

Jun
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Newsletter

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Reminder of the conditions to benefit from the aid of 1.500 euros for the month of May 2020

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The firm's agenda

The agenda.

Advance Corporate Tax :

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

CFE deposit (company property tax): for companies that paid more than €3,000 the previous year and did not opt for a monthly payment, the deposit is equal to 50% of the amount paid the previous year.

CVAE deposit (company value added contribution): 1st CVAE deposit (the second in September), idem: payable only if CVAE amount > €3,000 deposit = 50% CVAE of the previous year.

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Filing of the DEB
(Declaration of Exchange of Goods) and the ESD (European Declaration of Services) for the operations of the month of May.

Deadline for the filing of the 2031, 2065, 2072 sets of balance sheets closing on 31/12/2019 (COVID-19 report)

Social Declaration of Independents « DSI » (Social Declaration of Independents)

IR income tax return: extension of deadline for dematerialised returns containing BIC, BA, BNC, land income. Deferral also allowed if declaration contains executive compensation and IFI liabilities if made by a public accountant.

Crisis weighs on the budget deficit

Gérald Darmanin, the French Minister for Action and Public Accounts, has unveiled a new assessment of the budget deficit for 2020: - 220 billion euros. 36.5 billion higher than the amount included in the draft amending budget bill adopted by Parliament in April. In the space of a month, the executive's economic forecasts have deteriorated: the Minister of the Economy, Bruno Le Maire, has announced a recession of -11% this year, compared to -8% previously. The wage bill, from which social security contributions are deducted, should see an attrition of 9.7%, compared to 7.5% previously, Gérald Darmanin said.



Reminder of the conditions to benefit from the aid of 1.500 euros for the month of May 2020 :

- Your turnover must be less than one million euros;
- Your annual taxable profit, before corporation tax and appearing on the 2065 declaration, must not exceed 60,000 euros. This ceiling of taxable profit is assessed per partner and collaborating spouse, amounting to 120,000 euros if your spouse is an employee of the company;
- The activity must have started before 1 February 2020 and not have been the subject of a declaration of cessation of payment before 1 March 2020 ;
- The number of employees must not exceed 10;
- You do not have to have a full-time employment contract or a retirement pension;
- Finally, you will have to meet one of these two criteria:
 - Your company has been administratively closed. This provision refers to the Order of 15 March 2020 supplementing the Order of 14 March 2020;
 - Your company has suffered a loss of turnover of more than 50% compared to the reference turnover.

Companies existing by May 1	Turnover for the month of May 2019 or, at the choice of the company, average turnover for the year 2019.
Companies incorporated after May 1	Average monthly turnover between the date of creation and 29 February 2020
Companies incorporated after Feb 1	Sales achieved in February 2020 and brought back over one month



Guide on property taxation in France - 2020

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