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**Registration and reporting procedure for non-resident payment service providers**

# REGISTRATION

First of all, PSP will have to obtain a SIREN number (« Système d'Identification du Répertoire des Entreprises », it is a unique company identifier, also commonly used for companies as a Tax Identification Number by the French tax administration). This SIREN will be useful to create an account in the "Espace PRO" portal on impots.gouv.fr, which is the platform where PSP will have to log into to report their CESOP declarations.

PSPs known as “non-residents” (registered outside France but operating payment services in France via a European passport for example) that do not have a SIREN number will be able to obtain one with the following procedure and send the requested documents to the "Service des Impôts des Entreprises Etrangères" of the DINR ("Direction des Impôts des Non-Résidents"). Email address of this service is siee.immatriculation@dgfip.finances.gouv.fr

— the Cerfa 15928\*04 form EE0 completed and signed. This form must indicate a current email address of the company.

PSPs will be asked to mention in the “ACTIVITY” box the type of third-declarants, the subject of the request, namely “payment service provider to report cross-border payment transactions”

— a copy of the Trade and Companies Register in the country of origin

— a copy of the articles of association and of the company AND a translation of the main elements

— a duly completed and signed mandate of two parties

**Observation**: Attention should be brought to the email address used for the Espace PRO account creation, because this email address will be the recipient of the email notifications the French Tax Administration will send for the validation of the payment data messages.

# HOW TO REPORT TO THE FRENCH TAX ADMINISTRATION

The process to submit CESOP reports for foreign PSPs is the same as for French PSPs: to submit the file containing the CESOP declaration to the French tax authorities (DGFIP), the PSP logs on to its Espace PRO portal to submit CESOP declarations. Access to the Espace PRO portal requires all users to create an account, if this has not already been done for other reporting obligations: https://inscriptionpro.impots.gouv.fr/opale\_inscription/indexCreationEspace.jsp

Once you have obtained an account enabling you to access your professional space, you will then need to register for the future service called "Déclarer > Paiements transfrontaliers - CESOP".

These registration and service subscription procedures are described here: https://www.impots.gouv.fr/fiches-focus-sur-les-teleprocedures

**Observation**: The subscription to the service "Déclarer > Paiements transfrontaliers - CESOP" will be possible in the Espace PRO from February 2024. However, the upload of XML files will only be possible from April 1st 2024.