

legal advice

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WHAT ARE THE CRITERIA TO DETERMINE THE PRESENCE OF A PERMANENT ESTABLISHMENT IN FRANCE?

The French tax Code does not provide a definition of the permanent establishment, and the concept may be quite difficult to interpret.

This concept was introduced by the OECD within the double tax treaties framework and is defined as a fixed place of business through which the enterprise carries on all or part of its business.

The double tax treaties provide a list of what is considered as a permanent establishment such as:

- a building site or construction with a duration that may vary from one double tax treaty to the other, eg. more than 6 months with Belgium, more than 12 months with the UK;
- a dependant agent, having the authority to sign contracts in the name and on behalf of the foreign entity;
- an office, premises.

There will be no permanent establishment where the fixed place of business is only used to purchase products or to gather information, or to perform an activity that has a preparatory or auxiliary character.

A foreign entity will be deemed to have a permanent establishment where there is a permanent place of business in France with its own capability from an operating standpoint, where there are representatives in France without any professional capability separate from the capability of the foreign entity and carrying on business on behalf of the latter, and where the establishment performs operations creating a complete commercial cycle in France.

Typical example of a permanent establishment:

A UK company hires an employee for the French market for market research, targeting new contracts to be concluded. The company rents an office and purchases all the equipment it needs for such purposes (computer, telephone, etc...). During the marketing phase, there is a preliminary and auxiliary activity without any tax consequence. However, as soon as the employee receives the authority to sign contracts on behalf of the foreign company, or to negotiate pricing, this employee becomes a dependant agent triggering a permanent establishment in France.

What are the consequences of a permanent establishment?

The permanent establishment qualification would trigger corporate income tax, VAT and business tax, among other taxes, under the same conditions as those applicable to French companies, in addition to payroll tax; and an additional question arises: what percentage of profit is attributable to France? The attribution of profits between the foreign entity and the permanent establishment might trigger some discussion from the local tax authorities involved.

Is it possible to get a ruling on the permanent establishment?

From January, 1st 2005, there is a specific ruling procedure applicable to foreign entrepreneurs whereby they can ask whether the entity already located or intended to be located in France is deemed to be a fixed place of business pursuant to the double tax treaty involved. Should the tax authorities not respond within a three-month period, it is deemed that there would be no permanent establishment in France pursuant to the double tax treaty applicable between France and the country where the foreign entity is located.

法律建议

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法国公司常驻机构标准?

法国税法没有常驻机构定义, 常驻机构很难界定。

经济合作组织中双边税收协定框架引进该定义: 开展全部或部分业务活动有固定场所的公司。

双边税收协定提供几种认定情况:

- 固定场所期限 (时间长短根据双边协定不同), 如比利时需存在6个月以上, 英国需存在12个月以上;
- 有权以自己名义、代表外国实体签署合同的非独立代理商;
- 办公室、房屋地基。

非常驻性机构情况: 固定场所只用作购买产品、收集信息, 执行筹备或辅助性活动。

外方实体在法国拥有常驻机构情况: 在法国有固定场所, 有经营立场, 但不独立开展业务活动, 与国外母公司关联, 且代表国外母公司利益, 完全按照商业周期模式运作。

常驻机构典型例子:

一家英国公司在法国雇佣一名员工做法国市场调查, 目标是签订新合同。公司租用一间办公室, 采购所需要设备 (电脑、电话机等)。在市场调查期间, 业务不发生税收。不过, 一旦该员工授权代表外国公司签订合同, 或商谈价格, 他就成为该常驻机构在法国非独立代理商。

常驻公司需缴纳税收?

常驻公司与法国公司一样, 缴纳所得税、增值税、营业税, 薪金税。产生问题: 多少比例利润上缴法国? 外国实体、法国常驻机构之间利润分配值得引起地方税务进一步讨论。

是否可能为常驻机构制定一套专门法规?

2005年1月1日起, 由税务部门判定在法国拥有固定场所的实体单位, 或即将在法国建立实体单位是否依照双边税收协定纳税。如税务部门3个月内不给予答复, 则该机构不列入常驻机构, 不受法国和该国之间双边税收协定约束。

I.3. Favorable depreciation rules

France's depreciation rules are particularly favorable. Fixed assets are depreciated on a straight-line basis over their expected useful life. In the case of production assets bought new, acceleration multiples ranging from 1.25 to 2.25 may be applied to the straight-line depreciation rates, depending on the normal useful life of the assets concerned.

Equipment and tools used for scientific and technical research and purchased or produced after January 1st, 2004 can be depreciated on an accelerated declining balance basis. The acceleration multiples in this case range from 1.5 to 2.5.

Software, energy-conservation equipment, renewable-energy production equipment, noise-abatement equipment and non-polluting vehicles (running on electricity, natural gas or LPG) can be depreciated over 12 months.

I.4. Allowable provisions

Provisions for impairment of assets are allowed if they can be justified and if they relate to clearly identified claims, inventories, securities or tangible assets. Allowable provisions include provisions for contingencies, for work in progress, for price increases, for vacation pay, etc.

I.5. Tax rates near the European average

Excluding temporary additional taxes, the following tax rates are applied:

- > Standard rate of 33.33%.
- > Small businesses⁽¹⁾ pay 15% on the first E38,112 and the standard rate on remaining profits.
- > Reduced rate of 15% on total proceeds of industrial property (royalties and capital gains on asset sales), this includes patents, inventions that can be patented, and manufacturing processes.
- > Capital gains on the sale of shareholdings are totally exempt from 2007 except for the 5% representing expenses.

An additional social-security levy of 3.3% is applied to companies where income taxable at the standard rate exceeds E2,289,000. This additional levy of 3.3% is calculated on the basis of the reference amount of corporate income tax less E763,000.

⁽¹⁾ Companies in which at least 75% of the equity is owned directly or indirectly by individuals or by companies that meet the same conditions and report annual sales of less than €7,630,000.

I.6. Loss carryforwards

Losses can be carried forward indefinitely. It is also possible to deduct the current year's losses from income in previous years (carryback).

I.7. Groups of companies: highly favorable rules for tax consolidation

France's tax consolidation rules are particularly favorable. They offer the advantages of a comprehensive system that enables groups of companies to offset income and losses from their consolidated French businesses and eliminates intercompany transactions. Tax credits that apply to one company in the group, for example the research tax credit, can be transferred to the consolidating company that is subject to corporate income tax, and thus be deducted from tax to be paid by the group. This option is available if the French subsidiaries in the tax consolidation group are at least 95% owned by a French parent company. The financial years of the parent company and its subsidiaries must coincide. Groups may choose this option for a five-year period. It automatically ceases to apply if ownership conditions are no longer met.

II. Ways to repatriate profits

Profits are usually repatriated in three ways:

- Transfer or distribution of net profit from branches and subsidiaries;
- Interest on loans and advances granted by the foreign parent company;
- Royalties or management fees.

I.3. 有利折旧规定

法国对企业生产设备折旧有关规定非常优惠。

固定资产按预计使用期限以线性方式计算折旧。新生产资料折旧也可以根据其正常使用寿命按线性乘以1.25至2.25加速倍数折旧方法计算。

2004年1月1日后购买或制造、用于科学和技术研究生产资料，按加速余额递减折旧方法计算。加速倍数1.5到2.5不等。

软件、能源养护设备、再生能源生产设备、防噪音设备、无污染车辆（电、天然气、液化石油气驱动）按12个月周期折旧。

I.4. 准备金

资产贬值准备金必须在证明相关账目、储备、证券或有形固定资产遭受贬值时才可使用，准备金主要应对突发事件、工程风险、涨价、带薪假期。

I.5. 法国公司所得税税率，欧洲平均水平相当

除临时征收附加税外，实行税率如下：

- > 33.33%标准税率；
- > 小企业（1）利润低于38,112欧元征税15%，超过该金额部分按标准税率征收。
- > 工业产权产品按15%低税率征收（专利费和资产转让增益），包括专利、可获得专利的发明和生产流程；
- > 除费用开支部分征收5%税，股权增益2007

年起免税

企业可课税利润高于2,289,000欧元时还应缴纳3.3%社会保险金。该税收是企业利润减去763,000欧元基础上计算得出。

注：⁽¹⁾ 至少75%股份由自然人或符合条件公司直接或间接持有，且申报年营业额不足7,630,000欧元企业。

I.6. 损失延期计入

企业亏损可无限期向后延期计入。还存在将本年度亏损从前几年收入中扣除方法（损失向前计入）。

I.7. 企业集团：合并税收优惠制度

法国实行合并税收制度具很高优惠性。不但体现整合税制优势，还允许集团通过整合其在法国经济活动抵消盈亏，并消除公司间交易。税收抵免项目可应用到集团内公司，例如，一间公司可扣除研发费用，可合并到总公司缴纳企业所得税时给予扣除。企业集团法国总公司掌握企业至少95%股权时，这是一种可供选择税收方式。母公司和子公司会计期必须吻合。

企业可在5年期内采用本制度。如企业所有权身份不再吻合，则自动停止使用。

II. 利润返回本国

一般情况下，利润汇回本国有3种形式：

- 划拨或分配分支机构或子公司利润；
- 来自外国母公司贷款和预付款利息；
- 专利或管理费用

IN DETAIL

Carrybacks

Carryback rules allow deduction of the current year's loss from income in the three previous years. This results in a claim on the Treasury for previously paid taxes. The Treasury reimburses the claim after five years, unless the company applies it against corporate income tax incurred. This claim can also be discounted by credit institutions (Daily Act)

Example:

2002 = taxable income + €50,000
2003 = taxable income + €10,000
2004 = taxable income + €30,000
2005 = loss - €70,000

€50,000 of the 2005 loss is deducted from 2002 income, €10,000 is deducted from 2003 income, €10,000 is deducted from 2004 income.

The claim on the Treasury is calculated as follows:

€70,000 x 33.33% = €23,331
(additional levies are not counted).

Use of the claim:

If the company reports income of €100,000 in 2006, it will owe €33,333 in tax. It could apply the claim against its 2006 tax bill. If it continues to show losses in 2006, 2007, 2008, 2009 and 2010, it can apply for a refund of €23,331 in 2011.

Carryback periods in Europe:

Germany, Ireland, United Kingdom: 1 year ; Netherlands: 3 years

II.1. No tax obstacles to billings for interest, royalties or management fees

The amounts invoiced must be justified and in line with the prices for arm's-length transactions between independent companies. The French authorities are entitled to require evidence that transfer prices are in line with actual market prices.

II.2. International tax agreements - reduced rates of withholding tax

If the parent company is located in a country that does not have a tax treaty with France, the withholding tax rates are as follows:

- 25% on dividends, branch profits and royalties;
- 15% on interest payments.

Tax treaties between France and many countries significantly reduce withholding tax rates. For example, there is no withholding tax on dividends or branch income paid to European parent companies or to the head office of European companies. Another example is the tax treaty between France and the United States, which sets the withholding tax rate on dividends and branch profits at 5%. The withholding tax rate rises to

15% for dividends paid to individuals who are residents in the United States and own less than 10% of the French company's equity. The tax treaty with Japan was amended in 2007 to eliminate withholding tax under certain circumstances for dividends, interest and licenses paid between companies based in the two countries.

II.3. Significant exemptions for dividends transferred through holding companies

When holding companies located in France and holding equity interests in French and foreign companies redistribute dividends from companies in which their interests exceed 5% to their foreign shareholders:

- > There is no tax if the holding company's parent company is located in a Member State of the European Union
- > If the parent company is not located in the European Union, the only tax liability is the withholding tax at the rate determined by the relevant tax treaty.

详细内容

损失向前计入

该制度允许从亏损年度前3个年度利润扣除该年度亏损。形成对之前缴纳税务对应国库债权。这项债权如在5年内没有抵扣公司税，可偿还企业。债权可被转让给信用机构（Dailly法机构）。

例如：

2002年=应税利润+50,000欧元
2003年=应税利润+10,000欧元
2004年=应税利润+30,000欧元
2005年=亏损-70,000欧元

2005年亏损50000欧元可与2002利润对冲

10000欧元与2003利润对冲

10000欧元与2004利润对冲

对国库的债权计算：

70,000 x 33,33% = 23,331 欧元
(不考虑附加税)

债权使用：

如2006年企业获利100,000欧元，应缴纳33,333欧元税金，将可以使用债权支付2006年税金。如企业在2006、2007、2008、2009、2010年继续亏损，可自2011年申请返还23,331欧元。

欧洲其它国家向前计入制度：

德国、爱尔兰、英国：1年

荷兰：3年

II.1. 对利息、专利费和管理费没有任何税收障碍？

该款项金额应是正当、并符合相互间没有连带关系企业之间在正常管理框架内通行价格。法国主管部门可要求提供证明，证明转让价格符合真实市场价格。

II.2. 国际税收协定 - 预扣赋税

外国母公司所在国家与法国没有税收协定情况下，预扣赋税税率如下：

- 红利、分公司利润和版税：25%；
- 付息支出：15%。

法国与众多国家达成税收协定使预扣赋税税率明显降低。返还欧洲母公司或欧洲公司总部红利和分公司收入不征收预扣赋税。另一个例子：法国与美国达成税收协定规定，红利、分公司利润、管理费实行5%税率。对拥有侨居美国身份，拥有至少10%相关法国

企业股份的个人实行15%红利税。2007年与日本修订协定规定，某些情况下完全消除两国的集团内部红利、利润及特许收费预扣赋税。

II.3. 控股公司转出红利减免税收

法国境内、持有法国或外资企业股份公司，可将股息超过5%红利重新分配给外国股东。

- > 如控股公司母公司位于欧盟成员国内，无须任何纳税
- > 如母公司位于非欧盟成员国内，依据税收协定约定，仅征收预扣赋税。

III. Value added tax and customs duty

III.1. VAT: a neutral tax for companies

Value added tax (VAT) is a tax that consumers pay on the consumption of goods and services. For companies subject to this tax, its impact is neutral: they merely collect the VAT on their own sales and deduct the amount of VAT that they have paid on purchases of goods and services. If companies have paid more VAT than they have collected, the difference will be refunded to them on request. Exports of goods outside the European Union are fully exempt from VAT.

France's standard VAT rate on sales of goods and services is 19.6%, but there are also reduced rates. The rate on food and certain agricultural products is 5.5% and that on drugs is 5.5% or 2.1%. The 5.5% rate also applies to books, hotels, public transport, newspapers and magazines, certain leisure activities, etc.

III.2. Uniform customs regulations throughout the EU

Goods move freely within the European Union and customs duty is only charged once on imports from outside the EU, even if they are subsequently

shipped from one Member State to another. Goods entering France for re-export to another Member State of the European Union are not subject to any VAT charge (VAT is paid in the country where the goods are delivered to end users).

VAT payments are suspended until a later stage for transactions involving goods subject to Community custom transit procedures or placed in a bonded warehouse.

Companies are not required to effect any administrative formalities for the movement of most types of goods between EU countries. They are only required to file a declaration for Intrastat, the system for the collection of statistics on intra-community trade. Companies importing or exporting goods worth more than €150,000 a year to or from another Member State must file an Intrastat form each month. The form provides information about product categories, countries of origin and destination, values and weights. Computerized customs clearance accelerates formalities and release of goods. Companies may opt for electronic transmission of Intrastat forms to the customs data center (CISD) and on-line filing. Clearance is through the competent customs department: see www.douane.gouv.fr

Clearance of non-european union goods: Imports and exports of goods between EU

III. 增值税和关税

III.1. 增值税：中性税收

增值税（VAT）对商品和服务消费征税，消费者承担。

对企业影响是中性的：企业销售时代收增值税，并将购买时已缴纳商品和服务增值税扣除。如购买支付增值税高于销售代收增值税，企业可要求退还差额。

欧盟外出口完全免征增值税。

法国商品和服务出售征收标准税率19.6%，也存在减税。食品，某些农产品税率5.5%。药品5.5% 或 2%，书籍、旅馆、公共交通、报纸杂志和一些娱乐活动5.5%，等。

III.2. 统一的欧盟关税

欧盟内部，商品自由流通，从欧盟外国家进口仅征一次关税，包括从一个成员国进口之后又发往另一个成员国。在法国，如进口后重新出口到另一个欧盟成员国，可免征增值税。商品进入法国后，重新出口到另一个欧

盟成员国，法国不征收增值税（增值税在最终消费国征收）。

适用于欧盟海关制度和储存在保税仓库中的商品，增值税延后支付。

企业在欧盟成员国之间流通大部分商品，免除一切行政手续。欧盟内交易仅需提交贸易统计申报单（Intrastat）用于统计。每年欧盟成员国间进出口总额超过150,000欧元的公司，每月都需提交贸易统计申报单。申报内容主要包括产品类型，原产国和目的国，商品价值和重量。

海关已设计并采用信息化清算系统加快通关手续和商品放行。企业可采用电子传送方式提交表格给海关数据中心（CISD）并在网上填写贸易统计申报单。

通关手续由相关海关机构处理：参见服务机构地址：www.douane.gouv.fr。

非欧盟国货品通关手续：

欧盟成员国和其他国家间商品流通（无论进口还是出口）需要办理通关手续，填写统一海关申报单（SAD）。

IN DETAIL

Measures to simplify customs' procedures

In an effort to simplify administrative and tax procedures, and in order to improve the competitiveness of businesses based in France, the following measures have been adopted:

> as from April 1st, 2005, companies benefit from a single monthly VAT payment for imports, to be paid on the 25th of the month following the

date of import;

> the 1/1000 payment required when using deferred payment facilities has been phased out as from July 1st, 2007;

> bonded credit for VAT on imports in the event of deferred payment facilities has been phased out.

These measures have led to the elimination of financial costs linked

to VAT payments on imports.

Thanks to this reduction in tax charges related to the flow of goods, the French government has improved the economic attractiveness of French ports and airports and has made up lost ground compared with other countries in the EU such as the Netherlands and Belgium.

详细内容

简化海关手续

为简化行政手续和报税程序，提高法国公司商业竞争能力，法国已采取以下几点改进措施：

> 2005年4月1日起，每月一次进口商品增值税缴纳定为次月25日；

> 2007年7月1日起，使用延期付款工具另需缴纳1/1000关税规定已逐

步废除；

> 进口商品使用延期支付抵押信用证已逐步废除；

这些措施已消除进口商品与增值税有关财务支出。

感谢法国政府所做货物流通有关减税措施，这一举措提高法国港口和

机场经济吸引力，从荷兰、比利时等欧盟国家手中收复失地。

Member States and other countries require a customs declaration, which must be filed using the Single Administrative Document (SAD). The main items on the SAD are the name of the company, the type of declaration (import or export), the type of goods, origin and ex-tax value of the goods. Invoices and any documents required to claim preferential tariff treatment or for inspection of certain imports (agricultural products, etc.) must also be provided. The SAD information is used to calculate the duties and taxes due, and for physical and statistical identification of the goods.

IV. Local business taxes paid by companies

IV.1. Local business tax considerably reduced

Local business tax is set each year by the local authority for the administrative area (commune) in which the company's premises are located.

The tax base is calculated using the value of the fixed assets held by the company at the close of the civil year two years before the tax year in question (N-2).

The tax base is specifically calculated using the following elements:

- > The rental value of the premises used by the company for its business;
- > 16% of the value of the fixed assets that the company uses for its business.

Tax is then levied on 84% of the sum of these two values at a rate that local communities set each year.

No tax is due the year the business is set up.

In the second year, tax is levied on only half of the normally taxable amount.

The amount of the business tax may not exceed 3.5% of added value produced by the company.

New production equipment purchased by the company is not taxed in the year of acquisition.

Such equipment is taxed at 1/3 its value in the second year, then 2/3 in the third year following its recognition under company assets. Therefore, equipment purchased in 2008 is not subject to tax in 2010; in 2011 it is taxed at 1/3 of its value and in 2012 it is taxed at 2/3 of its value (and is fully taxable in 2013).

Assets used for scientific and technical research are not taxed.

Taxe professionnelle is deductible from corporate income tax.

海关申报单主要内容包括：公司名称，申报类型（进口或出口），商品类型、原产国和商品不含税价值。申报必须包含发票和申报涉及特惠税待遇或一些出口商品（例如，农产品）监管所需其他任何文件。海关申报单数据用来计算关税，商品数量和统计目的。

IV. 公司缴纳地方营业税

IV.1. 地方营业税显著降低

地方营业税由企业总部所在地地方政府征收。

计税基础根据企业本年度前推两年固定资产计算(N-2)。

征税基数根据以下因素：

- > 企业办公场所出租价值。
- > 供企业使用用于商业活动的固定资产价值16%。

税金按上述两项总和84%乘上地方政府每年确定的税率。

企业成立当年不征税。

第2年只需缴纳50%税费。

营业税税金不得超过企业增值3,5%。

新购入生产设备购置当年不征税。登记入企业资产后第2年和第3年按照价值1/3和2/3征税。因此，2008年所购买设备2010年前不征税，2011年按其价值1/3征税，2012年按其价值2/3征税（2013年全额征税）。

科技研究资产不征税。

地方营业税可从公司所得税中扣除。

IN DETAIL

Example of business tax calculation

An industrial company whose business tax bases are as follows:

- > Land: €120,000
 - > Building: €1,000,000
 - > Production equipment: €2,500,000
- Rental value of investments:
- > Land: 120,000 x 8% = €9,600
 - > Building: 1,000,000 x 8% = €80,000
 - > Equipment: 2,500,000 x 16% = €400,000

1. 1. Calculation of business tax:

Net base = €489,600
 Net base after standard rebate of 16% = €411,264
 Business tax rate for the administrative area: 23% (not incl. ICC expenses)
 Business tax: 411,264 x 23% = €94,590

2. 2. Business tax capped according to added value:

If the company's added value is €1,000,000, business tax is capped at:
 1,000,000 x 3.5% = €35,000.
 The company will therefore pay €35,000 business tax instead of €94,590, which is a reduction of €59,590.

详细内容

营业税计算实例

一家工业企业，计税依据有以下几点：

- > 土地：120,000欧元
 - > 建筑物：1,000,000欧元
 - > 生产设备：2,500,000欧元
- 投资的租税价值：
- > 土地：120,000 x 8% = 9,600欧元
 - > 建筑物：1,000,000 x 8% = 80,000欧元
 - > 生产设备：2,500,000 x 16% = 400,000欧元

1. 1. 营业税计算：

净基数=489,600欧元
 标准扣除16%后净基数=411,264欧元
 该行政地区营业税率：23%（不包括ICC支出）
 营业税：411,264 x 23% = 94,590欧元

2. 2. 根据增值税计算最高营业税：

如该公司增值税1,000,000欧元，营业税最高封顶额：1,000,000 x 3.5% = 35,000欧元
 该公司仅需缴纳35,000欧元营业税，而非缴纳94,590欧元，节约59,590欧元。

IV.2. Property tax

Companies are subject to property tax on the rental value of land and buildings. The tax base is equal to the cadastral rental value (cadastral revenue) minus a standard 50% rebate. The amount of the tax to be paid can be calculated by multiplying this base by the rate voted by the local authorities.

The rental value of industrial units is always 8% of the value of fixed assets (land and buildings registered as part of company assets). The rental value of commercial premises is assessed by the administrative authorities (tax service).

Property tax is payable by the owner on the 1st of January.

New buildings are exempt from property tax for the first two years (regional and departmental parts only).

V. A wide range of tax incentives for investors

V.I. Tax credits

V.I.I. R&D tax credit

Manufacturing, trading and agricultural companies that spend money on research can obtain a tax credit, which can then be applied against their corporate income tax. If they do not owe any

tax, they receive a cash reimbursement of their R&D tax credit after three years. High-growth SMEs (gazelles) and innovative young companies qualify for immediate reimbursement of R&D tax credit.

Research expenditure that is eligible for the research tax credit includes fundamental research, applied research and experimental development.

For expenditure incurred after January 1st, 2008, research tax credit is calculated at 30% of total yearly expenditure for research activities, for expenditure that is lower than or equal to €100M, and at 5% for expenditure above this level. The 30% rate rises to 50% and 40% for the 1st and 2nd years respectively, for companies applying for the research tax credit for the first time, or companies that have not benefited from research tax credit within the last five years. The total amount of research tax credit is no longer capped.

Eligible research spending includes:

- > Staff costs (gross wages and social security contributions) for researchers and research technicians working directly and exclusively on research;
- > 200% of the salaries paid over the first 12 months to employees with a doctorate in their first professional posting (24 months for expenditure incurred after January 1st, 2008);
- > Expense for the acquisition and maintenance of Plant Variety Rights;

IV.2. 房产税

公司应对其土地和建筑物按租税价值计算纳税。计税基数以土地清册租税价值减去标准50%。房产税可由该基数乘以地方政府规定税率得出。

工业单位租税价值是固定资产8%（作为公司资产的土地和建筑物）。商业地基租税价值由地方行政部门（税收服务部门）评定。

房产税由业主在当年1月1日缴纳。

新建筑物前两年免税（仅指地方级的和省级赋税）

V. 一系列投资者税收鼓励

V.I. 税收抵免

V.I.I. 研发税收抵免

生产、贸易和农业企业投入研究资金可获税收抵免。如公司没有任何税费欠款，3年后获得研发税收抵免现金偿付。高增长中小型

企业和创新型年轻公司有资格获得研发税收抵免即时返现。

符合规定研究开支包括基础性研究，应用性研究或试验推广性研究。

2008年1月1日起，标准扣除研发税收抵免是年研发总支出30%，年研发总支出不超过100万欧元企业，可扣除35%。如公司第一次申请研发税收抵免，或公司近五年内没有享受研发税收抵免，申请第1年可由30%上调到50%，第二年上调到40%。总研发税收抵免额不实行封顶。

符合规定研究经费包括：

- > 直接参与高额研究的研究人员和研究技术人员工作支出（税前薪金和社会保险金）；
- > 第一次工作的博士在读员工头12个月薪水2倍（2008年1月1日以后为24个月的费用）；
- > 为保证研发设备多样性而购买或维护费用。

IN DETAIL

Example of property tax calculation

An industrial company realized and completed the following investments during 2008:

- > Land: €100,000
- > Buildings: €600,000
- > Equipments: €1,500,000

The tax base is calculated using the rental value of land and buildings only:

- > Land: $100,000 \times 8\% = 8,000$

- > Buildings: $600,000 \times 8\% = 48,000$
- Total rental value after standard 50% rebate: €28,000

Tax rate voted by local authorities (20.5%):

- > Commune: 12%
- > Department: 6.5%
- > Region: 2%

Tax is not payable until 2009.

In 2009 and 2010, tax is only payable for the communal part, i.e.: $28,000 \times 12\% = €3,360$ (exemption for new buildings)

As from 2011, tax payable is equal to: $28,000 \times 20.5\% = €5,740$

详细内容

房产税计算

一家工业企业2008年开始并完成以下投资：

- > 土地：100,000欧元
- > 建筑物：600,000欧元
- > 设备：1,500,000欧元

计税基数仅以土地和建筑物租税价值计算：

- > 土地： $100,000 \times 8\% = 8,000$ 欧元

- > 建筑物： $600,000 \times 8\% = 48,000$ 欧元
- 总租税价值按50%标准折算： $28,000$ 欧元

地方政府通过投票确定税率为20.5%：

- > 市镇税收：12%
- > 省税收：6.5%
- > 大区税收：2%

2009年前不需纳税
2009、2010年仅需对土地部分纳税： $28,000 \times 12\% = €3,360$ 欧元

自2011年起，应交房产税为： $28,000 \times 20.5\% = €5,740$ 欧元

legal advice

Mr. Alain Girard, cabinet FIDAG

MANDATORY ACCOUNTING PROCEDURES FOR THE FIRST MONTHS OF ACTIVITY

The Centre for Business Formalities (CFE) is authorized to receive the obligatory declarations relative to the existence of new businesses subject to Corporation Tax (IS) and Value Added Tax (TVA). This office informs the Tax Authorities (SIE) as soon as the formalities relative to the constitution of a company and its registration have been completed.

The relevant SIE is the one covering the company registered office location, or the address of the offices where the company is actually managed.

The SIE collects local business tax (taxe professionnelle) and redistributes it to local authorities (communes, départements and régions). As soon as the SIE is informed of the creation of a company by the CFE, a request for information is transmitted to this company. This enables the authorities to identify the commune to receive the tax collected, based on the location of the assets.

For the year in which the company is created, "taxe professionnelle" is not due, but the company must send to the SIE a provisional declaration communicating the bases for calculating the tax due, by December 31st at the latest, on tax form No 1003 P. Thereafter the company must complete and file annually, before May 1st each year, a declaration of taxable assets, on form 1003.

Local business tax, is collected by assessment by the SIE for the first time at the end of the year following the creation of the company.

On registration of the company, the SIE allocates a European Value added tax number, comprising the SIREN (identity number allocated by the national statistical office - INSEE) on the following basis: FR + 2 figures or letters + the SIREN number.

Thereafter the VAT is collected monthly on the tax form No 3310 - CA 3. This document has to be filed respecting the date limits; 15th - 24th of each month.

Companies may opt for quarterly filings, if total annual TVA payable is less than E4,000

The date limit for sending the balance sheet, income statement plus notes to the accounts, accompanied by tax forms to the SIE is three months from the balance sheet date. The official package comprises forms 2050 to 2059 - G and 2065 ("liasse fiscale").

Three months and fifteen days after the balance sheet date, companies must send form No 2572 - K to the SIE. It communicates either the year's tax losses brought forward for deduction from the next year's taxable profits and the absence of taxable profits for the year, or the calculation of the tax due, and payment must accompany the filing.

A stable branch in France, corresponding to the definition in the bilateral double taxation convention, has the same obligations as a company (whereas the liaison office has no obligations).

法律建议

FIDAG 律师事务所律师 Alain Girard 先生

商业活动初期强制性会计程序

企业行政手续中心被授权接受新注册企业关于缴纳公司税和增值税的声明。一旦企业办理注册手续，企业行政手续中心即通知税务部门（SIE）。

相关税务部门是公司注册地，或实际经营地所属税务局。

税务局收取地方营业税，重新分配到各个地方部门（市镇、省、大区）。税务局收到企业行政手续中心通知，让企业填写相关信息，税务局可根据企业资产所在地确立企业所属市镇。

企业成立第1年，不需缴纳“地方营业税”，但企业需要当年12月31日前填写1003 P号表格，该表格为今后计税临时申明。此后，企业每年5月1日前必须向税务局递送文件，填写1003表格，申明企业应纳税财产。

企业成立当年年底，地方营业税由税务局评定征收。

企业注册时，企业行政手续中心分配给企业一个全欧州范围增值税号，该号码由

SIREN（国家统计局分配的企业识别号）组成：FR+2位数或字母+SIREN号。

此后，每个月填写3310 - CA 3号表格，缴纳增值税，每个月15-24号申报。如全年应纳增值税小于4,000欧元，公司可选择每季度报一次方式。

报送资产负债表、损益表，和附件、纳税申报表期限是自资产负债表出台后三个月内。官方要求文件包括2050到2059-G表格和2065表格（束税表格）

资产负债表出台后3个月15天内，企业必须报送2572 - K号表格。该表不仅包含可以以后几年应纳税利润弥补税收损失，且包含前几年所需弥补利润，和应纳税计算、需要提交文件。

符合双边税收协定在法分支机构，与公司具有相同纳税义务（联络处没有该义务）。

legal advice

Thomas Perrin, Partner, and Lionel Draghi, Engineer, Taj, the French law firm, member of Deloitte Touche Tohmatsu

THE FRENCH RESEARCH TAX CREDIT (RTC) IN THE INTERNATIONAL ENVIRONMENT

The How does the RTC compare with foreign R&D tax incentive schemes?

More than 35 countries, most of which are large countries that are members of the OECD, offer tax incentives supporting R&D efforts aimed at fostering private investment in research.

The French RTC, in its version applicable from 2008, is one of the most attractive schemes worldwide, whether quantitatively because of its rate (30% in volume, with an increase in rate, which may rise to 50% and 40% during the first two years of entry into the scheme), but also qualitatively:

1. The RTC is a final benefit, vesting even when the company does not pay any tax, and may therefore be assimilated to a subsidy. This credit may significantly improve the financial statements, if recorded in the operating income accounts (rather than as a tax) and, in the case of loss-making companies, through the recognition of a tax asset immediately from the year in which the research expenditures are incurred.

2. The RTC is directly linked to the volume of research expenditures rather than to their increase.

3. A company may benefit from the RTC if it acts as a subcontractor and does not assume the economic risk associated with research or own the intangibles created by the relevant research.

4. The research operations may be conducted throughout the entire EU and are therefore not restricted solely to French territory. This often entails the implementation of a procedure which is now highly effective for the accreditation of subcontractors with the Research Ministry.

5. The scheme has recently been adapted in order to give greater legal certainty. This is likely to create a favourable environment for investors.

Can you give more details concerning the factoring in of the RTC in the choices for the location of R&D operations?

Our experience shows that the RTC is now integrated into the decision to locate R&D operations in France. The RTC accounts for nearly 60% of R&D payroll expenses and contributes to increasing France's competitiveness as compared with other countries having qualified staff and whose wage costs are much lower.

Moreover, by capitalizing on the fact that the RTC takes into account research subcontracted in the EU, a French research center may act as a group's European central R&D platform, and coordinate research entrusted to European subcontractors, whether within or outside the group. Depending on the country in which these subcontractors are located, they may also benefit from the local R&D incentive schemes, in addition to the French RTC.

Another approach may consist in setting up an R&D center in France, acting as the subcontractor of an affiliate located in another country and holding the patents derived from the research. In certain cases, this makes it possible to combine the French RTC with another R&D incentive scheme, which is conditional on the ownership of the intangibles (e.g. Belgium / Netherlands / Japan).

In this context, the RTC is a key factor of France's attractiveness for R&D players, along with the other incentives contained in French legislation, whether tax-related (e.g. tax rules applicable to patents, deduction of R&D for the determination of the business tax) or not (e.g. competitiveness centre).

法律建议

法国 Taj 律师事务所（德勤会计师事务所成员）合伙人 Thomas Perrin, 工程师 Lionel Draghi

国际环境下法国研发税收抵免

与其他国家研发税收抵免相比，法国有哪些激励计划？

为吸引个人投资研发领域，世界经合组织成员国35个以上国家提供研发税收抵免激励措施，大部分都是大国。

法国2008年修订研发税收抵免规定，是全世界最具吸引力研发税收抵免规定之一，不论数量，还是质量都很具吸引力（总数量是30%，比例还在增加，进入该计划前两年分别达到50%和40%）：

1. 研发税收抵免是最终福利，即使公司不纳税情况也给予保留，相当于一种补贴。这种抵免对损益表一直显示亏损的公司财务状况有重大改善作用，因为本会计年度内所发生研发费用可当成税收资产，弥补公司亏损。

2. 研发税收抵免与研发费用支出有直接联系，但非随着费用增加而增加。

3. 不能确定研发风险或不能确定自己所创造无形研发价值情况下，作为转包商公司尤其会从研发税收抵免中获利。

4. 研发行为可在整个欧盟境内开展，不单独限制在法国境内。这使研发工作可根据研发部规定有效地委派给次承包商。

5. 该计划最近已采纳，并将以法律形式确保计划实施，极大为投资者创造一个有利环境。

您能更详细地给出研发税收抵免所涉及各项因素，以供企业选择研发地点吗？

经验告诉我们，目前研发税收抵免已成为人们考量选择研发地点重要标准。研发税收抵免额接近研发人员工资60%，相比拥有高水平研发人员、但工资要低得多的其他国家，增强了法国竞争能力。

研发税收抵免考虑欧的次承包商。法的研发中心作为集团欧洲研发中心平台，及时调整研发工作委托欧洲国家次承包商。次承包商会因所在国享受研发税收抵免激励，这与法国研发税收抵免互不影响。

另一个方法：在法国建立研发中心，作为母公司次承包商，持有研发产生专利所有权。某些情况下，法国研发税收抵免可根据无形资产所有权状况和其他国家研发激励计划同时享受（如比利时/荷兰/日本）。

在此前提下，研发税收抵免是对研发企业最关键的吸引之处，与法国立法规定其他激励措施并存，不管是与税收有关（专利税则、营业税中研发税收抵免）还是无关（例：技术园区）。

- > Depreciation of plant and equipment used directly for research operations;
- > Operating expenses set at:
 - 75% of eligible staff costs
 - 200% of salaries paid to recent doctoral graduates over the first 24 months
- > Patent filing and maintenance costs;
- > Bonuses and payments related to patent insurance contracts (capped at E60,000 per year);
- > Amortization of patents acquired for research purposes;
- > 50% of standardization costs;
- > Spending on research contracted out to approved organizations in France and Europe, up to an annual limit of E10 million per company (E2 million for associated companies);
- > Spending on patent defense and technology watch
- > Funding provided to public research bodies, universities and technical centers, which counts double towards the tax credit: in addition, as from January 1st, 2008, the limit for this type of expenditure is increased to E12M.

V.I.2. Family tax credit initiative helping employees with children to achieve a better balance between work and family life

Companies can obtain a tax credit equal to 25% of certain types of spending for socially useful purposes such as the creation and operation of day-care centers, training for employees on parental leave, compensation for employees on maternity, paternity or parental leave, etc. The tax credit is capped at E500,000 per company and per year. It can be applied against the company's corporate income tax for the year in which the spending was incurred. If the tax credit is greater than the tax due for the year in question, the difference is reimbursed.

V.I.3. Cinema, television and media tax credit to encourage creativity

Cinema, television and other media companies that pay corporate income tax can obtain a tax credit for certain production expenditures specified by law. The tax credit is available to companies that act as assistant producers and for operations carried out in France for the production of feature-length films.

The cinema tax credit is calculated for each financial year and is equal to 20% of the eligible expenditures. The total tax credits for a single film are capped at E1,000,000 for a fictional, documentary or animated feature.

In the case of fiction produced for television or cinema, the tax credit may not exceed E1,150 per minute; this limit rises to E1,200 per minute for animated features.

The tax credit can be applied against the company's corporate income tax for the year in which the spending was incurred. If the tax credit is greater than the tax due for the year in question, the difference is reimbursed.

V.I.4. Tax credit for audiovisual program distributors

Taxpaying companies whose main business activity is the distribution of audiovisual programs in French or in a regional language currently in use in France, may benefit from a tax credit of up to 20% of eligible expenditure in France, for the financial years between December 31st, 2006 and December 31st 2008.

Expenditure must not qualify for CNC (Centre National de la Cinématographie) financial assistance: it is capped at a total of 80% of the distribution budget, and requires a minimum amount of spending to qualify (E200,000 per 36-month period).

- > 直接用于研究活动设备和厂房折旧补贴
- > 企业日常开销补贴
 - 符合条件员工支出75%;
 - 年轻博士前24个月薪水200%;
- > 专利申请和维护成本;
- > 专利保险契约有关奖金和报酬（以每年60,000欧元封顶）;
- > 为研究目的所购买专利分期付款;
- > 标准化支出50%;
- > 委托获认可法国欧洲机构的研究经费。这些支出上限是每个企业每年1000万欧元（合股企业是200万欧元）;
- > 保护专利和技术观察经费;
- > 此外，给予公共研究机构、高校、科技研究中心以研发税收抵免两倍拨款，2008年1月1日起，该项拨款上限增加到12,000,000欧元。

V.I.2. 家庭税收抵免，有孩子的雇员可更好平衡工作和家庭生活

企业可获得员工社会支出25%抵免，这笔补贴是公司给有孩子雇员更好地平衡工作和家庭生活。符合规定补贴包括，日间托儿所、产假期间职业培训、女方、男方或者男女双方雇员产假期间补贴。

每个企业每年税收抵免上限为500,000欧元。如当年企业需缴纳公司所得税，可使用这笔资金。如果税收抵免超过当年应缴税金，超出部分予以归还。

V.I.3. 电影、电视和多媒体税收抵免

缴纳公司所得税的电影、电视和相关多媒体企业可享受法律规定用于生产支出税收抵免。税收抵免同样适用于辅助制片公司和达到正片长度电影需在法国拍摄部分。

电影税收抵免按会计年计算，相当于符合规定支出20%。一部电影作品税收抵免最高不超过E1,000,000欧元，包括故事片、纪录片和动画片作品。

故事片电影或电视每分钟税收抵免不超过1,150欧元，动画片每分钟税收抵免不超过1,200欧元。

如当年企业需缴纳公司所得税，就可使用这笔资金。如税收抵免超过当年应缴税金，超出部分予以归还。

V.I.4. 视听节目发行商税收抵免

2006年12月31日至2008年12月31日期间，法国主营视听节目发行商或使用法语地区语言节目发行商，可获最高税收抵免额为法国开支20%。

开支不享受CNC（法国国家电影中心）财政补贴：发行预算80%作为封顶，且要求有最低开支额（36个月期间为200,000欧元）。

V.I.5. Tax credit for investment in the production of sound recordings and cinema production

Companies subject to corporate income tax and established for at least three years may benefit from a tax credit for spending on the production, development and digitization of sound recording and music video recordings.

The tax credit for cinema production is equal to 20% of eligible expenditure incurred between January 1st, 2006 and December 31st, 2009.

The total amount of tax credit calculated on the basis of eligible expenditure may not exceed E700,000 per company per year. This limit is increased to E1,100,000 if the number of staff employed by the company is at least as high as the previous year, and if legal sales of digital music, as a percentage of total sales, has increased by at least 3% compared to the previous year.

V.I.6. Tax credit for video games

Video game development companies that are subject to corporate income tax, are entitled to a tax credit for video game development expenditure. Games that are eligible for the tax credit must incur development costs that are higher than or equal to E150,000, and also contribute to French or European cultural creativity in terms of video games, as well as their variety and quality.

The tax credit is calculated at 20% of total expenditure: depreciation, copyright, staff costs, overheads and subcontracting. The tax credit is capped for all companies at e3 million per financial year.

V.I.7. Tax reduction for high-growth SMEs

Small to medium-size businesses with at least 20 employees may benefit from a tax reduction when staffing costs (excluding those for senior management) are increased by 15% or more in the two previous financial years.

This reduction is subject the EU ceiling on de minimis aid, which is E200,000 for each period of 36 months. This measure concerns financial years started between January 1st, 2006 and January 1st, 2009.

V.I.5. 声音录制、电影制作税收抵免

成立3年以上从事声音录制、音乐电视纪录制作、开发和数字化业务企业，缴纳公司所得税，享受税收抵免。

2006年1月1日至2009年12月31日期间，电影制作公司税收抵免为其规定开支20%。

以合法开支计算税收抵免，每个公司每年上限为700,000欧元。如电影公司雇员与上年相比没有减少，每个公司每年上限增加到1,000,000欧元；如合法销售数字音乐达到总销售额一定比例，上限比上一年至少增加3个百分点。

V.I.6. 视频游戏业的税收抵免

视频游戏发展公司缴纳企业所得税可根据支出一定比例获得税收抵免。条件是：所花费成本不低于150,000欧元，视频游戏方面对法国或者欧洲文化创新有一定贡献，具有多样性、高质量特点。

税收抵免为下列费用总额20%：折旧费、版权费、员工成本、一般管理费用、合同费用。每个公司每年度税收抵免3,000,000欧元封顶。

V.I.7. 高成长中小型企业税收减免

员工超过20人中小型企业，如员工成本（包括高级管理人员）增长比企业初创时前2年达到或超过15%，可获得税收减免。

减免根据欧盟最低限度援助最高限额而定，2006年1月1日至2009年1月1日的36个月为200,000欧元。

IN DETAIL**Green taxes**

Businesses contributing to sustainability and preservation of the environment may benefit from tax advantages.

Particularly favorable tax measures thus apply to those using equipment for the production of renewable energy or for energy savings.

Such equipment may be depreciated over 12 months instead of over useful lives, generally in a range of 5 to 10

years. This exceptional depreciation applies to equipment purchased or produced up to January 1st, 2010. As regards tax professionnelle, the rental values that are used to calculate liabilities are halved for this kind of equipment purchased or produced from 1992 on. Local authorities and local government groupings with powers of taxation may individually decide to increase this reduction in rental value from 50% to 100%.

Non-polluting vehicles running exclusively or in part on electricity, natural gas or LPG and acquired before January 1, 2008, may also be depreciated over 12 months on an exceptional basis. Finally, since January 1st, 2007, the general tax on activities that pollute ("polluter pays" principle) has been reduced for businesses that respect certain environmental standards.

详细内容**绿色税收**

可可持续发展和环境有贡献企业可享受税收优惠。

使用设备生产再生能源或能源节约企业将享受特惠税。

这些设备可按12个月周期折旧，而非一般5-10年使用时间。可加速折旧设备采购或生产截止到2010年1

月1日。自1992年以后购买或生产这些设备，计算地方营业税租税价值时可折半计算。对于某些个案，地方税务部门和地方政正府正协商考虑将租税价值由减征50%提高到完全减免。

2008年1月1日前获得的部分或全部使用电力、天然气或液化石油汽的无污染交通工具，可按12个

月周期来折旧。2007年1月1日起，符合某些环境标准的造成环境污染的企业（污染源交税原则）总税收已有所降低。

V.2. Temporary exemption from local business tax available in troubled areas

In some designated areas in France (regional aid zones, urban zones, employment priority zones, etc.), local authorities (municipalities, départements, regions and intermunicipal authorities) have the right to grant full or partial temporary exemptions from *taxe professionnelle* to companies that set up or expand their business or take over troubled businesses. The exemption may be for any period not exceeding a limit of 5 years.

As from 2007, in major unemployment zones, companies can benefit from a business tax credit of E1,000 per employee (tax break capped at E200,000/3 years).

V.3. Temporary exemption from corporate income tax (*impôt sur les sociétés* or IS) for new companies.

V.3.1. Newly created companies located in some areas may, subject to certain conditions, be eligible for a temporary exemption from corporate income tax, diminishing over time.

The exemption is total for the first 24 months, after which tax is levied at a rate of 40%, 60% and 80% for the first, second and third 12 month period respectively, following the period of total exemption.

Such exemptions are restricted to companies engaging in new business and which are not more than 50% owned by other companies. Total tax breaks are capped at E200,000 in any 36-month period.

The eligible companies may also be exempted from local business tax (*taxe professionnelle*) and property tax for five years, if the local authority so decides. Companies set up to take over a company in difficulty may also, subject to certain conditions, be exempt from corporate income tax for the 24 months following the takeover.

As from 2007, employment priority zones have been set up (Champagne-Ardenne and Midi-Pyrénées regions) where newly located companies are exempt from corporate income tax for a period of 7 years.

V.3.2. Innovative new companies (*Jeunes Entreprises Innovantes* or JEI)

There are specific measures aimed at helping new companies where research spending accounts for at least 15% of total expenses.

They provide for partial exemptions from corporate income tax, local business tax (*taxe professionnelle*) and property tax over a period of eight years. Total tax breaks are capped at E200,000 in any 36-month period. The wages of such companies' research staff are exempt from the employers' social security charges for 8 years.

These measures are for small and medium-sized companies (under 250 employees, sales of less than E50 million and total assets of less than E43 million) that are mainly owned by individuals or by companies that meet the same criteria.

Sales of shares in such companies are exempt from capital gains tax if the seller has held the shares for three or more years.

These measures have been extended to New University Companies' ("*Jeunes Entreprises Universitaires*" - JEU) set up in 2007.

New University Companies ("Jeunes Entreprises Universitaires" - JEU): SME's that are less than 8 years old, at least 10% of ownership being held individually or in partnership by students, by masters' degree post graduates or doctorates of less than five years, or by people working in teaching and research activities, and which incur at least 15% research expenditure.

V.3.3. Single-owner venture capital company - *société unipersonnelle à risque* or SUIR

A SUIR is a special type of legal entity owned by a single individual.

This structure provides tax benefits that are commensurate with the high risk of investing in new companies.

Such companies must be founded for the sole purpose of subscribing in cash to the initial share issues or capital increases of unlisted manufacturing, trading and artisan companies located in the European Union and liable for corporate income tax. Investments must be in new companies that are majority owned by individuals or by other companies that are themselves majority owned by individuals. The single-owner venture capital company can own

V.2. 陷入困境的地区投资，临时免征营业税

法国一些特别区域（地方资助园区、市内园、雇佣优先园，等等），地方政府（市、省、大区和城际政府）对设立公司、扩大企业或收购财政危机企业临时免征营业税。免征税额可是部分，或全部，任何情况下不得超过5年。

2007年起，在主要高失业率地区，公司每雇佣1名员工可获得1,000欧元税收抵免（每3年200,000欧元封顶）。

V.3. 新设立企业临时免征企业所得税

V.3.1. 某些地方新成立企业，可临时免征公司所得税，免征税额逐年减少。

开始24个月，企业可享受全部免征。免征期过后，企业应在随后第1、第2、第3个12个月内缴纳40%、60%和80%公司所得税。

该措施适用于新企业，且其他公司不得持有超过该企业50%股份。任何36个月内，总免征额不得超过200,000欧元。

当地政府有权决定符合这些规定的企业享受5年免征营业税和地产税。

为收购财政危机企业而设立的公司，也可在并购后24个月内免征公司所得税。

2007年起，在雇佣优先园（香槟-阿登地区和南部-比利牛斯地区）内新成立公司可免征7年企业所得税。

V.3.2. 创新型新兴企业

该项减免税措施旨在帮助科研支出至少达到总开支15%的新兴企业。

该措施为企业免征部分公司所得税、营业税和地产税，期限8年。36个月计，最高免征额200,000欧元。8年内企业免交研发人员社会保险金。

这项措施适用于个人所有，或满足同等条件的公司所有中小企业（雇员少于250人、营业额低于5000万欧元、总资产不足4300万欧元）。

创新型新兴企业股份转售，对持有股份3年或3年以上受让人免征资本增益税。

这一优惠措施已延伸到2007年大学生新建公司*（JEU）。

大学生新建公司 (JEU): 成立时间不足8年中小型企业，个人或者合伙成立，毕业5年以内硕士研究生或博士生，或从事教学或科研活动人员至少占10%股份，且科研经费至少占总经费15%。*

V.3.3. 单人风险投资公司

个人所有公司的特殊法律形式，获得与投资新兴企业高风险相应税收优惠。

这类公司成立目的是针对欧盟必须缴纳公司所得税的生产公司、贸易公司和工艺品公司，现金购买创立者股份或出资提高其股本。

新型企业投资大部分是个人，或大部分由个人所持有企业。独资风险基金公司最多可持30%投票权。

up to 30% of voting rights in these companies.

The tax benefits come in the form of two exemptions:

- > A corporate income tax exemption for the first ten years of the venture capital company's existence;
- > The original shareholder is exempt from personal income tax on income distributed by the venture capital company, including capital gains on the disposal of shares in target companies.

VI. Special tax regime for headquarters

The entities concerned must be set up solely for the provision of specialized services. Headquarters may provide only management, administration, coordination and control services, while logistics centers handle only packaging, labeling and distribution.

To be eligible for the special rules, the services must be provided to companies in the same group only. The tax rules are based on a fixed cost-plus formula that is arrived at in agreement with the tax authorities. This agreement eliminates the risk of a change in the cost-plus rate applied during a subsequent tax audit.

Tax is assessed at the standard rate on income that is derived by applying the agreed cost-plus formula to expenditures incurred by headquarters, logistics centers or R&D coordination centers. The cost-plus rate applied is usually between 6% and 10%; agreements are usually reached for periods of 3 to 5 years.

As part of the tax rules aimed at eliminating expatriation costs, headquarters and logistics centers may pay special compensation to their expatriate employees that is totally or partially exempt from personal income tax. Companies must apply to the tax authorities to benefit from these measures, which may not be cumulated with the new system for impatriate salaried workers: potential beneficiaries must opt for one or the other.

2种免税制度形式下税收优惠:

- > 自公司创立起免除头10年公司所得税
- > 最初股份持有人获得风险投资公司收入免征个人所得税，包括出售该公司股份所获资本收益。

VI. 公司总部特殊税收制度

公司总部为提供特殊服务设立，负责管理、指挥、协调和控制功能，物流中心负责打包、贴标签和分发功能。

这些机构服务必须仅提供集团所属企业。税收方式建立在与税收部门协定中已达成一致的固定成本加成公式之上，避免税收审计时成本加成率变化。

在公司总部、物流中心或研发中心支出基础上，用固定成本加成公式计算公司收入，税金在公司收入基础上按标准税率计算。通常成本加成率在6%和10%之间，协定签订期限为3-5年。

部分税收政策旨在取消母公司投资国外费用，所以，公司总部与物流供应支付给国外工作人员特殊补贴全部或者部分免除个人所得税。企业需向税务部门提出申请享受优惠。优惠不能与给予派往总公司员工新制度同时使用，两者择一。



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Public support
for business
企业公共财政补助

PUBLIC SUPPORT FOR BUSINESS

The 27 EU Member States⁽¹⁾ are subject to European Commission regulations defining limits and conditions for the grant of public assistance for business. This provides a Community-wide framework in support of fair competition within the single market. Rules for government intervention, eligible expenditure and aggregate aid apply to all EU Members, with no exceptions made for Eastern Europe.

Within this broader context, Member States remain free to adopt the most appropriate economic development measures for their territory.

In this respect, a broad and varied framework of support has been set up in France in response to the needs of investors. This support depends on the type of investment project (productive investment, job creation, innovation, training, etc.), the location of the investment project (priority development zones or non-priority zones) and the type of company (large corporation, SME). The French authorities support investment projects that favor:

> productive investment in economically disadvantaged regions and regions in the process of industrial redevelopment (except where this concerns the steel and synthetic-fiber sectors), these regions being specifically

indicated on a map approved by the European Commission (National Regional Aid map);

- > business R&D projects;
- > professional training programs initiated by business;
- > job creation for the employment of defined groups;
- > investment and job creation by SMEs in all parts of the country;
- > protection of the environment.

With the exception of support for productive investment which is specifically zoned, the French authorities can provide support to companies all over France for research and development and innovative projects, staff training programs, as well as projects for the protection of the environment.

Public support may be granted by the national government or regional and local authorities (régions, départements, communes). If assistance is received from several different sources, the total may be up to the allowed limit. Public assistance providing effective support for business start-ups, job creation, investment and business development may come in the form of subsidies or tax exemptions. Community law requires such assistance to be of the nature of an incentive, and therefore it must be applied before the project gets underway.

⁽¹⁾ Since January 1, 2007, the European Union has 27 member states: Austria, Belgium, Bulgaria, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, The Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom.

企业公共财政补助

欧盟27个成员国(1)应遵守欧盟委员会关于企业公共财政补助限制和条件法令。该规定在统一大市场范围内提供公平竞争框架。政府干预规定、符合条件支出和总费用补助适用于欧盟所有国家，东欧国家也不例外。大范畴内，成员国仍可自由采用最适合本国的发展政策。

考虑到这一点，法国已出台广泛又具针对性的支持措施，满足投资者需要。支持措施根据投资项目类型有所区别（生产性投资、创造就业、创新、培训，等）、投资项目所在地理位置（是否优先发展地区）、企业类型（大型企业、中小型企业）。法国政府重点支持以下投资：

> 经济欠发达地区或工业恢复期地区生产性投资（除钢铁、人造纤维业），这些地区已由欧盟委员会（国家地方性补助地图）在地图上标出。

- > 商业性研发项目；
- > 企业发起职业培训计划；
- > 特定劳动群体创造就业；
- > 中小型企业在全法国范围内投资和创造就业；
- > 环境保护投资。

法国除支持特定地区生产性投资，还在全法国支持研究、发展、创新项目、员工培训计划，和环保项目。

公共补助由国家政府，地区或地方政府（大区、省、市镇）给予。如几个级别政府同时给予补助，总额不能超过规定上限。公共补助以补助或免税方式对设立企业、创造就业、投资或开发业务提供有效支持。欧盟法律要求补助具有激励性质，因此项目开展前补助必须到位。

⁽¹⁾ 至2007年1月1日，欧盟有27个成员国：澳大利亚，比利时，保加利亚，塞浦路斯，捷克共和国，丹麦，爱沙尼亚，芬兰，法国，德国，希腊，匈牙利，爱尔兰，意大利，拉脱维亚，立陶宛，卢森堡公国，马耳他，荷兰，波兰，葡萄牙，罗马尼亚，斯洛伐克，斯洛文尼亚，西班牙，瑞典和英国。

IN DETAIL

IFA assistance

The Invest in France Agency will help you identify precisely which forms of public support may be available

for your project and prepare your application filing. The Agency will also put you in touch with the ministries,

local authorities, government agencies and other public agencies responsible for assisting investors.

详细内容

法国政府投资部对企业帮助

法国政府投资部将仔细研究您的项目，判定您的项目可获得哪种公共

补助，为您准备申请表格。同时帮助您联系负责投资项目补助的政府

部委、地方部门、政府机构和其他公共机构。

I. Benefit from assistance for productive investment and job creation

There are a variety of financial incentives for business investment and job creation. Allowable support concerns either investment outlays (buildings, land and equipment) over three years or the cost of job creation relating to the investment (estimated wages and social security charges over two years).

I.1. Incentives for productive investment and job creation in designated areas open to large corporations

The limits on incentives for productive investment and job creation depend on the location of the investment and the size of the company making the investment.

I.1.1. National regional aid

In accordance with the zoning for national regional aid in France approved by the European Commission for the period from 2007 to 2013, the limit on assistance ranges from 10 to 15% of the investment for large business and from 20 to 35% for SMEs.

To obtain the maximum allowable amount of assistance in the area concerned, businesses may combine several types of national aid.

> Grants for industry and services (Prime d'aménagement du territoire or PAT)

PAT grants are based on the number of jobs created. Grants are made on a case-by-case basis, and take into account the features of each project (number of jobs created and total amount of investment). The ceiling is €15,000 per job created.

IN DETAIL

Large projects

A large project is defined as one with allowable costs exceeding €50 million, conducted over a period of up to three years by one or several businesses but remaining an economically indivisible whole.

> Member States are required to inform the European Commission of the assistance they provide for productive investment exceeding €50 million.

> Member States are required to notify the European Commission of aid exceeding €11.25 million in areas where the aid ceiling is 15%,

and exceeding €7.5 million where it is 10%.

Large investment projects in areas eligible for national regional aid are subject to automatic reductions in allowable assistance proportionate to their total amount as shown below:

Size of investment	Adjusted aid ceiling	Ceiling for limited state aid areas	Ceiling for full state aid areas
up to €50 million	100% of ceiling	10%	15%
€50 up to €100 million	50% of ceiling	5%	7.5%
over €100 million	34% of ceiling	3.40%	5.1%

I. 生产性投资和创造就业补助

多项政府补助针对企业投资、创造就业。

补助可涉及前3年投资支出（建筑、土地和设备），或投资所创造就业成本（前2年人员工资和社会保险金）。

I.1. 特定地区大型企业生产性投资和创造就业补助

补助取决于投资地点和投资企业规模大小。

I.1.1. 国家地方性补助

根据欧盟委员会出台2007-2013年法国经济园区国家地方性补助计划，大型企业补助上限为投资额10%-15%，中小型企业为投资额20%-35%。

可与其他几种国家补助合并，使企业取得最大额度补助。

> 工业和服务企业补助

工业和服务企业补助以创造就业数量为计算依据。补助采取按项目给予方式，并考虑每个项目特征（创造就业数量和总投资额）。

上限是每个创造就业补助15,000欧元。

详细内容

大型项目

大型项目定义：投资规模超过50,000,000欧元，一个整体项目投资需分成几个分项目完成，期限不超过3年。

> 如成员国补助生产性投资项目超过50,000,000欧元，需提前通知欧盟委员会。

> 如该地区补助比例上限是投资额15%，成员国对项目补助超过11,250,000欧元，需提前通知欧盟委员会；如该地区补助比例上限是投资额10%，成员国对项目补

助超过7,500,000欧元，需提前通知欧盟委员会。

符合国家地区性补助大型投资项目，补助比例根据投资总额和地区要求等比例减小：

投资规模	符合补助最高限额	限制性国家补助地区补助比例	非限制性国家补助地区补助比例
50,000,000 欧元以内	100%	10%	15%
50,000,000-100,000,000 欧元	50%	5%	7.5%
100,000,000 欧元以上	34%	3.40%	5.1%