

Avr  
2020



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# The Agenda.

## Contribution to public broadcasting :

Professionals (individuals or companies) exercising a commercial, craft or liberal activity, who own one or more television sets, must declare and pay this tax before 25 April directly on their VAT return (deadline of 3 May for the simplified scheme and CA12).

### 2020 rates(per set)

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

## Tax on Certain Advertising Expenses :

Tax only if the 2018 turnover is higher than 763,000 € excluding VAT and on certain advertising expenses (leaflets, brochures, free newspaper advertisements, etc.). The amount of the tax represents 1% of these expenses.

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**VAT taxable persons carrying out intra-Community transactions :** Submission to customs of the declaration of exchange of goods and the European declaration of services for operations carried out in March.

**- Employers subject to Payroll Tax (VAT-exempt companies) :** payment of the tax relating to salaries paid in March.

**- ZFU : Annual Declaration of Labour Movements 2019.**

## News

### Short-time working (chômage partiel): four million employees affected

According to the latest figures announced by Muriel Pénicaud, French Minister for Labour, almost 400,000 firms have applied for short-time working, and 4 million employees are affected, i.e. about one in five employees in France.

Applications for short-time working mainly concern small businesses: about 42% of applications.

From a sectoral point of view, short-time working and, indirectly, the suspension or significant drop in activity emanates from trade and motor vehicle repair (21.4%), accommodation and catering (15.7%), construction (14.3%) and specialised and technical service activities (12.9%).



**IN NEED OF ANY ASSISTANCE ?  
ANY QUESTIONS ? CONTACT US!**

# Covid-19 : summary of the aids you can benefit from

## SOLIDARITY FUND: STATE FINANCIAL AID FOR SMALL BUSINESSES

### **Nature of the aid :**

Monthly aid of 1.500 euros

### **Who can benefit?**

Small businesses, craftsmen, traders, micro-entrepreneurs with a turnover of less than 1 million euros and an annual taxable profit of less than 60,000 euros. The business must have been subject to administrative closure or have suffered a loss of more than 50%.

### **How to benefit ?**

Log in to your personal account on : [impots.gouv.fr](https://impots.gouv.fr) > Messagerie sécurisée.

**NB : For companies in Lyon, the Metropolis of Lyon has also set up an emergency fund with exceptional aid of 1,000 euros.**

## URSSAF FINANCIAL AID FOR SELF-EMPLOYED PERSONS

### **Nature of the aid:**

Exceptional financial assistance or assumption of social security contributions.

### **Who can benefit?**

Self-employed workers affiliated before 1 January 2020 and significantly impacted by measures to reduce or suspend their activity.

### **How to benefit ?**

You must fill out an application form and attach your personal RIB and your latest tax notice. .

## CORPORATE LOAN WITH STATE GUARANTEE

### **Nature of the aid :**

Loan with a state guarantee of up to 25% of your 2019 turnover. Repayment deferred for 12 months, interest rate 0.25%..

### **Who can benefit?**

All companies (excluding SCIs and credit institutions), associations, foundations.

### **How to benefit?**

Contact your banker or accountant for terms and conditions.

## DEMAND FOR SHORT-TIME WORKING

### **Nature of the aid :**

Assumption of responsibility for employee remuneration up to 70% of gross salary (84% of net salary) within the limit of 4.5 times SMIC -> advance made by the employer which is then reimbursed. Possibility of modulating the percentage of coverage if partial activity.

### **Who can benefit?**

All companies faced with a closure of their establishments, a reduction/suspension of activity and companies that cannot put in place the necessary measures to protect their employees (teleworking, barrier gestures, etc...).

### **How to benefit?**

Request to be made to the DIRECTORATE within 30 days.

## REQUEST FOR DEFERRAL OF THE MAIN DIRECT TAXES AND SOCIAL SECURITY CHARGES - URSSAF

### **Nature of the aid :**

Deferral of corporate income tax, payroll tax (excluding VAT and withholding tax at source IR), suspension of monthly CFE payments, property tax + URSSAF charges and retirement benefits.

### **Who can benefit?**

All companies impacted by the Covid-19 outbreak.

### **How to benefit?**

Contact the relevant bodies (SIE for taxes and URSSAF).

## SUSPENSION OF CERTAIN FIXED LOADS

### **Nature of the aid :**

Deferment of payment of rents, water, gas and electricity bills.

### **Who can benefit?**

All companies eligible for the Solidarity Fund (see above).

### **How to benefit?**

Request for deferral / amicable rescheduling with suppliers of electricity, gas, water, landlords, etc...

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