	PUBLIC FINANCES DIRECTORATE GENERAL	
RÉPUBLIQUE FRANÇAISE *Liberté Égalité Fraternité*	**APPLICATIONS FOR EXCISE DUTY REFUNDS ON PETROLEUM PRODUCTS FROM TAXI OPERATORS AND HAULIERS THAT ARE NOT REQUIRED TO FILE VAT RETURNS IN FRANCE**	**PROCEDURE NO. 106 638**

INSTRUCTIONS

FOR COMPLETING THE EXCISE DUTY REFUND PROCEDURE FOR PETROLEUM PRODUCTS

Effective legislation takes precedence over these instructions.

This procedure applies to companies that are not required to file value added tax (VAT) returns in France and that are entitled, as consumers, to reduced excise duty rates on diesel oil and petrol for the purposes of public transport by road, the transport of persons by taxi and the carriage of goods by road which are provided for respectively by Articles L.312-51, L.312-52 and L.312-53 of the French Goods and Services Tax Code.

These companies are referred to in sub-section 4 (Articles 37-28 to 37-31) of Decree no. 2021-1914 of 30 December 2021.[1]

To apply for an excise duty refund, these companies must fill in a form (known as a "Procedure") which is available on the « demarche.numerique.gouv.fr » website (in French only). The procedure for these refunds can be accessed using the link on the dedicated page on the impots.gouv.fr website):

https://demarche.numerique.gouv.fr/commencer/remboursement-accise-produits-petroliers-societes-etrangeres (some English content)

The Directorate General of Customs and Excise (DGDDI) remains responsible for managing refunds on fuel consumed up to 31 December 2024. The procedure should only be used to file excise duty refund applications for fuel consumed since 1 January 2025 with the Public Finances Directorate General (DGFiP).

Refund applications may be sent up to 31 December of the second year after the relevant fuel was consumed.

ACCESSING THE PROCEDURE

Steps:

1. Go to procedure no. 106 638 on the « demarche.numerique.gouv.fr » website.

2. Before accessing the procedure, you must identify yourself using the account with which you wish to file an application. We advise you to select "Pour vous" (For yourself) even if you are an agent (the agent's identifying information will be requested subsequently):

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1 Section introduced by Decree no. 2025-255 of 19 March 2025 on the conditions for partial excise duty refunds on diesel oil and petrol resulting from the reduced rates set out in Articles L.312-51, L.312-52 and L.312-53 of the French Goods and Services Tax Code.

TYPES OF FILING METHODS

To file an excise duty refund application for petroleum products, there are several types of filing methods:

1. "*Vous voulez déposer une demande unique*" (You wish to file a single application):
This type of filing involves entering data for a single application online. It is intended for an application covering a limited vehicle fleet. It is available for refund recipients and for agents acting on behalf of their clients. Supporting documents must be filed online.

2. "*Vous voulez déposer une demande unique à partir d'un fichier conditionné*" (You wish to file a single application using a package file):
This type of filing involves sending an .xlsx format spreadsheet file relating to a single application. It is intended for an application covering a large vehicle fleet. It is available for refund recipients and for agents acting on behalf of their clients. Supporting documents must be filed online.

3. "*Vous êtes mandataire et vous voulez déposer plusieurs demandes à partir d'un fichier conditionné*" (You are an agent and you wish to file several applications using a package file):
This type of filing involves sending several .xlsx format spreadsheet files. A spreadsheet file will have to be filed for each client. This type of filing is only available for agents.
⚠ Supporting documents must be sent via the ESCALE platform.

4. "*Vous être mandataire et vous voulez déposer plusieurs demandes à partir d'un fichier XML*" (You are an agent and you wish to file several applications using an XML file):
This type of filing involves sending an XML file relating to several applications.
⚠ Supporting documents must be sent via the ESCALE platform.

MANDATORY INFORMATION

By clicking on the following link, you will find a table listing the mandatory information to be provided for your procedures. The table specifies the information requested, the conditions in which it is mandatory and the expected value.

Below are details concerning this information:

- Recipient client's contact details: if you are filing an application as an agent, you must provide your client's email address (their address and telephone number only need to be entered if this is your client's first application or if these details have changed).

- Agent's contact details: as for clients, the agent's address, telephone number and contact person only need to be entered for the first application or if these details have changed.

- Agent's intra-community VAT number: if the agent has an intra-community VAT number, this must be entered as part of the application process. If this is not the case, they must enter their domestic tax number issued by the tax authorities in their home country.

- Domestic tax number: if the agent does not have an intra-community VAT number, they must enter the domestic tax number issued by the tax authorities in their home country. For purposes of comparison, this number corresponds to the SIREN number that is used to identify French companies.

- Period concerned: refund applications may only relate to a calendar quarter or a calendar year. So, if you wish to file applications for several periods, you will have to file an application for each refund period. The DGFiP has been responsible for managing applications as from Q1 2025.

- Total number of litres eligible for refund: the volume must be entered in litres, rounded down to the nearest whole number.

- Volume consumed by the vehicles: the volume must be entered in litres, rounded down to the nearest whole number.

- Amount of the refund application: for all applications, the refund amount being claimed must be entered. The amount must be rounded off to the nearest euro, an amount under €0.50 is ignored and one of €0.50 or more counts as 1. Calculation simulators are provided to help you determine the amount eligible for refund. The

following link provides a calculation simulator for taxi operators and hauliers (in French only): https://www.impots.gouv.fr/simulateurs-0.

To access the simulator:

1. Click on the link:

2. Select "oui" (yes) in answer to the question "*Souhaitez-vous calculer votre montant éligible à remboursement*" (Do you want to calculate the amount eligible for refund) and "non" (no) for the question "*Avez-vous une activité économique en France ?*" (Do you have a business activity in France?), fill in the mandatory fields then click on "*Valider*" (Confirm):[2]

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2 The screenshot below comes from the simulator for hauliers in its version applicable as at 1 January 2025.

FILING USING A PACKAGE FILE

Filing using a package file involves filling in a .xlsx format spreadsheet. To ensure that the file is correctly filled in, you should download the template file directly from the procedure, fill it in and file it as part of your application:

The file has the following features:

- <u>Choice of language</u>: the file's default language is French. Its English version can be accessed by selecting "*English*" in the "*Sélection de la langue*" (Language selection) field:

- <u>Mandatory fields</u>: these are identified by the symbol "*". When you open the file and all the mandatory fields have not been filled in, the following message appears: "⚠ *Veuillez renseigner l'ensemble des champs obligatoires (*)*" (Please fill in all the mandatory fields).
  Once you have done this, the message will change: "✔ *L'ensemble des champs obligatoires ont bien été saisis. Vous pouvez déposer le fichier sur la plateforme Demarches-simplifiees*" (All the mandatory fields have been filled in. You can upload the file to the demarches-simplifiees.fr website).

- <u>Inconsistency alerts</u>:
  – In the event of a difference between "*Nombre total de litres éligibles à remboursement*" (Total number of litres eligible for refund) and the "*Volume consommé par les véhicules*" (Volume consumed by the vehicles), an alert appears:
  "⚠ *Le nombre de litres déclaré n'est pas cohérent. Veuillez renseigner le détail par véhicule (à partir de F84)*" (The number of litres reported is inconsistent. Please fill in details per vehicle (as from F84)).

  – In the event of a difference between the "*Nombre de véhicules*" (Number of vehicles) reported and the number of lines filled in as from line 84, the following alert appears: "⚠ *Incohérence : le nombre de lignes saisies ne correspond pas au nombre de véhicules déclarés (F74)*" (Inconsistency: the number of lines filled in does not correspond to the number of vehicles reported (F74)).

  The example below shows a refund application with two inconsistencies:
  – The total volume entered is 1,500 litres but only 800 litres have been detailed per vehicle;
  – Two vehicles have been reported but only one line has been filled in in the "*Détails des véhicules*" (Details of the vehicles) box.

- <u>Alert concerning information entered</u>: so that your application can be forwarded to the managing department, the information entered must match the required formats. To help you with this, alerts have been incorporated into the file.

  Below are several examples:

Case of failure to use the drop-down list
(click on "Annuler" (Cancel) to continue)

Case of an added space in the intra-community VAT number
(click on "Annuler" (Cancel) to continue)

Alerts if a dash ("-") appears in the registration numbers, if the vehicle identification number (VIN) is non-compliant or if there are decimals in the volumes consumed by the vehicles.

Please note if using OpenOffice:

The package file is optimised for use with Microsoft Excel, but it can be opened and filled in using OpenOffice. Below are guidelines if you do use the latter:

- Pasting data: use the options "Paste Special" then "Paste Unformatted Text" to avoid unwittingly locking cells.

- Password window: depending on your version of OpenOffice, a window requesting a password may appear. In this case:
  – Click on "Re-type Password";
  – Then on "Remove password from this protected item";
  – Confirm by clicking twice on "OK".

FILING USING AN XML FILE

Filing using an XML file involves sending a structured file covering several applications. For this file to be compliant, it must be in XML Schema Definition (XSD) format which defines the structure, the expected tags and the formatting rules for the XML file.

This XSD Schema is available by downloading the template directly from the procedure or by using the following link:

Veuillez déposer un fichier XML respectant le XSD ci-dessous / Please upload an XML file that complies with the XSD below *

Le fichier XML contenant l'ensemble des demandes doit obligatoirement être conforme à la structure du XSD ci-dessous. Les pièces justificatives doivent être transmises via la plateforme Escale.

The XML file containing all the applications must comply with the XSD Schema below. The supporting documents must be sent using the Escale platform.

Télécharger le modèle ⬇ [?] Ce lien est éphémère et ne devrait pas être partagé.

XSD – 7,65 ko

Taille maximale autorisée : 200 Mo.

[Parcourir...] Aucun fichier sélectionné.

Remember that supporting documents must be sent separately via the ESCALE platform.

APPLICATION FILING STATUS TRACKER

The « demarche.numerique.gouv.fr » website allows you to consult the progress of your application until it is forwarded to the managing department (click on "*Suivi de votre dossier*" (Check my application status)):

Suivi de votre dossier   Votre dossier   Messagerie administration

en construction ▸ en instruction ▸ terminé

Votre dossier est en construction. Cela signifie que **vous pouvez encore le modifier**. Vous ne pourrez plus modifier votre dossier lorsque l'administration le passera « en instruction ».

Vous avez une question ? Utilisez la messagerie pour contacter l'administration directement.

Once your application has been filed, an acknowledgment of receipt is sent immediately to the email address associated with your account. This confirms that your application has been submitted (**you can still amend your application at this stage**):

DIRECTION GÉNÉRALE DES
FINANCES PUBLIQUES

Bonjour,

Votre dossier nº 24907576 **a bien été déposé**.

Pour toute question, merci de contacter directement le service compétent à l'adresse suivante :
accise.remboursement.nonresidents@dgfip.finances.gouv.fr
(la messagerie de la plateforme ne doit pas être utilisée).

Cordialement,
DIRECTION DES IMPOTS DES NON-RESIDENTS (DINR)

Your application is then processed automatically to check its compliance with the required information (**you can no longer amend your application at this stage**):

DIRECTION GÉNÉRALE DES
FINANCES PUBLIQUES

Bonjour,

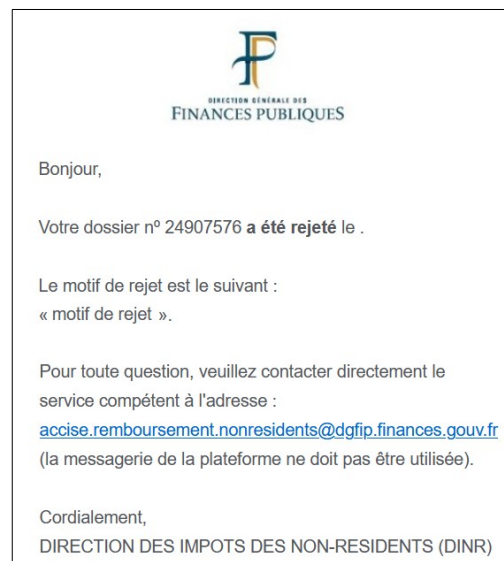Votre dossier nº 24907576 va faire l'objet d'un **examen automatique de conformité**.

Pour toute question, veuillez contacter directement le service compétent à l'adresse :
accise.remboursement.nonresidents@dgfip.finances.gouv.fr
(la messagerie de la plateforme ne doit pas être utilisée).

Cordialement,
DIRECTION DES IMPOTS DES NON-RESIDENTS (DINR)

If the automatic compliance processing does not turn up any anomalies, the application will be forwarded to the Non-Residents Tax Directorate (DINR) for review. At this stage, contact the Non-Residents Tax Directorate directly if you require any information about the processing of your application:

Alternatively, if the automatic compliance processing does reveal anomalies in the information provided that prevents it from being forwarded on (non-compliance with the XML Schema, omission of mandatory information, etc.), you will be informed of the reason for the rejection. In this case, you will have to file a new application that includes all the required information:

Below are the reasons for rejection following the automatic compliance check:

- "Demande anticipée" (Early application): the file contains one or more applications concerning a period that is not yet eligible for filing (e.g.: filing an application relating to Q1 2026 on 1 December 2025).

- "Demande antérieure à 2025" (Application prior to 2025): the file contains one or more applications concerning a period prior to Q1 2025. Remember that the Directorate General of Customs and Excise is still responsible for managing refunds on fuel consumed prior to 1 January 2025.

- "Format incorrect du n° TVA intracommunautaire du mandataire" (Incorrect format for agent's intra-community VAT number):
"Format incorrect du n° TVA intracommunautaire du bénéficiaire" (Incorrect format for recipient's intra-community VAT number):
the file contains one or more applications showing an incorrectly formatted intra-community VAT number.

- "N° TVA intracommunautaire du mandataire non valide" (Agent's intra-community VAT number invalid):
"N° TVA intracommunautaire du bénéficiaire non valide" (Recipient's intra-community VAT number invalid):
the file contains one or more applications showing an invalid intra-community VAT number.

- "Numéro TVA intracommunautaire et numéro fiscal non renseignés" (Intra-community VAT number and tax number not entered): the file contains one or more applications without an intra-community VAT number.[3]

- "N° TVA intracommunautaire du bénéficiaire français" (French recipient's intra-community VAT number): the file contains one or more applications in favour of a consumer required to report VAT in France. French consumers or those required to report VAT in France should contact their competent local Business Tax Department (SIE) using the messaging system in their professional account.

- "Mandataire inconnu" (Unknown agent): the filed application mentions the intra-community VAT number[4] of an agent that is not known to the Non-Residents Tax Directorate (in respect of excise duty or VAT refunds). In this case, you should contact the Non-Residents Tax Directorate directly by email (accise.remboursement.nonresidents@dgfip.finances.gouv.fr) to register yourself as an agent (no formal conditions for your email).

- "Votre demande de type unique est incompatible avec la transmission de plusieurs fichiers conditionnés" (Your single application is incompatible with sending several package files): when you select "*Vous voulez déposer une demande unique à partir d'un fichier conditionné*" (You wish to file a single application using a package file), only one application can be filed (if you wish to apply for refunds over several periods, you will have to file several applications):

- "Votre demande comporte un fichier conditionné ne respectant pas le format préconisé par le modèle" (Your application contains a package file that does not comply with the format required by the template): the application contains one or several package files with a different extension to that required by the template (.xlsx). You are advised to download the file directly from the platform (click on "Télécharger le modèle ⇣" (Download the template)), by selecting the relevant type of filing, filling in the template and filing it by using the "Parcourir" (Browse) button:

- "Votre demande comporte un fichier conditionné ne renseignant pas l'ensemble des champs obligatoires" (Your application contains a package file in which not all the mandatory fields have been filled in): the application contains one or more package files that are only partially filled in. For a package file to be accepted, all the mandatory fields must have been filled in (these fields are identified with the symbol "*"). When a mandatory field has not been filled in, the following message appears:

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3   Or the domestic tax number for agents that do not have an intra-community VAT number.
4   Or in the absence of an intra-community VAT number, a domestic tax number.

When all the mandatory fields have been filled in, the following message appears:

- "Votre demande comporte au moins un champ du fichier conditionné qui ne respecte pas le format préconisé" (Your application contains at least one field of the package file that does not comply with the required format): the application contains one or several package files including information that does not comply with the required format (e.g.: the vehicle identification number (VIN) contains spaces, lower-case letters or more than or fewer than 17 characters).

- "Votre demande comporte un ou plusieurs fichiers XML ne respectant pas le schéma préconisé" (Your application contains one or several XML files that do not comply with the required Schema): the application contains one or several XML files that do not comply with the required XSD Schema. To avoid any errors, you are advised to download the XSD file directly from the platform (click on "Télécharger le modèle ⬇" (Download the template)).

SENDING SUPPORTING DOCUMENTS

The methods for sending supporting documents vary depending on the type of filing you select.

When filing a single application ("*Vous voulez déposer une demande unique*" (You wish to file a single application) or "*Vous voulez déposer une demande unique à partir d'un fichier conditionné*" (You wish to file a single application using a package file)), the supporting documents must be uploaded directly to the « demarche.numerique.gouv.fr » website:

When filing several applications ("*Vous êtes mandataire et vous voulez déposer plusieurs demandes à partir d'un fichier conditionné*" (You are an agent and you wish to file several applications using a package file) or "*Vous êtes mandataire et vous voulez déposer plusieurs demandes à partir d'un fichier XML*" (You are an agent and you wish to file several applications using an XML file)), the supporting documents must be sent via the **ESCALE platform (you will be sent a token for this process)**.

RIGHT TO MAKE A MISTAKE

The Government Reform Act for a Trust-Based Society (ESSOC) of 10 August 2018 mainstreamed the principle of the right to make a mistake for users of the tax authorities' services.

To learn more go to the "*Droit à l'erreur*" (Right to make a mistake) section of the impots.gouv.fr website (in French only).