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R&C

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Apprenticeship tax / continuous vocational training :

Payment to collecting bodies

VAT-registered persons carrying out intra-Community transactions:

Filing with the customs authorities of the **Declaration of Trade in Goods and the European Services Declaration** for operations carried out in January

- **Employers subject to payroll tax (companies exempt from VAT):** payment of the tax on salaries paid in January.
- **Nominative social declaration (DSN) + Withholding tax**
- **IFU Declaration No. 2561:** institutions that, in 2018, paid income from movable capital or kept accounts of persons carrying out transactions in movable property must file an annual declaration of movable income by 15 February 2019. Companies that pay dividends and interest on current accounts to their shareholders must therefore make this declaration. It can be done on paper, or in EDI/EFI.
- **Declaration No. 2062 of the loan agreements:** persons who have concluded a loan agreement or opened a current account in companies (5% of the capital) during 2018 must submit a special declaration to the tax services department of the declarant's main establishment.

News

Overtime: social and tax benefits

From 1 January 2019, partial exemption from wage costs on overtime (reduction of 11.31%) and exemption from income tax of up to €5,000 per year, including increases. No exemption for the employer contributions.

Beware: to avoid deadweight effects, it is not possible to replace a premium normally subject to contributions with reduced overtime hours. .

New unemployment benefit for managers and self-employed workers

The law for the freedom to choose one's professional future of 6 September 2018 introduced a new unemployment benefit for self-employed workers and managers (employees or not) involuntarily deprived of an activity. The practical details of this allocation are still under discussion but its amount would be around €800 per month for six months. According to the current negotiations, only Self-employed Workers who can prove that their activity has been terminated by a court (liquidation or reorganisation) could benefit from it. We will provide you with additional information as soon as the implementing decrees are published.



ACCESSIBILITY OF ESTABLISHMENTS OPENED TO THE PUBLIC : REGULATION

Regulations in force

Since 1 January 2015, all Establishments Receiving the Public - ERP - must be accessible to people with disabilities and reduced mobility. Accessibility refers to the inside and outside of the ERP, whether it is parking spaces, access ramps, door widths, elevators, sanitary facilities....

Procedure for upgrading to standards

1 Establish a diagnosis of your professional premises.

For this, you are not required to use a specialized company. Moreover, the official Government website warns of aggressive canvassing practices by some companies, and calls for vigilance! To carry out your own diagnosis, you can use the tool made available by the French Government : <https://www.ecologique-solidaire.gouv.fr/diagnostic-accessibilite/>

2 Carry out the work necessary to bring the premises into compliance.

If the work is important and requires authorizations (building permit or prior request), you must submit an Ad'AP (Programmed Accessibility Agenda) file. In this file, the manager or owner of the premises undertakes to carry out the work within an agreed period of time. In return, sanctions for non-accessibility are lifted during the chosen period. Initially the application had to be submitted before 27 September 2015 under penalty of sanctions, but the administration nevertheless tolerates late applications.

Note that derogations to the accessibility of the premises are provided for in the following cases: technical impossibility, constraints related to heritage conservation, obvious disproportion between the improvements made by accessibility and their costs, their effects on the use of the building and its surroundings (or the viability of the establishment's operation). If you think you are in one of these situations, a request for a derogation must be sent to the town hall.

3 Accessibility declaration :

Any accessible ERP must then report to the administration and send a certificate on the honour of accessibility. The declaration on honour can be made online: <https://www.demarches-simplifiees.fr/commencer/attestation-d-accessibilite-erp-siret>

Who pays for the work?

For leased premises, the question often arises as to who is responsible for paying for the work. Please note that the work is normally under the responsibility of the owner of the premises. On the other hand, if a clause in the lease expressly places the work imposed by the regulations and/or accessibility work at the expense of the tenant, in this case the tenant must carry it out at his own expense.

Sanctions

Non-compliance with the accessibility obligation is punishable by a maximum criminal penalty of €45,000 (€225,000 for legal entities). In the event of a repeat offence, the owner is liable to a penalty of 6 months' imprisonment. The filing of an Ad'AP file allows this sanction to be suspended.



OTHER NEWS

[Is it possible to adjust the withholding tax rate
in France?](#)

“Blank” fiscal year, CIMR: all the answers to
your questions!

Must you declare all your bank accounts
held abroad?

Non-residents – Using a foreign mortgage to
buy property in France?

Online transactions: Which revenues will now
be taxed in France?

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