



Notification Number: 2017/136/F

## Decree on regulation of the activity of a tax refund operator through the issuance of a tax refunding approval

Date received : 31/03/2017

End of Standstill : Closed

Fiscal Measures : Yes

### Message

Message 002

Communication from the Commission - TRIS/(2017) 00891

Directive (EU) 2015/1535

Translation of the message 001

Notification: 2017/0136/F

No abre el plazo - Nezaahajuje odklady - Fristerne indledes ikke - Kein Fristbeginn - Viivituste perioodi ei avata - Καμμία έναρξη προθεσμίας - Does not open the delays - N'ouvre pas de délais - Non fa decorrere la mora - Neietekmē atlikšanu - Atidėjimai nepradedami - Nem nyitja meg a késések - Ma' jiftaħ il-perijodi ta' dawmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Neotvorí oneskorenia - Ne uvaja zamud - Määräaika ei ala tästä - Inleder ingen frist - He ce предвижда период на прекъсване - Nu deschide perioadele de stagnare - Nu deschide perioadele de stagnare.

(MSG: 201700891.EN)

#### 1. Structured Information Line

MSG 002 IND 2017 0136 F EN 31-03-2017 F NOTIF

#### 2. Member State

F

#### 3. Department Responsible

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#### **4. Notification Number**

2017/0136/F - SERV

#### **5. Title**

Decree on regulation of the activity of a tax refund operator through the issuance of a tax refunding approval

#### **6. Products Concerned**

Establishment of a compulsory approval for tax refund operators

#### **7. Notification Under Another Act**

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#### **8. Main Content**

The draft decree is issued pursuant to Article 87 of Amending Finance Law for 2016 No 2016-1918 of 29 December 2016.

It defines in particular:

- the procedures for issuing, refusing or withdrawing the approval,
- the existence of audits,
- the conditions and procedures applicable prior to certification of the IT platform,
- the obligations of tax refund operators and the associated technical procedures,
- the sanctions applicable should these obligations not be met.

#### **9. Brief Statement of Grounds**

Tax refunding is a rapidly expanding sector, essential to French traders' activity in the context of increasing the country's attractiveness.

In 2015, tax-refunded sales were worth 7.2 billion euros incl. VAT, up from 5.4 billion euros incl. VAT in 2014. Tax refund operators serve as intermediaries between traders and the Directorate-General for Customs and Excise [DGDDI]. They offer a number of essential services:

- transmitting export sales slips to the DGDDI (they manage 95 % of slips issued; the remaining 5 % are covered by a procedure known as PABLO-Indépendant, which is intended for traders with little tax refunding activity),
- reimbursing VAT to clients,
- passing on regulatory developments to their affiliated traders and ensuring that they are informed about tax refunding.

Appropriate management of these services is essential in order to guarantee that the tax refund system functions properly. However, there is no specific legal framework for tax refund operators.

It is necessary to implement operator approvals in order to secure the tax revenue and guarantee that VAT is reimbursed to the beneficiaries within the designated time frames. It must also be possible to simplify the mechanism, reducing sources of discontentment for users and thus increasing the attractiveness of commerce in France.



Significant time and resources will be needed in order to examine approval applications. In order to ensure that the time taken does not compromise the activities of existing operators, the text provides for them to be granted until 1 January 2019 to achieve compliance. The obligations mentioned in point II, however, apply equally to all tax refund operators, whether approved or not, when the measure enters into force.

**10. Reference Documents - Basic Texts**

Reference(s) to basic text(s): Article 87 of Amending Finance Law for 2016 No 2016-1918 of 29 December 2016

**11. Invocation of the Emergency Procedure**

No

**12. Grounds for the Emergency**

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**13. Confidentiality**

No

**14. Fiscal measures**

Yes

**15. Impact assessment**

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**16. TBT and SPS aspects**

TBT aspect

No - the draft has no significant impact on international trade.

SPS aspect

No - the draft is neither a sanitary nor phytosanitary measure.

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European Commission

Contact point Directive (EU) 2015/1535

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