



Votre espace professionnel

Online **Business** Services

FOCUS Guide

on

Terms and Conditions of Use of Professional Accounts

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1. Purpose and acceptance of the terms and conditions

This document sets out the terms and conditions for signing up for online services, available on www.impots.gouv.fr for professional users (companies and local authorities).

Unless otherwise specified, any improvements or changes to existing services, or the addition of a new service, are subject to these terms and conditions.

Users are encouraged to save this document for information purposes.

2. Overview of professional accounts

2.1 Description of the two signing-up processes available

2.1.1 Signing up in basic mode

This process concerns companies that do not have access to any online services and do not need to have a shared account with multiple users.

Setting up a professional account in basic mode enables professional users to:

- have a username and password that provide access to an account¹ with a unique registration number²
- sign up for all online services,³ with no need to submit any additional requests

For more information about this process, click on the link: [Signing up in basic mode](#).

2.1.2 Signing up in expert mode

This process concerns professional users who do not have a professional account.

Setting up a professional account in expert mode enables professional users to:

- have a username and password that provide access to an account (see section 3, "Access and security") with a unique registration number⁴
- sign up for online services by submitting one or more subsequent requests, for one or more companies

¹ See section 3, "Access and security".

² This account can only be accessed by entering the login email address and password.

³ With the exception of the services "Remboursement de TVA UE", "Déclarer dispositif DAC6", "Guichet de TVA UE" and "Économie collaborative", which must be signed up for online using a separate process.

⁴ This account can be accessed by entering an email address and password.

Once it has been set up, the account cannot be deleted and does not contain any company details or services. It can no longer be accessed using a certificate.

For more information about the signing-up process, click on [Signing up in expert mode](#).

2.2 Activating a professional account

The process for activating a professional account differs based on how the account was initially set up:

- When setting up an account in expert mode, professional users must choose their login details (an email address and password) and enter the information required to set up an account.

Once this step is complete, an [email](#) containing an activation code is sent automatically to professional users, who then have **48 hours** to activate their account.

If this activation is not completed within **48 hours**, users will have to begin the account setup process all over again.

- When setting up an account in basic mode, professional users must choose their login details (an email address and password), enter the information required to set up an account and enter a business email address.⁵

An email containing a link to click on within **72 hours** will then be sent to confirm the validity of the business email address.

If this activation is not completed within **72 hours**, users will have to begin the account setup process all over again.

After this verification, a letter containing an activation code will be sent automatically [by post](#) to the relevant company's registered office.

This code must be used to activate the account within 60 days following the day on which the account setup process began, otherwise the account setup process will have to be reinitiated.

2.3 Description of the services available

A list of the services available can be found at the following link: [Services available](#).

2.4 Granting of access to online services

⁵ The Public Finances Directorate General (DGFiP) will use this email address as the primary contact for any matter regarding the relevant company.

To access online services, a professional account set up in expert mode must contain company details (with a SIREN number or IDSP)⁶ and make use of the online services signing-up process (refer to the FOCUS Guide⁷ [Signing up for online services in expert mode](#)) or the delegation process (refer to the FOCUS Guides [Designating an Alternate Administrator / Designating Delegates and Viewing Delegations](#)).

Professional accounts set up in basic mode automatically provide access to online services for the company indicated during the account signing-up process, but additional companies may be added, as described for accounts set up in expert mode.

It is nevertheless recommended that users limit the number of SIREN or IDSP identifiers covered by a single account to a maximum of 100: otherwise, the procedure could be slowed down or even blocked when there is high traffic on the website.

The professional account messaging service at a glance

To be able to use this new service, users must have already signed up for the service and declared a "business email address".

A link, which must be used within **72 hours**, is sent by email to the business email address declared in order to confirm its validity.

A business email address is that which the relevant company's legal representative designated and which allows the DGFIP to contact the individual (for a personal email address) or the department (for a general email address) specifically responsible for DGFIP-related matters.

This address will be used, for example, to confirm receipt of a request submitted with the messaging service in the relevant company's professional account.

The login email address for a professional account is that of the holder, acting on behalf of a company, of a professional account.

A company's designated email address can be the same as the login email address for a professional account (belonging to a person acting on behalf of the company). This may be the case of a **company managed by a single person**, for example.

2.5 Withdrawal of authorisations to use online services

6 IDSP = Temporary company identifier assigned by the managing department pending identification of the entity on the SIRENE register.

7 All FOCUS Guides can be found on the www.impots.gouv.fr website under "Votre espace professionnel" > "[Aide : accéder aux fiches pratiques](#)".

Regardless of the process used (basic or expert mode) to set up a professional account, users may designate a replacement for the Principal Administrator of the services or request that authorisation to access the services be withdrawn by contacting the tax department responsible for managing the tax affairs of the relevant company.

It should be noted that principal users of the services are solely responsible for the delegations granted and/or the bank accounts used for payment⁸ on behalf of the relevant company being managed: the tax department responsible for managing the company's tax affairs cannot remove these delegations or bank accounts.

⚠ It is the sole responsibility of principal users (previous or new principal users if replacements were designated) **to check and modify, if necessary,** the list of the **delegations granted** and the **bank accounts** used for payment of the relevant company being managed.

For more information about the procedure for replacing a principal user, click on the link: [Replacement procedure](#).

3. Access and security

Online services can only be signed up for on the following website: www.impots.gouv.fr.

It is accessible 24/7, except when undergoing required maintenance to ensure the service's smooth operation or in the event of technical issues. Whenever possible, a message informing users that online services are unavailable will appear in their account.

3.1 System security measures

Due to the nature of the services offered (checking tax status, filing a return, paying taxes, etc.), professional users who sign up for online services can only access them by logging in with their username/password.

The system:

- checks that the login email address exists in the system
- checks that the password matches the username and is known to the system

Please note: Passwords are encrypted and cannot be viewed by tax authority staff.

⚠ It is highly recommended that users follow basic security rules when choosing a password:

⁸ Please note: Bank accounts indicated in a professional account may only be used to pay taxes and duties.

Bank accounts that users would like to use for refunds (e.g. excess corporation tax, tax credits, VAT credits) must be communicated expressly to the DGFIP when requesting a refund.

- **Select a password of an appropriate length (a minimum of 20 characters) and complexity;** ideally users should choose a password made up of a phrase of your choosing that is easy to memorise along with a few numbers and at least one special character (e.g. "My password has been a well guarded secret for 25 years now! Laughter is the best medicine." becomes "Mphbawgsf25yn!Litbm.").

- **Users should change their password regularly, particularly after the departure of employees** who had access to the relevant entity's login details.

- **NEVER note down the password chosen** using a medium that can be read by non-employees. Ideally it should never be noted down, whether using a physical or a computerised medium (e.g. do not note it down in a file stored in the cloud or in your email inbox).

If you still need to note it down, use a made-up mnemonic device (and never write it down). For example, you can swap out the first alphabetic character of your password by the next letter in the alphabet and, for numbers, you can use the next highest number, and then add two for each following alphabetic character/number, and so on. The password "iasfn_64" would thus be written down as "jcvjs_76".

- **NEVER choose the same password for different websites** (e.g. e-commerce sites) and www.impots.gouv; if a user's account with an e-commerce site is hacked into, then access to their professional account will no longer be secure.

- **NEVER** send an email containing the password chosen (email inboxes are regularly targeted by hackers).

In addition, users should configure their browser so that it does not remember their passwords.

The IT processes used on the impots.gouv.fr website enable **the events in a user's account history to be conclusively retraced.**

4. Protection of personal data

By using these services, users accept that the personal data collected during the registration phase can be used by the tax authorities to inform them of the functioning of the services on offer, recent changes to legislation or to ensure the communication of information that may concern their business activity, especially by sending emails.

In this respect, general information or promotional emails from the DGFIP (which are optional to subscribe to when signing up for the messaging service) are not to be confused with account management-related emails (e.g. an email informing a user that a tax assessment notice is available in their professional account).

5. Right to access and correct personal data

Pursuant to Data Protection Act no. 78-17 of 6 January 1978, as amended by Act no. 2004-801 of 6 August 2004, users have a right to access and correct their personal information and may ask to no longer be sent the emails mentioned in section 4 by sending a request to the following email address: desabonnement@dgfip.finances.gouv.fr