



TAX GUIDE
OLYMPIC AND
PARALYMPIC GAMES
PARIS 2024

CORPORATE TAX
PERSONAL INCOME TAX
LOCAL TAXES
VALUE-ADDED TAX

VERSION 2 – OCTOBER 2023

TAX GUIDE

TAX GUIDE

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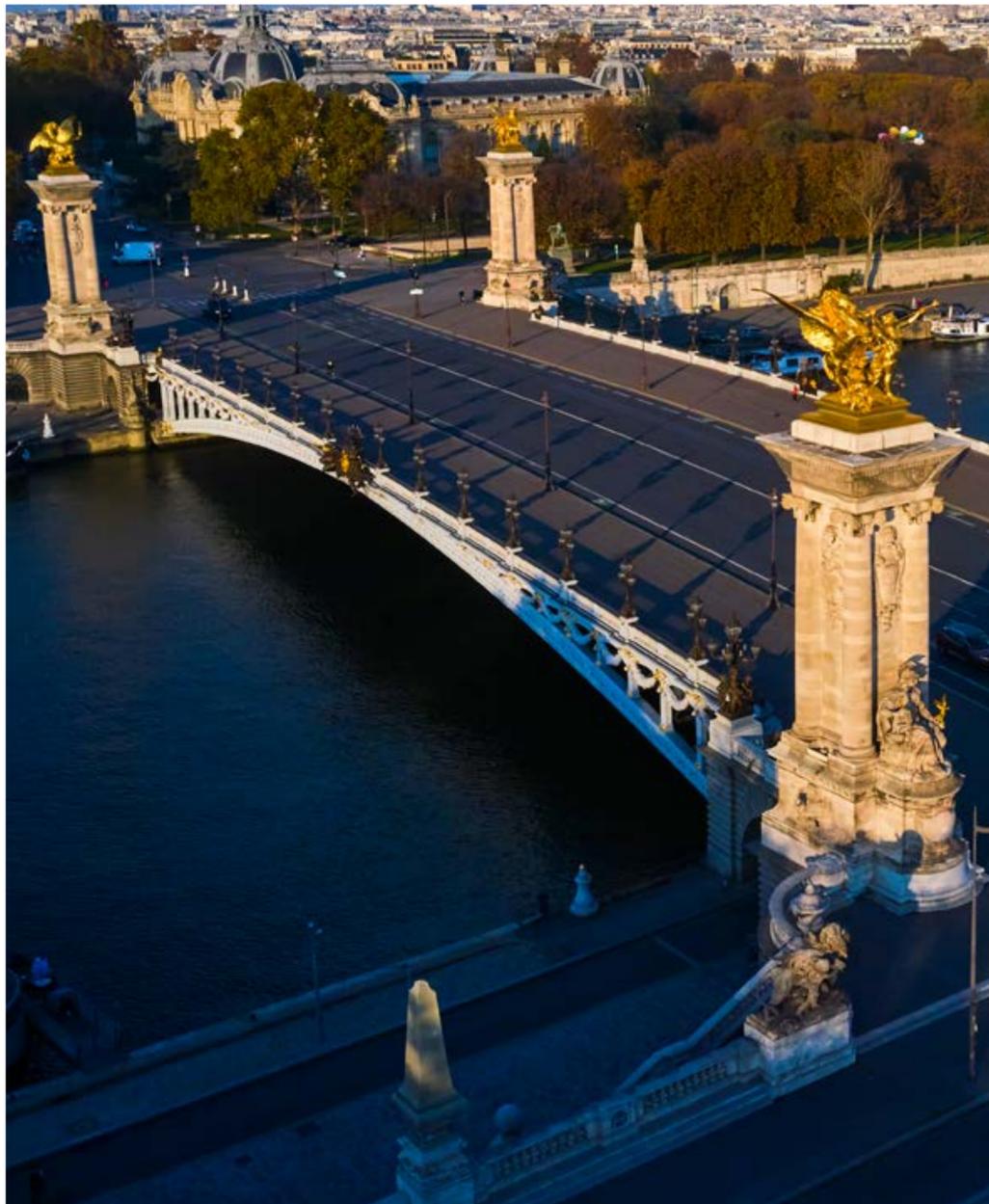
GLOSSARY

BOFiP	French Official Tax Bulletin (Bulletin officiel des finances publiques)
C3S	Corporate Social Solidarity Tax (contribution sociale de solidarité des sociétés)
CAS	Court of Arbitration for Sport
CET	Territorial economic contribution composed of CPT and CVAE
CFE	Business formalities centre (Centre de formalité des entreprises)
CGI	French Tax Code (Code général des impôts)
CPT	Company property tax
CT	Corporate tax
CVAE	Business value added tax (cotisation sur la valeur ajoutée des entreprises)
DES	European Service Declarations (déclarations européennes de services)
DGE	Directorate General for Enterprise (Direction des grandes entreprises)
DGFIP	Directorate General of Public Finances (Direction générale des finances publiques)
EMEBI	Monthly statistical survey on intra-European Union trade in goods.
IOC	International Olympic Committee
IPC	International Paralympic Committee
IPSF	International Paralympic Sports Federation
ISF	International Sports Federation
ITA/ACI	International Testing Agency (Agence de contrôles internationale)
LPF	French Tax Procedures Manual (Livre des procédures fiscales)

NOC	National Olympic Committee
NPC	National Paralympic Committee
OBS SA	Olympic Broadcasting Services SA
OBS SL	Olympic Broadcasting Services S.L.
OCS SA	Olympic Chanel Services SA
OCS SL	Olympic Chanel Services S.L.
OFCH	Olympic Foundation for Culture and Heritage
PIT	Personal income tax
RCS	Trade and Companies Registry
SIE	Companies tax office (Services des impôts des entreprises)
SIEE	Foreign companies tax office (Services des impôts des entreprises étrangères)
SIP	Personal tax office (Services des impôts des particuliers)
SIREN	Company registration number used to identify a business entity. The unique, nine-digit code remains unchanged throughout the company's lifetime
SIRET	Company registration code used to identify each establishment in the company. It has 14 digits: the nine digits of the SIREN number + five digits representing an NIC (internal classification number)
TMS	IOC Television & Marketing Services S.A
URSSAF	French social security body (Union de recouvrement des cotisations de sécurité sociale et d'allocations familiales)
VAT	Value-added tax
WADA	World Anti-Doping Agency



PREAMBLE



Tuul & Bruno Morandi/Getty Images

This Tax Guide has been developed for the purpose of supporting non-resident organisations, legal entities and various other stakeholders belonging to the Olympic Movement (hereinafter “the Stakeholders” as defined in Section 1.2) in the organisation of or their participation in the Games of the XXXIII Olympiad and/or the XVII Summer Paralympic Games in Paris in 2024 (hereinafter “the Games”), who are or will be called upon to perform certain activities on a temporary basis in France during the pre-Games, Games time and post-Games periods.

This guide has been prepared on the basis of current tax legislation and sets out the main French tax principles applicable¹ solely to the Stakeholders **in the context of these Games with respect to the following main aspects of French taxation:**

- **Corporate tax (hereinafter “CT”);**
- **Local taxes;**
- **Personal income tax (hereinafter “PIT”); and**
- **Value-added tax (hereinafter “VAT”).**

With regard to VAT in particular, French tax legislation authorises non-resident Stakeholders, under certain conditions, to obtain a VAT refund for specific categories of expenditure in connection with the Games. This guide describes the various terms and procedures for reimbursement of VAT paid in France by the Parties involved, depending on the kind of operations carried out in France, as well as the procedures to be followed by the Parties involved in taxable supplies of goods and/or services for which there is an obligation to declare and collect VAT from the competent tax authorities.

¹ This tax guide does not deal with certain dispensatory legislative measures, where applicable, granted in connection with the organisation of or participation in the Games of the XXXIII Olympiad and/or the XVII Summer Paralympic Games in Paris in 2024.

In general, you are strongly advised to contact the local tax advisor of your choice, where necessary, in order to better understand how your operations and transactions would be treated under French tax law.

Kindly note that this Tax Guide may be amended in the event of reform or revision of French tax legislation and regulatory requirements. Lastly, the information contained in this document is for general guidance only and should not be regarded as legally binding. The principles outlined hereinafter are general comments aimed at providing an overview of French taxation rules. These comments are neither intended to serve as, nor should they be construed as, an advisory opinion, an analysis or the expression of tax advice.

1

BACKGROUND INFORMATION

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1.1 LEGISLATIVE FRAMEWORK

In principle, the main legislative and regulatory provisions on taxation are codified in (i) the French Tax Code (“CGI”), which specifically lays down the rules governing tax assessment and calculation, and (ii) the French Tax Procedures Manual (“LPF”), which sets out the rules governing tax collection, tax audits and tax disputes.

The French central tax administration also publishes commentaries such as administrative circulars, instructions and ministerial responses for taxpayers (“BOFiP”).

Tax jurisprudence from administrative courts (particularly the French Council of State) and civil courts is also a vital source of French tax law.

Lastly, the rules of the General Accounting Plan for drawing up statutory accounts are of paramount importance, as they are the starting point for determining the tax base liable for corporate tax in France.

The applicable VAT rules are drawn largely from European Union law (particularly Directive 2006/112/EC of 26 November 2006) and implementing regulations. Although there is a drive for EU harmonisation, there are still some specific local features.

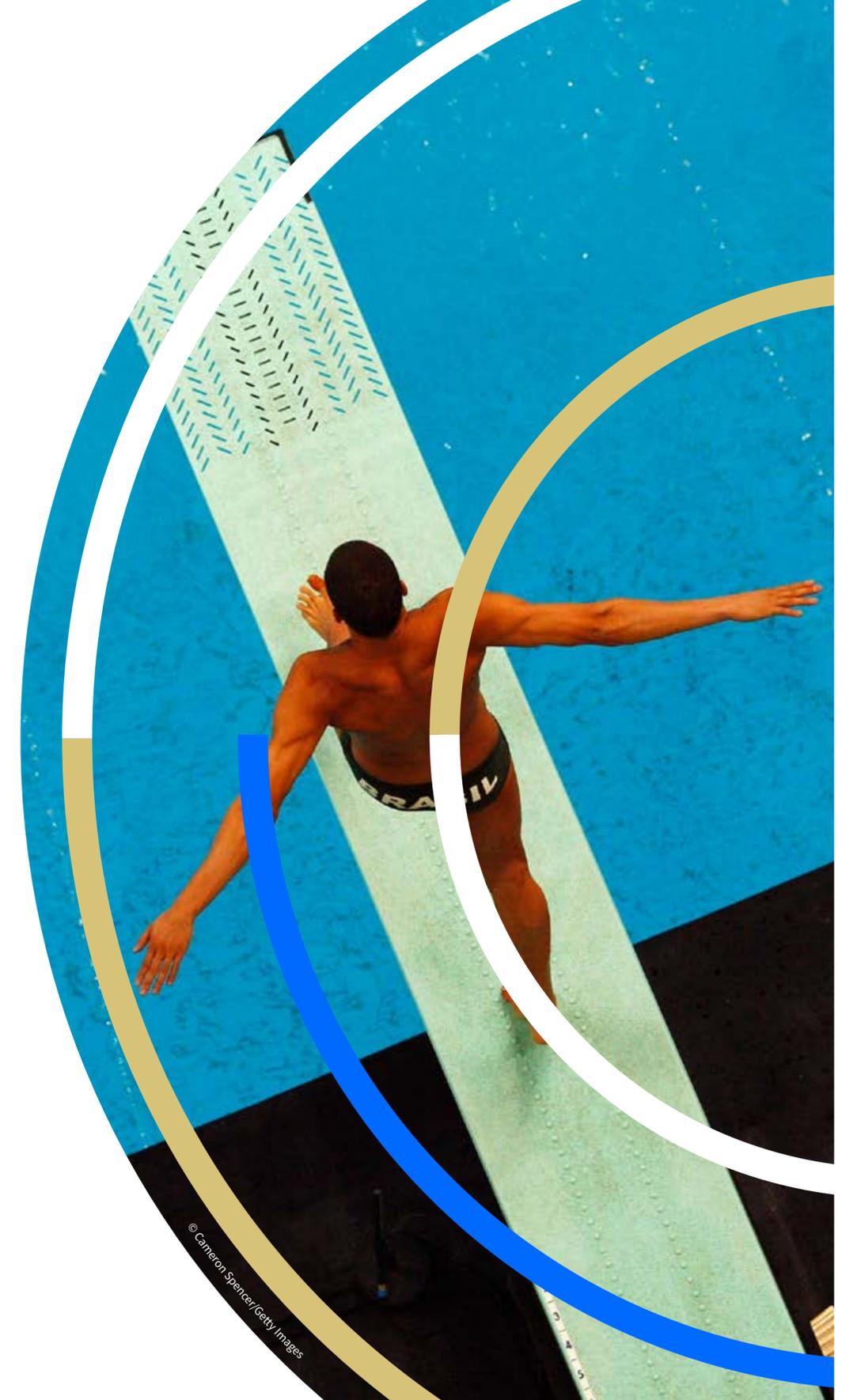
1.2 WHO ARE THE STAKEHOLDERS TARGETED BY THIS GUIDE?

This Guide is directed at the Stakeholders listed below, who are involved in the organisation and staging of the Games.

NON-RESIDENT STAKEHOLDERS²

- IOC and IPC
- Entities controlled by the IOC (TMS, OBS SA, OBS SL, OCS SA, OCS SL, OFCH)
- NOC and NPC
- ISF and IPSF
- Official timekeeper (OMEGA and its affiliated entities)
- Other organisations recognised by IOC (CAS, WADA, ITA)
- IOC marketing partners
- Rights-holding broadcasters

²If you are acting as an individual entrepreneur, kindly note that the criteria and procedures to be followed may differ from those presented in this Guide. We are therefore recommending that you contact the local tax advisor of your choice, in order to determine how your activities will be treated in terms of both direct and indirect taxes.



1.3 HOW TO OPERATE IN FRANCE?

The way the Stakeholders listed in Section 1.2. and their employees, managers, members or other representatives resident abroad must operate in France depends on the kind of business they run in the country.

Companies with registered office abroad may be liable for direct taxes (such as corporate tax and other local taxes) and indirect taxes (VAT) when they conduct their operations through a permanent establishment in France, i.e. including in the absence of a legal entity incorporated under French law. Non-resident individuals may also be liable for Personal income tax (PIT) where, for example, they operate their main business activity, whether employed or self-employed, in France.

In terms of indirect taxes (VAT), the VAT refund/taxation requirements for an organisation with registered office abroad and no permanent establishment in France differ according to (i) the kind of operations it conducts in France and (ii) its State or Territory of residence.

In view of the above, Stakeholders are strongly advised to perform a specific analysis of their situation in order to determine whether or not they have a permanent establishment in France, for both direct and indirect tax purposes.

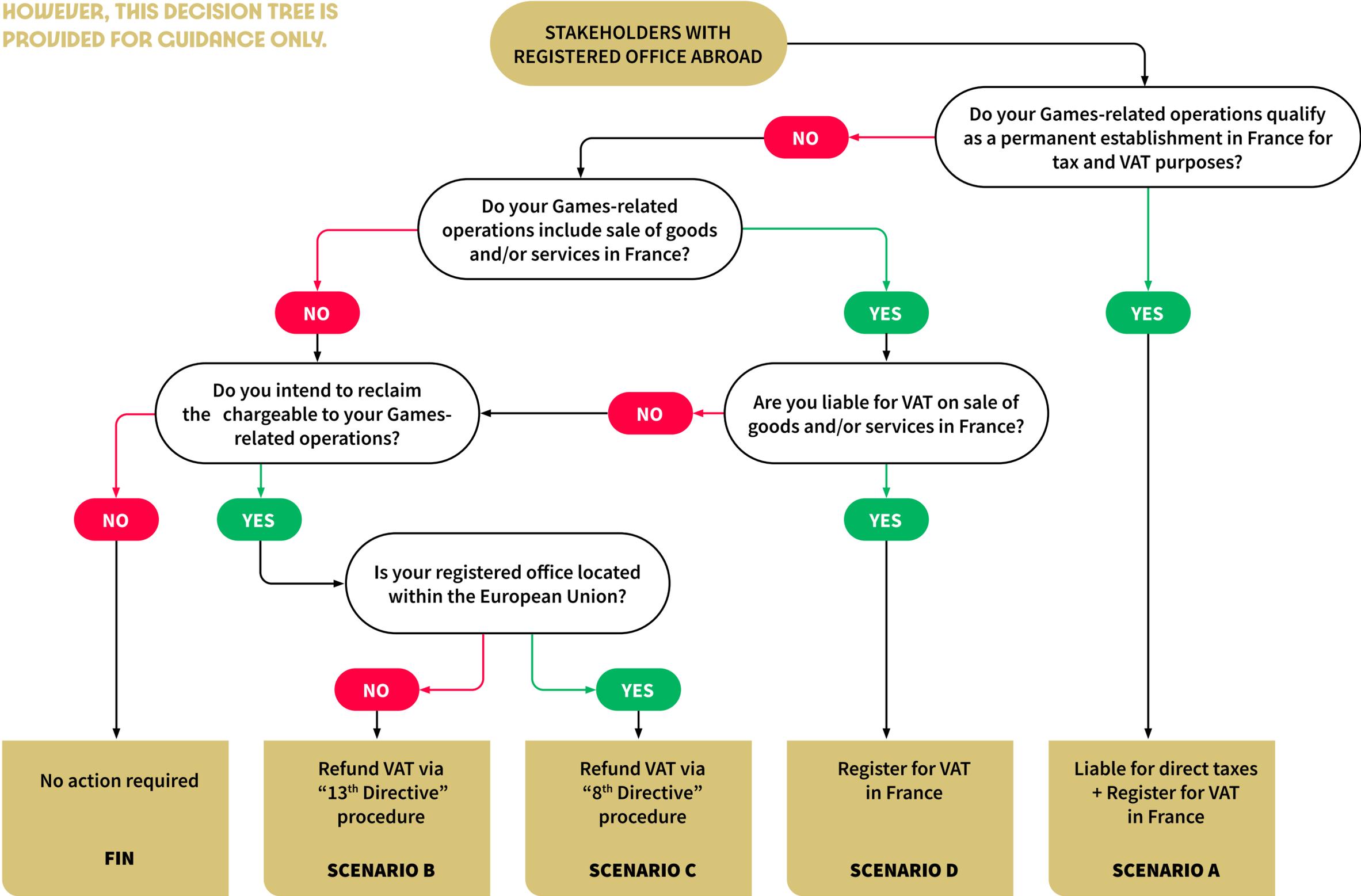


Determining whether or not a company is a permanent establishment calls for a case-by-case assessment of the circumstances in which the business is operated. It is worth noting in this respect that the criteria for qualifying as a permanent establishment for VAT purposes differ from those used to qualify as a permanent establishment for corporate tax purposes.

Should you have any doubts as to whether your Games-related operations qualify as a permanent establishment in France, we recommend that you contact a local tax advisor of your choice to clarify the issue.

Where your organisation is one of the Stakeholders listed in [Section 1.2](#), the decision tree below will help you determine how to conduct your business in France.

HOWEVER, THIS DECISION TREE IS PROVIDED FOR GUIDANCE ONLY.



1.3.1 SCENARIO A: DIRECT TAX LIABILITY AND VAT REGISTRATION IN FRANCE

CORPORATE TAX (CT)

Under French tax law, operations carried out by a non-resident organisation may qualify as a permanent establishment, thereby incurring liability for corporate tax in France.

The permanent establishment qualification criteria for corporate tax purposes are listed in [Section 2.1](#) and should only be applied if no international tax treaty on double taxation is applicable between France and the organisation's State or Territory of residence, or where the entities concerned do not qualify for the said tax treaty. In principle, an international tax treaty that may alter the scope of French tax law takes precedence under French law over a domestic law provision.

Accordingly, in order to settle issues around the territoriality of corporate tax and ultimately the place of taxation of the taxable base, the Parties listed in [Section 1.2](#) will have to ascertain in each case:

- Whether France has entered into a tax treaty with their State or Territory of residence; and
- If so, to the extent applicable, determine to what extent the tax treaty overrides the rules of domestic law.

For further information on corporate tax applicable to permanent establishments in France, kindly refer to [Section 2.1](#).

LOCAL TAXES

Besides corporate tax, the following local taxes may be payable by Stakeholders with Games-related operations considered as a permanent establishment in France, depending on the kind of business operated in France:

- The territorial economic contribution ("TEC"); and,
- Property taxes.

For further information on local taxes applicable to permanent establishments in France, kindly refer to [Section 2.2](#).

VAT

In principle, non-resident organisations whose Games-related presence in France is considered as a VAT-related permanent establishment are required to register for French VAT and file French VAT returns (see [Section 1.3.4](#)).

TAXES

Depending on the situation, the Stakeholders may also be liable for additional taxes that may stem particularly from their activities or that may be of a more general nature, such as the corporate social solidarity tax or the company vehicles tax.



Having a permanent establishment in France will attract direct and indirect tax obligations that may have a material impact on activities of Stakeholders operating under scenario A. We therefore recommend that you ensure that your activities are not likely to qualify as a permanent establishment in France.

This Tax Guide focuses primarily on the tax framework established for Stakeholders with Games-related activities that will not be considered in France as a permanent establishment for corporate tax and VAT purposes. Should you intend to operate particularly under Scenario A, we highly recommend that you seek further information from the local tax advisor of your choice on (i) the various taxes for which you will be liable, and (ii) the compliance procedures for filing your returns and paying these taxes.

1.3.2 SCENARIO B: “13TH DIRECTIVE” PROCEDURE

Organisations established outside the European Union (i) with Games-related presence in France not considered as a permanent establishment for VAT and corporate tax purposes (see [Section 1.3.1](#)) and (ii) with Games-related operations that do not make them liable for VAT in France (see [Section 1.3.4](#)) are theoretically not required to register for VAT in France and therefore do not file a French VAT return.

Foreign organisations which have incurred VAT in France for the purposes of their business activities but which are not registered in France (particularly because French VAT would be payable by the customer via reverse charge) may claim a refund of the French VAT they have incurred on the same basis as organisations registered for VAT in France, but following different procedures, subject to the specific exclusions mentioned below.

If you are one of the Stakeholders mentioned in [Section 1.2](#) operating under Scenario B and wish to obtain a French VAT refund on account of your Games-related operations, you must apply the “13th Directive³” procedure by completing each of the steps outlined in [Section 3.2](#).



The “13th Directive” procedure only applies to organisations with a registered office that is not established in a European Union country and which are not engaged in any operations making them liable for French VAT. Should you have any doubts about the VAT treatment of your Games-related operations in France, we recommend that you contact your local tax advisor to ascertain that you are not required to register for French VAT.

³ 13th Directive 86-560-EEC

⁴ Directive 2008/9/EC of 12 February 2008

1.3.3 SCENARIO C: “8TH DIRECTIVE” PROCEDURE

As in Scenario B (see [Section 1.3.2](#)), organisations with registered office established in a European Union country (excluding France) (i) with Games-related presence in France not considered as a permanent establishment for VAT and corporate tax purposes (see [Section 1.3.1](#)) and (ii) with Games-related operations that do not make them liable for VAT in France (see [Section 1.3.4](#)) are theoretically not required to register for VAT in France and therefore do not file a French VAT return.

Organisations established within the European Union, which have incurred VAT in France for the purposes of their business activities but which are not registered in France (particularly because French VAT would be payable by the customer via reverse charge) may claim a refund of the French VAT they have incurred on the same basis as organisations registered for VAT in France, but following different procedures, subject to the specific exclusions mentioned below.

If you are one of the Stakeholders mentioned in [Section 1.2](#) operating under Scenario C and wish to obtain a French VAT refund on account of your Games-related operations, you must apply the “8th Directive⁴” procedure by completing each of the steps outlined in [Section 3.3](#).



The “8th Directive” procedure only applies to organisations with a registered office established in a European Union country (excluding France) and which are not engaged in any operations making them liable for French VAT. Should you have any doubts about the VAT treatment of your Games-related operations in France, we recommend that you contact your local tax advisor to ascertain that you are not required to register for French VAT.

1.3.4 SCENARIO D: FRENCH VAT REGISTRATION⁵

In principle, all non-resident organisations with no VAT-related permanent establishment in France, but engaged in operations that make them liable for French VAT are required to register for French VAT and file a French VAT return, particularly:

- Sale of goods or services to individuals residing in France;
- Intra-Community deliveries of goods dispatched from France;
- Exports from France; and
- Goods imported into France.

In principle, organisations with registered office abroad and engaged in one or more of the aforementioned taxable operations must register for VAT with the relevant tax authorities and file French VAT returns. The registration procedure differs depending on whether or not the taxable person is established in an EU country.

Kindly note that this Scenario D only covers organisations that are required to register for French VAT, but engaged in activities operated in France that do not qualify as a permanent establishment for VAT and corporate tax purposes. These organisations will therefore be registered for French VAT but will still be considered as foreign organisations not established in France. Where the activities operated qualify as a permanent establishment for VAT purposes, the organisations will have to comply with the rules outlined in Scenario A.

In principle, organisations liable for French VAT and required to file VAT returns must report the deductible VAT in respect of their purchases on the VAT return. Where the organisation has a VAT credit, it can either carry the credit forward to the next VAT return

or claim a refund from the French tax authorities. This refund must be requested by taxable persons by means of an entry in the VAT return and the electronic submission of a specific claims for VAT refund (see [Annex 1](#)). VAT refund claims may be filed monthly, quarterly or annually depending on the amount of refundable VAT credit.

Additionally, kindly note that certain events may generate an obligation to register for French VAT, simply on account of the physical movement of goods, without necessarily resulting in the filing of VAT returns and collection of VAT via these VAT returns. In some cases, it is possible to register for French VAT for “statistical” purposes and not be required to file VAT returns. For example, organisations engaged solely in intra-Community acquisition of goods in France followed by domestic sales in France to VAT-registered customers are not required to file VAT returns. In this particular case, the refund procedures outlined above in points [1.3.2](#) and [1.3.3](#) remain applicable.

If you are one of the Stakeholders mentioned in Section 1.2. and your Games-related operations make you liable for French VAT, you must register for VAT with the Foreign companies tax office (SIEE) once you are aware of the commencement date of the operations that require you to register for VAT (on the understanding that the average time taken to obtain a VAT number is approximately 6 to 8 weeks), and comply with the return-filing obligations laid down by the French tax authorities by completing each of the steps outlined in [Section 3.1](#).



In light of the complex rules and the broad range of cases that may arise, it is highly recommended that the Stakeholders mentioned in Scenario D in particular contact the local tax advisor of their choice in order to analyse the nature of their Games-related operations on a case-by-case basis and, if necessary, initiate the French VAT registration process

⁵Operations requiring registration in France for customs purposes are not covered by this Guide. For further information, kindly refer to the document entitled “CUSTOMS AND FREIGHT GUIDE Paris 2024”.

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2.1 CORPORATE TAX (CT)

Under French tax law, profits generated by the Stakeholders listed in Section 1.2. are, in principle, subject to corporate tax, subject to meeting one of the following criteria:

- The non-resident organisation operates an “independent establishment” in France, comprising its registered office, a sales or procurement office, a branch or, generally, any fixed installation through which it operates all or part of its commercial or industrial activities with a certain degree of permanence and autonomy; or
- In the absence of an autonomous establishment, the non-resident organisation operates its activities in France through representatives who do not have independent professional status; or
- The activities operated in France by the non-resident organisation represent a complete commercial cycle, i.e. a series of commercial, industrial or small-scale operations directed towards a specific goal and which together form a coherent whole.

In principle, these various criteria should only be applied in the case where no international tax treaty on double taxation is applicable between France and the related Stakeholder’s State or Territory of residence, or where the entities concerned do not qualify for the said tax treaty. In principle, an international tax treaty that may alter the scope of French tax law takes precedence under French law over a domestic law provision.

French tax law allows a taxpayer acting in good faith to question the tax authorities on the basis of a written, accurate, complete and sincere presentation of the factual situation, so that the latter can confirm or not that the taxpayer does not have a permanent establishment in France. This possibility is reserved for taxpayers resident in a State or Territory bound to France by an international tax treaty.

Where you are a resident of a State or Territory bound to France by an international tax treaty and wish to confirm that you do not have a permanent establishment in France, we recommend that you contact the local tax adviser of your choice for them

to assist you in preparing and submitting a “permanent establishment rescript” request to the tax authorities.

The tax authorities have three months to respond. In principle, failure by the tax authorities to respond within this period shall be considered as tacit consent to the taxpayer’s request. However, in the event that the request is inaccurate or incomplete and does not allow the tax authorities to make a determination, the period at the end of which the request shall be deemed to have been accepted, failing an express response, will only run from the date of receipt of the additional information requested.

Stakeholders with Games-related operations considered as a permanent establishment in France (particularly Scenario A) will have to register and be liable for corporate tax calculated on the profits appropriated to the permanent establishment. In 2023, the corporate tax rate will be 25% (i.e., excluding specific tax regimes). Additionally, in the event of a permanent establishment in France, other taxes will be payable.

In principle, Stakeholders with Games-related operations that are not considered as a permanent establishment in France for tax purposes (particular Scenario B, C or D) will not be liable for corporate tax in France.



Should you intend to operate particularly under Scenario A or where your operations qualify as a permanent establishment in France for corporate tax purposes, we highly recommend that you seek further information from the local tax advisor of your choice on (i) the various taxes for which you will be liable, and (ii) the compliance procedures for filing your returns and paying these taxes.

2.2 LOCAL TAXES

The Stakeholders listed in Section 1.2 whose Games-related operations are considered as a permanent establishment in France are also liable for the following local taxes, depending on the kind of business operated in France:

- The territorial economic contribution (“TEC”); and,
- Property taxes.

2.2.1 CET

The territorial economic contribution (CET) is a tax levied on behalf of local authorities, comprising the company property tax (“CPT”) and the business value added tax (“CVAE”). The CET is capped at 2% of the “added value” produced by the company (vs. 3% until 2020). This ceiling has been modified to 1.625% for 2023 and then 1.25% from 2024 by the Finance Bill 2023.

The CPT is payable by individuals and legal entities to municipalities where they have premises and land for the usual conduct of their business as at 1 January of the tax year. The CPT assessment base (rental value of property liable for property tax) depends on the activity operated and the resources used for that activity in an establishment (commercial or industrial activity). Certain special rules apply in the calculation of the CPT tax base. CPT rates are voted annually by the local authorities in whose territory the taxable assets are located.

CVAE applies to all individuals or legal entities engaged in a self-employed business activity within the scope of the CPT and with a pre-tax annual turnover exceeding €152,500. However, only

taxpayers with a pre-tax annual turnover equal to or greater than €500,000 are liable for payment of CVAE. A minimum levy is set at €125, unless exempt (for example, in the inception year of the business). It is levied on behalf of municipalities, inter-municipalities and the regional authorities. A progressive rate (from 0% to 0.75%) is applied to the value added produced, depending on the turnover earned.

The Finance Bill 2023 further halved the CVAE rate for CVAE payable in respect of 2023 and announced its disappearance in 2024. However, at the end of August 2023, the Government announced that this abolition would be postponed until 2027, with a potential gradual reduction in CVAE until 2027. This announcement will have to be confirmed in the Finance Bill 2024, which is likely to be tabled in the National Assembly in September or October.

2.2.2 PROPERTY TAX

All owners of built or unbuilt property in France as at 1 January of the tax year are liable for property tax on that property. The tax also applies to holders of special rights over these properties (real property rights). The tax base or rental value also serves as the CPT assessment base, depending on whether the property is commercial, industrial or residential. Specific allowances may apply. Rates are voted annually by the beneficiary local authorities.

Stakeholders with games-related operations considered as a permanent establishment in France (particularly Scenario A) will have to register with the competent tax authorities (local SIE or

SIP with jurisdiction over the establishment), if they are liable for the aforementioned local taxes.

In principle, Stakeholders with Games-related operations that are not considered as a permanent establishment in France (Scenario B, C or D) will not be liable for the aforementioned local taxes, excluding property tax if applicable (see above).



Should you intend to operate particularly under Scenario A, we highly recommend that you seek further information from the local tax advisor of your choice on (i) the various taxes for which you are liable, and (ii) the compliance procedures for filing your returns and paying these taxes.

⁶ En cas d'établissement stable en France, la CVAE est due dès lors qu'une activité entre dans le champ de la CFE (qui est due par les activités entrant dans le champ de l'IR et de l'IS en France).

2.3 WITHHOLDING TAX

Under French tax legislation, a certain number of payments made by a company or branch from France to another country may be liable for withholding tax.

This applies, for example, to royalties/fees paid by a French company to a licensor (see Article 182 B of French Tax Code (CGI)) or where a French company pays for a service which, although performed by a foreign entity, is used in France (see Article 182 B of CGI).

However, in certain cases and under certain conditions, these withholding taxes may be reduced or waived, particularly by applying tax treaties entered into by France with foreign countries or as a result of European directives.

It should be noted that in almost all cases, the applicability of European treaties or directives requires the prior fulfilment of specific formalities.



If you are one of the Stakeholders mentioned in [Section 1.2](#) and receive income liable for withholding tax in France, please contact the local tax advisor of your choice in order to determine to what extent the withholding tax may be reduced or waived completely, by applying the tax treaties entered into between France and your State of residence, or the European directives.

2.4 PERSONAL INCOME TAX (PIT)



The information provided below does not cover social security or immigration issues. We recommend that you consult a local advisor of your choice to discuss these matters.

2.4.1 GENERAL PRINCIPLES OF PERSONAL TAXATION

Pursuant to Article 4B-1 of the CGI, an individual is considered to be resident in France for tax purposes, subject to meeting any of the following three alternative criteria:

- They have their home or main place of residence in France; or
- They operate their main business activity, whether salaried or not, in France; or
- They have their centre of economic interests in France.

Where a person is also considered to be a tax resident of another country under the domestic rules of that country, reference should be made to the applicable tax treaty in order to assign the country of tax residence.

Each tax treaty contains its own specific criteria for determining tax residence. However, as a rough guide, treaties based on the OECD model generally analyse the following criteria:

- The person is considered to be resident for tax purposes in the country where they have a permanent home;
- If they have a permanent home in both countries, residence is assigned to the country where the person has their centre of vital interests (personal and economic interests);
- Where the centre of vital interests cannot be established, the person is considered to be resident for tax purposes in the country in which they have their habitual dwelling place;
- Where the person is ordinarily resident in both countries, they will be resident in the country where they are a national.

As a last resort, the authorities in both countries must settle the issue by mutual consent.

Non-residents of France for tax purposes are taxable in France solely on their French-source income, subject to any provisions in applicable tax treaties. In contrast, French tax residents are taxable in France on their global income.

Personal income tax is a progressive tax. Accordingly, taxable income is divided into different brackets as follows (applicable to 2022 income - latest published scale):

BRACKETS	TAX RATE TO BE APPLIED TO THE CORRESPONDING BRACKET
€10,778 to €27,478	11%
€27,479 to €78,570	30%
€78,571 to €168,994	41%
> €168.994	45%

This section will be amended in line with the 2024 Finance Bill, which is expected to provide for an increase in the progressive Personal income tax scale.

In France, the fiscal year is the calendar year. Income received by residents and non-residents of France for tax purposes must be declared annually to the personal tax office (SIP) by means of an annual Personal income tax return to be filed in May/June of the year following receipt of the income.

2.4.2 SPECIFIC TAXATION FOR NON-FRENCH TAX-RESIDENT SPORTSPEOPLE

The information below is given for guidance only and may vary depending on the applicable tax treaty. Where the income received is taxable in France under domestic law and the applicable international tax treaty, the income received by the sportsperson in respect of their performances is liable for a withholding tax not levied in full discharge of Personal income tax at a rate of 15% (75% in case of non-cooperative States or territories).

In principle, the withholding tax is deducted by the payer of the remuneration.

Additional tax may be payable when the taxpayer files an annual tax return.

Where there is an international tax treaty with the taxpayer's State or Territory of residence, the treaty rules apply to the allocation of the right to tax and the elimination of double taxation.

For residents of States that have not signed an international tax treaty with France and are temporarily present for the Games, the double taxation in respect of income received during the years 2023 to 2025 may be eliminated, under certain conditions, by means of a rebate granted on a claim by the sportsperson submitted no later than 31 December of the second year following the year in which the tax became collectible or was paid where it did not become collectible.

This applies to income received during the years 2023 to 2025 for participating in sporting events or activities directly related to organisation of the Games. This includes individuals holding an accreditation card for the 2024 Paris Olympic and Paralympic Games issued by the Paris 2024 Organising Committee for the Olympic and Paralympic Games.

2.4.3 TAXATION OF PROFESSIONAL INCOME RECEIVED BY NON-FRENCH TAX RESIDENTS

Generally, international tax treaties provide that salaries are taxable in the country where the activity is carried out.

Tax treaties may contain a temporary mission clause which allows taxation to continue in the country of residence provided that:

- The taxpayer does not stay more than a certain number of days in the country where the activity is carried out during a period specified in the treaty (e.g. 183 days during a 12-month period);
- The remuneration is not paid by an employer resident in the country where the activity is carried out; and
- The remuneration is not borne by a permanent establishment owned by the employer in the State where the activity is carried out.

Salary income received by non-residents of France for tax purposes and taxable in France under domestic law and treaty provisions is liable for a specific withholding tax for non-residents at the rates of 0%, 12% and 20% (no registration obligation for the employer). Where the 20% bracket is not reached, and provided the taxpayer has no other taxable income in France, the withholding tax at the rate of 12% is levied in full discharge with no need to file any tax return.

Income from self-employed activities is in principle taxable in the country of residence unless there is a permanent establishment in the country in where the activity is carried out (see [Section 2.1](#)).

Where there is an international tax treaty with the taxpayer's State of residence, the treaty rules apply to the allocation of the right to tax and the elimination of double taxation.

For residents of States that have not signed an international tax treaty with France and are temporarily present for the Games, the double taxation in respect of income received during the years 2023 to 2025 may be eliminated,

under certain conditions, by means of a rebate granted on a claim by the sportsperson submitted no later than 31 December of the second year following the year in which the tax became collectible or was paid where it did not become collectible.

This applies to income received during the years 2023 to 2025 for participating in sporting events or activities directly related to organisation of the Games. This includes individuals holding an accreditation card for the 2024 Paris Olympic and Paralympic Games issued by the Paris 2024 Organising Committee for the Olympic and Paralympic Games.



Where you are one of the Stakeholders mentioned in [Section 1.2](#) and have any doubts as to the possible taxation in France of your employees who are managers, members or other representatives resident abroad, we recommend that you contact the local tax advisor of your choice for further information on (i) taxation arrangements for their activities and (ii) the compliance procedures for filing tax returns and paying Personal income tax.



2.5 VAT

VAT is an indirect tax paid by consumers and collected by taxpayers (legal entities and self-employed individuals). In principle, supplies of tangible goods and services for valuable consideration by a VAT taxpayer acting as such are liable for French VAT.

Four VAT rates are applied in France:

20%	Standard rate
10%	Intermediate rate applicable particularly to sales for on-site consumption (restaurants), accommodation services, entrance fees to certain cultural venues, etc.
5.5%	Reduced rate applicable particularly to entrance fees for live performances, food products (excluding alcohol), books and, from 1 July 2022, to equipment that makes it easier for disabled people to participate in sporting activities (mobility equipment, fixing devices, etc.).
2.1%	Specific rate applicable particularly to the press (paper or online) and medicines reimbursed by the Social Security body.

In principle, VAT is neutral for taxpayers, because from the VAT collected on their sales, they can deduct the amount of VAT they have paid on purchases related to their taxable business activity.

The difference between input and output VAT is either paid to the French tax authorities, if positive, or, if negative, generates a VAT credit that can be carried forward to offset future VAT balances payable. Where the amount of input VAT exceeds the amount of output VAT during a monthly period, the taxpayer may apply for a refund at the end of the calendar year, provided that the total refundable amount is at least EUR 150. The refund may also be

claimed at the end of a month or calendar quarter if the refundable amount is at least EUR 760.

The requirements for VAT refund to an organisation with registered office abroad and no permanent establishment in France differ according to (i) the kind of operations it conducts in France and (ii) the State where it is established.

This presupposes that the organisation does not have a permanent establishment in France for VAT purposes.

Determining whether or not a company is a permanent establishment for VAT purposes calls for a case-by-case assessment of the circumstances in which the business is operated. **For VAT purposes, the concept of a permanent establishment has the following characteristics:**

- A sufficient degree of permanence; and
- The capacity of the structure in human and technical terms to make possible, as the case may be, to deliver or use a service.

In principle, the “permanent establishment rescript” request for corporate tax (see [Section 2.1](#)) does not cover VAT, but it is possible to file a general rescript to confirm whether or not the non-resident organisation has a permanent establishment in France for VAT purposes.

Where you are one of the Stakeholders mentioned in [Section 1.2](#) and your Games-related operations are considered as a VAT establishment in France or if you are liable for VAT on the sale of goods and/or services in France (Scenarios A and D), you must register for VAT with the relevant tax authorities and file French VAT returns. For further information on VAT registration, kindly refer to [Section 3.1](#) below.

3

VAT REFUND PROCEDURES

3.1 Refund applicable to organisations registered for VAT in France (Scenarios A and D)	19
3.2 Refund under the “13 th Directive” Procedure (Scenario B)	24
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As mentioned above, foreign organisations not registered for VAT in France can claim a refund of the French VAT they have incurred on the same basis as organisations registered for VAT in France, albeit following the different procedures outlined below.

3.1 REFUND APPLICABLE TO ORGANISATIONS REGISTERED FOR VAT IN FRANCE (SCENARIOS A AND D)



For the Stakeholders mentioned in Scenario A, VAT registration will be carried out at the same time as the formalities for creating the permanent establishment for corporate tax purposes.

For the Stakeholders mentioned in Scenario D, the VAT registration procedures are outlined below.

In light of the complex rules and the broad range of cases that may arise, it is highly recommended that the Stakeholders mentioned in Scenarios A and D contact the local tax advisor of their choice in order to analyse the nature of their Games-related operations on a case-by-case basis and, if necessary, initiate the French VAT registration process

ELIGIBLE ENTITIES: KINDLY REFER TO SECTION 1.2.

3.1.1 REGISTRATION

ORGANISATION WITH REGISTERED OFFICE OUTSIDE THE EUROPEAN UNION

Except in special cases, since 1 January 2023, taxable persons established outside the European Union must register for VAT via the “INPI” single portal for formalities (<https://procedures.inpi.fr/?/>), appoint a tax representative and give the latter power of attorney to represent them for the purposes of registration with the Companies Tax Office with jurisdiction over the tax representative.

By way of exception, organisations established in the countries on the list set out in the Order of 15 May 2013 (see [Appendix 2](#)), which is regularly updated, are not required to appoint a tax representative in France. They are registered with the Non-Residents’ Tax Office (DINR). These countries are listed in Decree ECFE1633938Z of 15 May 2013, which is updated on a regular basis.

The registration form via the “INPI” portal contains the following information:

1. Information on the organisation (name, legal form, address, foreign trade and tax number);
2. Information on the organisation’s representatives (name, address, role in the organisation);
3. Reasons for applying for registration (i.e. description of operations carried out in France);
4. Turnover forecast in France.

The following documents must also be attached:

1. Copy of certificate of registration in the local trade and companies register;
2. Copy of the passport of the organisation's legal representative; and
3. Letter appointing the tax representative, including name/company name, address, effective date and acceptance by the tax representative of their appointment, as well as their undertaking to complete the formalities binding on taxpayers established outside the European Union and to pay the VAT due (see Appendix 2);
4. Copy of Articles of Association of the organisation or stakeholders (and their translation into French, if applicable);
5. Proof of the planned activity in France (contracts, invoices, quotations).

ORGANISATION WITH REGISTERED OFFICE IN THE EUROPEAN UNION

Taxpayers established in the European Union must also register for VAT via the "INPI" single portal for business formalities (<https://procedures.inpi.fr/?/>). This form contains the following information:

1. Information on the organisation (name, legal form, address, foreign trade and tax number);
2. Information on the organisation's representatives (name, address, role in the organisation);
3. Reasons for applying for registration (i.e. description of operations carried out in France);
4. Turnover forecast in France.

The following documents must also be attached to the application for registration:

1. Copy of Articles of Association of the organisation (and their translation into French, if applicable);
2. Copy of certificate of registration in the local trade register;
3. Certificate of VAT liability in the country where the organisation has its registered office;
4. Proof of the planned activity in France (contracts, invoices, quotations).

3.1.2 CATEGORIES OF ELIGIBLE GOODS AND SERVICES

In principle, an operation entitles an organisation registered for VAT in France to a VAT refund where the goods or services have been acquired from a French taxpayer and where they are used to carry out operations entitling the organisation to deduct VAT in France.

VAT on the following expenditure is not recoverable in France⁷:

1. Housing expenses incurred for directors or employees;
2. Passenger transport vehicles⁸ (note that this exclusion also applies to vehicles leased and not owned directly by the taxpayer);
3. The cost of transporting people irrespective of the means used⁹ (taxi, train, plane, bus, tube);
4. Petroleum products used for vehicles not eligible for deduction, up to a limit of 20% of the amount (i.e. 80% of the VAT paid is deductible). Concerning vehicles eligible for deduction (i.e. vehicles not intended for passenger transport), VAT on diesel fuel is fully deductible, while VAT on petrol is deductible up to 80%. It should be noted that VAT on the cost of recharging electric vehicles is fully deductible provided the vehicles are used for operations entitled to deduction and that they operate only on electric power;
5. Assets sold without valuable consideration. However, a tolerance is allowed for goods with a value not exceeding €73 including tax per year per beneficiary and advertising objects;
6. Services relating to goods excluded from the right to deduct.

⁷ Article 206, IV-2-9° of Appendix II of the French Tax Code.

⁸ Vehicles not designed for passenger transport are eligible for deduction, such as goods vehicles or vehicles without a fixture to mount rear seats (passenger cars derivatives).

⁹ VAT on parking charges for employees using commercial vehicles, as well as VAT on toll charges, remains deductible.

3.1.3 REQUIRED DOCUMENTS / INFORMATION

Once registered for VAT in France, organisations with registered office located abroad are considered to be liable for French VAT and must fulfil certain return filing obligations depending on (i) their annual turnover and (ii) the amount of VAT due per year.

There are two main VAT return filing systems in France:

1. The simplified scheme, which allows taxpayers to file annual VAT returns and pay VAT by half-yearly instalments; and
2. The standard VAT regime, whereby taxpayers file monthly VAT returns (see [Appendix 3.2](#)) or quarterly returns.

The turnover and annual payable VAT thresholds for each of these regimes are summarised in the table below.

Goods	€85,800 < X < €818,800	<€15,000	Simplified regime*	Annual + half-yearly instalments
Services	€34,400 < X < €247,000	<€15,000	Simplified regime	Annual + half-yearly instalments
Goods	€85,800 < X < €818,800	>€15,000	Actual standard regime	Monthly
Services	€34,400 < X < €247,000	>€15,000	Actual standard regime	Monthly
Goods	X >€818,800	<€4000	Actual standard regime	Monthly**
Services	X >€247,000	<€4000	Actual standard regime	Monthly**
Goods	X >€818,800	>€4000	Actual standard regime	Monthly
Services	X >€247,000	>€4000	Actual standard regime	Monthly

* Possibility of opting for standard regime

** Possibility of opting to file quarterly returns

VAT returns must be filed with the Foreign companies tax office (SIEE) or the tax office with jurisdiction over the tax representative by the 24th of the month at the latest.

Additionally, depending on the kind of transactions carried out, the taxpayer may be required to file a summary VAT statement ([Appendix 3.3](#)).

3.1.4 VAT INVOICE AND OTHER SUPPORTING DOCUMENTS

All French VAT taxpayers are required to issue invoices for transactions carried out on behalf of other VAT taxpayers (tax and commercial obligation).

Conversely, and from a taxation standpoint, no invoice is required for transactions carried out with non-VAT taxpayers (particularly private individuals).

However, and from a commercial standpoint, invoices must be issued for all services worth more than €25 (including VAT) provided to private individuals. Below this amount, although a bill is not required, it must be issued if requested by the customer.

The following are covered by French invoicing rules:

- Transactions for which VAT is collected in France by the vendor.
- Transactions taxable in another country (whether or not a member of the European Union) where the vendor is established in France and the customer is required to reverse-charge the VAT.

Conversely, the following are not covered by French invoicing rules:

- Transactions for which VAT is payable by the recipient of the service, in France (via the reverse-charge mechanism). In such cases, the invoice must comply with the rules of the State in which the vendor is established.
- Transactions taxable in another Member State carried out by a vendor established in France where the vendor established in France is required to collect foreign VAT on their services.

The general territoriality of the invoicing rules is summarised in the table below.

VENDOR'S ESTABLISHMENT	TAXATION STATE	APPLICABLE INVOICING RULES
France	France	French
	EU	French
	Non-EU	French
EU	France	EU
	EU	EU
	Non-EU	EU
Non-EU	France	French
	EU	EU
	Non-EU	Non-EU

A valid invoice must be held by the organisation to support the refund claim.

Invoices must contain a certain number of compulsory items listed in the French Commercial Code and the French Tax Code. Otherwise, the request for input VAT refund may be rejected on grounds of missing material information.

The compulsory information that must appear on the supplier's invoice includes the following¹⁰:

1. The full name and address of the taxpayer and their customer;
2. The individual identification number assigned to the taxpayer and used by the latter to supply goods or services;
3. The date of issue or transmission for invoices sent electronically;
4. For each of the goods supplied or services provided, the quantity, accurate description, unit price exclusive of tax and the rate of value added tax legally applicable or, where applicable, entitlement to an exemption;
5. Any rebates, discounts or refunds acquired and quantifiable at the time of the operation and directly related to this operation;
6. The date on the supply of goods or provision of services is carried out or completed, or the date on which the advance payment is made, insofar as such a date has been established and differs from the issuance date of the invoice;
7. The amount of tax payable and, for each tax rate, the total excluding tax and the corresponding tax mentioned separately.

Failure to do so may attract the following penalties:

- Tax penalty of €15 per missing compulsory item per invoice;
- Commercial penalty of €375,000 in case of repeated breaches of commercial obligations;
- Rejection of input VAT deduction by the customer if material information is missing.

¹⁰ Under Article 289 of Annex II to the French Tax Code and Decree no. 203-632 of 7 July 2003 setting out invoicing obligations for value added tax and amending Annex II to the French Tax Code and the second part of the French Tax Procedures Manual (LPF).

3.1.5 REFUNDS AND APPEALS

In the case of French or foreign entities registered for VAT in France, if a VAT return shows a VAT credit, this credit must be carried forward to the next VAT return.

However, it is possible to request a refund of the VAT credit instead of carrying it forward. This refund must be requested by taxable persons by means of an entry in the VAT return and the electronic submission of a specific claims for VAT refund (see [Annex 3.1](#)).

VAT refund claims can be filed monthly, quarterly or annually.

- An annual refund may be claimed if the taxpayer has a VAT credit of at least €150. It must be claimed on the VAT return filed in January and reflecting transactions carried out in December; and
- Quarterly and monthly refunds may be claimed if the taxpayer has a VAT credit of at least €760.

The quarterly refund applies to taxpayers authorised to file quarterly VAT returns (i.e. owing less than €4,000 in VAT/year).

A VAT credit may be claimed in part or in full for the refund. Where a partial refund is claimed, the remaining part of the VAT credit must be carried forward to the next VAT return. At the time of the first VAT refund claim, the entity must provide a copy of all invoices and a statement of purchases including all transactions giving rise to the VAT credit.

Where a VAT credit refund claim is rejected, an appeal may be lodged with the competent administrative court against the decision of the tax authorities within two months (extended to four months for taxpayers established abroad) of notification of the rejection decision.



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3.2 REFUND UNDER THE “13TH DIRECTIVE” PROCEDURE (SCENARIO B)

ELIGIBLE ENTITIES: KINDLY REFER TO SECTION 1.2.

3.2.1 CATEGORIES OF ELIGIBLE GOODS AND SERVICES

In principle, an operation entitles a foreign organisation not registered for VAT and with no permanent establishment in France to a VAT refund, where the goods or services have been acquired from a taxpayer and where they are used to carry out operations entitling the organisation to deduct input VAT in the State where the said organisation is established and in France.

Expenses for which VAT is not recoverable are the same as those listed in [Section 3.1](#). In principle, where French VAT has been wrongly invoiced, a foreign organisation cannot obtain a refund via the 13th Directive procedure. A specific procedure applies for the supplier to issue a rectifying invoice to a customer who is not registered for VAT in France.

3.2.2 TAX REPRESENTATIVE

Organisations based outside the European Union must, in principle, appoint a tax representative to file 13th Directive refund claims to the Non-Residents' Tax Department.

3.2.3 REQUIRED DOCUMENTS / INFORMATION

The following documents must be provided to the French tax authorities:

1. A copy of the passport of the organisation's legal representative(s).
2. Letter (in French) appointing the tax representative, including name/ company name, address, effective date and acceptance by the tax representative of their appointment, as well as their undertaking to complete the formalities binding on taxpayers established outside the European Union and to pay the VAT due. A model letter is provided in [Appendix 1](#).
3. 13th Directive refund claim form.
4. Bank details of the claimant or tax representative in IBAN and BIC format.
5. For each invoice covered by the refund claim: (i) type of good or service, (ii) name, VAT number and address of the supplier, (iii) invoice number and (iv) related VAT amount.
6. In case of a request from the tax authorities, any additional information in support of the request (particularly purchase invoices).

Claims for refund may be submitted up to 30 June in year N for VAT incurred in year N-1. From 1 July 2021, claims for refunds of French VAT borne by organisations with registered office outside the European Union under the 13th Directive procedure must be submitted electronically. The tax representative carries out this new paperless procedure using the secure messaging system in their professional area on the website of the French tax authorities (impots.gouv.fr).



3.2.4 VAT INVOICE AND OTHER SUPPORTING DOCUMENTS

A valid invoice must be held by the organisation to support the refund claim (see compulsory details that must appear on the supplier's invoice in [Section 3.1](#)). Failure to do so may result in a rejection of the input VAT refund if important details are missing.

An organisation with head office outside the European Union claiming a VAT refund in France does not need to attach a certificate of VAT liability in its country of establishment to the French VAT refund claim, but it may be required to describe its economic activity justifying incurring expenditure liable for French VAT.

A list of purchase invoices must be attached to the claim for refund of French VAT. Original invoices and documents will be provided on request by the French authorities.

3.2.5 REFUNDS AND APPEALS

In principle, the French tax authorities must give their decision on the refund claim within six months of receipt of the claim. Additional information may be requested by the French tax authorities and their final decision will be notified to the tax representative.

Where the French tax authorities request additional information or need more time to make their final decision, the six-month period may be extended by a maximum of two additional months and the claimant duly notified.

Should the tax authorities respond positively to the refund claim, they are not bound by any particular deadline for paying the related amounts.

Bank charges on payment of VAT credits into a bank account held by the claimant in their State of establishment are borne solely by the claimant.

Where a claimant has a bank account in France, the refund is made by bank transfer at no additional cost to the claimant.

In case of an unfavourable decision on the refund claim, the appeal procedures are identical to those outlined in [Section 3.3](#).

3.3 REFUND UNDER THE “8TH DIRECTIVE” PROCEDURE (SCENARIO C)

ELIGIBLE ENTITIES: KINDLY REFER TO SECTION 1.2.

3.3.1 CATEGORIES OF ELIGIBLE GOODS AND SERVICES

In principle, an operation entitles a foreign organisation not registered for VAT and with no permanent establishment in France to a VAT refund, where the goods or services have been acquired from a French taxpayer and where they are used to carry out operations entitling the organisation to deduct input VAT in the State where the said organisation is established and in France.

Expenses for which VAT is not recoverable are the same as those listed in [Section 3.1](#). In principle, where French VAT has been wrongly invoiced, a foreign organisation cannot obtain a refund via the 8th Directive procedure. A specific procedure applies for the supplier to issue a rectifying invoice to a customer who is not registered for VAT in France.

3.3.2 TAX REPRESENTATIVE

Organisations with registered office in a European Union country (excluding France) are not required to appoint a tax representative in France, provided the application is made from the Member State where the organisation is established.

3.3.3 REQUIRED DOCUMENTS / INFORMATION

The following documents must be provided to the French tax authorities:

1. Claim for refund of a VAT credit filed by a taxpayer in another European Union Member State on the electronic portal of its territory and period covered by the refund claim.
2. Claimant’s full name and address.
3. Claimant’s email address.
4. Description of business activities for which the expenses were incurred.
5. Claim refund of a VAT credit and period covered by the refund claim.
6. Bank details of the claimant in IBAN and BIC format.
7. Soft copies of original invoices or import documents where such invoices are for a unit amount excluding VAT of more than €1,000 (or €250 in the case of fuel expenses), including (i) the supplier’s name and full address, (ii) supplier’s VAT number, (iii) the invoice date and number.
8. Statement certifying that the claimant has not carried out any operations liable for French VAT.
9. VAT number assigned in the claimant’s country of establishment.

Claims for refund may be submitted up to 30 September in year N for VAT incurred in year N-1. Claims for refund must be filed via the electronic portal set up by the State where you are established pursuant to the 8th Directive provisions. For further information on how to file refund claims, kindly contact the local tax consultant of your choice or the tax authorities in the country where you are established.



3.3.4 VAT INVOICE AND OTHER SUPPORTING DOCUMENTS

A valid invoice must be held by the organisation to support the refund claim (see compulsory details that must appear on the supplier's invoice in [Section 3.1](#)). **Failure to do so may result in a rejection of the input VAT refund if important details are missing.**

3.3.5 REFUNDS AND APPEALS

In principle, the French tax authorities must give their decision on the refund claim within four months of receipt of the claim.

Additional information may be requested by the French tax authorities and their final decision will be notified to the claimant.

Where the French tax authorities request additional information or need more time to make their final decision, the four-month period may be extended by a maximum of two additional months and the claimant duly notified.

Where a refund is granted, it will be executed in EUR within 10 working days of the deadline set for the authorities to respond to the refund claim and paid into the bank account provided to the French tax authorities. Late payment interest is payable if the refund is not granted within the 10-day period.

Where purchase invoices are not presented or are incorrect, the authorities may grant a partial refund.

Reasons for the French tax authorities to reject a VAT refund claim include the following:

- There is a permanent establishment in France (see [Section 2.5](#) above);
- Claimant failed to register for VAT purposes in the State where they are established;
- No response to requests for information within the one-month time limit;
- VAT-liable operations carried out in France.

Where the refund is not granted, the reasons must be specified. An appeal against a rejected claim may be lodged with the Montreuil Administrative Court before the end of the fourth month following notification of the decision. The appeal must be filed by way of a letter and written in French.



FAQ

4.1 VALUE-ADDED TAX (VAT)

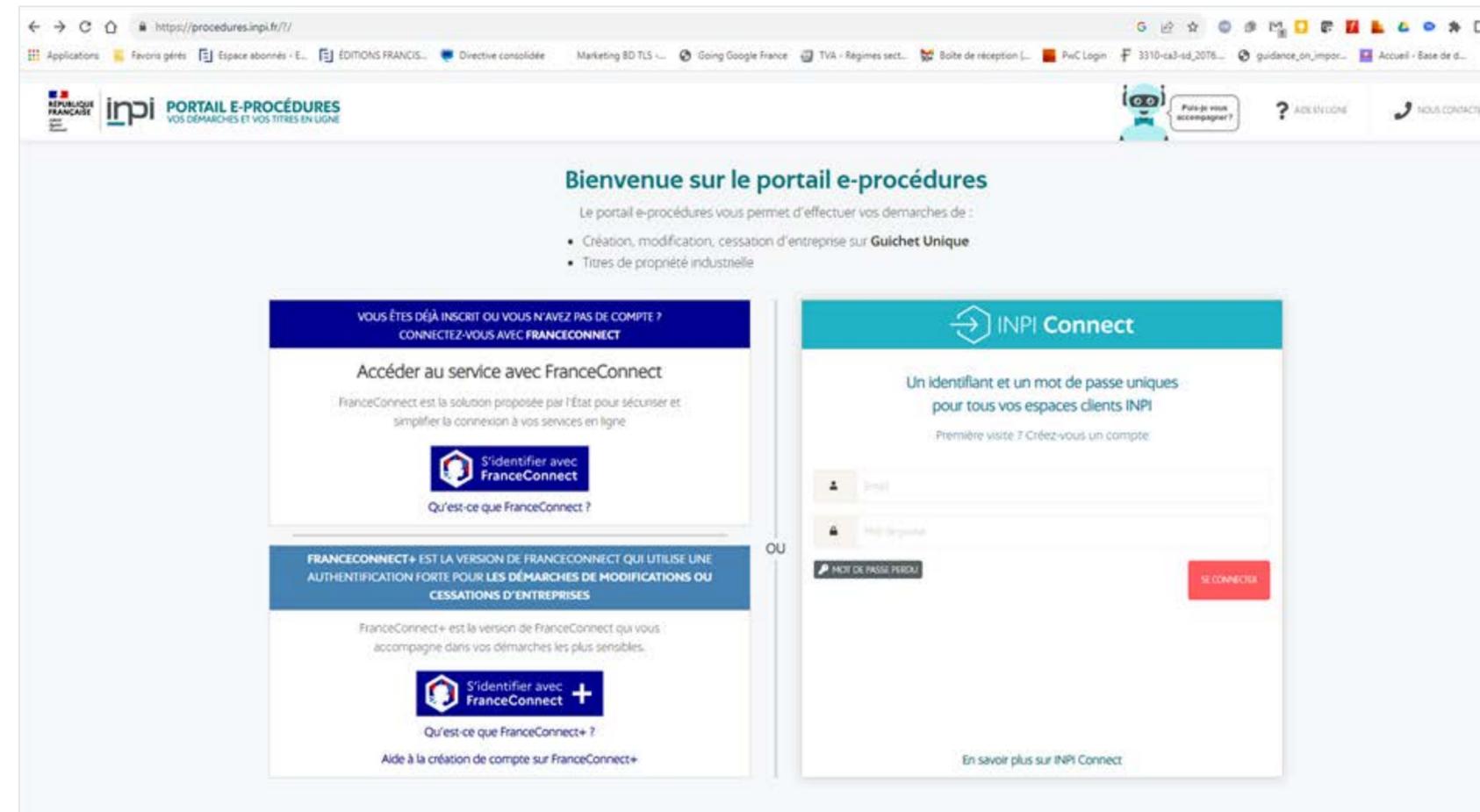
4.1.1 HOW TO REGISTER FOR FRENCH VAT USING THE INPI FORM

To register for VAT using the INPI form, you must have created an access account on the INPI portal.

The steps are as follows:

1. GO TO [HTTPS://PROCEDURES.INPI.FR/?/](https://procedures.inpi.fr/?/)

2. SELECT “FIRST VISIT? CREATE AN ACCOUNT” (BELOW)



3. FILL IN THE FIELDS MARKED WITH A RED ASTERISK (*)

The screenshot shows a web form titled 'MES ACCÈS' with several sections. The 'MES ACCÈS' section has two fields: 'Adresse courriel' and 'Mot de passe', both marked with a red asterisk. The 'MES INFORMATIONS INPI CONNECT' section has fields for 'Civilité', 'Nom', 'Prénom', 'N° téléphone', 'Adresse', 'Libellé de l'adresse', 'Mention spéciale', 'Code postal', 'Ville', and 'Pays', all marked with a red asterisk. Below this is a section 'DEVENIR COMPTES ADMINISTRATEUR DE MON ENTREPRISE' with a 'Non' button. The bottom section is 'DONNÉES PERSONNELLES' with a 'Retour' button.

This screenshot is identical to the previous one but includes numbered callouts in circles: 1 points to 'Adresse courriel', 2 to 'Mot de passe', 3 to 'Civilité', 4 to 'Nom', 5 to 'Prénom', 6 to 'N° téléphone', 7 to 'Libellé de l'adresse', 8 to 'Code postal', 9 to 'Ville', and 10 to 'Pays'.

- 1. Adresse email
- 2. Mot de passe
- 3. Civilité
- 4. Nom
- 5. Prénom
- 6. Numéro de téléphone
- 7. Adresse postale
- 8. Code postal
- 9. Ville
- 10. Pays



4. SELECT “REGISTER”

5. CREATION OF THE ACCOUNT WILL BE CONFIRMED

and a validation email will be sent to the email address entered in the form.

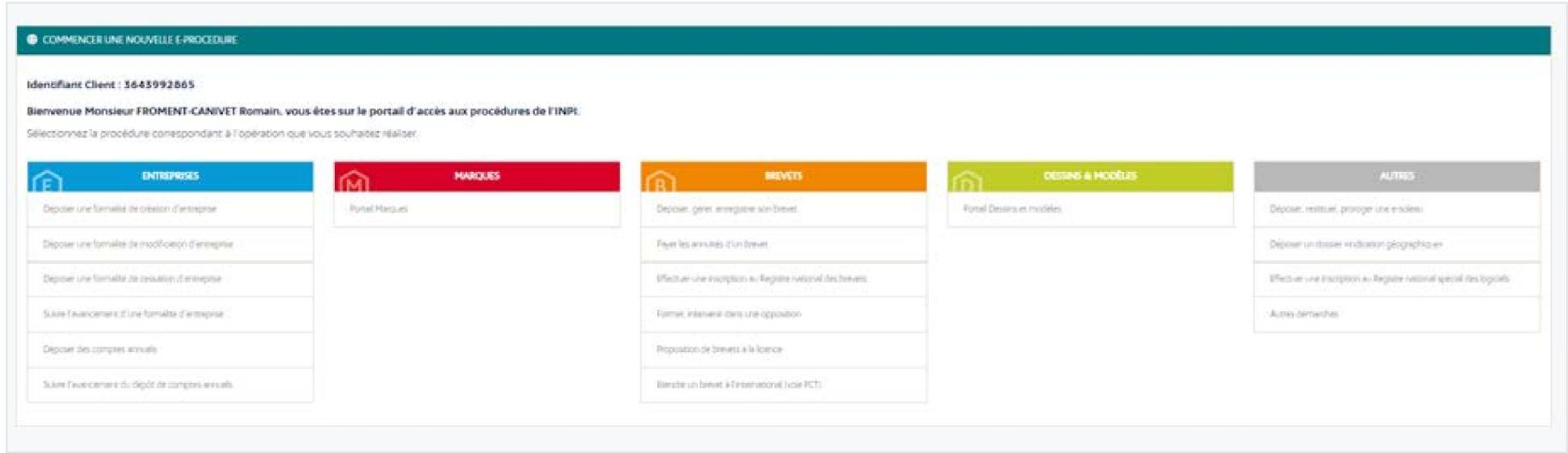
6. CLICK ON THE LINK GIVEN IN THE ACCOUNT VALIDATION EMAIL

7. LOG INTO THE INPI PORTAL

(<https://procedures.inpi.fr/?/>) via “INPI Connect” using the login details provided when creating the account via the home page.

8. ONCE LOGGED IN, THE FOLLOWING PAGE WILL APPEAR

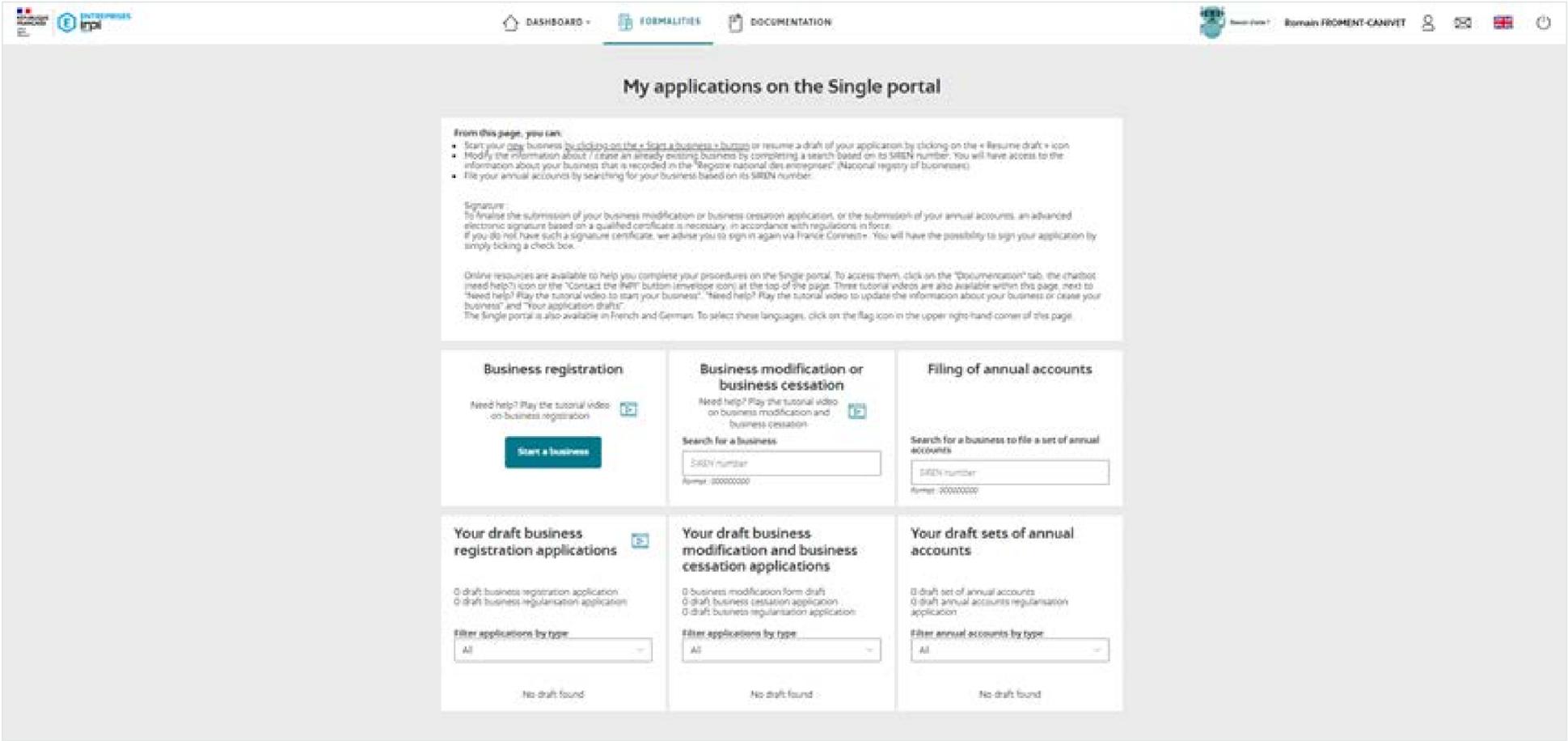
Select “File a business registration formality”.



9. THE NEXT PAGE APPEARS

At this stage, the entire registration form is available in French, English or German.

Select the language of your choice in the top right-hand corner, then select “Création d’entreprise” / “Business registration”.



10. THE NEXT PAGE APPEARS

In sequence, select “Legal person”;

“Foreign legal forms” and “Foreign company not registered Trade and Companies Register (RCS) (for foreign entities with no tax or commercial registration in France).

Indicate whether the entity is a liaison office of a foreign company or solely a foreign entity with no establishment in France. Indicate whether the company has employees governed by the French social security system.

Click on “Continuer” / “Continue”.

Your business registration application

Registration of the business ⓘ

Fields marked with an asterisk (*) are required.

Please provide the following information to start your business:

Which type of legal personality would you like to choose for your business? * ⓘ

Legal person

Legal form of your business * ⓘ

Formes juridiques étrangères

More precisely *

Société étrangère non immatriculée au RCS

Agricultural business * ⓘ

Yes No

Subsidiary or sub-subsidiary of an agricultural business * ⓘ

Yes No

What is the structure of the enterprise you want to create? * ⓘ

The business does not have any establishment

Does the business employ employees covered by the French social security system? * ⓘ

Yes No

Cette formalité sera traitée par le SIET compétent.

CONTINUE

11. THE NEXT PAGE WILL APPEAR (PARTIAL SCREENSHOT)

Complete each of the required sections and attach the documents requested. Check the information entered in the “Récapitulatif” / “Summary” tab and click on “Valider le dossier” / “Validate the formality”.

Your business creation process

Fields marked with an asterisk (*) are required.
Fill in all the mandatory fields in each section, then validate the creation of your company.

Identity of the business

- General information
- Salaried workforce
- Composition
- Activities
- Tax options
- Attachments
- Observations et correspondance
- Summary

Nature of the business creation

Draft application title *

Kind of your enterprise
Legal person

Legal form of your business
Société étrangère non immatriculée au RCS

Agricultural business
No

Subsidiary or sub-subsidiary of an agricultural business
No

What is the structure of the enterprise you want to create?
The business does not have any establishment

Does the business employ employees covered by the French social security system?
No

Identity of the business

Company name *

Commercial name

Country *

Foreign registration number

Type of legal representative *

12. UNLESS AN ERROR IS MADE IN ENTERING OR PROVIDING THE DOCUMENTS

The registration application will be confirmed and an acknowledgement of submission sent to the specified email address.

13. VAT REGISTRATION APPLICATIONS

are generally processed within six to eight weeks if no additional request is made by the authorities.

5

APPENDICES

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APPENDIX 1 MODEL LETTER APPOINTING A TAX REPRESENTATIVE IN FRANCE

COMPANY LETTERHEAD

(French Tax Code, Art. 289 A)

I, the undersigned (**full name, position**), acting in the name of and on behalf of (**name or company name and address of the foreign company**), in accordance with Article 289 A of the French Tax Code, appoint (**name or company name, address and SIRET number of the person established in France**) as representative to carry out:

- all formalities relating to transactions subject to VAT in France and, in the event of default by the represented company, to pay the tax due;
- all formalities relating to registration in France;
- all formalities relating to one or more of the transactions referred to in III of Article 289 A of the French Tax Code.

This appointment shall take effect from

Signed in on

(handwritten signature)

COMPANY LETTERHEAD

(French Tax Code, Art. 289 A)

I, the undersigned (**full name, position**), acting in the name of and on behalf of (**name or company name and address and SIRET number of the taxable person established in France**), accept the above appointment as representative and undertake to complete, on behalf of (**name or company name and address of the foreign company**), all formalities relating to transactions subject to VAT in France and, in the event of default by the represented company, to pay, jointly and severally, the tax relating to the taxable transactions for which I fulfilled the reporting requirements, as well as any related penalties.

Signed in on

(handwritten signature)



APPENDIX 2 LIST OF NON-EU MEMBER STATES MENTIONED IN ARTICLE 289 A OF THE FRENCH TAX CODE

Order of 15 May 2013 establishing the list of non-EU countries with which France has a legal instrument on mutual assistance similar in scope to that established by Council Directive no. 2010/24/EU of 16 March 2010 and by Council Regulation no. 904/2010 of 7 October 2010

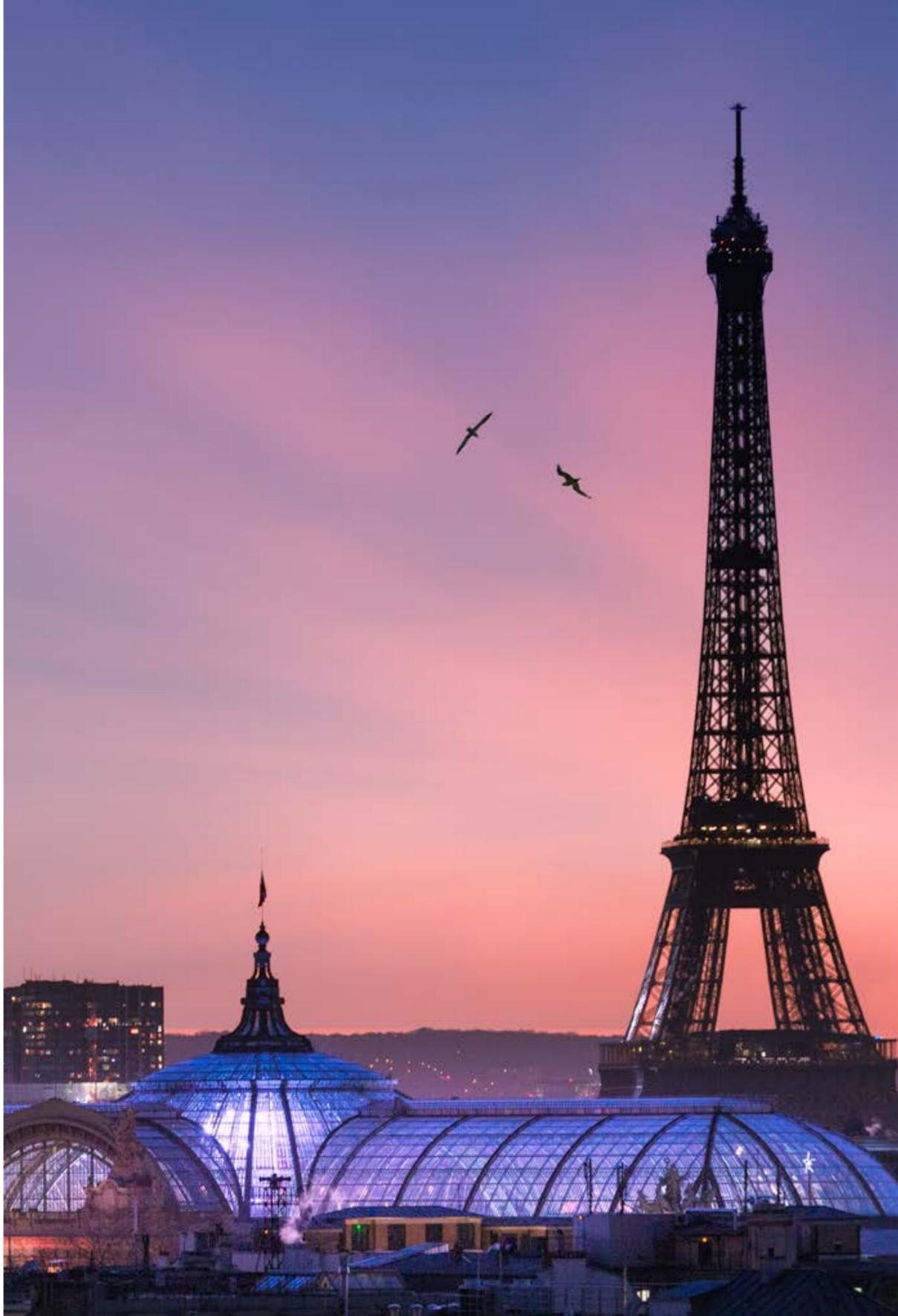
The list of non-EU Member States mentioned in [Article 289 A of the French Tax Code](#) is as follows:

Aruba	Georgia	Mexico	Sint Maarten
Australia	Ghana	Moldova	South Africa
Azerbaijan	Greenland	Nauru	South Africa
Bosnia and Herzegovina	Grenada	New Zealand	Antigua and Barbuda
Cape Verde	Iceland	Niue	Armenia
Cook Island	India	Northern Macedonia	Tunisia
Curaçao	Jamaica	Norway	Turkey
Dominica	Japan	Pakistan	Ukraine
Ecuador	Kenya	Republic of Korea	United Kingdom of Great Britain and Northern Ireland
Faroe Islands	Kuwait	Saint-Barthélemy	Vanuatu
French Polynesia	Mauritius	Saint-Martin	



APPENDIX 3

- 3.1 : CERFA NUMÉRO 3519
- 3.2 : CERFA NUMÉRO 10963*27
- 3.3 : VAT RECAPITULATIVE STATEMENT



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