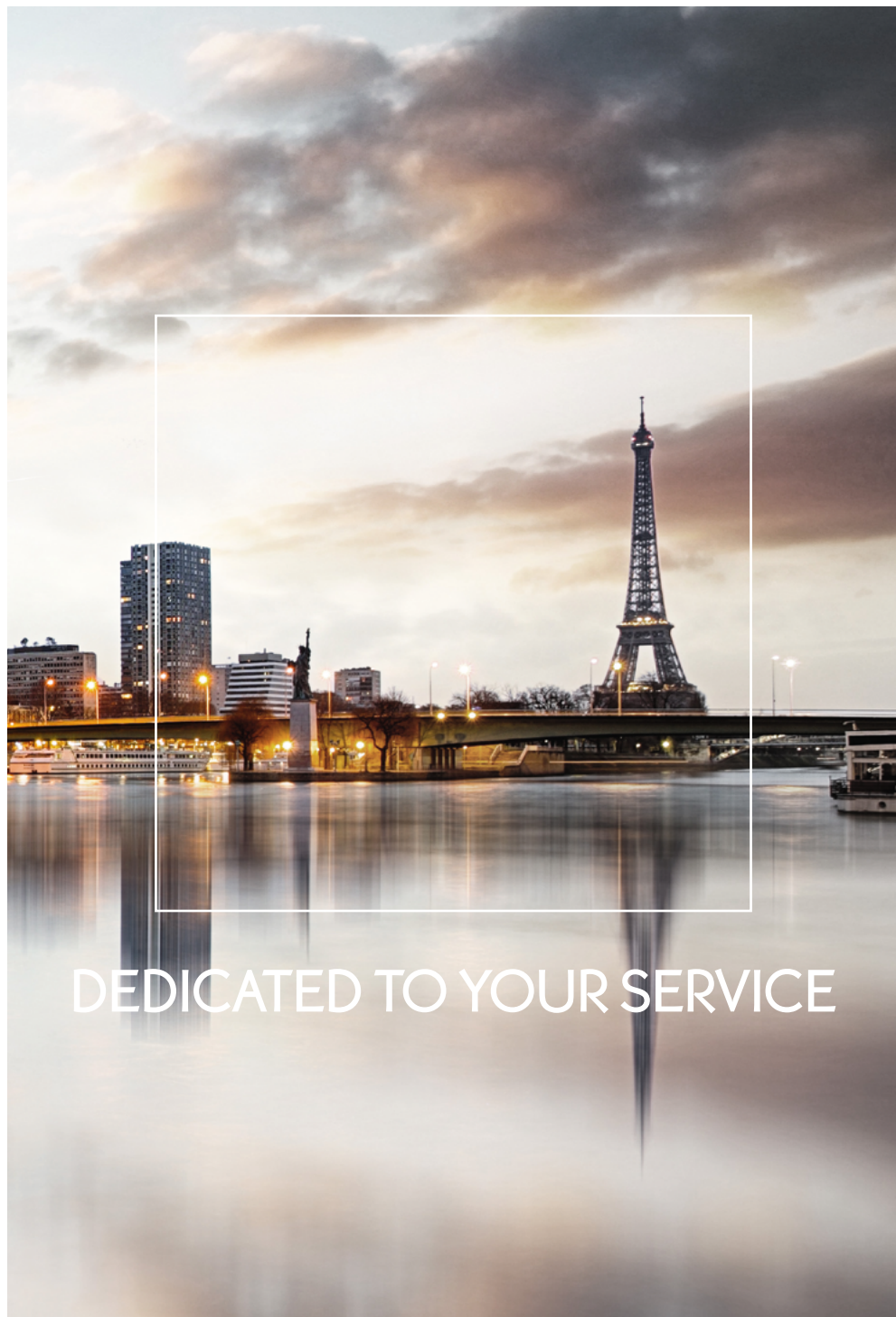




L R F



DEDICATED TO YOUR SERVICE

MORE THAN 50 YEARS OF KNOW-HOW AT YOUR SERVICE

For over 50 years now, our company has remained dedicated to representation and assistance of businesses based outside France for the purpose of their administrative procedures and compliance in relation to French VAT and other indirect taxes.

We identify with you the steps to be taken to secure the management of your reporting formalities and payment of VAT and anticipate requests for justification by the tax authorities.

We strive to provide our services according to the highest quality standards, anxious to build a relationship of trust within the framework of a long-term partnership.

Choose LRF and use
our know-how and experience

Supply of goods



E- BUSINESS - SALES OF GOODS
TO INDIVIDUALS



SALES/SHIPMENTS OF GOODS
FROM FRANCE

Supply of services



SERVICES AND WORKS RELATING TO REAL
ESTATE PROPERTY IN FRANCE



PASSENGER TRANSPORT
IN FRANCE



LEASING OUT MEANS
OF TRANSPORT IN FRANCE



ORGANIZATION OF EXHIBITIONS
AND CONFERENCES IN FRANCE



SALE OF E-SERVICES
TO FRENCH INDIVIDUALS

WHEN DO YOU NEED TO REGISTER IN FRANCE FOR VAT PURPOSE?

You supply goods shipped from an EU Member State to private customers located in France.



These sales named "distance sales" must be charged with French VAT when they represent a yearly turnover exceeding a threshold of €35,000.

You make domestic supplies of goods in France to private individuals or businesses.



You must invoice them with VAT when the reverse charge rule is not applicable.

You have goods shipped from France to an EU Member State or outside the EU.



Such supplies are exempt from VAT under some conditions but must be reported on VAT returns to be filed in France.

You supply works and other services connected with an immovable property located in France.



Services of experts and estate agents, services of architects and of firms providing on-site supervision are liable to VAT in France where the real estate is located, hence the need to register for VAT when the customer is a private individual or a company not VAT registered in France (reverse charge scheme not applicable).

You supply passengers transport services in France.



Subject to specific exemptions, such services are normally liable to VAT in the country where the transport is performed.

You provide short term rentals of means of transport.



Such transactions are liable to VAT in the country where you make the mean of transport available to the lessee.

You grant access to conferences, trade fairs, training sessions/seminars to several companies.



You will normally have to charge VAT in the EU Member State where the exhibition/ seminar takes place.

You make intra-Community acquisitions of goods shipped from another EU Member States to a warehouse held in France.

You are liable to report the VAT due on a reverse charge basis hence the need to register for VAT and file VAT returns in France.

You buy services from a service provider based outside France for the purpose of a liaison office or any other establishment you hold in France.

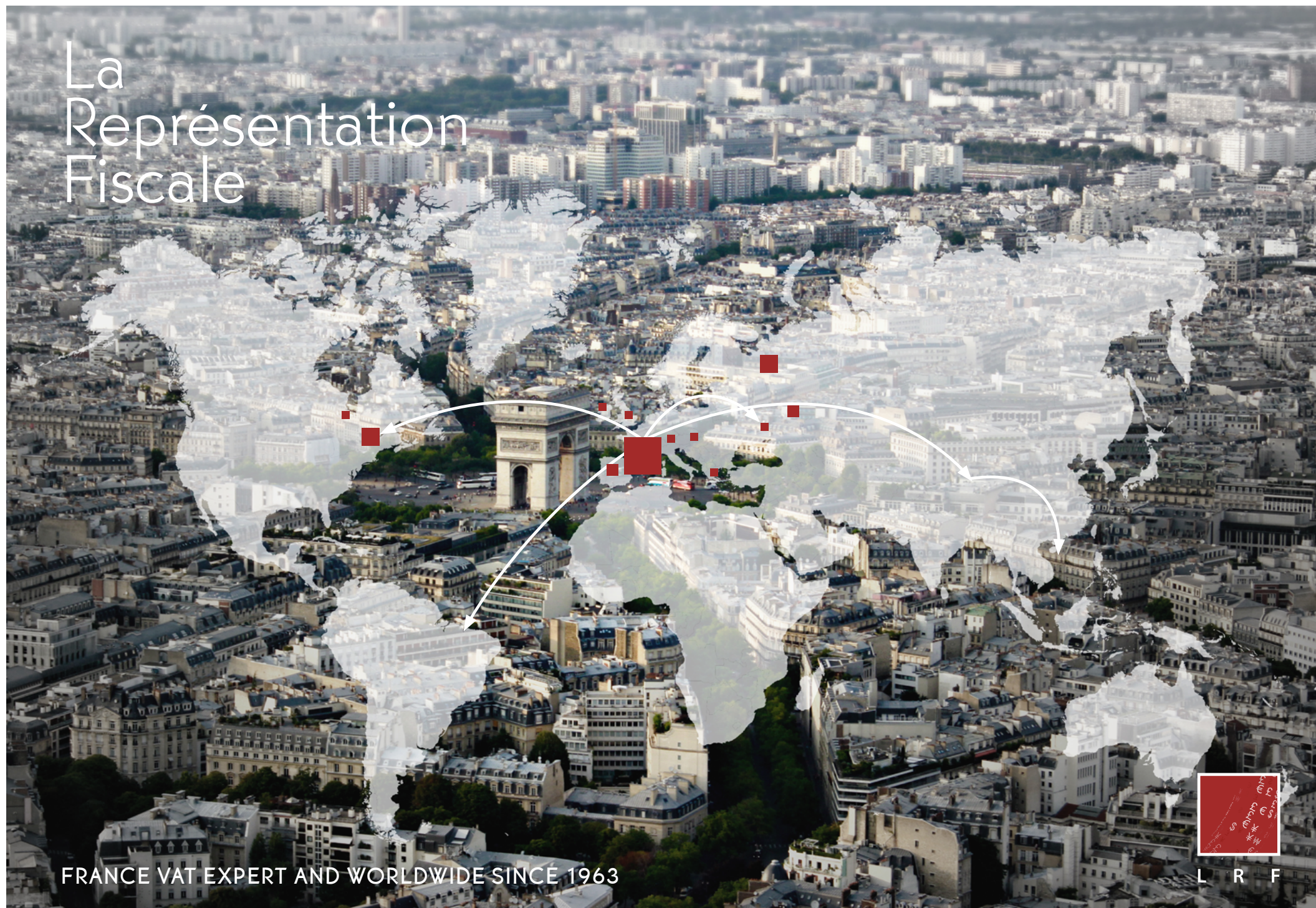
You must account for VAT under the reverse charge rule in France.

You supply services on the internet to private customers residing in France.



Supply of images, text, information, music, films, games, distance teaching, etc., are liable to VAT in the EU member State where the customers reside.

La Représentation Fiscale



FRANCE VAT EXPERT AND WORLDWIDE SINCE 1963



L R F

Just Ask for Accuracy

La Représentation Fiscale in France

We also deal with administrative procedures in relation to the payment of taxes e.g. on behalf of foreign gas suppliers (excise duties), online gaming service providers, insurance companies, statement of taxes on capital gains realized on the transfer of real estate and major holdings, of non residents.

Get Rid of the Burden

OUR SERVICES IN FRANCE

- Assessment of your obligations resulting from the transactions you carry out in France
- Preparation and filing of VAT registration forms, and follow-up actions with the competent authorities
- Application for a customs registration (EORI number)
- Preparation and filing of the periodical tax and intrastat returns
- Follow-up actions on your behalf of any payments of tax due or receivable by you
- Preparation and filing of the VAT refund claims
- Assistance in drafting replies to request for information from the tax authorities, attendance during tax audits, liaison with attorneys on the occasion of tax litigations, etc.
- Periodical review of changes in legislations and compliance requirements with a view to assess the possibilities to mitigate your compliance costs
- Provision of any and all additional compliance services if need be





THE STRENGTH OF A SPECIALISTS NETWORK

Tax Representative Alliance

We offer a One Single Contact Point system to help you to comply with your VAT and Intrastat obligations in 21 other EU member States, Switzerland and Russia.

Closely involved at your side, we take care of your administrative procedures and VAT compliance liaising with our correspondents of the Tax Representative Alliance.

We operate our services on a multilingual base: French, English, German and Russian.

Please feel free to call us, drop an e-mail, and visit our website for further information. Discover how we can help and test our value proposition.

We look forward to hearing from you!
www.tra.org



A WORLDWIDE EXPERTISE

LA REPRÉSENTATION FISCALE

21 rue du Midi
92000 Neuilly-sur-Seine | France
RCS Nanterre 632 009 122
Tel: +33 1 46 37 59 79
Contact: Corinne Maure
Mail: c.maure@lrf.fr

www.lrf.fr

