

ONLINE PAYMENT FOR COMPANIES UNDER THE JURISDICTION OF THE FOREIGN BUSINESS TAX DEPARTMENT

As of 28 October 2015, VAT, corporation tax, payroll tax, contribution on corporate added value, and taxes on insurance contracts and company cars can be made via the SEPA Direct Debit Business to Business Scheme (SDD B2B), regardless of the method of payment used (EFI or EDI).

Although this new direct debit option is offered by most banks, you should check to be sure your bank does.

Bank accounts in French banking institutions that were used prior to October 2015 to settle professional obligations will be linked to the company ahead of the switchover of the online payment system to B2B direct debit on 1 December 2015.

- A company that has already registered for a payment service should check to be sure that all of its bank accounts are listed in its subscriber account on the impots.gouv.fr website. Accounts can be added or deleted if necessary,
- In the subscriber account, a B2B payment order must be printed out, signed and sent to the bank for all new bank accounts that will be debited as from 28 October 2015.
- If your company has only registered for online filing, you must also register for online payment from your company subscriber account on impots.gouv.fr, and send your registration form (preferably by email) to the Foreign Business Tax Department for approval (siec.dresg@dgfip.finances.gouv.fr)
 - You must, prior to your first payment, provide your bank with a SDD B2B payment order.

Starting on 1 December 2015, online payment is also mandatory if your company's account is in a foreign banking institution that allows SDD B2B.

To enable online payment, please do the following:

- Create your subscriber account on the impots.gouv.fr website and register for the online payment service
- Begin online payments as of 1 December 2015

If you have not already done so, please create a subscriber account on the impots.gouv.fr.

Between 28 October 2015 and the time your next payment is due, you must, from your subscriber account:

- **Ensure that the list of your bank accounts is up to date and authorised to make payments.** Accounts that are incompatible with the SDD B2B format will be indicated as such (invalid accounts)
- **Use the subscriber space to manage all your company's bank accounts that are used for tax payments** and have been opened in one of the SEPA Member States. There is no limit to the number of accounts. Foreign bank accounts, however, can only be used starting on 1 December 2015.
- **Customise the list of your company's bank accounts** by giving each account a specific title. This will make them easier to identify when paying online and when instructing your authorised representative which account should be used for which payment
- **Become familiar with all payment-related information and documentation** (SDD, the reference number on the SDD B2B available in your subscriber account).

To learn more

A complete description and FAQ about online procedures is available at:

http://www.impots.gouv.fr/portal/dgi/public/popup.jsessionid=VYPHAW3ECY3BNQFIEIPSFFA?espId=2&typePage=cpr02&docOid=documentstandard_6334