





Votre espace professionnel

Online **Business** Services

FOCUS Guide

to

Online Procedures: Designating Delegatees (Delegating Users or Basic Users) and Viewing Delegations

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1. Overview

1.1 Purpose of the Guide

Professional users wanting to use the tax authorities' online procedures must first set up an account in expert mode (after which users can sign up separately for online services) or in basic mode (which allows users to set up an account and sign up for online services at the same time).

You do not need to set up a professional account for each company: a single account covers all the authorisations held by a user for one or more managed companies.

You are nevertheless advised to limit the number of companies 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.

Account owners can then share the management of their account with other users by designating them as Alternate Administrators (refer to the FOCUS Guide <u>Designating an Alternate Administrator</u>) or as delegatees, i.e. Delegating Users or Basic Users.

This Guide¹ explains, step by step with screenshots, how to complete the delegation management procedure.

1.2 Target audience

Professional users can access a service on behalf of a company and be assigned **several different roles which do not confer the same rights**:

- Principal Administrators have comprehensive rights over the service on behalf of the company: using the service, changing bank accounts,² changing business email addresses,³ designating the Alternate Administrator and Basic Users
- Alternate Administrators who can replace the Principal Administrator in the event of their absence and who have the same rights as those of Principal Administrators, although Alternate Administrators are designated by Principal Administrators
- Delegating Users can use the service and designate Basic Users
- Basic Users are limited to using the service

Note: There can only be one Principal Administrator and one Alternate Administrator for each of the following services: "Messagerie" / "Déclarer TVA" / "Déclarer Taxe activités polluantes" / "Déclarer Taxe int. consommation" / "Déclarer Taxe v. vénale immeubles" / "Déclarer l'impôt sur les sociétés" / "Déclarer la taxe sur les salaires" / "Déclarer la CVAE" / "Déclarer les RCM" / "Déclarer le résultat" / "Déclarer Dispositif DAC6" / "Déclarer TSCA" / "Payer" / "Consulter le compte fiscal" / "Amendes pour inexactitudes PAS" / "Remboursement

¹ All FOCUS Guides can be found on the www.impots.gouv.fr website under "Votre espace professionnel" > "<u>Aide : accéder aux fiches pratiques</u>".

² 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.

³ The business email address is entered when signing up for the messaging service.

de TVA UE" / "Guichet de TVA UE" / "Economie collaborative" / "Tiers déclarants" / "Gérer mes biens immobiliers" / "Cession de droits sociaux" / "Successions vacantes".

However, there can be an unlimited number of Delegating Users and Basic Users for each of these services.

For a given company, there can be a maximum of 20 Principal Administrators and 20 Alternate Administrators, while there is no limit to the number of Delegating Users and Basic Users.

This procedure is for professional users other than Basic Users with access to online services in their professional account and who would like to designate a delegatee to assist them with managing a company (see the list of services).

The role that they delegate to a delegatee (i.e. a Delegating User or a Basic User) depends on the scope of the access rights that they have granted them.

In addition, the delegation can be limited to a certain feature of a service (such as a delegation limited to the viewing of VAT in the "Consulter le compte fiscal professionnel" service).

This procedure is made available to Principal Administrators, Alternate Administrators and Delegating Users of one or more services.

2. Details of the scope of the procedure

Delegations can be managed using the professional accounts of Principal Administrators, Alternate Administrators and Delegating Users via "Gérer mes services" and then "Gérer ou consulter vos délégations".

Users with a role other than that of Basic User can grant a delegation to another professional user for the services for which they themselves have access rights.⁴

On completion of this procedure, the user receiving the delegation will have access rights for the designated services, with the role of Delegating User or Basic User. **Their access to online services is effective immediately**.

Users who grant a delegation are solely responsible for the granting of an access right with the role of "Delegating User" or "Basic User" for a service. Accordingly, it is their responsibility to make any necessary updates (such as updating access rights following an employee's departure).

Principal Administrators and Alternate Administrators can, however, withdraw delegations that were granted by a Delegating User.

In addition to setting up authorisations for the role of "Delegating User" and "Basic User", this procedure makes it possible to put on standby, reactivate and withdraw these authorisations.

⁴ An access right to a service, meaning an active authorisation to use a service; authorisations can be suspended or withdrawn.

2.1 Steps in the procedure

Creating one or more delegations is a two-step procedure:

1. Log into your professional account on the www.impots.gouv.fr website
Regardless of the number of companies and services for which you want to designate delegatees, everything is found in one place.

2. Designate a delegatee

This step must be carried out for each delegatee being designated.

2.2 Before you get started

- A Principal Administrator must be in charge of the service for which you want to grant a delegation to another user
- The user granting the delegation must have at least one active authorisation for a service in their professional account
- Users who are designated as a "Delegating User" or a "Basic User" must have their own professional account: they must provide their account number to the user granting the delegation, which will allow the latter to designate such a user in their account

If the user/future delegatee does not have an account, they must set up one on the www.impots.gouv.fr website by providing an email address and password (refer to the FOCUS Guide Setting Up a Professional Account in Expert Mode).

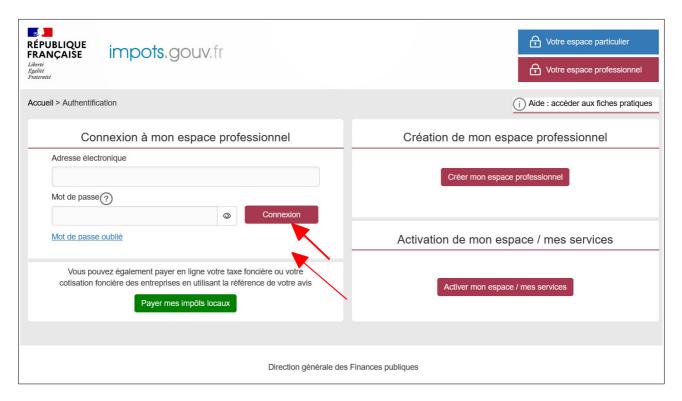
2. Accessing your professional account on the www.impots.gouv.fr website

Start on the homepage of the www.impots.gouv.fr website.



♥ Click on "Votre espace professionnel"

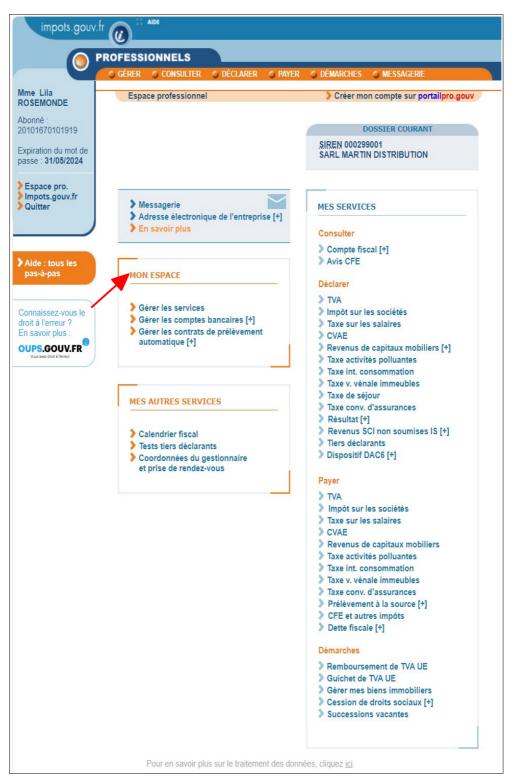
The following authentication screen will then appear:



Enter your email address and password and click on "Connexion"

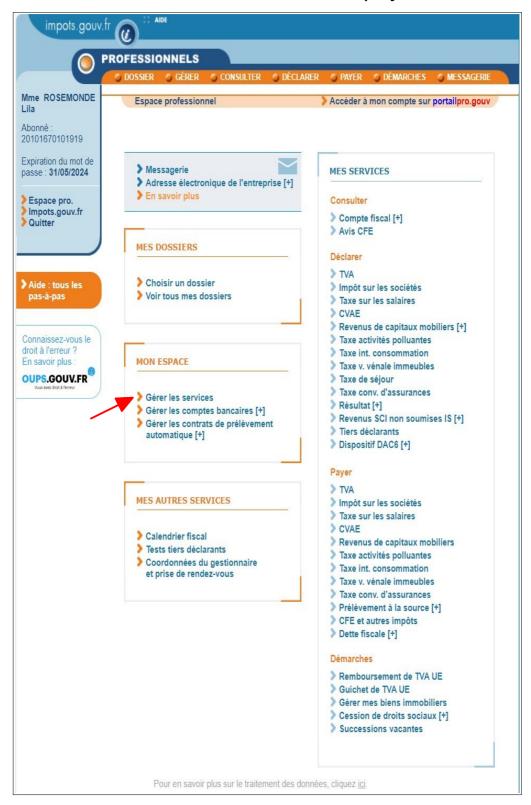
Your professional account's homepage will be displayed. You will see one of two screens based on whether you have access to services for a single or more than one company.

<u>Screen 1</u>: You have access to services for a single company; the screen shows the company's current details with the related services.



♥ Click on "Gérer les services"

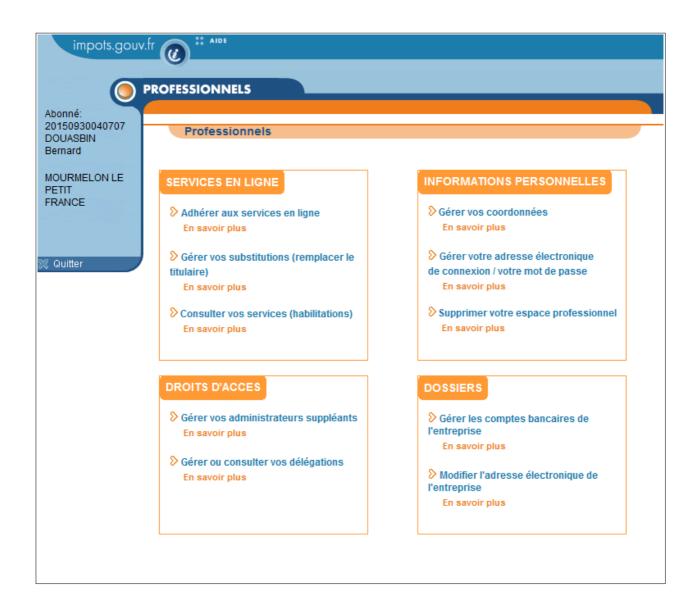
Screen 2: You have access to services for more than one company.



♥ Click on "Gérer les services"

In either case, after clicking on "Gérer les services", the following screen will appear:

In order for a delegation to be granted, first there must be a principal user for the service for which a delegatee is being designated.



Click on "Gérer ou consulter vos délégations" to begin the procedure

Example reasons for delegations

♦ A company's legal representative who intends to be in charge of managing a service must first begin by signing up for the service. Then, they can designate their accountant as a delegating user⁵ to help them manage a company:

- For the "Payer" service (VAT, corporation tax (IS), payroll tax (TS), contribution on business value-added (CVAE), tax on investment income (RCM), general tax on polluting activities (TGAP), domestic consumption tax on energies (TIC), tax on the market value of properties (TVVI), special tax on insurance policies (TSCA), other taxes and duties), accountants can make payments online on behalf of a company, but cannot manage bank accounts.
- For the "Messagerie" service, accountants can access the messaging service, but cannot change a company's email address.
- For the "Consulter le compte fiscal" service, accountants can view all or part of a company's tax file (depending on the scope of the services delegated by their client).
- For the "Amendes pour inexactitudes PAS" service, accountants can view the <u>individual</u> <u>employee breakdown</u> of fines issued for omissions or inaccuracies in calculating withholding at source (PAS); they <u>cannot</u> access the fine <u>decision letter</u> or the appendix to the <u>company breakdown</u> of fines (viewing these documents requires access to the "Consulter le compte fiscal" service).

Accountants can then delegate the role of Basic User to their employees without the client having to do anything.

If a company's accountant changes, the legal representative must withdraw the delegation granted and create another one for the new accountant.

These updates take effect instantly.

When an **accountant is a Principal Administrator**, this procedure can allow them to designate their employees as delegatees:

- For the "Payer" service (VAT, IS, TS, CVAE, RCM, TGAP, TIC, TVVI, TSCA, other taxes and duties), delegatees can make payments online on behalf of a company, but cannot manage bank accounts.
- For the "Messagerie" service, delegatees can access the messaging service, but cannot change a company's email address.

Delegatees can delegate the role of Basic User to their employees without the client having to do anything.

If changes are made to the portfolios assigned to each Administrator/User, the accountant must withdraw the previous authorisations granted and create new ones.

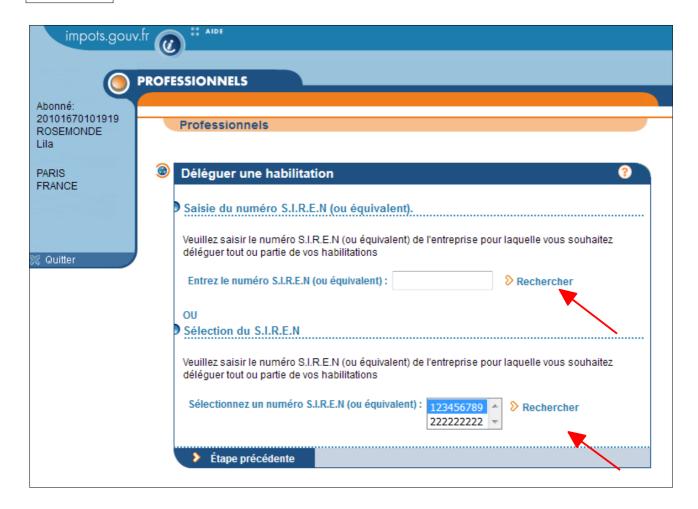
These updates take effect instantly.

⁵ Legal representatives can also designate an accountant as an Alternate Administrator by using the "Gérer vos administrateurs suppléants" menu; for more information, refer to the FOCUS Guide <u>Designating a Substitute Administrator</u>.

For more information, please refer to the FOCUS Guide <u>Accounting Firms and Accounting and Management Professionals</u>.

3. Designating a delegatee

Step 1/5



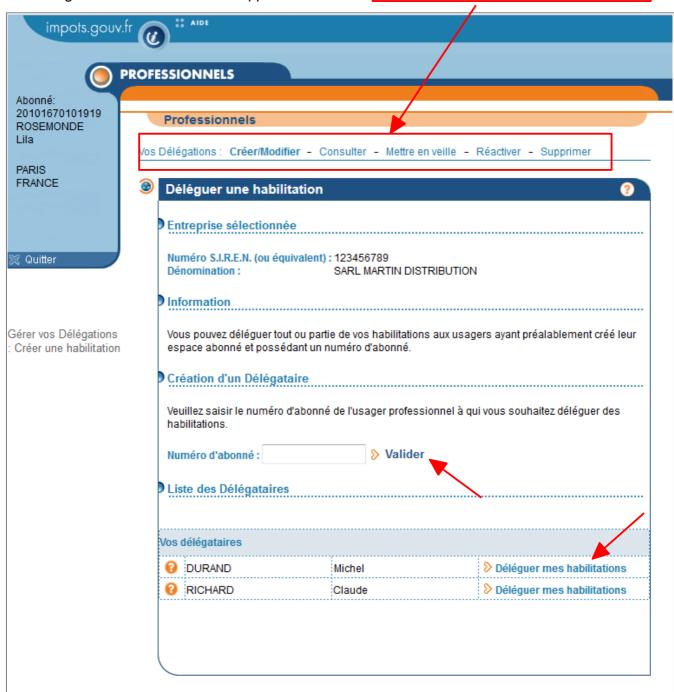
- **♥** Enter the SIREN number or IDSP⁶ or select it from the drop-down menu
- ♥ Click on "Rechercher"

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

Step 2/5

The menu bar provides access to other options related to managing delegations, just click on the links

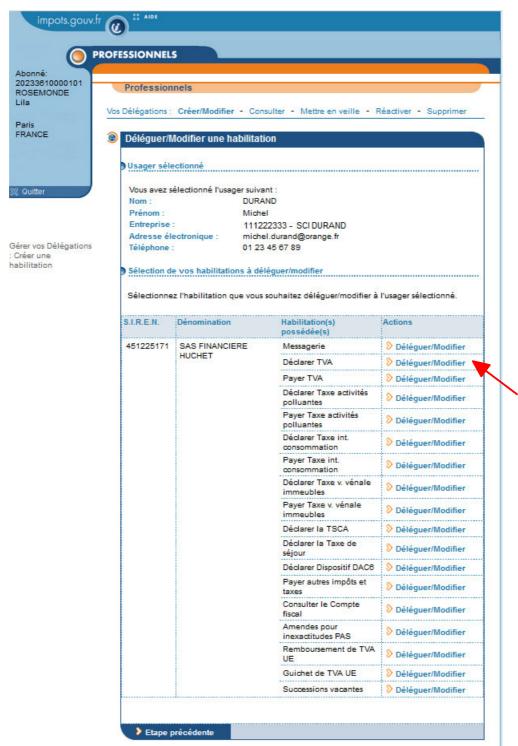
The delegatee selection screen will appear:



- ♥ Enter the subscriber number and click on "Valider"
- Solution OR select the delegatee from the list of delegatees currently designated by clicking on "Déléguer mes habilitations"
- ♥ Click on "Rechercher"

Step 3/5

For the user you have selected, their contact details and the services that you can delegate to them will be displayed:



Click on "Déléguer/Modifier" next to the service that you want to delegate to the selected user

Step 4/5

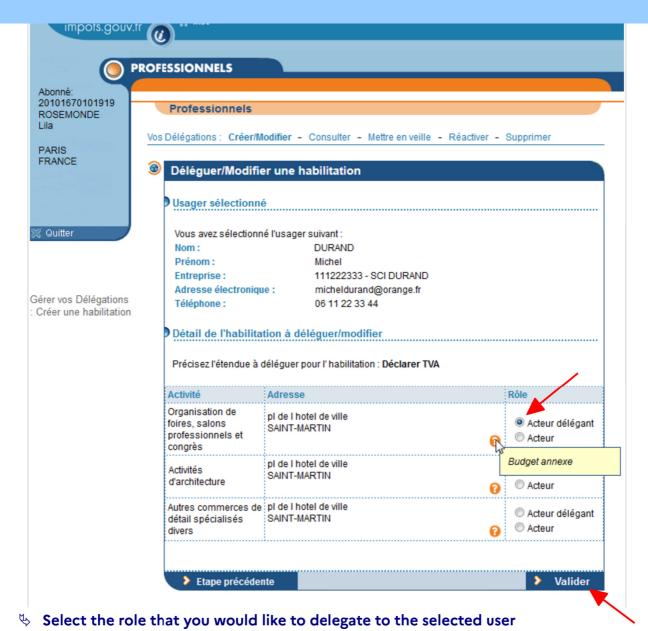
You must select the role to which the delegation applies.

Note: Both possibilities are available to Principal Administrators and Alternate Administrators; Delegating Users can only delegate the role of Basic User.

Good to know:

- Delegating Users can use the service and designate Basic Users of the service
- Basic Users are limited to using the service

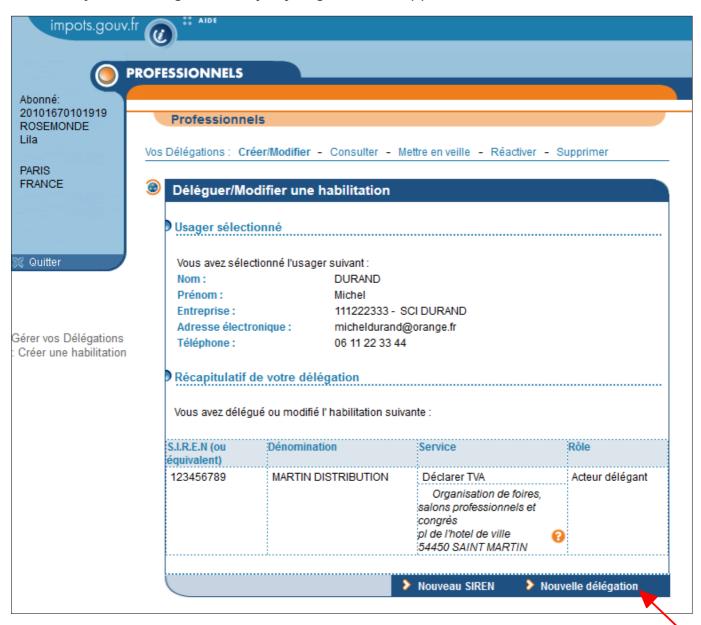
In the case of authorisations for a payment service, neither the Delegating User nor the Basic User can change bank accounts.



♥ Click on "Valider"

Step 5/5

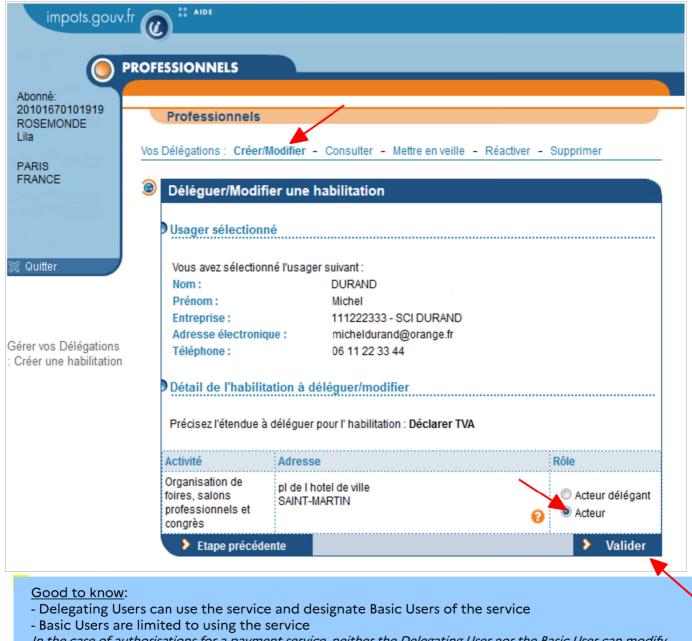
A summary of the delegation that you just granted will appear:



Click on "Nouvelle délégation" if you would like to delegate another authorisation

4. Modifying the role delegated to a delegatee

The "Créer/Modifier" feature allows you to modify a delegatee's role.



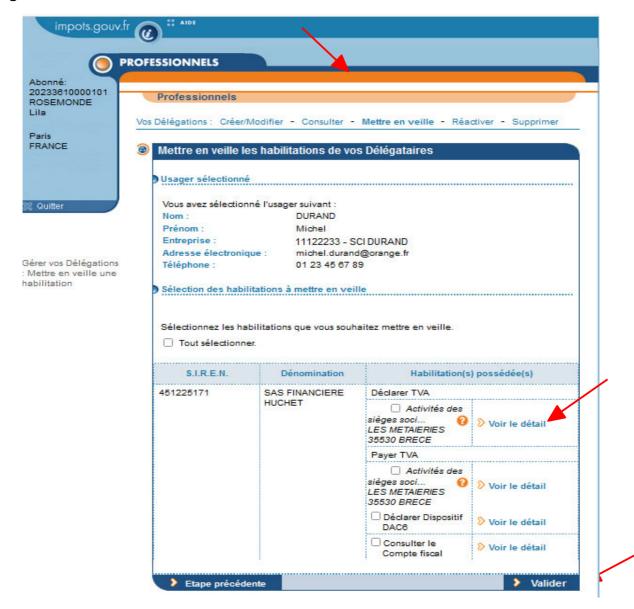
In the case of authorisations for a payment service, neither the Delegating User nor the Basic User can modify bank accounts.

- Select the new role that you would like to delegate to the delegatee user
- ♥ Click on "Valider"

5. Putting the role delegated to a delegatee on standby

This feature allows users who have granted a delegation to temporarily suspend a delegatee's access to services.

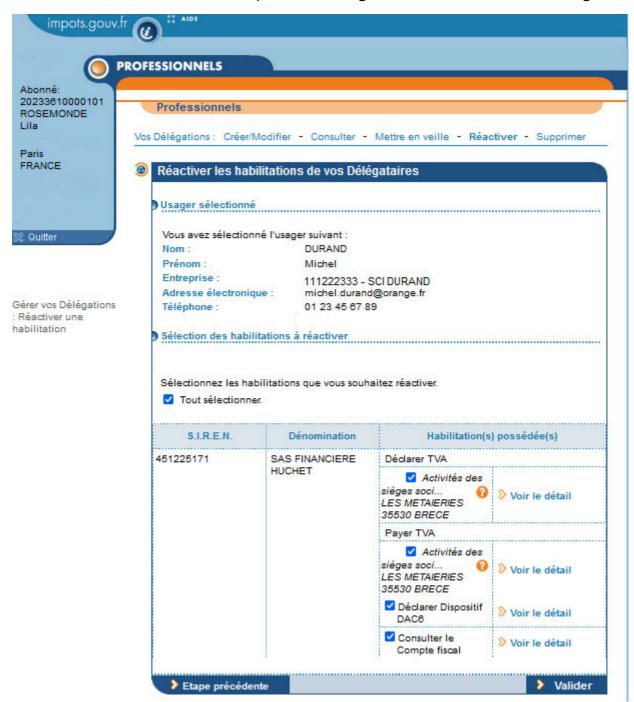
Unlike withdrawing a delegation, which permanently ends a delegatee's authorisations, putting a delegation on standby can allow it to be easily reactivated later on to restore a delegatee's access to services.



Select the authorisation that you would like to put on standby and click on "Valider" (before confirming you can view the authorisation by clicking on "Voir le détail")

6. Reactivating delegations that are on standby

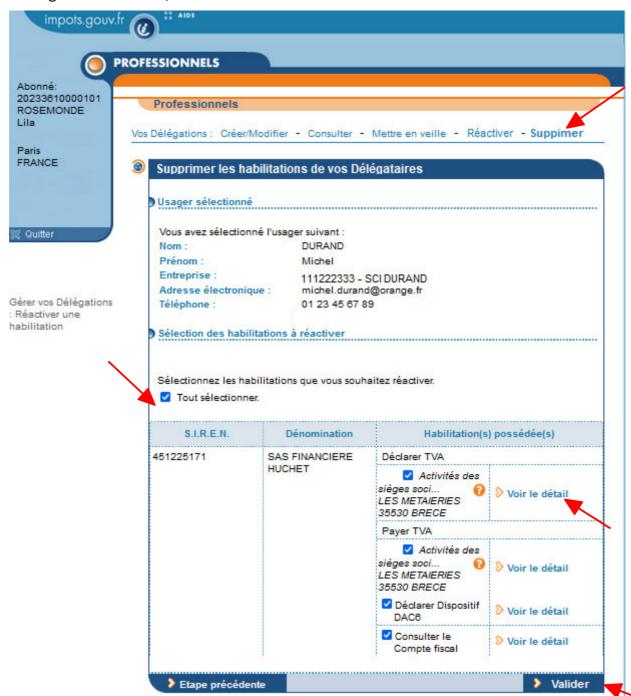
This feature allows users who have suspended a delegation to reactivate it for a delegatee.



Select the authorisation that you would like to reactivate and click on "Valider" (before confirming you can view the authorisation by clicking on "Voir le détail")

7. Withdrawing delegations

This feature allows users who have granted a delegation to withdraw it permanently. Once the authorisation is withdrawn, the delegatee will no longer be able to use the service (unless a new delegation is created).



Select the authorisation that you would like to withdraw and click on "Valider" (before confirming you can view the authorisation by clicking on "Voir le détail")

8. Troubleshooting

If you need more information, <u>support for online procedure users</u> is available via two channels:

- ✓ Hotline on 0809 400 210 (free service + carrier's charges) from 8am to 7.30pm, Monday to Friday
- ✔ Online form on the <u>www.impots.gouv.fr</u> website. Click on "Contact"/"Accéder" > "Professionnel" > "Une assistance aux téléprocédures" > "Par formuel pour une procédure de déclaration en ligne des données" > "Accéder au formuel".