

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

FRANCE

(Sheet on [New Caledonia](#))

Compilation of Declarations currently in force ^(*) concerning

| | |
|--|---|
| Annex A - Taxes to which the Convention would apply (Article 2). | X |
| Annex B - Competent authorities (Article 3). | X |
| Annex C - Definition of the word "national" for the purpose of the Convention (Article 3). | - |

Declarations contained in a letter from the Minister of Foreign and European Affairs of France, dated 18 October 2007, transmitted by the Director of Legal Affairs of the OECD by a letter dated 5 December 2007 and registered at the Secretariat General of the Council of Europe on 12 December 2007 - Or. Fr. (*in force since 18 October 2007*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income tax;
 - . General social contribution;
 - . Social debt repayment contribution;
 - . Corporation tax;
 - . Withholding tax on income from movable assets;
 - . Annual flat-rate tax on companies;
 - . Corporation tax contribution;
 - . Payroll taxes and contribution.
- . **Article 2, paragraph 1.a.ii:** Not applicable.
- . **Article 2, paragraph 1.a.iii:**
 - . Solidarity wealth tax;
 - . Tax on the market value of immovables held in France by legal persons.
- . **Article 2, paragraph 1.b.i:** Not applicable.
- . **Article 2, paragraph 1.b.ii:** Not applicable.
- . **Article 2, paragraph 1.b.iii.A:** Duties on the free transfer of assets.
- . **Article 2, paragraph 1.b.iii.B:** Not applicable.
- . **Article 2, paragraph 1.b.iii.C:** Value-added tax and similar taxes.
- . **Article 2, paragraph 1.b.iii.D:** Indirect contributions.
- . **Article 2, paragraph 1.b.iii.E:** Taxes on company cars.
- . **Article 2, paragraph 1.b.iii.F:** Various taxes provided for under the General Tax Code and paid to the Government.
- . **Article 2, paragraph 1.b.iii.G:** Stamp duties, registration fees and cadastral taxes paid to the Government, stock exchange transaction tax, tax on the income from accumulation or capital bonds, tax on sums paid by insurance and similar bodies and tax on insurance contracts.
- . **Article 2, paragraph 1.b.iv:**
 - . Built-up properties tax and land tax;
 - . Occupancy tax;
 - . Business tax;
 - . Land motor-vehicle excise duty;
 - . Stamp duty on registration certificates for land motor-vehicles;
 - . Stamp duty and cadastral tax on transfers for consideration of immovable property not intended for use as dwellings;

- . Surcharge on registration fees and cadastral taxes payable on transfers of immovable property;
- . Departmental mining concession taxes;
- . Local infrastructure tax;
- . Special infrastructure tax of the Ile-de-France region and its supplementary tax;
- . Tax on driving licences;
- . Communal tax assimilated to direct local taxes;
- . Indirect taxes for local communities and various bodies.

ANNEX B – Competent Authorities

France declares that the competent authorities withing the meaning of Article 3, paragraph 1.d, of the Convention are:

1. For the contributions referred to in Chapter VI of Title III of Book I of the Social Security Code and in Chapter II of Ordinance No. 96-50 of 24 January 1996 on the social debt repayment:

- concerning those recovered by social security bodies: as appropriate, the Chairman of the Administrative Council of the Central Agency for Social Security Bodies (*Agence centrale des organismes de sécurité sociale* - ACOSS) or the Chairman of the Administrative Council of the Agricultural Social Insurance Mutual Benefit Fund (*Caisse centrale de mutualité sociale agricole* - CCMSA);

- concerning those recovered by the Treasury: the Minister responsible for the Budget or his authorised representative;

2. For all the other taxes referred to in Annex A: the Minister responsible for the Budget or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

--

 (*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
 Source: Council of Europe's Treaty Office on <http://conventions.coe.int>