



Good to Know...

Extension and transformation of the "Energy Transition Tax Credit", « Crédit d'Impôt Transition Énergétique » (CITE) in French

Many French people have benefited from this tax boost for the realization of works and the installation of more energy efficient equipment. But for low-income households, the period between the completion of the works and the collection of tax assistance (approximately 8 to 20 months) can be a real barrier. For this reason, in 2019, CITE will become a bonus paid on completion of the works. The year 2018 will therefore be a transition year: thus, the CITE rate applicable to windows, shutters, and doors will decrease from 30 to 15%, to be permanently deleted as of March 28, 2018.

Agenda

14/11/2017:

VAT liable for intra-community transactions: Filing with the customs of the declaration of exchange of goods and the European declaration of services for the transactions in October.

15/11/2017:

Employers subject to the salary taxes (exempt from VAT): payment of the tax on salaries paid in October.

30/11/2017:

Tax on company vehicles: This tax has changed periodicity, now it must be declared and paid in January. The next declaration is in January 2018 and will regularize the periods running from October 1, 2016 to December 31, 2017.

Reminder

Minimum duration of part-time jobs

In the absence of an agreement, the **minimum working time is fixed at 24H per week** (or monthly equivalent of 104h / month), except for the following cases:

- The employee demands to work less: Written and motivated request due to personal constraints or multiple jobs
- Very short term contracts (Short term or interim contracts of less than 7 days)
- Replacement of an employee whose contract is of less than 24 hours a week.
- Students equally benefit from a waiver until their 26th birthday.

We will like to remind that part-time contracts must be established through written contracts. If the duration of work and its distribution between the days of the week / or weeks of the month are not clearly indicated, the contract is presumed full-time.

Good to know ...

Avoid the trap : offer or promise of employment

A recent decision of the court of cassation now clearly distinguishes the notions of employment offer and promise, both misunderstood till this date. The court considers an offer to represent “*an act by which the employer proposes an engagement stating the job description, the salary and the date of beginning [...].The offer may be freely withdrawn until it has reached the addressee.*” It also states “*The withdrawal of the offer before the expiry of the period fixed by its author or, failing that, the outcome of a reasonable time, blocks the conclusion of an employment contract [...].*”

Therefore, in case of doubt about the candidate, know that an offer commits you less than a promise of employment for which a retraction of the employer during the time left to the candidate does not prevent the conclusion of the contract.

General terms and conditions of sales: the use of a mediator

Since January 1, 2016, and pursuant to an order of August 20, 2015, consumers have the opportunity to make free use of mediation for any dispute with a professional. The costs of mediation will be borne by the professional.

This measure applies to all professionals selling goods or services to consumers. It is therefore also applicable to e-commerce websites and online sales of products or services, whatever their nature.

The mediators of consumption are referenced on the following website:

<https://www.economie.gouv.fr/mediation-conso/liste-des-mediateurs-consommation>

The trader must communicate to the consumer the contact details of the mediator (s) to which he reports, by posting this information in a visible manner on his website, his general conditions of sale, his purchase orders and any other support if necessary.

Abolition of the RSI

Article 11 of the 2018 Social Security Financing Bill on the abolition of the RSI was passed in the National Assembly on Thursday, 26 October. The disappearance of the RSI should be effective on January 1, 2018.

The text provides for a transitional phase over two years during which the various funds of the general scheme (Carsat, CPAM, etc.) will resume the various missions of the RSI.

If many independents looked forward to the reform of the RSI, we will have to be cautious and above all not very demanding. The transformation of such a huge social system cannot take place without pitfall and we must expect a decline in the quality of services (removal of physical reception desks) and computer disorders.

