

France Issues Details on New Reporting Obligations for Payment Service Providers

11 December 2023

Report from Francesco De Lillo, Senior Associate, IBFD

France has issued technical details on the obligation for payment service providers, effective as of 1 January 2024, to keep records of cross-border payments and beneficiaries and to transmit such information to the tax authorities per [Amending Directive to the VAT Directive \(2020/284\)](#), transposed into the domestic law with the Finance Law for 2023 (see [Finance Law for 2023 – Direct and Indirect Tax Measures \(18 January 2023\)](#)).

The technical details specify the information to be included in the detailed register of payments and recipients, and the procedure to transmit the information included in the register to the tax authorities.

These details are provided by Decree No. [2023-1149](#) of 6 December 2023, published in Official Journal No. 0284 of 8 December 2023.