



EUROPEAN COMMISSION

Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
Single Market Enforcement
Notification of Regulatory Barriers

Notification Number : 2018/0485/F (France)

Order issued for the implementation of Article 242 bis of the General Tax Code

Date received : 25/09/2018

End of Standstill : 26/12/2018 (closed)

Message

Message 002

Communication from the Commission - TRIS/(2018) 02609

Directive (EU) 2015/1535

Translation of the message 001

Notification: 2018/0485/F

No abre el plazo - Nezahajuje odklady - Fristerne indledes ikke - Kein Fristbeginn - Viivituste perioodi ei avata - Καμμία έναρξη προθεσμίας - Does not open the delays - N'ouvre pas de délais - Non fa decorrere la mora - Neietekmē atlikšanu - Atidėjimai nepradedami - Nem nyitja meg a késéseket - Ma' jiftaħ il-perijodi ta' dawmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Neotvorí oneskorenia - Ne uvaja zamud - Määräaika ei ala tästä - Inleder ingen frist - He ce предвижда период на прекъсване - Nu deschide perioadele de stagnare - Nu deschide perioadele de stagnare.

(MSG: 201802609.EN)

1. MSG 002 IND 2018 0485 F EN 25-09-2018 F NOTIF

2. F

3A. Direction générale des entreprises - SQUALPI - Bât. Sieyès -Teledoc 151 - 61, Bd Vincent Auriol - 75703 PARIS Cedex 13

d9834.france@finances.gouv.fr

tél : 01 44 97 24 55

3B. Direction générale des Finances publiques (DGFiP)

Bureau GF-1A

86-92 allée de Bercy

75 572 Paris Cedex 12

Tél : 01 53 18 11 43 / 01 53 18 18 83

Courriel : bureau.gf1a@dgfip.finances.gouv.fr

4. 2018/0485/F - SERV

5. Order issued for the implementation of Article 242 bis of the General Tax Code

6. Operations performed on platforms in the collaborative economy

7. -

8. The notified provisions specify the content of the obligations incumbent upon operators of platforms in the collaborative economy, as provided for in Article 4(1), (2) and (3) of the draft Law on the fight against fraud. These operators must thus: 1. inform the user, when each transaction is made, of their fiscal and social obligations; 2. send the



user an annual summary of the total number and value of operations performed during the course of the previous year;
3. send the administration the document mentioned in point 2, as well as the identification data of the users concerned. Exemptions to this obligation to send this information to the administration have been provided for, however, in the interests of proportionality. This new information gathering process is essentially no different to the other information gathering processes implemented by the fiscal administration.

These provisions apply to all platform operators, whatever their location, as long as the operations, of which they are aware, are performed by users who are resident in France or relate to sales made or services delivered in France.

The notified order specifies in particular the practical procedures whereby the platforms inform their users of their fiscal and social obligations, as well as the information that should be mentioned in the document that the platforms should send to their users (as well as to the fiscal administration). It also sets the thresholds beyond which the platforms must, in the case of transactions relating to sales of second-hand goods between private individuals or activities associated with cost sharing, send the specified information to the administration.

9. The order is expressly provided for by the article of the draft law on the fight against fraud concerning the obligations incumbent upon operators of platforms in the collaborative economy. This order provides the necessary details for the implementation of the instrument provided for in this article.

10. Reference(s) to basic text(s): Article of the draft law on the fight against fraud concerning the obligations incumbent upon operators of platforms in the collaborative economy (Article 4 of the draft law).

11. No

12. -

13. No

14. No

15. -

16. TBT aspect

No - the draft is neither a technical regulation nor a conformity assessment procedure.

SPS aspect

No - the draft is neither a sanitary nor phytosanitary measure.

European Commission

Contact point Directive (EU) 2015/1535

Fax: +32 229 98043

email: grow-dir2015-1535-central@ec.europa.eu