



Good to Know ...

Labor law, entry into force of the measure on economic redundancies

Thursday, December 1, 2016 marks the entry into force of the highly controversial measure on the economic dismissals of the El Khomri law. This measure adds two new grounds for economic dismissal, namely the reorganization of the company necessary to safeguard its competitiveness and the cessation of activity. The law also defined the criterion of a "significant drop in orders or turnover compared to the same period as the previous year": it is now fixed for a quarter 11 employees, and two quarters for companies with fewer than 50 employees.

Agenda

12/12/2016:

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

15/12/2016:

-Employers subject salary taxes (Companies exempt from VAT): Payment of tax on wages paid in November.

- Deposit of the tax on the Companies + Contribution on rental income (Down payment of 2.5% on rental income N-1)

-Payment of the **Cotisation Foncière des Entreprises** : tax notice to be recovered from the online account on impots.gouv + **compulsory telepayment**
+ **Statement 1447-C** (Establishment creation) before January 1.

31/12/2016:

Consider doing physical inventory of your inventory and work in progress!

⇒ An inventory procedure template is available on our website

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Rubrique : Documents/documents-divers/Administratif

Reminder

Generalization of the DSN on 1 January 2017

As from 1 January 2017, all periodic social declarations (declarations of social security contributions URSSAF, retirement, DADS) or events (accidents at work, wage certificates, employment pole certificates) will be replaced by a single declaration to be drawn up and Teletransmit every month

What's new

MACRON additional depreciation, extension until April 14, 2017

The system is extended for acquisitions or manufacturing of equipment made before April 14, 2017. Companies can benefit from a 40% over-amortization which can be deducted from the taxable profit in addition to the usual depreciation (companies at the IR and the IS).

The investments concerned must relate to:

- industrial operations for the manufacture or processing, handling, water purification and purification of the atmosphere, the production of steam, heat or energy, structure and equipment used for cable transport, and Fiber optic cabling equipment,
- the inextricable software of the eligible equipment,
- the hardware of the computer bays.

It should be noted that investments can also be made in leasing.

Persons with reduced mobility: obligations of the Public Establishments (ERP)

Establishments receiving the public are those buildings in which outside persons are admitted (free or paid access). LES are classified into different categories to determine the obligations to which they may be subject. Note that a company not open to the public, but only to personnel or business relationships, is not an ERP.

The Law for Equal Rights and Opportunities requires LES to be made available to all by 1 January 2015 at the latest.

ERPs that did not respect the accessibility rules at that date were required to submit an Accessibility Agenda (ADAP) to their town hall before September 27, 2015. The agenda should include the programming of the organization's work, Establishment for its compliance.

Exemptions may be granted by the prefect for the following reasons:

- The technical impossibility,
- The preservation of the architectural heritage,
- The apparent disproportion between accessibility and its consequences for the establishment.

Penalties: Failure to declare accessibility may result in a fine of between € 1,500 and € 5,000.

The whole staff of the Roche & Cie firm wish you all a happy New Year!



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