



Notification Number: 2018/484/F

Provisions of the draft law on the fight against fraud concerning the obligations incumbent upon operators of platforms in the collaborative economy

Date received : 25/09/2018

End of Standstill : 26/12/2018

Issue of comments by : Sweden

Message

Message 002

Communication from the Commission - TRIS/(2018) 02606

Directive (EU) 2015/1535

Translation of the message 001

Notification: 2018/0484/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 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: 201802606.EN)

1. Structured Information Line

MSG 002 IND 2018 0484 F EN 25-09-2018 F NOTIF

2. Member State

F

3. Department Responsible

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3. Originating Department

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4. Notification Number

2018/0484/F - SERV

5. Title

Provisions of the draft law on the fight against fraud concerning the obligations incumbent upon operators of platforms in the collaborative economy

6. Products Concerned

Operations performed on platforms in the collaborative economy

7. Notification Under Another Act

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8. Main Content

The notified provisions cover the obligations incumbent upon operators of platforms in the collaborative economy. These operators must thus: 1. inform the user, for each transaction, of their fiscal and social obligations; 2. send the user an annual summary of the total number and value of operations performed during the course of the previous year; 3. send the administration the document mentioned in 2, as well as the identification data of the users concerned. Exemptions to this obligation to send this information to the administration have been provided for, however, in the interests of proportionality. This new information gathering process is essentially no different to the other information gathering processes implemented by the fiscal administration.

Furthermore, the pre-existing obligation for platforms to have their compliance with their legal obligations certified by an independent third party has been removed.

These provisions apply to all platform operators, whatever their location, as long as the operations, of which they are aware, are performed by users who are resident in France or relate to sales made or services delivered in France.

The instrument in no way amends the applicable fiscal rules.

9. Brief Statement of Grounds

The collaborative economy sector is showing strong growth and generating increasingly significant revenues. The public authorities wished to support the development of the collaborative economy while taking into account, in the interest of the public, the fiscal dimension of this booming sector.

There were already legal provisions in place concerning the legal obligations of the platforms. Some of these provisions have not yet entered into force. The notified draft text, besides the fact that it consolidates the texts applicable to the platforms in the interests of intelligibility, improves the instrument adopted. This instrument, which is balanced due to the exemptions it provides in respect of the obligation to send information to the



administration, will ultimately make it possible to:

1. support users in fulfilling their fiscal obligations with the aid of a new service. They will be reminded via a specific information message, when posting their tax return online, that they have received income derived from the collaborative economy and that it is their responsibility to declare it where applicable;
2. combat fiscal and social fraud.

10. Reference Documents - Basic Texts

Reference(s) to basic text(s): Articles 1649 quater A bis and 242 bis of the General Tax Code

11. Invocation of the Emergency Procedure

No

12. Grounds for the Emergency

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13. Confidentiality

No

14. Fiscal measures

No

15. Impact assessment

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16. TBT and SPS aspects

TBT aspect

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

SPS aspect

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

European Commission

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