

Avr  
2021



Note d'information  
Newsletter

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# Agenda

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**VAT taxable persons carrying out intra-Community transactions :** Filing with customs of the declaration of trade in goods and the European declaration of services for operations that took place in March.

**Employers subject to payroll tax (companies exempt from VAT) :** Employers subject to payroll tax (companies exempt from VAT).

## Tax on certain advertising expenses

Tax only if the 2019 turnover is higher than 763,000 € HT and on certain advertising expenses (leaflets, brochures, free newspaper ads, etc..). The amount of the tax represents 1% of these expenses

## Contribution to public broadcasting :

Filing with customs of the declaration of trade in goods and the European declaration of services for operations that took place in March.

### Tarifs 2021 (per device)

1 to 2 devices :	138,00 euros
3 to 30 devices :	96,6 euros
As of 31 devices :	89,7 euros

The rate is multiplied by 4 if the establishment is a liquor store.



## The digital cheque is extended

Faced with the current context, companies must continue to adapt and begin their transition to digital as soon as possible. To do so, the French Government has decided to grant a 500 € aid to contribute to the digitalization of small businesses with less than 11 employees. This aid is not new, but until now, only companies forced to close administratively could benefit.

They had to present an invoice of 450 € minimum dated 31 March 2021 maximum. The Government has just announced the extension of this aid until June 30, but also its opening to all companies with less than 11 employees, regardless of their sector of activity.

# Covid-19: summary of the assistance available to businesses

Existing devices

New devices

## Fonds de solidarité

### Solidarity Fund, new features and rules applicable for march 2021

#### Calculation of the 1st corporate tax installment due on March 15 :

Companies that have suffered an administrative closure in March and have lost between 20 and 50% of their turnover: aid of up to €1,500. If the loss of turnover is greater than 50%: aid of €10,000 or 20% of the reference turnover up to €200,000.

#### New calculation of the reference turnover :

The calculation rule is now fixed and the option chosen for the month of February 2021 will have to be renewed in March 2021. As a reminder, entrepreneurs can opt for the average monthly turnover of 2019 or the turnover of March 2019 (or the month in question)

#### Who can benefit ?

From now on, all companies created before December 31, 2020 are eligible for the scheme.

#### How to benefit from it?

You can apply for assistance on [impots.gouv.fr](http://impots.gouv.fr) from **22 april**.

## L'activité partielle

### Partial activity

#### Nature of the aid

Coverage of employees' salaries up to 70% of the gross salary (84% of the net salary) within the limit of 4.5 times SMIC -> advance made by the employer which is then reimbursed. Possibility to modulate the percentage of coverage if partial activity.

#### Who can benefit?

All establishments facing an administrative closure and companies justifying a 60% drop in turnover compared to the previous month or the same month in 2019. The establishments listed in the most affected sectors (S1 and S1 bis) benefit from 100% coverage. Companies in the other sectors have a remaining charge of 15%.

Employees obliged to look after their children: partial activity possible only if teleworking is impossible and for only one of the two parents. The employee benefits from a compensation of 84% or 100% if paid at the SMIC. The remaining cost for the employer is 0€.

#### How to benefit from it?

Application to be made to the DIRECCTE within 30 days.

## Aid for unsold stock

### Nature of the aid

Lump sum assistance representing 80% of the assistance received under the solidarity fund in November 2020.

### Who can benefit?

Retailers and companies with less than 50 employees in the clothing, footwear, sports and leather goods sectors, affected by the problem of seasonal stocks

### How to benefit ?

Awaiting clarification from the Government.

## Fixed costs

### Nature of the aid

Complementary aid to the solidarity fund to compensate for the burden of fixed costs of companies. This aid can cover, up to a limit of €10,000, 70% of the fixed costs not covered by contributions to the company's income (90% for small companies).

### Who can benefit ?

Companies with a monthly turnover of more than one million euros as well as small companies in certain sectors with very high fixed costs: indoor leisure activities, sports halls, hotels, shops and restaurants in the mountains, tourist residences, zoos, spas, etc.

# GUIDE TO PROPERTY TAXATION IN FRANCE EDITION 2021



[DOWNLOAD](#)

# FRENCH TAX RETURNS 2021

## CHECK OUT YOUR FILING DEADLINE

Paper declarations (first declarations) :	May 20
Zone 1 : Dep. 01 to 19 + Non residents :	May 26
Zone 2 : Dep. 20 to 54	June 1
Zone 3 : Dep. 55 - 976	June 8

**Request assistance**

[www.cabinet-roche.com](http://www.cabinet-roche.com)

[contact@cabinet-roche.com](mailto:contact@cabinet-roche.com)

+33 (0)478274306