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Note d'information  
Newsletter

In  
this  
edition

**1**

An exceptional tax  
rebate for the CFE

**2**

The Agenda

**3**

French Tax  
news

## The agenda.

Lun	Mar	Mer	Jeu	Ven	Sam	Dim
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Subject to VAT and carrying out intra-community transactions:

Submission to customs of the declaration of exchange of goods and the European declaration of services for operations that took place in September

Employers subject to Payroll Tax (VAT-exempt companies): payment of the tax relating to salaries paid in September or during the 3rd quarter.

Deadline for the filing of the results declaration n° 2065 for companies closing their fiscal year on 30/06/2020.

## An exceptional tax rebate for the CFE

The Third Amending Finance Act for 2020 authorized municipalities and local authorities to introduce an exceptional two-thirds tax rebate on the Cotisation Foncière des Entreprises (CFE), in favor of certain SMEs particularly affected by the Covid-19 crisis.

An additional decree has specified the list of activities concerned. These are mainly companies in the sectors of tourism, hotels, restaurants, sports, culture, air transport and events.

[Consult the decree](#)

In order for the tax relief to apply, the deliberation of the municipality or local authority must have taken place between June 10 and July 31, 2020.

CFE  
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CFE

# TAX NEWS

## Exemption from personal social security contributions for self-employed workers

Self-employed workers in the sectors most affected by the crisis will be able to benefit, under the conditions of a flat-rate reduction in their personal contributions, of :

- 2,400 euros for self-employed workers whose main activity is in the hotel, restaurant, tourism, events, sports, culture and passenger transport sectors.

- 1,800 euros for self-employed workers whose main activity is in sectors other than those mentioned above, involving the reception of the public and has been interrupted due to the spread of the Covid-19 epidemic, excluding voluntary closures.

The amount of the reduction is capped at the amount of contributions and final personal social contributions 2020, excluding CFP (contribution to vocational training) and CURPS (contribution to regional unions of health professionals) where appropriate, due to the Urssaf. The amount of the reduction will therefore be determined in 2021 following the sending of the Déclaration Sociale des



basis of calculation may be too low in relation to your real income and you may be subject to a major adjustment in 2021!

To avoid this, we invite you to get closer to :

[« ma.secu-independants.fr / mes cotisations »](http://ma.secu-independants.fr / mes cotisations).

## Solidarity Fund: a possible control during 5 years

Merchants, craftsmen and other self-employed persons who have received financial assistance from the Solidarity Fund may be audited for five years from the date of payment by officials of the General Directorate of Public Finance. Thus, the documents attesting to compliance with the conditions of eligibility for the fund and the correct calculation of the amount of aid must be kept by the beneficiary for five years from the date of payment of the aid.

In the event of a request for information by the Tax Administration, the beneficiary has a period of one month to produce the requested supporting documents. In the event of irregularities, the sums unduly paid will be regularized.

## Social contributions of self employed workers: Beware beware of regularization!

The Urssaf has automatically extended the contribution deadlines from March to August 2020 to provide relief to the self-employed workers and managers of businesses affected by Covid-19.

The normal payment + regularization of the postponed due dates resumes from September. In order to reduce the amount of the future due dates, you should know that URSSAF has recalculated your provisional contributions on a basis representing 50% of your estimated income.

**Attention : if you are not affected by a drop in turnover, this new**

# SARL OR SAS

**Which entity to best start your  
Business in France ?**

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