntax. The file must be encoded in UTF-8 without BOM (Byte-Order Mark). Any other type of file is unauthorised and will be rejected.

File size may not exceed 2 GB before compression.

This size corresponds to a file containing information on one million users. Therefore, if a platform needs to declare between one and two million users, it will need to send two files. If a platform needs to declare between two and three million users, it will need to send three files, and so on and so forth.

Important : a platform, identified by its SIREN business registration number (DEC 003), can submit only one declaration if the number of users it contains is inferior to 1 million. If this rule is not respected, the second file submitted may be rejected

2.3.3 Declaration model

A declaration model is a directory tree of blocks of information containing a description of the cardinalities required. All the declaration models are defined based on a hierarchical directory tree. They therefore form sub-directories of a “root” directory.

As mentioned above, one data transfer (ENV) may contain no more than one single declaration (DEC).

2.3.4 Declaration status report format

The declaration status report (CRM) is an XML file covering the declaration’s content in table form. The file is made available to platforms in their professional account area.

2.4 XML file name convention

The file name must respect the following format, with each element separated by the “_” (underscore) character :

- “ECOLLAB” fixed value
- Year (the year concerned)
- SIREN business register number (section ENT003)
- Three-digit sequential number, increasing in increments with each consecutive declaration sent for the same year. This sequential number must be formulated in accordance with the same rules as those presented in 4.7 for the formulation of the identification number
- File creation timestamp (date and time) in « YYYYMMDDhhmmss » format

It is important that the XML file before compression respects the above name conventions. The name must remain the same when the file is compressed. Otherwise, the declaration will be rejected

2.5 Block and section structure

The technical manual describes all the information that a declaration can cover in what are called **sections**.

The sections are divided into **blocks**. Each section belongs to one block only. One block contains at least one section.

The name of the block often corresponds to a “trade object” (business, user, transactions, etc.), with the sections being “attributes” of this object.

Each block has an identifier (e.g. PHY for a user who is a natural person), a name (the user’s name in this example), a description where necessary, and the list of the sections it contains. Section order is also a block characteristic provided at the beginning of each block.

2.6 Name rules

To give the blocks and sections an identifier, data names are hierarchized by structure, block and section.

For example :

Structure (e.g. Trade data)

----Block (e.g. Entreprise - ENT)

-----Section (e.g. Company Name - ENT001)

2.7 Nil Declaration

A platform operator with no transactions to declare for a given year files a “nil” declaration.

If the “nil” declaration is the first issued for a declared year, the type of declaration is defined as “02 – Normal nil declaration” in the section “Declaration type – DEC 001”. If the “nil” declaration cancels and replaces a declaration that contained declared transactions, the declaration type is defined as “05 – Cancel and replace nil” in the declaration type – DEC001 section.

A “normal nil” or “cancel and replace nil” declaration contains only the blocks of the structures ENV (Send), EME (Sender), COE (Sender Contact), DEC (Declaration) and the ENT (Enterprise) block. It contains no PHY (Natural person user), PMO (Legal entity user or natural person acting in a professional capacity) or OPE (Transactions conducted by the platform’s users) block.

2.8 Section attributes

Each section has its own identifier. A deleted section’s identifier is never reused.

In addition to its identifier, each section has a name (e.g. “sender identifier”), a definition where necessary (description at the top of the section), a set of characteristics (use, type, minimum length and maximum length), a list of values (only in the case of a list) and the relevant checks made on it (0, 1 or more).

Nature

X : Alphanumeric

N : Numeric

D : Date (DDMMYYYY)

List

External database

Length

Minimum length

Maximum length

Use

In the definition of the section uses, note the following points:

- The first section of each block is in principle, save exception, a mandatory section ;
- A block always contains at least one mandatory section.

2.9 Physical file structure

The file is an XML file based on an XSD schema. The XSD schema will be made available to the platforms. Platforms will have the possibility to test the validity of their XML file locally (online tools are available).

2.10 Tables of authorised characters

The table of authorised characters that can be used to fill in the sections is a sub-set of table UTF-8 without BOM. **Unauthorised characters are shaded in grey.**

If any of the following unauthorised characters are used in the declaration, the entire file will be rejected (first-level check).

ISO/CEI 10646																
	x0	x1	x2	x3	x4	x5	x6	x7	x8	x9	xA	xB	xC	xD	xE	xF
0x	Control characters and miscellaneous non-printable characters															
1x																
2x		!	"	#	\$	%	&	'	()	*	+	,	-	.	/
3x	0	1	2	3	4	5	6	7	8	9	:	;	<	=	>	?
4x	@	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
5x	P	Q	R	S	T	U	V	W	X	Y	Z	[\]	^	_

6x	`	a	b	c	d	e	f	g	h	i	j	k	L	m	n	o
7x	p	q	r	s	t	u	v	w	x	y	z	{		}	~	
8x	Control characters and miscellaneous non-printable characters															
9x																
Ax		ı	¢	£	¤	¥	¦	§	¨	©	ª	«	¬	®	¯	
Bx	°	±	²	³	´	µ	¶	·	,	¹	º	»	¼	½	¾	¿
Cx	À	Á	Â	Ã	Ä	Å	Æ	Ç	È	É	Ê	Ë	Ì	Í	Î	Ï
Dx	Ð	Ñ	Ò	Ó	Ô	Õ	Ö	×	Ø	Ù	Ú	Û	Ü	Ý	Þ	ß
Ex	à	á	â	ã	ä	å	æ	ç	è	é	ê	ë	ì	í	î	ï
Fx	ð	ñ	ò	ó	ô	õ	ö	÷	ø	ù	ú	û	ü	ý	þ	ÿ

If any of the following characters (blue cells in the table) are used in a given section, the entire declaration will be rejected :

ISO/CEI 10646																
	x0	x1	x2	x3	x4	x5	x6	x7	x8	x9	xA	xB	xC	xD	xE	xF
0x	Control characters and miscellaneous non-printable characters															
1x																
2x		!	"	#	\$	%	&	'	()	*	+	,	-	.	/
3x	0	1	2	3	4	5	6	7	8	9	:	;	<	=	>	?
4x	@	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O

5x	P	Q	R	S	T	U	V	W	X	Y	Z	[\]	^	_					
6x	`	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o					
7x	p	q	r	s	t	u	v	w	x	y	z	{		}	~						
8x	Control characters and miscellaneous non-printable characters																				
9x	Control characters and miscellaneous non-printable characters																				
Ax		ı	¢	£	¤	¥	¦	§	¨	©	ª	«	¬	®	¯						
Bx	°	±	²	³	´	µ	¶	·	,	¹	º	»	¼	½	¾	¿					
Cx	À	Á	Â	Ã	Ä	Å	Æ	Ç	È	É	Ê	Ë	Ì	Í	Î	Ï					
Dx	Ð	Ñ	Ò	Ó	Ô	Õ	Ö	×	Ø	Ù	Ú	Û	Ü	Ý	Þ	ß					
Ex	à	á	â	ã	ä	å	æ	ç	è	é	ê	ë	ì	í	î	ï					
Fx	ð	ñ	ò	ó	ô	õ	ö	÷	ø	ù	ú	û	ü	ý	þ	ÿ					

2.11 Restrictions pour les identités

As a rule, NONE of the sections relating to the identification of natural persons may contain any other than the characters in the following list.

This restriction concerns sections:

COE001: Surname and first name of the person to be contacted

PHY001: Surname or last name

PHY002: First names

ISO/CEI 10646																
	x0	x1	x2	x3	x4	x5	x6	x7	x8	x9	xA	xB	xC	xD	xE	xF
0x	Control characters and miscellaneous non-printable characters															

1x																
2x	!	"	#	\$	%	&	'	()	*	+	,	-	.	/	
3x	0	1	2	3	4	5	6	7	8	9	:	;	<	=	>	?
4x	@	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
5x	P	Q	R	S	T	U	V	W	X	Y	Z	[\]	^	_
6x	`	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
7x	p	q	r	s	t	u	v	w	x	y	z	{		}	~	
8x	Control characters and miscellaneous non-printable characters															
9x																
Ax	¡	¢	£	¤	¥	¦	§	¨	©	ª	«	¬	®	¯		
Bx	°	±	²	³	´	µ	¶	·	,	¹	º	»	¼	½	¾	¿
Cx	À	Á	Â	Ã	Ä	Å	Æ	Ç	È	É	Ê	Ë	Ì	Í	Î	Ï
Dx	Ð	Ñ	Ò	Ó	Ô	Õ	Ö	×	Ø	Ù	Ú	Û	Ü	Ý	Þ	ß
Ex	à	á	â	ã	ä	å	æ	ç	è	é	ê	ë	ì	í	î	ï
Fx	ð	ñ	ò	ó	ô	õ	ö	÷	ø	ù	ú	û	ü	ý	þ	ÿ

2.12 Restrictions for addresses

None of the sections relating to addresses may contain any other than the characters in the following list.

ISO/CEI 10646

	x0	x1	x2	x3	x4	x5	x6	x7	x8	X9	xA	xB	xC	xD	xE	xF
0x	Control characters and miscellaneous non-printable characters															
1x	Control characters and miscellaneous non-printable characters															
2x		!	"	#	\$	%	&	'	()	*	+	,	-	.	/
3x	0	1	2	3	4	5	6	7	8	9	:	;	<	=	>	?
4x	@	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
5x	P	Q	R	S	T	U	V	W	X	Y	Z	[\]	^	_
6x	`	a	b	c	d	e	f	g	h	i	j	k	L	m	n	o
7x	p	q	r	s	t	u	v	w	x	y	z	{		}	~	
8x	Control characters and miscellaneous non-printable characters															
9x	Control characters and miscellaneous non-printable characters															
Ax		ı	¢	£	¤	¥	¦	§	¨	©	ª	«	¬		®	¯
Bx	°	±	²	³	´	µ	¶	·	¸	¹	º	»	¼	½	¾	¿
Cx	À	Á	Â	Ã	Ä	Å	Æ	Ç	È	É	Ê	Ë	Ì	Í	Î	Ï
Dx	Ð	Ñ	Ò	Ó	Ô	Õ	Ö	×	Ø	Ù	Ú	Û	Ü	Ý	Þ	ß
Ex	à	á	â	ã	ä	å	æ	ç	è	é	ê	ë	ì	í	î	ï
Fx	ð	ñ	ò	ó	ô	õ	ö	÷	ø	ù	ú	û	ü	ý	þ	ÿ

The presence of unauthorised characters in the declaration will result in rejection of the declaration. Unauthorised characters may be replaced by an authorised character of the filer's choice.

2.13 Regular expressions

The use of “regular expressions” serves the following purposes:

- To unambiguously describe a check ;
- To automatically update the sender and receiver checking programs.

The expressions are defined using the XML Schema language (XML Schema DataTypes - Appendix F regular expressions accessible at <http://www.w3.org/TR/2004/REC-xmlschema-2-20041028/>).

Expression	Signification
[0-9]	The character is a number
[A-Z]	The character is an upper-case, unaccented letter
[a-z]	The character is a lower-case, unaccented letter
+	The character ‘+’ is a qualifier specifying that what precedes it is applicable 1 to N times
*	The character ‘*’ is a qualifier specifying that what precedes it is applicable 0 to N times
?	The character ‘?’ is a qualifier specifying that what precedes it is applicable 0 to 1 times
	This vertical bar indicates an alternative
\	This character is only used to precede particular characters (e.g. ? * . + []), if the chain of characters is to contain specifically that character. In practice, in the technical manual, it is used to precede the dot.
\s	This combination indicates a space character, tab or carriage return
[0-9][A-Z]*	The first character of the chain is a number, the following characters, if they are present, are upper-case letters
[A-Z][0-9]{6}	The first character of the chain is an upper case, unaccented letter and must be followed by six numbers
[01 02 03 04]+	This chain of characters can only contain the values 01, 02, 03 or 04
^	Metacharacter denoting exclusion
[(table des caractères acceptés)]	This chain of characters can only contain the characters authorised for the standard
[1-9][0-9]*	Non-zero whole number
[0-9]*	Whole number or quantity, which may be a zero

3 Controls

3.1 The different types of check

The production of a declaration imposes strict respect for form on its sender, i.e. the message’s compliance with the set presentation rules and consistency of certain sections.

The other general checks conducted by the DGFIP are as follow :

3.1.1 Structure checks

All the messages are subject to the following structure checks:

- Compliance with the xml format ;
- Check on the presence and order of the required blocks in the declaration model (the check applies to the entire structure) ;

- Observance of block cardinality ;
- Presence of mandatory sections ;
- Respect for the section order given for each block ;
- Empty or blank mandatory sections are not authorised ;
- Mandatory sections must comply with the instructions on filling them in ;
- Cardinality indicates whether a block is mandatory, optional or conditional ;
- A Mandatory use section (noted O) must be present if the group or block to which it belongs is present ;
- A Conditional use section (noted C) must be present if the condition associated with its presence is met; otherwise it can be absent.

3.1.2 Section syntax checks

Section syntax checks are checks on the format of the section itself.

A declared section must respect its definition :

- Respect its length (minimum and maximum) ;
- Respect its type (X, N, D).

An alphanumeric (X) section can only contain authorised characters (see. 2.10 Tables of authorised characters) with the exception of the restrictions defined in the identity, address and e-mail address paragraphs.

A date (D) section respects the DDMMYYYY format and the consequent calendar constraints.

A section associated with a list of values can only contain one of the values given in this list. This list is provided in this technical manual.

‘Blank’ characters cannot precede or follow a chain of letters in a given section.

All the above-mentioned checks are generic and are therefore not described for each section.

However, there are some specific checks, including checks describing the “regular expression” to be respected by the section.

3.1.3 Consistency checks

Consistency checks verify the consistency of the presence and/or content of certain sections and/or certain blocks. The structure check takes precedence over the consistency check.

3.1.4 Inter-declaration checks

Inter-declaration checks, also known as kinematic checks, verify the consistency of the chain of declarations filed by a filer over time.

3.1.5 Checks on the quantitative sections

This part describes the quantitative section checking principles to explain the logic behind them. Note that, for each section, the associated regular expression unambiguously describes the check to be conducted.

See the part on regular expressions.

3.1.6 Checks on the numbers used for sums and quantities

The numbers used for sums and quantities must be whole and positive. For the “Transactions” block, the “Total gross sum of transactions” and the “Total number of transactions” must be greater than zero.

Thousands separators are not permitted. Sums must be expressed in euros, but must not contain any sign in reference to this monetary unit (see. 4.8 Rules on transactions).

The maximum length of the sum zone is 12 for sums and quantities.

The following rules apply to checks of sums :

- No “space” character in the section (at start, middle or end) ;
- No positive sign (+) or negative sign (-) ;
- No letters or sign expressing a monetary unit (EUR, €, etc.).

3.2 Check levels

3.2.1 1st level check

There are two types of 1st level check which, if failed, incur the rejection of the file (one file = one declaration).

* Technical checks: check on the entire structure of the files and the format used.

* Data status checks: check on the presence of compulsory data (and conditional data where applicable).

This latter type of check concerns the following “general” blocks (“top” of the file) :

- « Send » block ;
- « Sender » block ;
- « Sender contact » block ;
- « Déclaration » block ;
- « Entreprise » block.

These are blocks for which information is essential to process the file. If they are not present or are present in an incorrect format, the file is systematically rejected.

A consistency check is conducted on the SIRET business registration number in the “Sender” block.

The rejection notice sent to the sender states the reasons(s) for rejection so that the file can be corrected and sent back.

The list of checks used to detect a first-level anomaly (and generate a message sent back to the platform) is detailed in this document's **Appendix A – Typology of first level reports**.

3.2.2 2nd level checks

Failure to pass a 2nd level check generates a declaration status report asking for the declaration containing the anomaly to be rectified.

Second-level checks are designed to detect anomalies in entries in the “Natural person user”, “Legal entity user” and “Transactions” sections. These anomalies concern either missing mandatory data or a non-valid piece of data (vis-à-vis a standard).

3.3 Platform notification of check results

Platforms can download the files generated by DGFIP checks (rejection notices and/or declaration status reports) in the private area of the professional portal :

- 1st level checks may result in a rejection; a rejection notice is notified in a message, provided the sender's e-mail address has been declared.

A rejection notice (AVR) can be recognised from the structure of its name, made up of the following elements :

- Fixed value « DGFIP »
- Name of corresponding declaration (full name of the file submitted by the platform) :
 - Fixed value « ECOLLAB »
 - Year in « YYYY » format
 - SIREN business registration number (ENT003 section – 9 characters)
 - Sequential number (3 digits)
 - File creation timestamp (date and time) in « YYYYMMDDhhmmss » format
- Fixed value « AVR »
- Rejection notice (AVR) identification number (1 to 18 digits)
- Rejection notice (AVR) timestamp (file creation date and time) in « YYYYMMDDhhmmss » format

Each element is separated from the next by the « - » (dash) character, **with the exception of the last element**, which is preceded by the « _ » (underscore) character. (The “original file name” zone also contains separation characters « _ » (underscore))

Example :

« DGFIP-ECOLLAB_2021_325452158_001_20220125102557-AVR-21_20220126192533 »

- 2nd level checks generate a declaration status report (CRM), which informs the platform of one of two situations :

- Either that the information entered in the declaration has been processed ;
- Or that at least one entry was unusable. The declaration status report specifies the cause of the anomalies and the entries concerned. The platform is consequently asked to file a « cancel and replace » declaration correcting the reported anomalies.

A declaration status report (CRM) can be recognised from the structure of its name, made up of the following elements :

- Fixed value « DGFIP »
- Name of the corresponding declaration (full name of the file submitted by the platform) :
 - Fixed value « ECOLLAB »
 - Year in « YYYY » format

- SIREN business registration number (ENT003 section – 9 characters)
- Sequential number (3 digits)
- File creation timestamp (date and time) in « YYYYMMDDhhmmss » format
- Fixed value « CRM »
- Declaration status report (CRM) identification number (1 to 18 digits)
- Declaration status report (CRM) timestamp (file creation date and time) in « YYYYMMDDhhmmss » format

Each element is separated from the next by the « - » (dash) character, **with the exception of the last element**, which is preceded by the « _ » (underscore) character. (The “original file name” zone also contains separation characters « _ » (underscore))

Example :

« DGFIP-ECOLLAB_2021_325452158_001_20220125102557-CRM-21_20220126192533 »

The list of cases triggering a report of an anomaly is detailed in this document’s **Appendix B – Typology of second-level reports (declaration status reports – CRM)**.

The platform is consequently asked to take the following corrective action :

- If the file is rejected (by definition in its entirety), the platform needs to submit a new declaration ;

- In the event of an entry not being processed following a 2nd level check, the platform needs to submit an “integral cancel and replace” declaration correcting the anomalous entry.

4 Rules on filling in the declaration

4.1 Rules on the identification elements of the reporting platform

The ENT data block must be filled in with the details of the reporting platform. The following elements must be included:

- the company name of the platform (ENT001) ;
- the SIREN number (ENT003) ;
- the address details (ENT007 and ENT009) ;
- the country code of the platform (ENT012).

IMPORTANT NOTE: the DGFIP **strongly recommends** that the reporting platform indicates its trading name in the ENT002 field when this trading name differs from the company name. The trading name mentioned in the ENT002 field will be included on the online pre-filled tax return of the individual users concerned. It will thus allow them to better identify the platform on which they carried out the transactions whose total amount realized during the year is displayed on their online tax return.

4.2 Rules on the identification elements for natural persons users

It is important to note that natural persons acting in a professional capacity (see 4.3) must not appear in the PHY data block and are therefore not concerned by the elements of this section

4.1, which concern only those natural persons not acting in a professional capacity.

Natural persons can be identified in the DGFIP databases using different types of information and combinations of information :

- Personal details ;
- Residential address ;
- Tax number.

Note that paragraph g of [Article 23 L octies of Annex IV of the CGI](#) provides for platform operators to ensure the reliability of user identification elements when the total gross sum of transactions conducted by these users on a given platform is €1,000 or more (this limit increases to €3,000 in the case of cost-sharing activities and sales between individuals of goods mentioned in [II of Article 150 UA of the CGI](#)). For further details on how to apply this measure, see [BOI-BIC-DECLA-30-70-40-20](#).

When required to ensure the reliability of user identification elements, operators shall :

- Either check the user's surname or last name, first names and date of birth against a copy of a piece of ID provided by the user ;
- Or enter the user's tax number in the file.

4.2.1 Personal details

The personal details sections are as follow :

- PHY001 – Surname or last name
- PHY002 – First names
- PHY003 – Date of birth
- PHY015 – User's personal details checked by platform operator (where appropriate).

Section PHY015 is filled in only in the cases covered by the provisions of [Article 23 L octies of Annex IV of the CGI](#).

4.2.1.1 Surname (or birth name), last name and first names

The notions of « maiden name », « father's name », « married name » et « nom d'époux » are not used. Only the notions of « surname » (which takes the same meaning as « birth name ») and « last name » apply.

This technical manual applies the provisions in force with respect to identities. Consequently, and in accordance with the restrictions concerning the table of authorised characters, operators shall ensure that :

- The first character is not a hyphen or a space.
- The last character is not a hyphen, apostrophe or space.
- Each “blank” character, hyphen and apostrophe is always used on its own, without being preceded or followed by any other of these characters (except in the

circumstances specified below regarding the use of a double hyphen in surnames and the acceptance of an apostrophe at the beginning of the name).

- No form of address (MISTER space, MR space, MRS space or MS space) shall be added to the natural person's identity
Example: the surname or last name PHY001 'MR MARTIN' is an anomaly because the form of address is given in the section reserved for the « Name ».

The presence of a double-barrelled name is accepted in the « Surname » section.

First names must be presented in the same order as they appear on the civil register.

4.2.1.2 Date of birth

The date of birth is mandatory and must be presented in DDMMYYYY format. Dates of birth referring to 1st January (0101) or 31st December (3112) must not be used escape values.

Where filers do not know all the elements forming the individual's date of birth, the following escape values are acceptable :

- Day of birth unknown : 99MMAAAA ;
- Mois de naissance inconnu : JJ99AAAA ;
- Month of birth unknown : JJMM9999 ;
- Day and month unknown : 9999AAAA ;
- Day and year unknown : 99MM9999 ;
- Day, month and year unknown : 99999999.

Nevertheless, in this case, a nominative report will be sent to the platform to ask it to send the user's actual date of birth to the DGFIP.

Note that the use of the "00" value is unauthorised and will result in the declaration's rejection.

IMPORTANT: it is reminded that it is up to the declarant to take all necessary measures to obtain from the user the information relating in particular to their date of birth, in accordance with applicable legal texts. The date of birth is a data that must be transmitted to the DGFIP. In this respect, it should be noted that failure to declare the user's date of birth may lead to the application of the fine provided for in [article 1729 B of the CGI](#), including in the case of the use of escape values.

4.2.2 Tax identification number

Filers in the case referred to in [Article 23 L octies of Annex IV of the CGI](#) are asked to enter the user's tax number after checking its format³.

The tax number issued by the French tax authorities always contains thirteen (13) digits. In certain documents sent by the tax administration to taxpayers, this number may, depending on the case, be preceded or followed by the letter C or the letter N. This letter is to be disregarded and must NOT appear with the tax number entered by the filer in section PHY011. Only the thirteen digits may be entered. Likewise, filers should disregard any spaces between the tax

³ Information available at : <https://www.impots.gouv.fr/portail/tiers-declarants>
Section « [Rules for checking the SPI number algorithm](#) ».

number's thirteen digits.

Example : tax number sent by the user to the platform : C 01 73 584 125 701

Tax number to be mentioned in section PHY011 by the filer : 0173584125701

4.3 Rules on the identification elements for legal entities and natural persons acting in a professional capacity

The identification of legal entities sections are as follow :

- PMO001 – Legal entity or natural person acting in a professional capacity
- PMO002 – Company name
- PMO003 – Usual trading name
- PMO004 – SIREN business register number
- PMO005 – Registered office internal classification number (NIC)
- PMO006 – Intracommunity VAT number
- PMO007 – Registration number with foreign tax authority

For the requirements of data collection on the Sharing Economy, natural persons acting in a professional capacity must appear in the PMO block. For more details on physical persons acting in a professional capacity, see [BOI-BIC-DECLA.30-70-40-20](#).

The business's usual trading name shall be stated if it is different to the company name and if it is known to the filer.

Except in certain special cases, entities other than natural persons have an identification number. For the requirements of data collection on the Sharing Economy, this identification number shall be made up of the intracommunity VAT number, the SIREN/NIC (business register number followed by the internal classification number) and the SIRET business establishment registration number or registration number with a foreign tax authority.

Sections PMO004/PMO005, PMO006 and PMO007 are to be completed if and where appropriate. Where section PMO005 is completed (NIC), section PMO004 must also be completed, and vice versa.

4.4 Rules on addresses

4.4.1 General rules

The characters « ' » (apostrophe), « » (space), « - » (hyphen) et « . » (dot) may not be used at the beginning or end of the section. They may only be used in isolation without being preceded or followed by any other of these characters. The particular case of the character « . » (dot) suivi de « » (space) is, however, authorised .

It is important for the address to be :

- Complete (all address elements must appear)

- Structured (each element on its own address line)

An address must be declared in the following way :

- Number, number extension, type and name of street
- Additional information locating the building on the street
- Postal distribution service, additional street location information
- Post code
- Town
- Country code

Some of this information is optional, in particular where the address is not part of the French postal system (e.g. post code).

4.4.2 Number, number extension, type and name of street

The « distribution » line is made up of the number on the street, a space and the street name.

The number on the street comprises :

- Either 11 characters maximum (9 digits maximum with possibly one letter)
- Or 0 to 10 digits
- Or 1 to 5 digits followed by a space and a letter corresponding to the abbreviation of BIS (B), TER (T) and QUARTER (Q) or to A, B, C, D, etc., when these characters complete the number of the building on the street.

In the event of the building number on the street comprising a sequence of numbers, please retain only the first number (e.g. 15 for 15/17 or 17 for 17-19).

4.4.3 Post code

The post code concerns only addresses located in France, including French overseas *départements* and French overseas authorities, as well as addresses located in Monaco. The post code must contain five digits.

In the event of an address abroad (excluding Monaco), the foreign postal distribution code section (see 4.4.6 below) is to be completed.

4.4.4 Town

The presence of two consecutive spaces is not permitted.

4.4.5 Country code

The country code must be stated for all addresses, including addresses located in mainland France, French overseas *départements* and French overseas authorities. The country code is as defined by Table ISO 3166-1-A2.

4.4.6 Foreign postal distribution code

The foreign postal distribution code corresponds to the post code of a foreign address, or its functional equivalent. Depending on the country concerned, this code may be made up of a sequence of digits and/or letters. These alphanumeric elements may be grouped together and

separated by a space.

Example for a British post code : BN1 9QS

Some countries do not use post codes. In this case, the default value NA is entered in the foreign postal distribution code section, indicating the absence of a post code or any functional equivalent. This default value is also to be used when the filer does not know the post code for an address abroad that has one.

4.5 Rules on e-mail addresses

Specific format checks apply to e-mail addresses.

Les caractères présents doivent appartenir à la liste des caractères suivants [A-Z], [a-z], [0-9], .(point), - (trait d'union), _(underscore), @ (arobase).

The e-mail address must not contain a chain of two consecutive (dot), (hyphen) or (underscore) characters.

The e-mail address must contain one, and only one, @ (at sign) character, but this character cannot be used in the first or last position.

The chains of characters preceding and following the @ (at sign) character cannot start or end with a (dot), - (hyphen) or _ (underscore) character.

The chain of characters following the @ (at sign) character must contain at least one dot (.).

This dot must be preceded by at least one character [A-Z], [a-z], [0-9], and followed by at least one character [A-Z], [a-z], [0-9] .

The chain of characters following the @ (at sign) character may not contain the (underscore) character.

NB: It is vital to correctly enter this information, since it is this e-mail address that the DGFIP will use to send e-mails informing of the availability of a file for download in the gateway's professional account area (these files are those generated following the checks made by the DGFIP: file rejection notices and declaration status reports).

4.6 Rules on telephone numbers

The telephone number entered may be a landline telephone number or a mobile telephone number in France or abroad. When the telephone number is abroad, it must be presented in the form in which it is to be dialled from France. In the event of a change of telephone number during the year, the last known number must be given.

In the case of a telephone number of a natural person user living in France, please enter the mobile telephone number where possible.

4.7 Rules on the declaration identification number (DEC004 and DEC005)

Each declaration must be assigned an identification number. This number is the declaration's unique identification number. The declaration identification number must appear in any "cancel and replace" declaration subsequently submitted (see 1.4.3 Cancelling and replacing a declaration).

This number must be used in the « Declaration identification number » section (DEC004) and the « Previous declaration's identification number » section (DEC005). It is used to trace the link between an initial declaration and a « cancel and replace » declaration.

To ensure that this identification number retains its unique character in time and space, the « Declaration identification number » (rubrique DEC004) and the « Previous declaration's identification number » section (DEC005 section in the event of a « cancel and remplace »

declaration) must contain the following elements, separated by the « _ » (underscore) character :

- Year (year concerned)
- SIREN business register number (section ENT003)
- Three-digit sequential number, increasing in increments with each consecutive declaration sent for the same year (000 for the initial declaration, 001 for « its » first « cancel and replace » declaration, 002 for « its » second « cancel and replace » declaration, etc.).

Example for section DEC004 for an initial declaration : 2021_483831004_000.

The rules described above apply under the following conditions :

- the declaration identification number rule only applies to technically valid declarations after first-level checks.

Example: a first declaration is submitted with declaration identification number 2021_483831004_000. This declaration is rejected as not technically valid after first-level checks. An AVR rejection notice is issued for this declaration (see 3.2.1 1st level check). In that case, the declaration meant to recycle the reported errors must mention a declaration identification number specific to an initial report, i.e. 2021_483831004_000, in this example.

- the incrementation rule is specific to each of the two platforms (partner platform and production platform)

Example: a first declaration is submitted on the test platform with declaration identification number 2021_483831004_000. This declaration is confirmed as technically valid. The declaration that will be submitted by the same declaring entity on the production platform (actual deposit) must mention an identification number specific to an initial declaration, regardless of the declaration submitted on the test platform. In this example, the first declaration submitted by the reporting entity on the production platform may also mention the declaration identification number 2021_483831004_000.

In addition, the first three pieces of information described above which form the declaration identification number (DEC 004) must be identical to those appearing in the name of the file, which consists of the declaration identification number and additional information. For more information on how the file name is formed, please see 2.4 XML file name convention. Compliance with this rule is the subject of the ERR36 first-level check. Failure to comply with this rule leads to the rejection of the declaration.

If this initial declaration is followed by a “cancel and replace” declaration, the latter declaration’s identification number will be : 2021_483831004_001.

NB: As stated in point 2.3.2, file size may not exceed 2 GB before compression, which corresponds to a file containing information on one million users. For example, if a platform needs to declare between one and two million users, it will have to split the upload into two separate files each containing a maximum of one million users.

In this case, the three-digit sequential number of each initial declaration filed by a given platform will increase in increments of ten (000, 010, 020, etc).

Example of a platform that needs to declare 3.5 million users: four initial declarations must be filed. The identification number of each initial declaration will be as follows :

- Initial declaration No. 1 with 1 million users : declaration identification number 2021_483831004_000 ;
- Initial declaration No. 2 with 1 million users : declaration identification number 2021_483831004_010 ;
- Initial declaration No. 3 with 1 million users : declaration identification number 2021_483831004_020 ;
- Initial declaration No. 4 with 0.5 million users : declaration identification number 2021_483831004_030 ;

In this case in point, each of the initial declarations is considered as a « standalone » declaration separate from the other initial declarations filed. If a declaration status report is issued regarding an initial declaration (e.g. Declaration 2021_483831004_020), which then needs to be followed by a « cancel and replace » declaration, the identification number of this « cancel and replace » declaration is determined in the abovementioned manner (in the example given, the « cancel and replace » declaration’s identification number will then be 2021_483831004_021).

In view of the abovementioned rules, when a platform with more than one million users has to file more than one initial declaration, the number of successive “cancel and replace” declarations that can be submitted for the same initial declaration is limited to **9**.

Example of a platform with 1.5 million users to declare and consequently needing to file two initial declarations. If each of the two initial declarations calls for two successive « cancel and replace » declarations, then.

	Declaration rank	Rank 1 Initial declaration	Rank 2 first cancel and replace	Rank 3 second cancel and replace
First (1 on 2) initial declaration 2021_483831004_000	Declaration identification number (DEC004)	2021_483831004_000	2021_483831004_001	2021_483831004_002
	Previous declaration’s identification number (DEC005)		2021_483831004_000	2021_483831004_001
Second (2 on 2) initial declaration 2021_483831004_010	Declaration identification number (DEC004)	2021_483831004_010	2021_483831004_011	2021_483831004_012
	Previous declaration’s identification number (DEC005)		2021_483831004_010	2021_483831004_011

4.8 Rules on the communication of the URL of a legal entity or a natural person acting in a professional capacity (PMO017)

Operators must indicate the URL (Uniform Resource Locator) corresponding to the address which specifies the location of the Internet resource of the user, whether a legal entity or a natural person acting in a professional capacity, and which contains the protocol to be adopted, the name of the machine or server, the access path and the name of the file.

It is an address made up of a protocol, a hostname and ending with a ".net, .org, .fr, .com" domain or any other authorised by ICANN (for example: "http://www.XXXXXXXXXX.nl"). It can also be the Internet address of the presentation page of the professional user on the site of the online platform.

In the absence of a URL address known to the operators, they may transmit the user's identifier that is specific to them. This identifier corresponds to the internal reference assigned to the professional user by the platform. This identifier takes the form of the URL address of the host platform, with a complement specific to the user. It can be the URL address of the "showcase" page of this user's page on the host site.

4.9 Rules on the unique internal user identification number (PHY015 et PMO016)

As with each declaration, each user contained in this declaration must be assigned a unique internal identification number, irrespective of whether the user is a natural person or legal entity. This internal number is the unique identification number for each of the users mentioned.

The unique internal user identification number for natural persons (section PHY015) and legal entities (section PMO016) must contain the following elements, separated by the « _ » (underscore) character :

- Year (DEC002) ;
- SIREN business registration number (ENT003) ;
- GUID (Globally Unique Identifier) ;

Only capital letters are authorised.

For example, for sections PHY015 or PMO016 on a user listed in the first initial declaration filed :

2021_483831004_D3162484-ED73-4A9E-87CF-B6530ED88F12

NB: This information ("Unique internal user identification number" (section PHY015) and (section PMO016)) is essential in that it conditions the declaration status report feedback in the event of the detection of anomalies. It is therefore imperative to provide these identification numbers.

4.10 Rules on transactions

The total gross sum and number of transactions must be entered. Details are given in [BOI-BIC-DECLA-30-70-40-20](#).

Sums must be expressed in euros, but may not contain any mention of this currency (no

mention of « euros » or « € », with only the numerical data entered). Sums are to be rounded up to the nearest euro (no mention of euro cents). Any fraction of a euro at 0.50 or above counts for 1.

The total amount of taxable transactions in France under the provisions of articles 258 to 259 D of the CGI must be transmitted to the DGFIP.

Filers may optionally provide details on :

1° The total gross sum and number of transactions conducted over the year. In this case, the sums and numbers are to be broken down into the following subtotals :

- Co-consumption transactions and sales of goods in keeping with the terms of [II of Article 150 UA of the CGI](#) ;

- Other transactions.

The sections concerned form sub-totals of the total gross sum and number of transactions conducted. The addition of the amounts reported, where applicable, in the optional sections must be strictly identical to the sum reported in the mandatory sections.

The total number of transactions conducted must be a non-zero whole number.

2° The total sum of transactions taxable in France under the provisions of [articles 258 to 259 D of the CGI](#).

3° The total sum of commission charged the seller by the platform.

For more details on the optional information that can be provided by filers, see [BOI-BIC-DECLA-30-70-40-20](#).

4.11 Rules on bank details



The details of the bank account into which all or part of the sums are paid to the user must be entered where they are known by the operator. This may be a bank account registered in France or abroad. These bank details must be provided in IBAN format with the addition of the BIC code. For more details on the nature and structure of the information to be sent, see [BOI-BIC-DECLA- 30-70-40-20](#).

5 Description of the declarations et sections

The declarations are described in tree form reduced to blocks of sections with their cardinalities.

The detailed list describes the sections by block once only for all the models.





Chart of the directory trees

Icône	Signification
	Message
	Bloc

Message

Block.

Chart of the detailed list of sections







Icône	Signification
	Définition
	Contrôle(s)
	Caractéristiques
	Liste de valeurs

Definition

Check(s)

Characteristics

List of values.

	Type = Alphanumérique
	Type = Numérique
	Type = Date
	Type = Enumération
	Type = Référentiel externe
	Longueur [min,max]

Type = Alphanumeric

Type = Numeric





Type = Date

Type = List






Type = External database

Length [min, max]

STANDARD

-  ENV - Send (1,1)
-  EMT - Sender (1,1)
-  COE – Sender Contact (1,1)
-  DEC – SHARING ECONOMY DECLARATION (1,1)

DEC – SHARING ECONOMY DECLARATION


-  ENT - Entreprise (1,1)
-  PHY – Natural person user (0,*)
-  OPE – Transaction conducted (1,1)
-  PMO – Legal entity user or natural person acting in a professional capacity (0,*)
-  OPE – Transaction conducted (1,1)

References & sender

References	ENV	
Name of software used	ENV001	F
Name of software publisher	ENV002	F
Number of software version used	ENV003	F
Send code for test or actual file	ENV004	O

Name of software used ENV001

Send.SoftwareName

 Software program used to complete the declarations for the tax administration. Filling in this section can facilitate dialogue with publishers and senders in the event of an anomaly detected by the administration.

  X  [1,20]

Name of software publisher ENV002

Send.SoftwarePublisher

 Name of the publisher of software used.


  X  [1,20]

Number of software version used ENV003

Envoi.SoftwareVersion


 Number of the version of the software used.


  X  [1,10]

 2021V01 (1st version for 2021)

Send code for test or actual version ENV004

Send.TestActual

 Test files are highly recommended in initial exchanges with the Sharing Economy file processing department.
Files sent in test mode can be checked for file validity.

 On the partner platform: send type 01 files only (send test file)
On the main platform: send type 02 files only (send actual file)
Non-compliance with this rule will result in rejection of the submitted file.



X



[2,2]



01 - send test file


02 - send actual file


Sender	EME	
Identification number - SIREN business register number	EME001	C
Identification number – NIC internal classification number	EME002	C
Identification number – Intracommunity VAT number	EME003	C
Identification number - Registration number with foreign tax authority	EME004	C
Name or company name of sender	EME005	O
Number, number extension, type and name of street	EME006	F
Post code	EME007	C
Town	EME008	O
Country or territory code	EME009	O
Additional information locating the building on the street	EME010	F
Postal distribution service, additional street location information	EME011	F
Foreign postal distribution code	EME012	F

SIREN business registration number

EME001





Sender.Siren

 *The SIREN business register number is a nine-digit identification number issued to each legal unit. Together with the NIC internal classification number, it forms the declared SIRET business establishment registration number.*

 It is a mandatory requirement for one of the following three sections to be filled in: SIREN business register number (EME001), intracommunity VAT number (EME003) or registration number with foreign tax authority (EME004).

If the SIREN business register number is provided, **then** the NIC internal classification number (EME002) must be provided.


If the SIREN business register number is provided, then it must be active in INSEE's SIRENE register.





  X  [9,9]  [0-9]*[1-9][0-9]*

Registered office NIC internal classification number

EME002

Sender.Nic


 *This is the sender's NIC internal classification number when the sender has a SIRET business establishment registration number.*

  X  [5,5]  [0-9]*[1-9][0-9]*

Intracommunity VAT number

EME003

Sender.Intracom

 *The intracommunity VAT number is an individual identification number issued to businesses subject to VAT and registered in the European Union. Each country has its own intracommunity VAT number structure. In France, the number is made up of the FR code and 11 digits (two-digit key and the business's nine-digit SIREN business register number).*



It is a mandatory requirement for one of the following three sections to be filled in: SIREN business register number (EME001), intracommunity VAT number (EME003) or registration number with foreign tax authority (EME004).

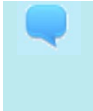


X [1,14]

Registration number with foreign tax authority

EME004

Sender.ForeignRegistrationNumber



Foreign-registered companies and their branches without a SIREN business register number or an intracommunity VAT number must state their registration number with the foreign tax authority to which they are subject.



It is a mandatory requirement for one of the following three sections to be filled in: SIREN business register number (ENT001), intracommunity VAT number (ENT003) or registration number with foreign tax authority (ENT004).



X [1,60]

Name or company name of sender

EME005

Sender.Name



Depending on the case, this may be the trading name or company name of the firm assuming the role of sender.



X [1,60]

Number, number extension, type and name of street

EME006

Sender.Street



Number: This specifies the number of the address on the street. It has a non-zero value and must not exceed five digits. In the event of a sequence of numbers, only the first number must be given (e.g. 4 for 4/14).

Number extension: The letter placed after the number if the number is not precise enough on its own (e.g. B for BIS, T for TER, etc.).

Type of street: Optional information describing the type of street (road, avenue, etc.).

Name of street: Official name of the street.



See the paragraph in the editorial on addresses (4.4 Rules on addresses).



X [1,70]

Post code

EME007

Sender.PostCode



It is mandatory to provide the post code for an address in France, including the French overseas départements, French overseas territories (country or territory code FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC) and Monaco (country code MC).



If the “Country or territory code” section (EME007) is filled in with one of the following values :
FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC, MC, TF



then the “Post code” section (EME005) must be filled in.


See the paragraph in the editorial on addresses (4.4 Rules on addresses).


  X  [5,5]  [0-9]{5}





Town

EME008

Sender.Town

 *The town is a geographic and administrative element. It is the first element of identification associated with the post code.*

 See the paragraph in the editorial on addresses (4.4 Rules on addresses).


  X  [1,50]  [A-Za-z0-9\s]+

Country or territory code

EME009

Sender.Country

 *The name of a country or state territory expressed in the form of a two-letter code. This code must also be provided for addresses in mainland France, French overseas départements and French overseas authorities.*


 See the paragraph in the editorial on country codes (4.4.5 Country code).

  X  [2,2]

Additional information locating the building on the street

EME010

Sender.AddInfoBuilding

 *Additional address information is provided to indicate the exact point where post is delivered. It provides precise, directional information in the final phase of postal distribution such as the building, letter box and apartment number.*


 See the paragraph in the editorial on addresses (4.4 Rules on addresses).

  X  [1,50]

Postal distribution service, additional street location information

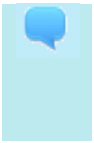
EME011

Sender.AddInfoStreet

 *This is the specific postal distribution service offered or provided by the postal service.*

 See the paragraph in the editorial on addresses (4.4 Rules on addresses).

  X  [1,50]



This section must be filled in the case of residence abroad.



See the paragraph in the editorial on addresses (4.4 Rules on addresses).



X



[1,50]

Sender Contact

COE



Person to be contacted at the sender when a problem is found following the submission of the Sharing Economy file.

This person will be the administration's correspondent responsible for processing the notified anomalies, whatever their substance. A sender (or "submitter") mandated by the legal filer may find it necessary to consult the legal filer in order to handle these anomalies. The sender may consequently be:

1. The legal filer, when this is the person who submits his or her own declaration;
2. A third party duly mandated by the filer to conduct, on the filer's behalf, the technical file submission procedure. This third party may, where appropriate, also be mandated to create the submitted file prior to submission .

Surname and first name of person to be contacted

COE001

O

e-mail address

COE002

O

Telephone number

COE003

F

Surname and first name of person to be contacted

COE001

Contact.Name



Surname and first name of the person authorised to provide any further information on the file submitted and handle any anomaly notified.



X



[1,80]

E-mail address

COE002

Contact.Email



The e-mail address of the person authorised to provide any further information on the file submitted and handle any anomaly notified.



The format of the e-mail address must comply with the standard defined in the editorial paragraph on e-mail addresses (4.5 Rules on e-mail addresses).



X



[6,100]

Phone number

COE003

Contact.Telephone



This may be a foreign telephone number. In this case, it will be presented in the form in which it is to be dialled from France: country code preceded by 00.

Example for a British telephone number (international dialling code 44): **00441325300555**



X



[10,20]


Declaration


Declaration	DEC	
Declaration type	DEC001	O
Year	DEC002	O
File creation date	DEC003	O
Declaration identification number	DEC004	O
Previous declaration's identification number	DEC005	C

Declaration type


Declaration.Type

DEC001

 The possible values are:
 01 - Normal declaration
 02 - Normal nil declaration
 03 - Integral cancel and replace declaration
 04 - Cancel and replace nil declaration

 Any other value than **01, 02, 03 or 04** will result in the rejection of the file.


  X  [2,2]

 01 - Normal declaration
 02 - Normal nil declaration
 03 - Integral cancel and replace declaration
 04 - Cancel and replace nil declaration

Year

DEC002

Declaration.Year

 The year corresponds to the year in which the transactions are conducted by the users. The only transactions that can be declared to the DGFIP in year N are the transactions conducted by users in year N-1.
 Example: Transactions conducted by users in 2021 and declared in 2022 mention the year 2021.

  N  [4,4] (20)[0-9]{2}



File creation date

DEC003

Declaration.FileDate



ABI

X



[8,8]



(0[1-9][1-2][0-9]3[0-1])(0[1-9]1[0-2])(20)[0-9]{2}

Declaration identification number**DEC004****Declaration.IdentificationNumber**

This declaration identification number is a unique identification number assigned to differentiate between the different declarations sent to the DGFIP.



See the paragraph on the rules on creating this identification number (4.6 Rules on the declaration identification number (4.7 Rules on the declaration identification number (DEC004 and DEC005)).



ABI

X



[18]



(20)[0-9]{2}_[0-9]{9}_[0-9]{3}

Previous declaration's identification number**DEC005****Declaration.PreviousIdentificationNumber**

If the submitted declaration is type 03 or 04 (“cancel and replace”, see DEC001 above), the declaration identification number of the previous declaration submitted, which forms the subject of the “cancel and replace” procedure, must be mentioned.



If section DEC001 has the value 03 or 04, then section DEC005 must be filled in.

See the paragraph on the rules on creating this identification number (4.7 Rules on the declaration identification number (DEC004 and DEC005)).



ABI

X



[18]



(20)[0-9]{2}_[0-9]{9}_[0-9]{3}

Data transmitted

Reporting company

ENT



Corresponds to the identification of the reporting platform.

Company name	ENT001	O
Usual trading name (trade name)	ENT002	F
SIREN business register number	ENT003	O
Registered office NIC internal classification number	ENT004	F
Intracommunity VAT number	ENT005	F
Registration number with foreign tax authority	ENT006	F
Number, number extension, type and name of street	ENT007	O
Post code	ENT008	C
City	ENT009	O
Additional information locating the building on the street	ENT010	F
Postal distribution service, additional street location information	ENT011	F
Country or territory code	ENT012	O
Foreign postal distribution code	ENT013	C

Company name

ENT001

Entreprise.CompanyName



Company name of the enterprise.



X [1,60]

Usual trading name

ENT002

Entreprise.UsualTradingName



Usual trading name of the enterprise (trade name).

The indication of this information is **strongly recommended** when the trade name of the platform differs from its corporate name. This information on the trade name will be mentioned on the online tax return of the individual users concerned. It will thus allow them to better identify the platform on which they carried out the transactions whose total amount realized during the year is displayed on their online tax return.



X [1,60]

SIREN business registration number

ENT003

Entreprise.Siren



The SIREN business register number is a nine-digit identification number issued to each legal unit. Together with the NIC internal classification number, it forms the declared SIRET business establishment registration number.



The SIREN business register number (of the declaring platform) is mandatory.



X



[9,9]



[0-9]*[1-9][0-9]*

Registered office NIC

ENT004

Entreprise.Nic



This is the sender's NIC internal classification number when the sender has a SIRET business establishment registration number.



X



[5,5]



[0-9]*[1-9][0-9]*

Intracommunity VAT number

ENT005

Entreprise.Intracom



The intracommunity VAT number is an individual identification number issued to businesses subject to VAT and registered in the European Union.

Each country has its own intracommunity VAT number structure. In France the number is made up of the FR code and 11 digits (two-digit key and the business's nine-digit SIREN business register number).



X



[1,14]

Registration number with foreign tax authority

ENT006

Entreprise.ForeignRegistrationNumber



Foreign-registered companies and their branches without a SIREN business register number or an intracommunity VAT number may indicate their registration number with the foreign tax authority to which they are subject.



X



[1,60]

Number, number extension, type and name of street

ENT007

Entreprise.Street



Number: This specifies the number of the address on the street. It has a non-zero value and must not exceed five digits. In the event of a sequence of numbers, only the first number must be given (e.g. 4 for 4/14).

Number extension: The letter placed after the number if the number is not precise enough on its own (e.g. B for BIS, T for TER, etc.).

Type of street: Optional information describing the type of street (road, avenue, etc.)



Name of street: Official name of the street.



See the paragraph in the editorial on addresses (4.4 Rules on addresses).



 X  [1,70]

Post Code

ENT008

Entreprise.PostCode






It is mandatory to provide the post code for an address in France, including French overseas départements, French overseas territories (country or territory code FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC, TF) and Monaco (country code MC).



If the “Country or territory code” section (ENT012) is filled in with one of the following values :
FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC, MC, TF
then the “Post code” section (ENT008) must be filled in.

See the paragraph in the editorial on addresses (4.4 Rules on addresses).



 X  [5,5]  [0-9]{5}

Town

ENT009

Entreprise.Town




The town is a geographic and administrative element. It is the first element of identification associated with the post code. The town name is generally the official name of the town registered with INSEE (French National Institute of Statistics and Economic Studies) and in the Journal Officiel.



See the paragraph in the editorial on addresses (4.4 Rules on addresses).



 X  [1,50]  [A-Za-z0-9\s]+

Additional information locating the building on the street

ENT010

Entreprise.AddInfoBuilding



Additional address information is provided to indicate the exact point where post is delivered. It provides precise, directional information in the final phase of postal distribution such as the building, letter box and apartment number.



See the paragraph in the editorial on addresses (4.4 Rules on addresses).





 X  [1,50]

Postal distribution service, additional street location information

ENT011

Entreprise.AddInfoStreet


 *These are the specific postal distribution services offered or provided by the postal service.*


 See the paragraph in the editorial on addresses (4.3 Rules on addresses) (4.4 Rules on addresses).

  X  [1,50]

Country or territory code Enterprise.CountryCode

ENT012


 *The name of a country or state territory, which must be expressed in the form of a two-letter code.*


 See the paragraph in the editorial on country codes (4.3.5 Country code (4.4.5 Country code)).

  X  [2,2]

Foreign postal distribution code Enterprise.DistributionCode

ENT013

 This section must be filled in the case of residence abroad.

 See the paragraph in the editorial on addresses (4.4 Rules on addresses).

  X  [1,50]

Note : A “normal nil” or “cancel and replace nil” declaration contains only the blocks of the structures ENV (Send), EME (Sender), COE (Sender Contact), DEC (Declaration) and the block ENT (Enterprise). It contains no block PHY (Natural person user), PMO (Legal entity user or natural person acting in a professional capacity) or OPE (Transactions conducted by the platform’s users).

Natural person user

PHY



Natural person user only. Does not concern natural persons acting in a professional capacity.

Surname or last name	PHY001	O
First name	PHY002	O
Date of birth	PHY003	O
Number, number extension, type and name of street	PHY004	O
Post code	PHY005	C
Town	PHY006	O
Country or territory code	PHY007	O
Foreign postal distribution code	PHY008	C
Additional information locating the building on the street	PHY009	F
Postal distribution service, additional street location information	PHY010	F
Tax identification number	PHY011	C
E-mail address	PHY012	O
Telephone number	PHY013	O
Personal details checked	PHY014	C
Unique internal user identification number	PHY015	O

Surname or last name

PHY001

NPUser.SurnameLastName



State the surname (birth name) or last name of the natural person user. If both are known to the filer, the last name is to be given.



See the paragraph in the editorial on personal details (4.2.1 Personal details).



X [1,80]

First name

PHY002

NPUser.FirstNames



State the first names in the order given by the natural person user.



See the paragraph in the editorial on personal details (4.1.1 Personal details) (4.2.1 Personal details).



X [1,80]

Date of birth

PHY003

NPUser.DateBirth



Enter the natural person user's date of birth in DDMMYYYY format.



The year of the date of birth must be the current year or earlier, and later than the current year less 120 (years), except in the case where the given year of birth is 9999.

See the paragraph in the editorial on dates of birth (4.2.1.2 Date of birth).



ABT

X



[8,8]



(0[1-9]|[1-2][0-9]|3[0-1]99)(0[1-9]|1[0-2]99)(9999|(19|20)[0-9]{2})

Number, number extension, type and name of street

PHY004

NPUser.Street



Number: This specifies the number of the address on the street. It has a non-zero value and must not exceed five digits. In the event of a sequence of numbers, only the first number must be given (e.g. 4 for 4/14).

Number extension: The letter placed after the number if the number is not precise enough on its own (e.g. B for BIS, T for TER, etc.).

Type of street: Optional information describing the type of street (road, avenue, etc.).

Name of street: Official name of the street.



If the “number, number extension, type and name of street” section (PHY004) is filled in, **then** the “town” section (PHY006) must be filled in.

See the paragraph in the editorial on addresses (4.4 Rules on addresses).



ABT

X



[1,70]

Post code

PHY005

NPUser.PostCode



It is mandatory to provide the post code for an address in France, including French overseas départements, French overseas territories (country or territory code FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC, TF) and Monaco (country code MC).



If the “Country or territory code” section (EME007) is filled in with one of the following values : FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC, MC, TF **then** the “Post code” section (EME005) must be filled in.

See the paragraph in the editorial on addresses (4.4 Rules on addresses).



ABT

X



[5,5]



[0-9]{5}

Town

PHY006

NPUser.Town



The town is a geographic and administrative element. It is the first element of identification associated with the post code.



See the paragraph in the editorial on addresses (4.4 Rules on addresses).



ABT

X



[1,50]



[A-Za-z0-9\s]+

Country or territory code
NPUser.CountryCode

PHY007



The name of a country or state territory, which must be expressed in the form of a two-letter code.



See the paragraph in the editorial on country codes (4.4.5 Country code).



X [2,2]

Foreign postal distribution code
NPUser.DistributionCode

PHY008



This section must be filled in the case of residence abroad.



See the paragraph in the editorial on addresses (4.4 Rules on addresses).



X [1,50]

Additional information locating the building on the street
NPUser.AddInfoBuilding

PHY009



Additional address information is provided to indicate the exact point where post is delivered. It provides precise, directional information in the final phase of postal distribution such as the building, letter box and apartment number.



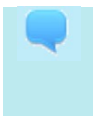
See the paragraph in the editorial on addresses (4.4 Rules on addresses).



X [1,50]

Postal distribution service, additional street location information
NPUser.AddInfoStreet

PHY010



Additional address information is provided to indicate the exact point where post is delivered. It provides precise, directional information in the final phase of postal distribution such as the building, letter box and apartment number.



See the paragraph in the editorial on addresses (4.4 Rules on addresses).



X [1,50]

Tax identification number

PHY011

NPUser.TaxIdentificationNumber



The user's identification number with the French tax administration. It must comprise thirteen digits.



See the paragraph in the editorial on the tax number (4.2.2 Tax identification number).

If the total gross sum of the transactions (OPE002) conducted by a natural person is €1,000 or more

then one of the following sections must be filled in:

- Registration number in the tax procedures simplification file (SPI) (PHY011);
- Personal details checked (PHY014 with value 02).



X [13,13] [0-9]*{13}

E-mail address

PHY012

NPUser.EmailAddress



The e-mail address given by the user to the platform operator.



See the paragraph in the editorial on e-mail addresses (4.4 Rules on addresses).



X [6,100]

Phone number

PHY013

NPUser.PhoneNumber



The telephone number given by the user to the platform operator. This may be a foreign telephone number, in which case it will be presented in the form in which it is to be dialled from France: country code preceded by 00.

Example for a British telephone number (international dialling code 44): **0044**1325300555



X [10,20]

User's personal details checked by platform operator

PHY014

NPUser.PersonalDetailsChecked



The platform operator states in this section whether the user's personal details have been checked against a copy of a piece of ID provided by the user.



If the total gross sum of the transactions (OPE002) conducted by a natural person is €1,000 or more

then one of the following sections must be filled in:

- Registration number in the tax procedures simplification file (SPI) (PHY011);
- Personal details checked (PHY014 with value 02).



X [2,2]



01 – Personal details not checked

02 – Personal details checked

Unique internal user identification number NPUser.IdentificationNum

PHY015



This number is a unique identification number differentiating each of the persons listed in a given declaration.



See the paragraph on the rules on creating this identification number (4.9 Rules on the unique internal user identification number (PHY015 et PMO016)).



 X  [51]

(20)[0-9]{2}_[0-9]{9}_[A-F0-9]{8}-[A-F0-9]{4}-[A-F0-9]{4}-[A-F0-9]{4}-[A-F0-9]{12}

Legal entity user or natural person acting in a professional capacity

PMO



User other than a natural person not acting in a professional capacity.

Legal entity or natural person acting in a professional capacity	PMO001	O
Company name	PMO002	O
Trade name	PMO003	F
SIREN business register number	PMO004	C
Registered office NIC internal classification number	PMO005	C
Intracommunity VAT number	PMO006	C
Registration number with foreign tax authority	PMO007	C
Number, number extension, type and name of street	PMO008	O
Post code	PMO009	C
Town	PMO010	O
Additional information locating the building on the street	PMO011	F
Postal distribution service, additional street location information	PMO012	F
Country or territory code	PMO013	O
Foreign postal distribution code	PMO014	C
E-mail address	PMO015	O
Unique internal user identification number	PMO016	O
URL or internal identification reference	PMO017	O

Legal entity or natural person acting in a professional capacity

PMO001

LEUser.Nature



State if the user is a legal entity or a natural person acting in a professional capacity.



See the paragraph in the editorial on legal entities (4.3 Rules on the identification elements for legal entities and natural persons acting in a professional capacity).



X [2,2]



01 – Legal entity

02 – Natural person acting in a professional capacity

Company name

PMO002

LEUser.CompanyName



Company name of the enterprise.



X [1,60]

Trade name

PMO003

UtilisateurPM.NomCommercial



Trade name of the legal entity or the natural person acting in a professional capacity.



X [1,60]

SIREN business register number

PMO004

LEUser.Siren



The SIREN business register number is a nine-digit identification number issued to each legal unit. Together with the NIC internal classification number, it forms the declared SIRET business establishment registration number.



It is mandatory to fill in one of the following three sections: SIREN business register number (PMO004), intracommunity VAT number (PMO006) or registration number with foreign tax authority (PMO007).

If the SIREN business register number (PMO004) is filled in, then the registered office's NIC internal classification number (PMO005) must be filled in.



ABI

X



[9,9]



[0-9]*[1-9][0-9]*

Registered office NIC

PMO005

LEUser.Nic



This is the user's NIC internal classification number when the user has a SIRET business establishment registration number.



ABI

X



[5,5]



[0-9]*[1-9][0-9]*

Intracommunity VAT number

PMO006

LEUser.Intracom



The intracommunity VAT number is an individual identification number issued to businesses subject to VAT and registered in the European Union. Each country has its own intracommunity VAT number structure. In France the number is made up of the FR code and 11 digits (two-digit key and the business's nine-digit SIREN business register number).



It is mandatory to fill in one of the following three sections: SIREN business register number (PMO004), intracommunity VAT number (PMO006) or registration number with foreign tax authority (PMO007).



ABI

X

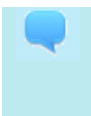


[1,14]

Registration number with foreign tax authority

PMO007

UtilisateurPM.NuméroEnregistrementÉtranger



Foreign-registered companies and their branches without a SIREN business register number or an intracommunity VAT number must state their registration number with the foreign tax authority to which they are subject.



It is mandatory to fill in one of the following three sections: SIREN business register number (PMO004), intracommunity VAT number (PMO006) or registration number with foreign tax authority (PMO007).



[AB] X [1,60]

Number, number extension, type and name of street

LEUser.Street

PMO008



Number: This specifies the number of the address on the street. It has a non-zero value and must not exceed five digits. In the event of a sequence of numbers, only the first number must be given (e.g. 4 for 4/14).

Number extension: The letter placed after the number if the number is not precise enough on its own (e.g. B for BIS, T for TER, etc.).

Type of street: Optional information describing the type of street (road, avenue, etc.).

Name of street: Official name of the street.



See the paragraph in the editorial on addresses (4.3 Rules on addresses) (4.4 Rules on addresses).



[AB] X [1,70]

Post code

PMO009

LEUser.PostCode




It is mandatory to provide the post code for an address in France, including French overseas départements, French overseas territories (country or territory code FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC, TF) and Monaco (country code MC).



If the “Country or territory code” section (ENT012) is filled in with one of the following values : FR, GP, BL, MF, MQ, GF, RE, PM, YT, WF, PF, NC, MC, TF **then** the “Post code” section (ENT008) must be filled in.

See the paragraph in the editorial on addresses (4.4 Rules on addresses).

[AB] X [5,5]  [0-9]{5}

Town

PMO010

LEUser.Town



The town is a geographic and administrative element. It is the first element of identification associated with the post code. The town name is generally the official name of the town registered with INSEE (French National Institute of Statistics and Economic Studies) and in the Journal Officiel.



See the paragraph in the editorial on addresses (4.4 Rules on addresses).

[AB] X [1,50]  [A-Za-z0-9\s]+

Additional information locating the building on the street

LEUser.AddInfoBuilding

PMO011



Additional address information is provided to indicate the exact point where post is delivered. It provides precise, directional information in the final phase of postal distribution such as the building, letter box and apartment number.



See the paragraph in the editorial on addresses (4.4 Rules on addresses).



X [1,50]

Postal distribution service, additional street location information LEUser.AddInfoStreet

PMO012



These are the specific postal distribution services offered or provided by the postal service.



See the paragraph in the editorial on addresses (4.4 Rules on addresses).



X [1,50]

Country or territory code LEUser.CountryCode

PMO013



The name of a country or state territory where the user is situated. The country code must be expressed in the form of a two-letter code.



See the paragraph in the editorial on country codes (4.4.5 Country code).



X [2,2]

Foreign postal distribution code LEUser.DistributionCode

PMO014



See the paragraph in the editorial on addresses (4.4 Rules on addresses).
This section must be filled in the case of an address abroad.



X [1,50]

E-mail address LEUser.EmailAddress

PMO015



The e-mail address given by the user to the platform operator.



See the paragraph in the editorial on e-mail addresses (4.5 Rules on e-mail addresses).



X [6,100]

Unique internal user identification number
LEUser.IdentificationNum

PMO016



This number is a unique identification number differentiating each of the persons listed in a given declaration.



See the paragraph on creating this identification number (4.9 Rules on the unique internal user identification number (PHY015 et PMO016)).



X



[51]

(20)[0-9]{2}_[0-9]{9}_[A-F0-9]{8}-[A-F0-9]{4}-[A-F0-9]{4}-[A-F0-9]{4}-[A-F0-9]{12}

URL or internal identification reference
UtilisateurPM.AdresseURL

PMO017



URL communicated to the platform operator by the user. Alternatively, internal identification reference given to the professional user by the platform.



See paragraph 4.8 Rules on the communication of the URL of a legal entity or a natural person acting in a professional capacity (PMO017)



X

[1,100]

Transactions

OPE



Transactions conducted by platform users

Year of payment	OPE001	O
Total gross sum of transactions	OPE002	O
Subtotal gross sum of co-consumption transactions and goods sales	OPE003	F
Subtotal gross sum of other transactions	OPE004	F
Total number of transactions	OPE005	O
Subtotal number of co-consumption transactions and goods sales	OPE006	C
Subtotal number of other transactions	OPE007	C
Total sum of transactions taxable in France under the provisions of articles 258 to 259 D of the CGI	OPE008	O
Total sum of commission charged the seller	OPE009	F
Bank details	OPE010	F

Year of payment

OPE001

Transactions.YearPayment



The year in which the transactions were conducted by the users. The only transactions that can be declared to the DGFIP in year N are the transactions conducted by users in year Y-1.



N [4,4] (20)[0-9]{2}

Total gross sum of transactions

OPE002

Transactions.SumTransactions



Total gross sum of all the transactions conducted over the year.



See the paragraph on how to determine the gross sum of transactions (4.10 Rules on transactions).



N [1,12] [1-9][0-9]*

Subtotal gross sum of co-consumption transactions and goods sales

OPE003

Transactions.SumTransactions.CoconsumptionSale



Total sum of co-consumption transactions and sales of goods pursuant to the provisions of [II of Article 150 UA of the CGI](#).



If the “Subtotal gross sum of co-consumption transactions and goods sales” section (OPE003) is filled in, then the sum entered must less than or equal to the sum in the “Total gross sum of transactions” section (OPE002).


See the paragraph on how to determine the gross sum of transactions (4.10 Rules on transactions).




N [1,12] [0-9]*

Subtotal gross sum of other transactions
Transactions.SumTransactions.Others

OPE004


 *Total sum of other transactions conducted over the year.*


 **If** the “Subtotal gross sum of other transactions” section (OPE004) is filled in, then the sum entered must be less than or equal to the sum in the “Total gross sum of transactions” section (OPE002).
See the paragraph on how to determine the gross sum of transactions (4.10 Rules on transactions).

  N  [1,12]  [0-9]*

Total number of transactions
Transactions.NumberTransactions

OPE005


 *Total number of transactions conducted over the year.*


 See the paragraph on how to determine the number of transactions (4.10 Rules on transactions).

  N  [1,12]  [1-9][0-9]*

Subtotal number of co-consumption transactions and goods sales
Transactions.NumberTransactions.Coconsumptionsale

OPE006


 *Total number of co-consumption transactions and sales of goods conducted over the year pursuant to the provisions of [II of Article 150 UA of the CGI](#).*


 **If** the “Subtotal number of co-consumption transactions and goods sales” section (OPE006) is filled in, **then** the number entered must less than or equal to the number in the “Total number of transactions” section (OPE005).
See the paragraph on how to determine the number of transactions (4.10 Rules on transactions).

  N  [1,12]  [0-9]*

Subtotal number of other transactions
Transactions.NumberTransactions.Others

OPE007

 *Total number of other transactions conducted over the year.*

 **If** the “Subtotal number of other transactions” section (OPE007) is filled in, **then** the number entered must less than or equal to the number in the “Total number of transactions” section (OPE005).
See the paragraph on how to determine the number of transactions (4.10 Rules on transactions).

  N  [1,12]  [0-9]*

Total sum of transactions taxable in France under the provisions of articles 258 to 259 D of the CGI **OPE008**
Transactions.SumTransactionsArticles258to259D



Total sum of transactions taxable in France under the provisions of [articles 258 to 259 D of the CGI](#). The indication of this amount is mandatory.



The amount indicated in section “Total sum of transactions taxable in France under the provisions of articles 258 to 259 D of the CGI” (OPE008) must less than or equal to the amount indicated in section “Total gross sum of transactions” section (OPE002).

See the paragraph on how to determine the sum of transactions (4.10 Rules on transactions).



N



[1,12]



[0-9]*

Total sum of commission charged the seller **OPE009**
Transactions.SumCommission



Total sum of commission charged the seller by the platform.



See the paragraph on how to determine the sum of transactions (4.10 Rules on transactions).



N



[1,12]



[0-9]*

Bank details **OPE010**
Transactions.BankDetails



Bank details of the bank account into which the sum of the transactions was paid.



See the paragraph on how to provide bank details (4.11 Rules on bank details).



X



[1,50]

6 Appendix A – Typology of firs level 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 has been incorrectly encoded, or the envelop contains more than one file. <i>File cannot be read.</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 with the same name has already been processed. <i>A file with the same name has already been processed.</i>	/
ERR03	<i>The file exceeds the 2 Go size. The file size exceeds the limit..</i>	/
ERR04	<i>The file name does not comply with the standards mentioned by the technical specifications. 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. The file is missing one or more of the mandatory blocks required for the first-level checks or contains sections non-compliant with the instructions for the use of digits and letter. The file does not comply with the required 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 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 The file must include at least one « User » block of data mentioning at least one « mandatory » or « conditional » information</i>	/
SEND BLOCK (ENV)		
ERR06	<i>The file type code (test file or actual file) is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema definition.</i>	ENV004
ERR07	<i>A file containing a type 01 code (test file) has been sent to the production platform. The main platform only accepts actual declarations.</i>	ENV004
ERR08	<i>A file containing a type 02 code (actual file) has been sent to the test platform. The partner platform only accepts test declarations.</i>	ENV004
SENDER BLOCK (EMT)		
ERR09	<i>No sender ID number has been provided, although the XSD Schema Definition requires one of the following three indications : - a SIREN number ; - or an intra-community VAT number ; - or an identification number from a foreign tax authority. Blank conditional field. Please ensure the declaration complies with the XML Schema Definition.</i>	EME001 EME003 EME004
ERR10	<i>Inconsistency between the SIREN number and the registered office NIC internal classification number Inconsistent SIRET number.</i>	EME001 EME002
ERR11	<i>The sender's corporate name is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	EME005
ERR12	<i>The sender's location is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	EME008

ERR13	<i>The sender's ISO country or territory code is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	EME009
ERR14	<i>The sender's postal code is missing, although the ISO country code provided corresponds to France (FR), an overseas department (GP, GF, MQ, RE ou YT), a French overseas authority (BL, MF, NC, PF, PM, TF ou WF) or Monaco (MC). Blank conditional field. Please ensure the declaration complies with the XML Schema Definition.</i>	EME007 EME009
SENDER CONTACT BLOCK ÉMETTEUR (COE)		
ERR15	<i>The name of the contact person is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	COE001
ERR16	<i>The e-mail address of the contact person is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	COE002
ERR17	<i>The format of the contact person's e-mail address is not compliant with the specifications. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	COE002
DECLARATION BLOCK(DEC)		
ERR18	<i>The declaration type is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC001
ERR37	<i>The file is a « cancel and replace » where no valid initial file has been processed for the same SIREN registration number. Presence of an unauthorised value. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC001
ERR19	<i>The declaration year is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC002
ERR20	<i>The declared year must be immediately prior to the year in which the declaration is filed with the administration. Presence of one or more unauthorised characters. Please ensure the declaration complies with the XML Schema Definition</i>	DEC002
ERR21	<i>The file creation date is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC003
ERR22	<i>The declaration identification number is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC004
ERR35	<i>The declaration identification number has already been used in a preceeding valid file (for the same SIREN registration number and for the same reporting year) The value is not correct. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC004
ERR36	<i>The name of the XML file does not include the declaration identification number. The value is not correct. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC004
ERR24	<i>The previous declaration's identification number is missing whereas the declaration sent is identified as a « cancel and remplace » declaration (type 03 or 04). 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. The value is not correct. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC005
ERR25	<i>The previous declaration's identification number does not correspond to the identification number of the last previously received file. The value entered is incorrect. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC005
ERR33	<i>A « nil » declaration cannot contain any users. Presence of one or more unauthorised blocks. Please ensure the declaration complies with the XML Schema Definition.</i>	DEC001
COMPANY BLOCK (ENT)		
ERR26	<i>The company name is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT001
ERR27	<i>The reporting company's SIREN number does nor correspond to the SIREN number selected in the professional account. Inconsistent mandatory field : the reporting company's SIREN number must correspond to the SIREN number selected in the professional account.</i>	ENT003
ERR28	<i>The company's SIREN number is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT003
ERR29	<i>No information is provided concerning the street number, number extension, type and name.</i>	ENT007

	<i>Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	
ERR30	<i>The company's location is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT009
ERR31	<i>The company's ISO country or territory code is missing. Blank mandatory field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT012
ERR32	<i>The company's postal code is missing, although the ISO country code provided corresponds to France (FR), an overseas département (GP, GF, MQ, RE ou YT), a French overseas authority (BL, MF, NC, PF, PM, TF or WF) or Monaco (MC). Blank conditional field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT008 ENT012
ERR34	<i>The foreign postal distribution code is missing, although the ISO country code does not correspond to a French location. Blank conditional field. Please ensure the declaration complies with the XML Schema Definition.</i>	ENT013 ENT012

7 Appendix B – 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
IDENTIFICATION ERRORS WITH RESPECT TO LEGAL ENTITIES AND NATURAL PERSONS ACTING IN A PROFESSIONAL CAPACITY		
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.</i>	PMO004

	<i>Please enter the SIREN business register number.</i>	
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
ADDRESS ERRORS WITH RESPECT TO LEGAL ENTITIES AND NATURAL PERSONS ACTING IN A PROFESSIONAL CAPACITY		
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. Please indicate the country or territory code of residence.</i>	PMO013
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
ERRORS WITH RESPECT TO TRANSACTIONS CONDUCTED		
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</i>	OPE006

	gross sum of co-consumption and goods sales”. <i>Veillez renseigner la rubrique « Dont montant brut des transactions co-consommation et vente de biens ».</i>	
OPR08	The “Subtotal gross sum of other transactions” is filled in, but not the “Subtotal number of other transactions”. <i>Please indicate the “Subtotal number of other transactions”.</i>	OPE007
OPR09	The “Subtotal number of other transactions” is filled in, but not the “Subtotal gross sum of other transactions”. <i>Please indicate the “Subtotal gross sum of other transactions”.</i>	OPE004
OPR10	The total sum of transactions taxable in France under the provision of articles 258 to 259 D of the CGI is not mentioned. <i>Please indicate the total sum of transactions taxable in France under the provision of articles 258 to 259 D of the CGI.</i>	OPE008
DECLARATION STATUS REPORT IN CASE NO ERRORS ARE FOUND – ACCEPTANCE		
ACQ01	<i>The above-referenced declaration has been registered.</i> <i>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>	