



## Good to Know...

### Alim'confiance: all about restaurant hygiene

Posted on Monday, April 3, this interactive map application gives consumers access to the results of hygiene checks carried out by authorities in restaurants, slaughterhouses, supermarkets and even canteens. The results of the checks, visible for one year by everyone, are represented by smileys ranging from "very satisfactory", when the establishment does not present a non-conformity (or minor), to the level "to be improved urgently". When pests or obsolete foods have been detected, for example.

## Agenda

### 12/04/2017

**VAT liable for intra-Community transactions:** Filing with the Customs of the Declaration of Exchange of Goods and the European Declaration of Services for transactions in March.

### 15/04/2017

**Statement of social contributions for the month of March or 1<sup>st</sup> quarter:** Payment of withholding tax on movable income paid to non-residents: wages, pensions, annuities, non-commercial income...

### 18/04/2017

#### **Contribution to public broadcasting:**

Professionals (individuals or legal entities) carrying on a commercial, craft or liberal activity, who hold one or more television sets, must declare and pay this tax before 18 April directly on their VAT returns (due within 2 May for the simplified scheme and CA12).

#### 2017 Tarifs (per device)

1 to 2 devices :	138,00 euros
3 to 30 devices :	96,60 euros
Beyond 31 devices :	89,70 euros

#### **Tax on certain advertising expenses**

Tax applied only if the 2016 turnover is greater than 763.000 € excluding taxes and on some advertisement expenses (Leaflets, brochures, free newspaper ads, etc..). The amount of this tax represents 1% of these expenses.

### 30/04/2017 :

**ZFU :** Annual statements of the movement of labour 2016.

## Good to Know

### Subcontracting : the obligations of the principal

The season is favorable for the conclusion of subcontracting contracts, particularly in the building sector. It is essential for contractors to control their obligations :

#### A duty of awareness

Indeed, if you use a subcontractor, you must obtain from him:

- A certificate of registration (Kbis extract or map of the trades directory)
- An attestation of vigilance of less than 6 months issued by the URSSAF (this document attests to its compliance with the reporting obligations and payroll taxes).

You must ensure, as the principal, the **validity of the certificates** that your subcontractor provides to you, at the beginning of the contract and then every 6 months. The authenticity of the documents can be checked on the [URSSAF website](#) and on the [Infogreffe website](#).

In the event of breach of your due diligence obligation, **you are liable to be prosecuted and jointly condemned to pay the taxes, social security contributions, remuneration and other charges of your subcontractor.**

#### A duty of care

If you are informed (through the URSSAF, among other things) that you are in default of one of your subcontractors' breaches of its obligations to report social security contributions, **you must instruct it to regularize the situation as soon as possible, by means of a registered letter with acknowledgment of receipt.**

### Reminder: VAT rebate in the event of subcontracting in the building

Since 2014, a mechanism for the self-liquidation of VAT has been introduced in the building and public works (BTP) sector, when **works are carried out by a subcontractor on behalf of a client subject to VAT**. Thus, the tax payable for construction work carried out by a subcontractor **must now be paid by the contractor**. Subcontractors no longer have to declare or pay the VAT due for these operations.

Subcontractors' invoices must include the words' **autoliquidation** ', which justifies the subcontractor's failure to collect the tax and make it clear that the VAT is payable by the taxable person.

### A bonus for apprentices under 21 years

Apprentices whose contracts started between **1 June 2016 and 31 May 2017** and who are less than 21 years old at the start of their contract may qualify for a **335 € bonus** awarded by the State without any means test . This assistance can be requested online or by mail from the Service and Payment Agency.

