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Note d'information  
Newsletter

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# THE AGENDA

## Subject to VAT realizing intra-community transactions :

Submission to customs of the declaration of trade in goods and the European declaration of services for transactions carried out in December.

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## Employers subject to salary taxes (companies exempt from VAT) :

Payment of the tax on December salaries or on salaries paid in the 2018 by employers subject to annual statements.

## Corporate tax balance:

Payment of the corporate tax for companies subject to this tax and closing their fiscal year on September 30, 2018.

## TVS to be declared (new frequency)!

This tax is due by companies that own or use passenger cars from 1 January 2018 to 31 December 2018 or that have rented cars for more than 30 consecutive days.

A surcharge called «composante air» is also added. The amount depends on the first date of entry into service of the vehicle and the fuel used: between €20 and €70 for a petrol vehicle; between €40 and €600 for a diesel vehicle.

Vehicles bought after 1 January 2006	
CO <sup>2</sup> rate / carte grise	
CO <sup>2</sup> emission rate / km	Tarif per gram
< 60g/year	1 €
60 g to 100 g	2 €
100 g to 120 g	4,5 €
120 g to 140 g	6,5 €
140 g to 160 g	13 €
160 g to 200	19,5 €
200 g to 250 g	23,5 €
More than 250 g	29 €



## The Euro celebrates its 20th anniversary: a half-hearted

On 1 January 1999, the Euro became the common currency of 11 European states. Initially used only for dematerialised banking transactions, the coins and banknotes will be put into circulation almost three years later, on 1 January 2002. Often criticized as being responsible for a price increase, the main success of the single currency is however to have prevented inflation from gaining ground in Europe, with an average of 1.7% per year over the period. However, its construction still needs to be perfected and this will necessarily require the preparation of a European budget, a very difficult step for Europeans to take.

# ARE YOU CONCERNED BY THE RGPD ?

## General scope

The General Data Protection Regulations entered into force on 25 May 2018. Any organization, regardless of its size, country of location and activity, may be involved.

Indeed, the RGPD applies to any organization, public and private, which processes personal data on its behalf or not, therefore:

- that it is established on the territory of the European Union;
- that its activity directly targets European residents.

## What is considered as personal data under the RGPD ?

"Personal data" is «any information relating to an identified or identifiable individual».

A person can be identified:

- directly (example: name, first name);
- indirectly (example: by an identifier (customer number), a telephone number, biometric data, several elements specific to his physical, physiological, genetic, psychological, economic, cultural or social identity, but also voice or image).

## What are your obligations ?

- Appoint a «Data Protection Officer» whose role is to advise and inform internally, ensure the identification and management of the data processed, be in contact with the CNIL... However, the appointment is only mandatory if your activity involves large-scale data processing and/or when your activity involves processing sensitive data (sexual orientation, religious beliefs, biometric data, etc...).

- Establish a register of personal data used in the company (the CNIL offers models of this register on its website). You will then have to carry out an analysis of the data collected (circumstances of collection, real usefulness of the data collected, information from people during collection, etc.) in order to improve the company's practices.

- Set up data security and awareness measures for the company's employees: informing employees via a press release, giving the person the opportunity to object to the collection of their data, communicating the contact details of a person to contact to assert their rights to modify/delete the data, providing a link to unsubscribe from the newsletter, securing data and files containing the data....

- Implement a data deletion policy (when it is no longer necessary for the company).

- React quickly and notify the CNIL within 72 hours if this data is compromised (by hacking for example).

## Infringements, sanctions, what are your risks in the event of non-compliance?

The CNIL is responsible for the control of the RGPDs and can impose gradual administrative sanctions according to their gravity: warning, injunction to stop a violation.... The CNIL may also impose fines of up to 4% of turnover or €20 million.

Finally, the company that has committed an offence is also liable to criminal sanctions that may lead to 5 years' imprisonment and a fine of €300,000.



## OTHER NEWS

### [Non-résidents : towards an exemption of social charges in France?](#)

*Many of you have heard of the abolition of the CSG-CRDS, but it is important to remain cautious about this information. Here is what we can say about it*

Non-residents – Purchasing through an SCI in France: what are the tax consequences and the pitfalls?

Must you declare all your bank accounts held abroad?

# ROCHE VIDEOS