

Business profits (BIC) - Tax regimes and reporting obligations - Specific or common reporting obligations - Obligations of operators of online peer-to-peer platforms - Content of the obligations

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This sub-section describes the platform operators' obligations that are mentioned in paragraphs 1 to 3 of [Article 242 bis of the General Tax Code \("CGI"\)](#), the conditions of application of which are specified in [Article 23 L *sexies* of Appendix IV to the CGI](#) to [Article 23 L *undecies* of Appendix IV to the CGI](#).

I. Obligation to inform users of online platforms

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Pursuant to paragraph 1 of [Article 242 bis of the CGI](#), at the time of each transaction, platform operators are required to provide the seller, the service provider or the parties to the exchange or sharing of an asset or a service, when they received income or revenue via the platform, with fair, clear and transparent information on the tax and social security obligations that are incumbent upon persons who conclude transactions via their platform. This obligation is also applicable if operators do not know the amount that was paid, but nonetheless know that a transaction was concluded, inasmuch as they provide their users with a document that may include this information.

[Article 23 L *sexies* of Appendix IV to the CGI](#) specifies that the information to be provided is that concerning the tax regimes and the social security regulations that are applicable to the income and revenue derived from such transactions. The information also concerns the reporting and payment obligations with regard to the tax administration and the social security contributions collection agencies that result from the transaction, as well as the penalties incurred in the event of failure to fulfil those obligations.

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Platform operators are required to provide their users with an electronic link to the administrations websites that contain this information ([CGI, Art. 242 bis](#), 1).

The administrations websites for which the links must be provided on the websites published by online peer-to-peer platforms are the following :

- on www.impots.gouv.fr, the following link concerning the tax obligations:

<https://www.impots.gouv.fr/portail/node/10841>

- on www.urssaf.fr, the following link concerning the social security obligations:

<https://www.urssaf.fr/portail/home/espaces-dedies/activites-relevant-de-leconomie.html>

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The obligation stipulated in **I § 10** shall be deemed to have been fulfilled if the messages sent to the sellers, service providers or parties to the exchange or sharing of an asset or a service systematically and legibly include these hypertext links and state their purpose.

II. Obligation to send an annual document to users

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Paragraph 2 of [Article 242 bis of the CGI](#) provides for the obligation for platform operators to send electronically before 31 January of each year, a summary document showing the gross total amounts of the transactions concluded by the sellers, service providers or parties to the exchange or sharing of an asset or a service during the previous year via the intermediary of the platform.

In addition to the gross total amount and the number of transactions concluded per user, the information that this summary document must contain is mentioned in [Article 23 L septies of Appendix IV to the CGI](#) to [Article 23 L decies of Appendix IV to the CGI](#).

A. Contents of the summary document

1. Information that identifies the operator

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In accordance with [Article 23 L septies of Appendix IV to the CGI](#), the information that identifies that platform operator must include its corporate name, its place of establishment and its identification number.

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- Corporate name:

The platform operator must identify itself using the corporate name, as was declared when it was registered with the SIRENE register, or any other equivalent register if it was not declared in a French *département*.

The reporting entity must provide the corporate name, and not the commercial name when it is different from the corporate name. In addition, the platform operator may mention the website's habitual commercial name.

- Place of establishment:

The reporting entity place of establishment must correspond to the address of the operator's place of business or registered office at 31 December of the year concerned by the summary document.

- Identification number:

It refers to the declaring platform's SIREN number (9-figure number).

Foreign declaring platforms, which otherwise do not have a SIREN number, must register themselves in order to obtain one.

2. Information that identifies the user

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The information that identifies the user which must be provided by platform operators varies according to the user's capacity.

a. Identification of individuals who are not acting in a professional capacity

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The information reported by platform operators concerning the identification of individual users is provided for in sub-paragraph b of paragraph 2 of [Article 242 bis of the CGI](#) and is listed in paragraph 1 of [Article 23 L octies of Appendix IV to the CGI](#).

1) Family name or name used

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Platform operators must state the family name or, as the case may be, the name used provided by the user when creating or modifying their account that was opened with the operator for the purposes of concluding the transaction. In the event of a change during the year, the last family name or name used that is known to the operator must be declared.

2) First name

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Platform operators must state the first name provided by the user when creating or modifying their account that was opened with the operator for the purposes of concluding the transaction.

3) Home address

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Platform operators must state the home address of the user as of 31 December of the year concerned by the summary document or, failing that, the last address known to platform operators.

4) Telephone number

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The telephone number entered by the user can be a landline or mobile telephone number ; mobile telephone numbers are to be preferred in the summary document.

If the number provided changes during the year, the operator must state the last known number.

5) Email address

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Platform operators must state the user's email address. That address must correspond to a valid email account that comprises a user name and a domain name with a top-level domain separated by an at sign (@) that the platform operator can use to send and receive all electronic communications to and from the user.

If more than one valid address is known to the platform operator, said operator must state the last address that made it possible to communicate electronically with the user or to send a message that was presumed to have been delivered.

6) Date of birth

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Platform operators must state the user's date of birth.

7) Procedure to ensure the reliability of user identification

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In accordance with sub-paragraph g of paragraph 1 of [Article 23 L octies of Appendix IV to the CGI](#), when the gross total amount of the transactions concluded by a user on a single platform in respect of the year in question is greater than or equal to €1,000, the operator is required to ensure the reliability of the data used to identify the user concerned.

In this situation, platform operators may, at their discretion:

- cross-check the information declared by the user, in particular on the basis of a copy of an identity document
- or, ask the user for their taxpayer identification number (known as registration number with the taxation procedures simplification file or "SPI" number)

The choice of implementing either of these two procedures to ensure the reliability of user identification data is left to the discretion of the platform operator, in particular in light of the information that the operator was able to obtain from the user concerned.

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In any case, it is the responsibility of the platform operator to take the necessary action with regard to a user in order to be able to verify their civil status or obtain their SPI registration number, if the gross annual amount of the transactions concluded is greater than or equal to €1,000.

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The platform may choose to use the taxpayer identification number ("SPI") of the user concerned. The operator must in this case ensure that the structure, the format and the algorithm of the SPI number obtained from the user are correct. The platform can verify this information using the documentation provided for this purpose by the administration on the website www.impots.gouv.fr.

a) Assessment of the threshold of €1,000

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The threshold of €1,000 is assessed on the basis of the transactions concluded over the course of a given year by a given user on a given platform. Consequently, said threshold must not be assessed in respect of transactions that are concluded on more than one platform, even if, for example, those platforms belong to the same group or have ownership ties with each other.

For the assessment of the gross total amount, please refer to [II-A-4 § 280](#).

b) Specific case of expense sharing or sales between individuals of assets referred to in part II of Article 150 UA of the CGI

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As a measure of tolerance, the threshold of €1,000 referred to in sub-paragraph g of paragraph 1 of [Article 23 L octies of Appendix IV to the CGI](#) is increased to €3,000, combined with an annual number of transactions equal to at least twenty, for the expense sharing or sale activities between individuals of assets referred to in part II of [Article 150 UA of the CGI](#).

b. Identification of legal entity or individual users acting in a professional capacity

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The information to be submitted by platform operators concerning the identification of legal entity or individual users acting in a professional capacity is provided for in sub-paragraph b of paragraph 2 of [Article 242 bis of the CGI](#) and is listed in paragraph 2 of [Article 23 L octies of Appendix IV](#) to that Code.

1) Corporate name or business name

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Platform operators must identify the user by means of the corporate name or the name provided for the purposes of concluding the transaction. If the corporate name or the name provided has changed, the operator must state the last corporate name or business name provided by the user.

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This refers in principle to the name of the business that was declared for registration with the SIRENE register, or any other equivalent register on the territory where the business was registered if it is not registered in a French *département*.

2) Commercial name or user name on the platform

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Platform operators must provide the commercial name of professional users or their user name, as it appears on the online platform. This may take the form, for example, of a user's pseudonym or, for a seller, the name of the seller's "store" on the online platform.

3) Place of establishment

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The beneficiary's place of establishment corresponds to the address of the place of business or of the registered office of the company as of 31 December of the year concerned by the summary document or, failing that, of the last address known to the platform operator.

4) Identification number

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When a user has its registered office in France, the identification number should be understood to mean the numbers defined in [Article R. 123-221 of the Commercial Code](#), i.e., the SIREN and SIRET numbers. Failing this, that user must be identified by its intra-Community number for value added tax.

If a user does not have its registered office in France, it must be identified by the registration number allocated by the administration of the country in which the user's registered office is located.

5) Uniform Resource Locator

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Operators must provide the URL (Uniform Resource Locator) which corresponds to the address that specifies the location of the user's internet resource, stating the protocol to be implemented, the name of the machine, the file path and the file name. This is an address in the format <http://www.XXXXXXX> that ends in .net, .org, .fr, .com or any other country top-level domain. It can also take the form of the website address for the page that presents a professional user on the online platform.

If there is no URL that is known to the operators, they may submit the user's identifier that is specific to them. That identifier may correspond, for example, to the platform's internal reference that is allocated to the professional user.

6) Email address

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The information concerning the email address of legal entity users or individual users acting in a professional capacity is the same as that mentioned in [II-A-2-a-5° § 130](#).

3. Status of the user

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In accordance with sub-paragraph c of paragraph 2 of [Article 242 bis of the CGI](#), platform operators

must state the individual or professional status that was declared by the user.

This information is determined under the user's exclusive responsibility ; the platform operators' role is confined to stating on the document the information that they are required to obtain from each user. In the event of a change during the year, operators must draw up a summary document per period and per user.

4. Number and amount of transactions concluded

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As provided for in sub-paragraph d of paragraph 2 of [Article 242 bis of the CGI](#), platform operators must, firstly, state the total number of transactions concluded by a user during the calendar year concerned by the document and of which they are aware.

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Secondly, platform operators must state the gross total amount of the transactions concluded by a user during the calendar year concerned by the summary document and of which they are aware. The amount to be reported is the gross total amount of the transactions including the platform's remuneration owed by the seller.

Platform operators can also report separately the amount of the commission charged to the seller in respect of those transactions.

On an optional basis, in accordance with [Article 23 L nonies of Appendix IV to the CGI](#), a platform operator can make a distinction between the amount of the transactions that are supplies of services from which the individual who proposes them also benefits, with no profit-making purpose and with the expenses being shared with the beneficiaries, or that are sales between individuals of assets referred to in part II of [Article 150 UA of the CGI](#), and the amount of the transactions for other activities.

Moreover, in accordance with Article 23 L nonies A of Appendix IV to the CGI, the platform operator must specify the amount of the transactions that are subject to VAT in France within the meaning of Articles 258 to 259 D of the CGI (BOI-TVA-CHAMP-20), if the user falls within the scope of application of the final sub-paragraph of Article 242 bis of the CGI. Such users may therefore be individual users who reside in France or abroad, or legal entities whose actual centre of administration is in France or abroad, to the extent that they conclude transactions that are subject to VAT in France within the meaning of Articles 258 to 259 D of the CGI (cf III-A-3 § 385).

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The gross total amount of the transactions concluded by a user must be expressed in euros. When the payment of the transactions concluded is made in a currency other than the euro, the reporting entity must convert the original amount into euros, at the exchange rate between the two currencies on the date on which the transaction is actually concluded.

5. Bank account details

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As provided for in sub-paragraph e of paragraph 2 of [Article 242 bis of the CGI](#), platform operators must provide the details of the user's bank account into which the amounts of the transactions were paid, whether the user is an individual or a legal entity, where these details are known. The account can be domiciled in France or in a foreign country.

The bank account details must be in IBAN format and include the BIC ([CGI, App. IV, Art. 23 L decies](#)).

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The bank account details are deemed to be known to the operator when the user directly provided the account number concerned to the platform operator.

B. Rules on notification to the user

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Paragraph 2 of [Article 242 bis of the CGI](#) provides for the obligation for platform operators to send an annual summary document electronically.

There are no specific formal requirements concerning the presentation of the document, provided that all the information referred to in [Article 23 L septies of Appendix IV to the CGI](#), in [Article 23 L octies of Appendix IV to the CGI](#) and in [Article 23 L decies of Appendix IV to the CGI](#) is clearly included therein. The summary document may be supplemented by any additional information that the operator wishes to provide to the user with the aim of making the document more understandable for the user.

The platform operator must send this document to the last email address provided by the user.

In the event of delivery failures, the platform operator will be deemed to have been released from its obligation to send the document.

C. Date of notification

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The summary document provided for in paragraph 2 of [Article 242 bis of the CGI](#) must be sent to the user at the latest on 31 January of the year which follows that during which the transactions summarised in the document were concluded.

III. Obligation to send an annual summary document to the tax administration

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Paragraph 3 of [Article 242 bis of the CGI](#) provides for the obligation for platform operators to electronically send the tax administration a document that summarises all the information stipulated in paragraph 2 of said same Article.

By way of exception, when the transactions concluded via a platform concern the sale between individuals of assets referred to in part II of [Article 150 UA of the CGI](#) or a supply of services from which the individual who proposed them also benefits, with no profit-making purpose and with the expenses being shared with the beneficiaries, the platform operator is exempted, under certain conditions, from reporting the transactions for which it is the intermediary to the administration.

A. Contents of the summary document

1. General rules

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The document that is intended for the tax administration must contain, *inter alia*, the same information as that provided for by paragraph 2 of [Article 242 bis of CGI](#), details of which are provided in [II-A-1 § 50 et seq.](#)

2. Exceptions

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The second sub-paragraph of paragraph 3 of [Article 242 bis of the CGI](#) provides that platform operators are exempted from mentioning in the document to be sent to the administration the amounts received by users in respect of a supply of services from which the individual who proposed them also benefits, with no profit-making purpose and with the expenses being shared with the beneficiaries, or in respect of the sale of certain assets that fall within the scope of the provisions of part II of [Article 150-UA of the CGI](#). The amounts concerning these activities must be reported by operators:

- when a user's transactions exceed €3,000 annually
- and when said same user has concluded 20 or more transactions during the year

The annual thresholds of €3,000 and 20 transactions are defined as the sum of the transactions concluded by a given person on a given platform in respect of their supplies of services from which the individual who proposed them also benefits, with no profit-making purpose and with the expenses being shared with the beneficiaries, and in respect of sales of assets that fall within the scope of part II of [Article 150-UA of the CGI](#).

a. Collaborative consumption activities

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Collaborative consumption activities should be understood to mean the activities defined by [BOI-IR-BASE-10-10-10-10](#).

b. Sales of assets that fall within the scope of part II of Article 150-UA of the CGI

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The transactions referred to in the second sub-paragraph of paragraph 3 of [Article 242 bis of the CGI](#) concern the sale of the following assets between individuals:

- sale of home furniture and furnishings, household appliances or motor cars ;
- sale of movable property, the sale price of which is less than or equal to €5,000.

3. Statement of the amount of the transactions that are subject to VAT in France

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Article 23 L *nonies* A of Appendix IV to the CGI provides that platform operators must state in the document to be sent to the administration the amounts of the transactions that are subject to VAT in France within the meaning of Articles 258 to 259 D of the CGI (BOI-TVA-CHAMP-20), if a user falls within the scope of the last sub-paragraph of [Article 242 bis of the CGI](#).

The users concerned may therefore be individual users who reside in France or abroad, or legal entities whose actual centre of administration is in France or abroad, insofar as they conclude transactions that are subject to VAT within the meaning of Articles 258 to 259 D of the CGI.

If a good is shipped from France, the place of supply shall be deemed to be in France ([Article 258 of the CGI](#)). When a good is “pre-positioned” in a warehouse in France by a user from another Member State or located outside of the European Union, the transaction will fall within the scope of VAT in France.

The tax regime for legal entity users whose actual centre of administration is in France, in particular for those which benefit from the regime known as basic exemption from VAT (BOI-TVA-DECLA-40-10-10) shall be decided by the administration. Therefore, platform operators must mention the gross amount of the transactions concluded by such taxpayers for which they acted as the intermediary.

Concerning supplies of tangible movable goods, the threshold provided for in paragraph 1 of [Article 258 B of the CGI](#) shall be assessed by the administration. Therefore, for distance sale transactions that fall within the scope of said article, platform operators must report, for professional users who are located in another Member State of the European Union, the gross amount of the transactions for which there was a supply of tangible movable goods to a user who is not a taxable person for VAT purposes and who resides in France.

Concerning the services referred to in section 2) of Article 259 A, platform operators must report the gross amount of transactions concerning real property that is located in France. The exemption of these transactions, in particular under [Article 261 D of the CGI](#), shall be assessed by the administration.

B. Format of the summary document

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For compliance with the obligations provided for in paragraph 3 of [Article 242 bis of the CGI](#), the document must be filed in computerised form, for which the format is detailed in specifications that can be consulted on the “*Partenaire*” page of site www.impots.gouv.fr that is dedicated to the sharing economy and digital platforms, at the following address:

<https://www.impots.gouv.fr/portail/economie-collaborative-et-plateformes-numeriques>.

The administration will not accept any other document format. In particular, submissions using files compiled on the basis of standard word processing or office software applications are not a valid method for filing the document. Along the same lines, no printed copies of the document are accepted for filing purposes.

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When a platform operator submits its annual document to the tax administration, a “second-level report” that states any anomalies to be corrected will be provided.

The rejection of the document on the basis of checks performed shall be equated to a failure to file the summary document.

C. Time-limit for reporting

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In accordance with the provisions of paragraph 3 of [Article 242 bis of the CGI](#), the summary document must be sent to the administration at the latest on 31 January of the year that follows that during which the transactions summarised in the document were concluded.

That filing deadline shall also apply to the filing of amended documents.

As a measure of tolerance, when an operator has filed a summary document before 31 January, the technical validity of which was confirmed by the administration, the operator will then have until 28 February of the same year to correct or complete any data that is identified as incorrect or missing by the administration.

IV. Reporting of information to the ACOSS

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[Article L.114-19-1 of the Social Security Code](#) provides that the annual summary document referred to in paragraph 3 of [Article 242 bis of the CGI](#) will be sent by the tax administration to the *Agence centrale des organismes de sécurité sociale* (Central Agency for Social Security Bodies - “ACOSS”) as part of its remit to perform audits and to combat undeclared work.

The data received from platform operators by the tax administration pursuant to the provisions of paragraph 3 of [Article 242 bis of the CGI](#) will be automatically transferred to the ACOSS by the Public Finances Directorate General (“DGFIP”). Consequently, this transfer requires no additional action by operators.