

NEWSLETTER COTESSAT JANUARY 2018

TABLE OF CONTENTS:

I. VAT updates

- I.1. Cash Desk Software certification (*Article 105 LF 2018*)
- I.2. VAT tax base for online press services and television services (*Article 8 LF 2018*)
- I.3. VAT exemption on home-care services (*Article 9 LF 2018*)
- I.4. Expansion of the VAT exemption applicable to psychologists and psychotherapists (*Article 10 LF 2018*)
- I.5. Application of VAT reduced rates to specific operations
- I.6. Tax representation of foreign based companies (*Article 11 LFR 2017*)
- I.7. Interests rate for late payments (*Article 55 LFR 2017*)
- I.8. Deduction of input VAT on petrol products for 2018
- I.9. Filing deadline for VAT refund claims from EU-established taxable persons

II. Other tax updates

- II.1. Applicable rates for energy-related indirect taxes (*Article 16 LF 2018*)
- II.2. Tax on polluting activities (TGAP) (*Article 18/19/20 LF 2018 and Article 61 LFR 2017*)
- II.3. Tax on consumption of electricity (CSPE): specifications regarding exemption for self-consumption (*Article 60 LFR 2017*)
- II.4. Tax on consumption of electricity (CSPE): reassessment of the scope regarding the reduced rate applied for highly-consuming installations (*Article 88 LFR 2017*)
- II.5. Excise duties on energy products: French legislation complying with EU directive provisions (*Article 59 LFR 2017*)
- II.6. Insurance Premium Tax: Extension of the 'physician fees' obligations to 2018 (*Article 21 LFSS 2018*)
- II.7. Insurance Premium Tax: Exemption for renewable marine energy facilities (*Article 80 LF 2018*)
- II.8. Application of a flat tax on savings income (*Article 28 LF 2018*)
- II.9. Death benefits - article 757 B of the French Tax Code: abrogation of the tax-exemption certificate from the surviving spouse or partner (*Article 16 LFR 2017*)
- II.10. Death benefits – article 990 I of the French Tax Code: non-taxation of specific insurance group contracts (*Article 35 LF 2018*)
- II.11. Creation of an annual tax on exploration of hydrocarbons and of geothermal deposits at high temperature (*Articles 40 and 42 LFR 2017*)
- II.12. Creation of a tax for the development of paper, cardboard and cellulose pulp manufacturing industries (*Article 139 LF 2018*)

I. VAT updates

I.1. Cash Desk Software certification (Article 105 LF 2018)

The French Annual Finance Act for 2016 introduced new obligations regarding the certification of accounting, management and cash desk software. The related provisions originally introduced in the French legislation under article 286 I 3° bis of the French Tax Code were supposed to come into force on January 1st, 2018.

These original provisions were enacted with the widest scope as for the taxable persons concerned and the software to be certified. The original plan was to make it mandatory for every taxable person realising operations in France and registering payments from their customers with accounting/management/cash desk software, to use certified software satisfying specific terms regarding notably registration, security and data storage.

Originally, this obligation was supposed to apply to every taxable person VAT-registered in France and to any piece of software that would operate calculation and registration of the payments such as:

- Accounting software: those can be defined as software allowing registration of the payments in different modules (suppliers, customers, wages, ledger, ...)
- Management software: those are referred by the French Administration to the automated commercial management of orders, invoices, cost estimate or delivery notes and to the management of the stock (sales and purchases), turnover, ...
 - Any piece of software combining the *management* with the *accounting* registrations, allowing to monitor the global activity (sales and payments) was then supposed to be part of the certification obligation.
 - ERPs were mainly part of those
- Cash desk software: Those refer to the unique function of registering payments. 3 different types are described by the French Administration:
 - "Autonomous" cash desk: they can register data related to payments, without the possibility to be linked to a network with other cash desks or a central payment registration unit.
 - Cash desks linked to a cash register network system able to register, to secure and to store the payments data in real time directly in the system. Those systems may produce the accounting based on the data provided by the cash registers.
 - Cash registers software installed on one computer or on computers (network or not): in addition to the payments registration, securing and storage functions in real time directly in the system, those deliver accounting and finance management features.

Difficulties have however arisen as regard the application of these provisions. In June 2017, an official note from the Minister of Budget initiated a simplification of these obligations. This note was followed with the issuance of a detailed guidance from the French Authorities under a FAQ format. These modifications are now introduced in the French Annual Finance Act for 2018.

Those provisions are applicable since January 1st, 2018.

Note that those provisions do not create an obligation to use software for registering supplies and payments. They generate an obligation to use a certified piece of software only if the taxable person uses one for this purpose. It is then still possible to rely on paperwork, or both methods.

The new provisions make it mandatory to have software certified based on two conditions:

- Undertaking VAT-taxable supplies of goods or services located in France for which invoice issuance is not required.
- Using Cash Desk Software for registration of commercial operations and related payments.

1) Taxable persons concerned

The purpose of this obligation is to guarantee that every VAT-taxable operation is registered and that the data stored cannot be altered, especially in the case where no invoices are issued to underpin the reality of these operations.

Consequently, the obligation is applicable only to taxable persons carrying B-to-C transactions. This means that if the operator carries out B-to-B and B-to-C transactions at the same time, certified software will have to be used.

The obligation does not apply to taxable persons carrying only VAT-exempted operations.

As far as foreign based companies are concerned, the FAQ published by the FTA in June 2017 specifies that:

- subsidiaries and branches of foreign companies will fall within the scope of this obligation of certification;
- as a tolerance measure, foreign companies that are VAT-registered in France without being established will not fall within the scope of the obligation.

The FAQ does not comment further on the situation of foreign based companies constituting selling and/or purchasing PE only for VAT purposes. Further clarification from the FTA will have to be requested.

Regarding e-commerce activities, if those are B-to-C and located in France, the cash desk software must be certified as described earlier. However, a foreign company operating supplies of goods in France under application of the distance sales rule is not in the scope of the provisions due to the obligation for the provider to issue invoices to the customers.

2) Software to be certified

The scope of the certification obligation is narrowed down to the “cash desk software” section depicted above. Generally speaking, the main function of those is to enable the registration of the B-to-C supplies of goods and services, that is to say when no invoices need to be issued in accordance with French Law.

There is no need to use certified software for B-to-B operations, as French Law makes it mandatory to issue invoices.

In case of software delivering multifunction tools such as accounting, management, or invoicing features alongside cash desk functions, only the cash desk part must be certified.

3) How to ensure the software are certified?

The operator can ensure the software used are certified in two ways:

- *Certification:*
 - It is delivered by one of the two entities entitled to enact it, the AFNOR and the LNE (Laboratoire National de Métrologie et d'Essais), upon demand by the software companies.
 - The certification document is then not directly addressed to the user of the software but to the software companies.
 - This certification is global and bound specifically to the software. This means once the software gets through certification, VAT operators can acquire it and ensure fulfilment of their obligation.
 - You can find attached in Appendix 1 a list of the current software and version that have been certified by those entities. This list may still be updated.

- *Attestation:*
 - It is a document delivered by the software company itself to the user, stating that its products are compliant with the obligation's requirements.
 - It is delivered individually to any operator that needs to satisfy their obligation.
 - There are no official certifying entities involved in this process, which means the responsibility relies on the software company.
 - The software company must ensure and state explicitly in the document that the piece of software fulfil the requirements set by the legislation regarding securing, registration, data storage etc. The accreditation document must moreover indicate the version of the software for which accreditation is given along with the date of acquisition. The accreditation must be addressed explicitly to the operator using the software.
 - The attestation is valid as long as the software is updated with *minor* changes. Minor updates are the ones that do not modify the features of the software that comply with the obligation (no alteration, securing, storing, and archiving of the data). When those features are modified, it is considered as a *major* update for which new attestations have to be delivered.
 - You can find in Appendix 2 the attestation template provided by the French Authorities (with a free English translation).

4) Obligations regarding data storage and archiving

The software must provide tools and features that comply with the obligation as regard data storage and archiving.

Data storage refers to the storing of data in the cash desk system itself. Archiving the data refers to the extraction of those from the system and to use physical storage device (such as USB, hard disk drive or optical).

The software must foresee an archiving process at least once in every fiscal year. In any case, archiving must be processed every time an extraction from the system is operated.

As a reminder, the data must be stored either in the system or in archiving storage device for 6 years.

I.2. VAT tax base for online press services and television services (Article 8 LF 2018)

The current VAT tax rate for press and online press services is 2.10%.

The current VAT tax rate for television services subscriptions is 10%.

However, online press services and television services are sometimes included in package of services (often referred as “triple play packages” including Internet, Television and Phone services) sold by Internet Service Providers or TV operators. As the main services provided follow the regular 20% tax rate, it can be difficult and uncertain to isolate the different tax bases for applying the corresponding tax rates.

When online press services are introduced into packages that provides Internet access and/or television services, the 2.10% rate is applicable only to the portion of the amount that exceeds the price of a similar offer that do not provide those online press services.

In case where it is not possible to find such a different offer, the 2.10% tax rate is applicable only to the portion of the subscription of the customer that corresponds to the sums paid per customer by the Internet Service Provider itself for the acquisition of those services.

The same rules are applied for the allocation of the 10% tax rate for television services when those are included into packages that provide also Internet access services.

Those provisions will be applicable on transactions whose chargeable event and tax point intervene as from March 1st 2018.

I.3. VAT exemption on home-care services (Article 9 LF 2018)

Until now, only specific activities that were authorized could benefit from the VAT exemption on home-care services. Recent provisions have however spared home-care services provider related to the elderly to obtain such authorization, ruling out the whole activity from the exemption.

To keep the full range of those services out of the scope of VAT, little additions and modifications of the provisions related to exemption of home care services have been introduced in the legislation.

I.4. Expansion of the VAT exemption applicable to psychologists and psychotherapists (Article 10 LF 2018)

Until January 1st 2018, from a VAT standpoint, only psychologists and psychotherapists holding a specific degree authorizing practice in public hospitals could be VAT-exempted. Consequently, the remaining professionals practicing legally as psychologists and psychotherapists without holding this certification could not be allowed to apply VAT exemption.

The new provisions now expand the exemption to all psychologists and psychotherapists that are acknowledged and registered by the Administration on the ADELI register (national register for public health professionals), irrespective of the certification to be detained or not.

I.5. Application of VAT reduced rates to specific operations

The French Finance Act for 2018 and the Amending Finance Act for 2017 introduced the application of reduced rates to the following operations:

- Extension of the 5.5% reduced rate applied to the renting of specific equipment and tools for disabled people.
- The application of the 5.5% reduced rate on HIV self-tests is maintained until 31st December 2018.
- The application of the 10% reduced rate on the renting of campsite accommodation is restricted to the sole condition that the campsite is 'classified'. The previous and additional requirements are as from January 1st 2018 obsolete and inapplicable.
- The reduced rate applicable to the supply of social housing is increased from 5.5% to 10% as from January 1st 2018. This modification is related to numerous and specific operations in relation with the social sector: supply of lands for social constructions, supply of new-build social housing, self-supply of social housing, ... Specific construction work operations in social accommodation fall also under the 10% rate application (construction work for energy saving, for accessibility of the disabled people, ...).
- The 10% reduced rate has been applied to the supply of 'intermediary accommodations' (logement intermédiaire), that is to say new-build constructions that are part of housing complex. The main condition for the application of this reduced rate is that 25% of the housing complex is already dedicated to social housing. This 25% threshold was however irrelevant in case where the city in which the complex was located had at least 50% of social housing. As from January 1st 2019, this 50% limit is reduced to 35%.
- Starting 30 December 2017, the 5,5% reduced VAT rate applies to entrance fees to zoos meeting specific criteria defined by decrees. Prior to this date, the 10% VAT rate was applicable.

I.6. Tax representation of foreign based companies (Article 11 LFR 2017)

According to new article 302 decies of the French Tax Code, when a company not established in France has to appoint a tax representative, including for VAT purposes, this representative is unique and appointed for all tax liabilities of the represented company, except for representatives performing in the name and on behalf of the represented company the formalities and obligations related to the tax suspensive regime referred to in article 277A of the French Tax Code.

This provision will enter into force on 1 January 2019. The accreditation of tax representatives appointed before this date will remain valid and will be extended to all obligations of non-established companies mentioned in article 302 decies. In the event of multiple representatives, the represented company must expressly designate before 1 January 2019 only one representative who will fulfil all tax obligations.

I.7. Interests rate for late payments (Article 55 LFR 2017)

Article 1727 of the French Tax Code provides an interest rate applicable to taxable persons omitting to comply with their tax payments obligations within the legal deadline. Until 31st December 2017, this rate was fixed at 0.4% per month of the amount due (4.8% per year). As from January 1st 2018, this rate is lowered to 0.2% per month (2.4% per year) until 31 December 2020.

I.8. Deduction of input VAT on petrol products for 2018

French legislation undertook, since January 2017, a harmonization of the taxation rules to be applied on petrol and diesel products. January 1st 2018 marks the beginning of the second step in the VAT harmonization process.

Consequently, as from this date, petrol products used for both passengers transport vehicles and commercial/utility vehicles are now deductible up to 20%.

I.9. Filing deadline for VAT refund claims from EU-established taxable persons

According to decision n°392575 from the French Administrative Supreme Court released on 4 December 2017, the filing deadline for electronic VAT refund claims introduced by EU-established taxable persons resulting from article 15 of the VAT directive n° 2008/9/CE cannot be legally invoked by the French tax administration to reject a refund claim. This article 15 provides that the refund application shall be submitted to the Member State of establishment at the latest on 30 September of the calendar year following the refund period.

The judges pointed out that if the French tax code foresees such deadline for French established taxable persons introducing claims to other EU countries, no domestic legislation implemented this deadline provision into French Law for non-French established taxable persons introducing claims to France.

Consequently, according to the Court, the French tax administration could not reject the refund claim introduced by an Italian company in the case at hand for late filing purposes in the absence of any French legal basis implementing the 30th September's deadline.

II. Other tax updates

II.1. Applicable rates for energy-related indirect taxes (Article 16 LF 2018)

The French Annual Finance Act for 2018 has disclosed the applicable rates for indirect taxes on supply of energy products (natural gas, electricity, and fuels) for the 2018-2022 period.

1) TICGN rates (domestic tax on consumption of natural gas as fuel):

UNIT OF MEASUREMENT	RATE (euros)				
	2018	2019	2020	2021	As from 2022
Megawatt-hour	8,45	10,34	12,24	14,13	16,02

2) TICC rates (domestic tax on consumption of coal, lignite and hard coal as fuel)

UNIT OF MEASUREMENT	RATE (euros)				
	2018	2019	2020	2021	As from 2022
Megawatt-hour	14,62	18,02	21,43	24,84	28,25

3) CSPE/TICFE rates (domestic tax on supply of electricity):

The CSPE/TICFE rate for 2018 and beyond remains fixed at 22,5€/MWh.

4) TICPE (indirect tax on other energy products such as fuel):

The Finance Act updates the list of the different rates applicable to the different fuel products. The new rates take into account the evolution of carbon pricing and seek to equalize on a 5-year period rates applicable on petrol and diesel products.

II.2. Tax on polluting activities (TGAP) (Article 18/19/20 LF 2018 and Article 61 LFR 2017)

TGAP is a tax that applies on polluting activities with multiple “branches” of application (polluting emission, polluting oil, etc ...). Among each of those branches, there is a specific taxation related to polluting installations for the protection of the environment (abbreviated in French as ‘ICPE’).

Those ICPE installations are assessed and registered as generating risky polluting activities according to a grading scale of pollution risk. There are currently 3 levels of registration: ‘declaration’, ‘registration’ and ‘authorization’.

The specific taxation for ICPE is divided into two components:

- The first one is applied at the moment of the delivery of the authorization to undertake activities as ICPE.
- The second one is an annual taxation in relation with the exploitation of the installation.

As from January 1st 2018, those two components are removed from the legislation. Consequently, those ICPE installations are not any longer subject to those taxation. However, this abrogation does not mean that the ICPEs are exempted from the regular taxation of the TGAP that applies generally to any kind of installations generating polluting activities.

Another modification regarding ICPE is related to the ‘air branch’ of the TGAP and the registration division of those installations mentioned earlier. Until 31st December 2017, the ‘air branch’ of the TGAP applied only to the ICPEs registered under the authorization process. However, following a simplification of the registration procedures, a lot of ICPEs are going to shift from the authorization status to the registration level. In order to prevent the ‘air’ branch tax not to be applicable to those ICPEs anymore, the French Finance Act for 2018 extended this branch tax to the ICPEs under the registration status.

Another branch of the TGAP, the 'fuel branch' is however extended. When an operator releases fuel products for consumption, TGAP taxation is triggered among other taxes such as VAT or excise duties.

Until January 1st 2018, fuel products subject to TGAP on such events were divided into two categories: the petrol component and the diesel component. The diesel component applied to specific diesel fuel used for motor vehicles, either on-road or off-road (such as tractors, cranes, etc.). The new provisions extend now the diesel component to any kind of diesel fuel used for on-road vehicles. In practice, this means that TGAP will apply from now on to biodiesel fuels used for those vehicles.

Finally, the 'waste branch' of the TGAP intends to tax notably the activities that collect, store and incinerate non-hazardous waste. In the event of natural disaster, the treatment of the waste is exempted from TGAP for 120 days.

The new provisions extend this period to 240 days following the disaster.

II.3. Tax on consumption of electricity (CSPE): specifications regarding exemption for self-consumption (Article 60 LFR 2017)

The CSPE is an indirect tax levied upon consumption of electricity within the French national boundaries. This tax is triggered whenever a supplier delivers electricity to a final consumer or upon electricity production for self-consumption

Multiple exemptions allow to consume or produce electricity tax-free. Among those exemptions, it has been granted to small electricity producers that consume their own energy for the needs of their activity not to be taxed on this consumption.

As from January 1st 2018, it is specified now that the exemption is granted only when the produced electricity is *fully* self-consumed by the producer.

This implementation allows the official guidance from the French Administration to be fully recognized with a legal value as it was already and previously required from the Customs Administration that the self-consumption had to be total for the exemption to be applied.

As a reminder, a 'small electricity producer' is considered as such when the amount of electricity produced within the civil year does not exceed 240 GWh per production site.

II.4. Tax on consumption of electricity (CSPE): reassessment of the scope regarding the reduced rate applied for highly-consuming installations (Article 88 LFR 2017)

Until December 30th 2017, the French legislation provided the application of a reduced rate on electricity consumption for companies undertaking activities with high needs in terms of energy.

The applicable provisions could however lead to a global application of this reduced rate for the overall activity of the company provided two requirements were met: running installations with industrial activities and high consumption of electricity. In practice, a company with only a small part

of its activity dedicated to industrial activities could invoke the application of the reduced rate for its global consumption, even though the rest of those activities was not related to the industrial sector.

The new provisions shrink down the scope of this reduced rate strictly to the industrial companies or sites. Indeed, the reduced rate now applies only to the consumption of companies with installations located within industrial site or industrial companies. This allows for the authorities to ensure that the electricity consumption that is not related to the installations itself is in relation with the industrial activities of the company.

For the application of the above, the term 'installation' is defined as the smallest autonomous part of a site or a company.

This provision applies to consumptions of electricity whose chargeable event occurs from a date that will be defined by a decree, and at the latest on 1 July 2018.

II.5. Excise duties on energy products: French legislation complying with EU directive provisions (Article 59 LFR 2017)

Article 7 of the EU Directive 2008/118/EC states that the tax point of excise duties on energetic products is triggered upon release for consumption.

According to the directive, the release for consumption can occur in 4 different ways:

- the departure of excise goods, including irregular departure, from a duty suspension arrangement;
- the holding of excise goods outside a duty suspension arrangement where excise duty has not been levied ;
- the production of excise goods, including irregular production, outside a duty suspension arrangement ;
- the importation of excise goods, including irregular importation, unless the excise goods are placed, immediately upon importation, under a duty suspension arrangement .

So far, the French definition of release for consumption has only included the importation and the exit of suspensive regime.

The result of this mismatch could lead to situations where production and holding of products that are not imported or withdrawn from suspensive regime were not able to trigger the tax point.

As from January 1st 2018, French legislation complied with the definitions of the EU directive so that any event listed above is now a taxable event according to domestic law (article 158 quinquies of the French customs code).

II.6. Insurance Premium Tax: Extension of the 'physician fees' obligations to 2018 (Article 21 LFSS 2018)

The 'physician fees' obligation is a flat tax applied per insurance contracts that are submitted to 'TSA IPT' in France.

The goal of this tax is to create a participation for the remuneration of French treating physicians. It is triggered if at least once in the year the insurance company covers the physician ('Médecin traitant' in French) fees of the insured party.

The levy is applied only once in the year to the contract regardless the number of medical visits the insurance company paid for the benefit of the insured party. Only payments for the benefit of people older than 16 (16 included) trigger the obligation.

The levy is declared along with the TSA IPT filing for the 4th quarter of the year. This levy is due for year N if the insurance company carries out activities in France on 31st December of year N. However, the year of reference for the determination of the chargeable event is N-1. Consequently, the flat tax will apply for each contract in progress in N-1 and for which during this year the insured party's physician fees were covered by the insurance company.

The French Social Security Act for 2018 increased the flat rate to 8,10€ per contract. This rate will apply at the moment in the declaration of the 4th quarter declaration for 2018, which will happen in January 2019.

As a reminder, for 2017, the flat rate is set at 5 € per contract for which the obligation is triggered. This rate will apply on the TSA IPT declarations to be filed before January 31st 2018.

II.7. Insurance Premium Tax: Exemption for renewable marine energy facilities (Article 80 LF 2018)

From 1 January 2018, insurance contracts related to renewable marine energy facilities as referred to in article L111-6 of the Insurance Code are exempt from IPT.

II.8. Application of a flat tax on savings income (Article 28 LF 2018)

The French Finance Act for 2018 undertakes a 'simplification' process for the tax regime on savings income by creating a 30% flat tax ("Prélèvement Forfaitaire Unique") that is applicable to revenues collected as from January 1st 2018.

The 30% flat tax is constituted of:

- Flat rate of income tax of 12,8%
- Social levies at an overall rate of 17,2% (the overall rate was 15,5% prior to January 2018; one component, the CSG, has been increased by 1,7 points starting 1 January 2018).

This flat tax applies to the following income:

- Investment income (interests, dividends and assimilated).
- Capital gains resulting from securities transfer such as stocks, shares, bonds, etc.
- Proceeds resulting from life insurance policies received from 1 January 2018 and pertaining to premiums paid after September 27th 2017. As far as this last category is concerned, the flat rate of income tax is 12,8% and/or 7,5% depending on the duration of the contract (less or more than 8 years) and the outstanding capital across all insurance life and capitalization policies held by the policyholder (less or more than 150.000€).

II.9. Death benefits - article 757 B of the French Tax Code: abrogation of the tax-exemption certificate from the surviving spouse or partner (Article 16 LFR 2017)

The release by the insurer of death benefits falling under the scope of article 757 B of the French tax code (corresponding to part of the premiums paid after the life insured's 70th birthday) is from 1 January 2018 no more conditioned to the provision of a tax-exemption certificate from the surviving spouse or partner in a civil union.

II.10. Death benefits – article 990 I of the French Tax Code: non-taxation of specific insurance group contracts (Article 35 LF 2018)

Insurance contracts underwritten by self-employed workers using a platform providing contact services by electronic means as set by article L7342-2 of the French Labour Code are out of scope of the levy of article 990 I of the French tax code applicable on death benefits corresponding to part of the premiums paid before the life insured's 70th birthday.

This new provision is applicable to benefits paid in respect to death of the insured occurring after 1 January 2018.

II.11. Creation of an annual tax on exploration of hydrocarbons and of geothermal deposits at high temperature (Articles 40 and 42 LFR 2017)

Starting 1 January 2018, are liable to these taxes the holders of exclusive licenses to perform such prospect. These taxes are calculated in proportion of the surface of each license, according to a scale that takes into consideration the periods of validity of the licenses. The chargeable event is constituted by the holding of the license at the date of 1 January. These taxes are declared and paid via an appendix to the French VAT return related to March or the 1st quarter reporting period.

II.12. Creation of a tax for the development of paper, cardboard and cellulose pulp manufacturing industries (Article 139 LF 2018)

This new tax enters into force on 1 January 2018 and is allocated to the Technical Paper Center in order to finance its research and development missions.

The goods subject to this tax are listed by decree, according to the French classification in force.

Are liable to this tax:

- the manufacturers of paper, cardboard and cellulose pulp established in France;
- on importation, the person designated as real consignee of the goods on the import Customs document or, jointly, the Customs agent acting under indirect representation.

Are considered as manufacturers companies which:

- sell the concerned goods after manufacturing or assembly;
- sell them after design and manufacturing or assembly by one or other third parties;

- sell them after affixing themselves or by other third parties stamps or marks for which they have the exclusive use or enjoyment;
- proceed to processing work on the goods.

The intracommunity acquisitions of such goods are tax exempt.

The taxable basis is constituted by:

- the turnover, tax excluded, or valorisation of the sales, exportations or other supplies of services and processing work on the concerned goods;
- on importation, by the Customs value at time of import.

The tax rate is 0,4%. It can be revised each year by decree between 0,4 and 0,6%.

The chargeable event is constituted by:

- the supply of goods in case of sales and self-supplies;
- the import on the French territory;
- the execution of the services for supplies of services and processing work.

The tax point occurs:

- at the date of the chargeable event for the sales;
- at the date of the dispatch for the exportations;
- at the date of collection of the advance-payments, the price or the remuneration for supplies of services and processing work.

The tax is declared to the Technical Paper Center on a half-year basis, by the 25th after end of each semester.

When the tax is due on import, it is collected by the Customs authorities on behalf of the Technical Paper Center.

Above provisions apply on transactions which chargeable event occurs from 1 January 2018.

Appendix I - LIST OF CERTIFIED CASH DESK SOFTWARE

SOFTWARE	VERSION	SOFTWARE COMPANY
Gamme SES100 - Logiciel Fiscal	1.0.00	Casio France
Kwisatz	3.25.0 or higher	Kwisatz Developpement
MgCtrl.dll	1.0 (working with MicroGestion version 55.6.0 or higher)	Micro-pointe SARL
Gamme SE (SES400, SES3000, SEC450, SEC3500) - Logiciel Fiscal	1.0.01	Casio France
Gamme VR (VR100, VR200, VR7000, VR7100) - Logiciel FrenchFiscal	1.0.0	Casio France
Crystone Logiciel	8000 1.14 or higher	Crystone
SkyTill	2	CES DEV
LEO2	2.52	ATOO SARL
The French Touch	9.0	CASH SYSTEMES INDUSTRIE
SPIN 15	MANF01	PI ELECTRONIQUE
SPIN 8	MANF01	PI ELECTRONIQUE
KEZIA II	10	SAS JDC SA
CLYO SYSTEMS	5.12	SUD INFORMATIQUE SERVICES
POINTEX	16	SA POINTEX INFORMATIQUE
GOMC-POS	13.0	CASHMAG - OMC GERVAIS
FLEXYBEAUTY	V3	FLEXYCORP
STORE-POS	V7	AEM SOFTS
ARTIFACT	3,4	DIABOLO
CARRE POS	3	AISANCE SYSTEM
MC2G Coiffure	8.0	MC2G SOFT
MC2G Beauté	7.0	MC2G SOFT
KLIKX	1.0	CLEA NETWORK
FrontShop	3.00	AGREGAT INFORMATIQUE
La Note	1.0	EA SOFT
RECO	6.0.0	X-GIL COMPANY
TACTIS	8	TACTIS DISTRIBUTION
TIGRACASH	8	TIGRA BUSINESS
Connectill	5	FORCE7WEB
@BILL	5	CRISALID
CRISALID	3	IKOSOFT
MERLIN	2.60	IKOSOFT
SUCCESS	2.60	IKOSOFT
MERLIN AIR	1.2	IKOSOFT
MENCOMSI	1	MENLOG
ADDICTILL	5.0	WEB4CELL SAS
CASHMAG ANDROID	5.0	CAHSMAG - OMC GERVAIS
GI	21.16	PROGIDYS
TCPOS	4.5.16	TCPOS France
LaCaisse Tactile	3.0	INNOVORDER
NTC LOGICIEL ENCAISSEMENT	2.4	NEW TECHNO COMPANY SAS
UCASH PDV	3	FELIX INFORMATIQUE
ORCHESTRA PDV	10	FELIX INFORMATIQUE
Rezomatic	4.0	TGMultimédia
TACTILPAD	5.0	TACTILPAD
WESHOP CAISSE	1.0.0	WESHOP SARL
LSCOIFFURE	15.04	LEMONSOFT
LSINSTITUT	15.05	LEMONSOFT
VENTAP	1	ARCSOLU
POLARIS	6	VEGA Informatique
XL POS	10.0	XL SOFT
ERP RINFO	3 Build 1182	REMILLER INFORMATIQUE SARL
Smart TPE mobilité SERVICES PLUS (iOS)	4.3	CREDIT AGRICOLE PAYMENT SERVICES
Smart TPE mobilité SERVICES PLUS (Android)	4.3	CREDIT AGRICOLE PAYMENT SERVICES

SOFTWARE	VERSION	SOFTWARE COMPANY
Monem Mobile SERVICE PLUS (iOS)	4.3	CREDIT AGRICOLE PAYMENT SERVICES
Monem Mobile SERVICE PLUS (Android)	4.3	CREDIT AGRICOLE PAYMENT SERVICES
Smart TPE Magasin (iOS)	4.3	CREDIT AGRICOLE PAYMENT SERVICES
Smart TPE Magasin (Android)	4.3	CREDIT AGRICOLE PAYMENT SERVICES
POD Solution	3.0.0.0	POD TECHNOLOGIES
SmartCaisse Premium	4.0.01	SMARTCAISSE
TOP CAISSE	1.1	TOP CAISSE
DYLENTAB	1.1	LENNY
Q-Entry V2F	5.0.0.7	PRO MANAGEMENT
CLUCTILL	1.2	JLR DISTRIBUTION
EVOLUFLOR	5.0	EVOLUFLOR
Gesticlean UP	1.0.0	INFORUM
UPOS	4.0.0	ULTIMASOFT SARL
EURESTO	30.040	EURESTO SARL
Genius Caisse Connectée	2.6	LA POSTE
MONWEB	2.2	JES LABS
Rest'Office	6.00	X-GIL FULL SYSTEM
RPOS	3	ASTEN RETAIL
NAXI-Gestion	10	INAXEL
NAXI-Vente	4	INAXEL
eSeason	18.0	SEQUOIASOFT
POINT DE VENTE G5	507.2.0.0	AIMAG SAS
POINT DE VENTE G3	307.2.0.0	AIMAG SAS
CESAR	15.03	SOFTAVERA SAS
ANGELO	15.03	SOFTAVERA SAS
DELISOFT	15.03	SOFTAVERA SAS
BOOST Software	15.03	SOFTAVERA SAS
NOVA 12	4.03.33.01	SAS JDC SA
NOVA 15	4.03.33.01	SAS JDC SA
IQ	4.03.33.01	SAS JDC SA
IQ PRO	4.03.33.01	SAS JDC SA
Shopcaisse	3.0.2	SHOPCAISSE
BEFULL	2	ATIPIK
Maitre'D	7.08.000.100	POSERA France SAS
Shortcuts Software	8.0.25	SHORTCUTS SOFTWARE AULSTRALIA PTY LTD
CashOffice	18	ETIVA
ESCULAPE LGO2	6.6.1	ESCULAPE
APPLICAMP	21.D	AIMCIA SARL
WAVY	2	TDLS
HOTELMIS	2.1	LOGMIS SARL
CAMPMIS	2.1	LOGMIS SARL
RESIDMIS	2.1	LOGMIS SARL
GROUPMIS	2.1	LOGMIS SARL
CAISSMIS	2.1	LOGMIS SARL
TABLMIS	2.1	LOGMIS SARL
GCV6	6.03	EMC2 SARL
PLANITY	4	PLANITY
BIMEDIA	5.18.01	BIMEDIA
NAMOS	7.16.TOTAL44	DIEBOLD NIXDORF
Softcaisse	3.01	APPLICATION MULTIMEDIA INFORMATIQUE
SoftCaisse restauration	3.01	APPLICATION MULTIMEDIA INFORMATIQUE
EasyPressing	2.01	APPLICATION MULTIMEDIA INFORMATIQUE
STORE-POS	v7	AEM_SOFTS
LCVMAG	9	LCV Multi media
Tiller	3	TILLER SYSTEMS
LGPI	2.6.2	PHARMAGEST INTERACTIVE

Appendix II - CERTIFIED SOFTWARE ATTESTATION

(Software company's letterhead)

**Attestation individuelle d'utilisation d'un logiciel de système de caisse
satisfaisant à des conditions d'inaltérabilité, de sécurisation, de conservation
et d'archivage des données
(article 286 I-3° bis du Code Général des Impôts)**

Je soussigné, (name and function of the legal representative of the software company), représentant légal de (business name of the software company), éditeur du logiciel de système de caisse (name and reference of the software), atteste que ce logiciel/système, mis sur le marché à compter du (release date of the software), dans sa version (name and reference of the software version) sous le numéro numéro de licence (Licence number if any), satisfait aux conditions d'inaltérabilité, de sécurisation, de conservation et d'archivage des données en vue du contrôle de l'administration fiscale, prévues au 3° bis du I de l'[article 286 du code général des impôts](#).

[J'atteste que la dernière version majeure de ce logiciel ou système est identifiée avec la racine suivante : XXX et que les versions mineures développées ultérieurement à cette version majeure sont ou seront identifiées par les subdivisions suivantes de cette racine : XXX-aaa. Je m'engage à ce que ces subdivisions ne soient utilisées par (business name of the software company) que pour l'identification des versions mineures ultérieures, à l'exclusion de toute version majeure. Les versions majeures et mineures du logiciel ou système s'entendent au sens du I-C-1 § 340 du BOI-TVA-DECLA-30-10-30.] *(Mention facultative à servir par l'éditeur pour permettre l'application de la tolérance sur les mise à jour mineures)*

Fait à (town) ,

Le (date) ,

Signature du représentant légal de l'éditeur du logiciel ou système de caisse :

Il est rappelé que l'établissement d'une fausse attestation est un délit pénal passible de 3 ans d'emprisonnement et de 45 000 € d'amende (Code pénal, art. 441-1). L'usage d'une fausse attestation est passible des mêmes peines.

*

* *

Je soussigné, (name and function of the legal representative), certifie avoir acquis le (date of acquisition), auprès de (business name of the distributor), le logiciel de système de caisse mentionné au volet 1 de cette attestation.

J'atteste utiliser ce logiciel de système de caisse pour enregistrer les règlements de mes clients depuis le (date of first use).

Fait à (town),

Le (date),

Signature du représentant légal :

Il est rappelé que l'établissement d'une fausse attestation est un délit pénal passible de 3 ans d'emprisonnement et de 45 000 € d'amende (Code pénal, art. 441-1). L'usage d'une fausse attestation est passible des mêmes peines.

(Software company's letterhead)

Attestation for the use of cash desk software in compliance with legal obligations on securing, storing and archiving data (article 286 I-3° bis of the French General Tax Code)

I, the undersigned, (name and function of the legal representative of the software company), legal representative of (business name of the software company), designer of the cash desk software (name and reference of the software), hereby certify that the software released on market on (release date of the software), in its version (name and reference of the software version) under the licence number (Licence number if any), is compliant with the provisions of article 286 I-3° bis of the French General Tax Code regarding the requirements on securing, storing and archiving data for the purposes of tax audits.

[I certify that the last major update of this software is identified with the following root tag : XXX and that the minor updates to be developed subsequently are or will be identified with the following subdivision : XXX-aaa. I agree to have these subdivisions used by (business name of the software company) only for identification of the minor subsequent versions, excluding any major update. Minor and major updates definitions can be found in the administrative guidance I-C-1 § 340 du BOI-TVA-DECLA-30-10-30.] (Optional mention to use in case of application of the tolerance measure on minor updates)

Signed in (town) , on (date) ,

Signature of the legal representative of the software company:

As a reminder, enacting a fake attestation is a criminal offense punishable by 3 years of imprisonment and a 45 000 € fine (French Criminal Law Code, art. 441-1). Using a fake attestation is subject to the same punishments.

*

* *

I, the undersigned, (name and function of the legal representative), certify acquiring on (date of acquisition), from (business name of the distributor), the cash desk software mentioned above.

I certify using this cash desk software for registering the payments of my customers since (date of first use).

Signed in (town) , on (date) ,

Signature of the legal representative:

As a reminder, enacting a fake attestation is a criminal offense punishable by 3 years of imprisonment and a 45 000 € fine (French Criminal Law Code, art. 441-1). Using a fake attestation is subject to the same punishments.