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R&C

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Newsletter

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The agenda

Taxable to the VAT carrying out intra-community transactions : filing with customs of the declaration of exchange of goods and the European declaration of services for operations carried out in December.

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Employers subject to Payroll Tax (VAT-exempt companies) : payment of tax on wages paid in December OR on wages paid in 2020 for employers subject to the annual declaration.

Corporate tax balance : payment of the balance of the corporate income tax for companies subject to this tax and having closed their fiscal year on September 30, 2020.

TVS (company car tax) to be declared : This tax is payable by companies owning or using passenger cars over the period from January 1, 2020 to December 31, 2020 to the person having rented cars for a period exceeding 30 consecutive days.

- A new scale is applicable as of March 1, 2020 for vehicles meeting WLTP standards.

A surcharge named «Air Component» is also added. Its amount depends on the date the vehicle was first put into service and the fuel used: between €20 and €70 for a petrol vehicle; between €40 and €600 for a diesel vehicle.

Véhicules achetés après le 1er janvier 2006 & Taux de CO2 / carte grise	
Taux d'émission de CO2 / km	Tarif par gramme
< 20g/an	0 €
21 g à 60 g	1 €
61 g à 100 g	2 €
101 g à 120 g	4,5 €
121 g à 140 g	6,5 €
141 g à 160 g	13 €
161 g à 200 g	19,5 €
201 g à 250 g	23,5 €
> A 251 g	29 €



Teleworking: a possibility of one day per week on site :

According to the new health protocol in force on January 7, 2021, employees teleworking will be able to come back once a week on a voluntary basis if they feel the need and with the agreement of the employer.

Studies show that more than 6 out of 10 employees who have been teleworking 100% since November wish to return to the company at least one day a week.

2021 : NEWS

Everything that will change from January 1, 2021.



The extension of the Pinel device

To support rental investment, the Pinel scheme is extended until 2024.



Local taxes

As of the taxes due for 2021, the CVAE is reduced by half. The rate of the CET cap based on value added is lowered from 3% to 2%.

The creation and extension of establishments carried out from 2021 onwards may, on the decision of the beneficiary communities, be exempted from CFE and CVAE for 3 years.



Reduced rate of corporate tax

The corporate tax rate is reduced for 2021 to 26.5%, and 27.5% for companies with revenues exceeding €250M.

In addition, for fiscal years beginning on or after January 1, 2021, the scope of the reduced corporate tax rate for SMEs set at 15% on a fraction of profits (€38,120) is extended to companies with pre-tax revenues between €7.63M and €10M.

	Exercices started as of 2020	Exercices started as of 2021	Exercices started as of 2022
CA < 7.63 M €	15 % up to 38 120 € of profits and 28 % beyond.	15 % up to 38 120 € profit; 26.5% above.	15 % up to 38 120 € profit; 25% beyond
7.63 M € < CA < 10 M €	28%	15 % up to 38 120 € profit; 26.5% above.	15 % up to 38 120 € profit; 25% beyond
10 M € < CA > 250 M €	28%	26.5%	25%
CA > 250 M €	28 % up to 500 000 € profit, 31% beyond.	27.5 %	25%



Phasing out of the 25% surcharge for non-membership in an accredited management organization

The taxable income of non OGA members will be increased by 20% for the 2020 income tax; then 15% for the 2021 income tax, and 10% for the 2022 income tax. Finally, a complete abolition of the surcharge will apply as of the income taxation of 2023.

2021 : NEWS

Creation of a tax credit in favor of lessors who waive rents (no later than December 31, 2020) of certain companies impacted by Covid-19



Tenant companies must :

- Employ less than 5,000 employees.
- Rent premises that have been banned from receiving the public during the month of November 2020 or operate in a specific sector known as S1, such as hotels, cafés, restaurants or culture and events.
- Not be considered to be in difficulty as of December 31, 2019, and - Not be in compulsory liquidation as of March 1, 2020.

The tax credit is equal to 50% of the total amount of rent waivers or renunciations. For tenants with between 250 and 5,000 employees, the scheme applies up to a limit of two-thirds of the amount of rent waived (i.e. a tax credit of 33.1/3%).

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