EUROPEAN COMMISSION
GROWTH DIRECTORATE-GENERAL

Single Market for goods
Prevention of Technical Barriers

Notification Number: 2016/403/F

Decree on the obligation to provide users of platforms providing contact services via electronic means with fiscal and social information for the application of Article 242 bis of the General Tax Code and Article L. 114-19-1 of the Social Security Code

Date received   : 02/08/2016

End of Standstill : Closed

Fiscal Measures : Yes

Message

Message 002

Communication from the Commission - TRIS/(2016) 02387
Directive (EU) 2015/1535
Translation of the message 001
Notification: 2016/0403/F

No abre el plazo - Nezahajuje 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 késéseket - Ma' jiftaħx 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 - Не се предвижда период на прекъсване - Nu deschide perioadele de stagnare - Nu deschide perioadele de stagnare.

(MSG: 201602387.EN)

1. Structured Information Line
MSG 002 IND 2016 0403 F EN 02-08-2016 F NOTIF

2. Member State
F

3. Department Responsible
Direction générale des entreprises – SQUALPI – Bureau de la réglementation des produits - Bât. Sieyès -Teledoc 151 – 61, Bd Vincent Auriol - 75703 PARIS Cedex 13
d9834.france@finances.gouv.fr
tél : 01 44 97 24 55

3. Originating Department

Direction générale des finances publiques
Service de la gestion fiscale
Sous-Direction des professionnels et de l'action en recouvrement
Bâtiment Turgot – 86-92, allée de Bercy 75574 Paris Cedex 12
Télécopieur : 01.53.18.96.22.
Adresse électronique : sousdirection.gf2@dgfip.finances.gouv.fr

4. Notification Number

2016/0403/F - SERV60

5. Title

Decree on the obligation to provide users of platforms providing contact services via electronic means with fiscal and social information for the application of Article 242 bis of the General Tax Code and Article L. 114-19-1 of the Social Security Code

6. Products Concerned

The Decree creates Articles 171 AX and 171 AY of Annex II to the General Tax Code and Article R. 114-14 of the Social Security Code, concerning the obligations of platforms providing contact services via electronic means to provide user information, as provided for under Article 242 bis of the French General Tax Code and L. 114-19-1 of the French Social Security code.
It provides that:
- these platforms must inform people making transactions using their services, every time they do so, of their social and fiscal obligations and provide an electronic link from their website to the websites of the relevant administrative authorities. This obligation is deemed to have been met if the messages sent to the parties making the transactions include direct or indirect links to the websites of the fiscal administration authority and social security bodies;

- their users must be sent an annual summary document in January stating the gross value of the transactions that they have made using their services;

- a statutory auditor offering guarantees of independence, integrity and good repute must certify that these user information obligations have been met, before 15 March.

7. Notification Under Another Act

-

8. Main Content

Under the attached Decree, platforms providing contact services via electronic means will have to inform their users of their fiscal and social obligations and send them an annual summary of the transactions that they have made using their services. They will also have to have their compliance with the obligations defined above certified by an independent third party before 15 March each year.

9. Brief Statement of Grounds

The Decree establishes the conditions for the application of Article 242 bis of the General Tax Code and Article L. 114-19-1 of the Social Security Code.

These Articles were introduced through amendments made during the course of parliamentary debates on the finance law for 2016. In form, they were created at the new reading of the draft law to the national assembly.

They are intended to improve the application of social and fiscal law by ensuring that the law is more accessible to users. They have been inspired directly by the practice of certain digital platforms. The objective is thus to offer clear, reliable and complete information regarding these obligations and legal security for the use of the platforms.

The principle has also been established that users should systematically be issued with an annual summary of the receipts, when the platform has knowledge of the transactions made.

This mechanism thus enables the economic players concerned to offer their users an environment and usage conditions that are secure with regard to the applicable regulations. The objective is to ensure that the platforms inform users of their declarative responsibilities and help them to communicate their revenue figures at the end of the year.

10. Reference Documents - Basic Texts
Reference(s) to basic text(s): The Decree sets out the conditions for applying Article 242 bis of the General Tax Code and Article L. 114-191 of the Social Security Code, which together create an obligation for platforms providing contact services via electronic means to provide users with fiscal and social information.

11. Invocation of the Emergency Procedure
No

12. Grounds for the Emergency
-

13. Confidentiality
No

14. Fiscal measures
Yes

15. Impact assessment
-

16. TBT and SPS aspects
TBT aspect

No - the draft is neither a technical provision nor a conformity assessment procedure.

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

SPS aspect

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

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

****

European Commission

Contact point Directive (EU) 2015/1535
Fax: +32 229 98043
email: grow-dir83-189-central@ec.europa.eu