

ex. : Pay online, housing tax, income tax form ...

VAT REGISTRATION

I am a foreign company, how do I know if I need to register for VAT?

Operations concerned

Competent department

What documents do I need to provide?

I am a foreign company, how do I know if I need to register for VAT?

In short: if your company does not have a permanent establishment in France and if you carry out at least one of the operations described below requiring registration for customs purposes or requiring the subscription of VAT returns, registration for VAT in France is necessary.

Affected operations

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In the following cases, VAT registration in France is necessary only to be able to carry out customs operations (use of the VAT number and subscription of any declarations of trade in goods). These operations alone do not require the filing of VAT returns (CA3 form):

- **intra-community acquisitions** made in France;
- **assimilated intra-community deliveries** constituting transfers of stocks. In this case, the foreign company remains the owner of the goods shipped from France to another member state of the European Union.

Registration for operations requiring the subscription of VAT returns

Carrying out the following operations from France requires the subscription of VAT returns (form CA3):

- **invoicing of transactions subject to VAT in France to individuals, entities or companies not identified for VAT in France** . The VAT collected must be carried over to the VAT returns in this case and give rise to a payment if the amount of VAT collected exceeds the amount of deductible VAT;
- **intra-community delivery from France** (physical transfer of the property to another Member State and change of ownership);
- **export** from France;
- **distance selling of goods from another State and sold to individuals in France** (if the annual sales threshold of 35,000 euros to France is exceeded or if the option to tax VAT in France from the 1st euro);
- **reverse charge of VAT on imports** (if the option is exercised);
- **reverse charge of VAT on purchases of goods or services made from a taxable person not established in France**, when the company is already registered for VAT in France for customs purposes;
- **reverse charge of VAT on subcontracting** , within the framework of services relating to building and public works;
- **rental of bare building for commercial use** (subject to French VAT on option if the option is exercised).

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Special case: invoicing to an entity or a company identified for VAT in France.

A foreign company, not established in France, is not liable for VAT in France if its client is a company,

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French or foreign, which is identified for VAT in France. In this case, it is the customer identified for VAT in France who must automatically liquidate the VAT in accordance with article 283-1 of the CGI. Thus the customer collects and possibly deducts VAT, under the conditions of common law, on his own VAT returns.

When a foreign company is not liable for VAT in France, and does not carry out any operation requiring a French VAT number (see above), its VAT registration is not necessary.

Competent service

I am a foreign company without a permanent establishment in France: my competent department depends on my place of establishment and the nature of my obligations.

Companies established in the European Union and in certain countries located outside the European Union

You are established in another Member State of the European Union, or in one of the following third countries ^(*) : you do not have to appoint a tax representative (you can be assisted by an agent, see below)

(*) : Albania, Australia, Aruba, South Africa, Azerbaijan, Curaçao, Republic of Korea, Georgia, Ghana, Greenland, Faroe Islands, India, Iceland, Japan, Mauritius, Mexico, Moldova, Norway, New Zealand, Polynesia French, Saint Barthelemy, Saint-Martin, Sint Maarten, Tunisia, Ukraine.

You must register your business with the Foreign Business Tax Service (SIEE) under the Non-Resident Tax Department:

Foreign Business Tax Service (SIEE)
10 rue du Center
TSA 20011
93465 NOISY LE GRAND CEDEX
Telephone: + 33 (0) 1 72.95.20.31

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The registration form to be completed is the EEO form which you will find opposite, with its instructions.

*** Company not belonging to the list of countries outside the European Union with which France has a legal instrument relating to mutual assistance having a scope similar to that provided for by Council Directive 2010/24 / EU of March 16, 2010 and by Council Regulation n ° 904/2010 of October 7, 2010**

Companies established in a State outside the European Union and not mentioned on the specific list

If you are established in a State outside the European Union and not mentioned in the specific list (see above) AND you are liable to withholding tax (PAS) for the employment of an employee in France, your service competent is the Foreign Business Tax Service (SIEE) under the Non-Resident Tax Department, whose contact details are as follows:

Foreign Business Tax Service (SIEE)
10 rue du Center
TSA 20011
93465 NOISY LE GRAND CEDEX
Telephone: + 33 (0) 1 72.95.20.31
e-mail: siee.dinr@dgfip.finances.gouv.fr

To find out more about the withholding tax.

If you are established in a state outside the European Union and not mentioned in the specific list (see above) AND you are not liable for withholding tax: you must register your business with a tax service companies in France.

To obtain this registration, you must appoint a tax representative in France who must be an entity established in France and subject to VAT in France (article 289 A - I of the general tax code). **VAT registration must be requested by this tax representative from the locally competent business tax service, with which he already performs his own reporting obligations..** On your behalf, he may pay the tax in the event of taxable transactions, and where applicable, obtain the reimbursement of any non-chargeable tax credit that may be released from this service.

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What documents do I need to provide?

Documents to be returned

The **registration form** (opposite) must be **completed and a signed original copy (photocopy not accepted) must be sent by mail**, along with the following supporting documents, to the corporate tax service:

- a copy of the certificate of registration in the commercial register or similar in your country;
- a copy of the articles of association and a free translation into French of the main elements of the articles of association (legal form, partners, manager, share capital) except for articles of association drafted in a language of a non-member country of the European Union which must be subject of a sworn translation. This document is not to be sent by individual companies;
- a copy of the identity document of the person in charge of the company (**only for individual companies**);
- an original mandate signed by both parties (**only if you opt for an agent** , see below).

All of these documents must be sent COMPLETE by post:

Foreign Business Tax Service (SIEE)
Registration Unit
10 rue du Center
TSA 20011
93465 NOISY LE GRAND CEDEX
Telephone: + 33 (0) 1 72.95.20.31
e-mail: siee.dinr@dgfip.finances.gouv.fr

OR

to the Corporate Tax Department of your tax representative (to find the contact details, go to the "Contact" section of the site)

Important recommendations
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Do not forget to **clearly specify your email address as well as that of your potential representative**, to allow the electronic welcome letter to be sent by the SIE as soon as the registration has been carried out.

This email will be sent to your company or exclusively to your representative if you have chosen to designate one.

Only an account number in **SEPA** format will allow you to obtain a possible refund of a VAT credit. Sending a **bank identity statement** for an account you have in France or an **original bank certificate for an account held abroad**, upon registration will make it easier to process your future VAT credit refunds.

The registration form and its instructions can be downloaded **opposite**.

Appointment of a representative in France (optional)

Companies established in another Member State of the European Union and in certain countries located outside the European Union ^(**) are not required to appoint a tax representative in France. To facilitate your relations with the French administration, you can appoint an agent who will carry out the formalities for you under your responsibility.

In this case, you must draw up a mandate and send the original to the Business Tax Service.

This mandate must be exclusive, written in French, signed by a person authorized to bind the company and accepted by the agent.

It should show a **mandatory basis**, the following information:

- name, denomination, address and SIRET number of the mandating Community taxable person and surname, first name and position (functions carried out in the company) of the person who hires him;
- name, denomination, address and SIRET number of the agent and last name, first name and position (functions performed in the company) of the person who hires him;
- exclusive nature of the mandate;
- period of validity of the mandate;
- formalities that the agent is in particular authorized to accomplish;
- bank details (address of the banking establishment and account number) of the Community taxable person (name and corporate name of the company) or, where applicable, of the representative.

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The bank account **must be in the SEPA zone** .

(**): Albania, Australia, Aruba, South Africa, Azerbaijan, Curaçao, Republic of Korea, Georgia, Ghana, Greenland, Faroe Islands, India, Iceland, Japan, Mauritius, Mexico, Moldova, Norway, New Zealand, French Polynesia, Saint Barthelemy, Saint-Martin, Sint Maarten, Tunisia, Ukraine.

Opposite, a model mandate.

Form and notice

- > EEO - Declaration of a foreign company without opening an establishment in France
- > NOTICE - Declaration of a foreign company without opening an establishment in France

Mandate model

- > mandate_tva.odt

Help in creating a professional space

- > Documentation
- > Video tutorial "Create my secure professional space in simplified mode"

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Faq

- > What are the deadlines for VAT registration within the tax service of foreign companies?
- > How will I know that my registration has been completed?
- > How to appoint a new representative?
- > Is it possible to send a copy of the articles of association written in a foreign language without translation into French?

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