

Mars
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R&C

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Newsletter

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THE AGENDA

VAT-registered entities carrying out intra-Community transactions:

Filing with the customs authorities of the declaration of trade in goods and the European declaration of services for operations carried out in February.

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Tax on offices of more than 100 m² in Ile de France:

Companies with more than 20 employees must prepare the annual employment declaration for disabled workers.

Corporate tax deposit for the first quarter of 2019:

Employers subject to Payroll Tax (companies exempt from VAT): payment of the tax on salaries paid in January.

Oups.gouv.fr : This is not a joke.

Yes, you have read it correctly: the French Government has just announced the creation of a new official website: oups.gouv.fr. This website, described as «assistance in the right to make mistakes», will list the errors frequently made by citizens with administrations. In parallel, each administration's website will also have an «oops» tab, which will identify the classic mistakes made when completing your tax return, at customs, at the Urssaf..., announced Gérald Darmanin, French Minister of Public Accounts, in an interview with Le Figaro.

A one-stop shop for «regularization and error reporting» should also be set up in each administration.

Oups
Oups
Oups



Certification of cash register softwares :

Since January 1, 2018, all companies that register their customers' payments using cash register software must be able to prove that the software meets certification standards: the data must be unalterable, and any changes made must be detectable. The company must be able to prove that it complies with the regulations in force, by presenting a certificate issued by an accredited body or an individual certificate issued by the software publisher. In the event of failure to present such a document, the company is liable to a fine of €7,500.

New: From now on, the right to control cash register software is also extended to Customs services.

HIRING AN APPRENTICE: NEW FEATURES IN 2019

The maximum age of the apprentice is raised:

Until then, apprenticeship contracts could not be concluded with an individual over 25 years of age. Since 1 January 2019, the age limit for apprentices on the date of recruitment has been raised to 29.

Minimum remuneration :

Since 1 January 2019, the remuneration of apprentices aged 16 to 20 has been increased by 2%. It remains unchanged for older apprentices.

If the apprentice trains to obtain a new diploma at the same level as the one already held by the apprentice, the training can be reduced to one year, and his remuneration will be increased by 15 points (% of the minimum wage).

New help for the employer:

Since 1 January 2019, a new one-off financial assistance of €7,325 over three years (+€1,200 extra if the contract lasts 4 years or more) has been put in place. On the other hand, the latter only concerns contracts for a diploma equivalent to at most the baccalaureat (High school diploma).

FOCUS ON PROFESSIONAL INSURANCES IN FRANCE

Not all professionals are subject to the same insurance obligations. Each entrepreneur must therefore find out about the insurance required for his or her sector of activity.

Compulsory insurance:

Professional liability insurance is mandatory by law for regulated professions:

- Health professionals (doctors, dentists, osteopaths, nurses, midwives...);
- Legal professionals (lawyers, notaries, bailiffs...), chartered accountants..;
- Other: real estate agents, travel agencies, general insurance agents.

For other professions, E&O insurance is optional, but recommended.

Ten-year insurance is compulsory for all construction and building companies. It covers defects and damage to the construction for 10 years.

Advised insurances:

Professional Multi-risk insurance covers all risks that could jeopardize the company's operations: disasters (fire, water damage), theft, vandalism, etc. Contracts can be customized to take into account the specific characteristics of your business.

Business interruption insurance makes it possible to compensate the company when a miscellaneous loss or event leads to an interruption of activity and therefore a loss of turnover (NB: can be integrated into multi-risk insurance).

The « homme-clé » insurance which aims to compensate for the absence of the company manager or an essential employee (disability, death, for example). This insurance can cover: operating loss, repayment of bank loans,...

It is advisable to check each year that the risks covered and guarantees offered are in adequacy with your activity (declared turnover, stock/equipment value, etc...).

Guide on property taxation in France



NEW

DOWNLOAD

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

VIDEO

NON-RESIDENT
TAX NEWS
IN FRANCE

SUBTITLES IN ENGLISH



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