



Expertise: the shortest route to the solution



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fiscal
representation
in france

VAT

CUSTOMS &
INTERNATIONAL TRADE

COMPLIANCE

fiscal representation in france

Fiscal representation concerns foreign companies that are not established in France but which carry out activities in this country and must therefore meet reporting requirements with respect to VAT and/or Intrastat (DEB).

Companies established in another Member State or outside the EU must register for VAT in France if they perform some operations in/from that territory: intra-EU deliveries /acquisitions, imports, exports, sales of assembled and installed goods, domestic sales to non taxable customers, specific services performed in France...

In order to comply with their reporting and invoicing obligations, businesses may or must, as appropriate, appoint a fiscal representative or agent who will be their interface with the French authorities.

Finally, the appointment of a fiscal representative can also be required for the declaration and payment of other indirect taxes such as TICGN (energy tax on natgas), TGAP (eco-tax), and the Insurance Premium Tax.

The set up of a fiscal representation requires a real expertise in indirect taxation and entails a prior analysis of the activities concerned in order to seek possible alternative solutions or validate the filing obligations of the foreign business.



- Because fiscal representation services require a critical approach and knowledge of the VAT legislation, **Galileo Avocats** offers:
 - its expertise, which guarantees the quality of the services offered, and
 - its experience, which is a real added value in the management of your filing obligations in France.

- We support you from the start to determine the extent of your reporting obligations in France. We also assist you in the fulfilment of these obligations (invoicing, interface with your customers / suppliers...).

Services rendered in connection with our assignment:

- VAT registration in France.
- Preparation and filing of VAT returns or other return in the field of indirect taxes.
- Preparation and filing of Intrastat forms (DEB).
- Filing of VAT claims.
- Representation of the company before the French authorities, notably for signing, sending and receiving any correspondence, request of information or return.
- Representation and defense of the company's interests in the event of an audit or litigation.

Support in your filing obligations in France

- **VAT:** Galileo Avocats can be appointed as:
 - **Agent**, if the company is established in the EU.
 - **Fiscal representative**, if the company is established outside the EU.
 - **"Répondant"**: procedure offered to foreign companies which make domestic sales under the provisions of article 283-1 of the FTC (VAT self-assessed by the customer identified for VAT in France).

- **Other indirect taxes:**
Galileo Avocats can be appointed as fiscal representative

Support in your filing obligations abroad

Through its foreign correspondents, Galileo Avocats can also assist you in your reporting obligations outside France.