

General Tax Code

Reference: General Tax Code established by Article 5 of Finance Law No. 43-06 for the 2007 budget year, amended each year by the Finance Law

Practice areas: Business law, Administrative law, Commercial law and debt recovery

The General Tax Code brings together corporate income tax, personal income tax, value added tax and registration and stamp duties. It sets out the tax base, calculation and collection of these taxes, as well as the tax audit procedure, taxpayer safeguards and avenues of appeal.

The main taxes

- Corporate income tax: levied on the profits of companies limited by shares and of public institutions carrying on a profit-making activity, according to a progressive scale by profit bracket.
- Personal income tax: business income, salaries, property income, income from securities and real estate gains.
- Value added tax: industrial, commercial and craft transactions and the supply of services, with a deduction system.
- Registration and stamp duties: deeds of sale of real property, transfers of shares and of goodwill (fonds de commerce), leases.

Tax audits and taxpayer safeguards

- The tax authorities have a right of audit and must serve a notice of audit before commencing an audit of the accounts.
- The reassessment procedure is adversarial: first notification, taxpayer's response, second notification.
- The taxpayer may refer the matter to the local taxation commissions and then to the National Tax Appeals Commission before bringing court proceedings.
- Tax litigation falls within the jurisdiction of the Administrative Court.

Limitation and recovery

The tax authorities' right of reassessment may in principle be exercised for four years. Recovery is governed by the Public Debt Recovery Code, with the possibility of obtaining a deferral of payment by providing security.

Points to watch

- The Code is amended each year by the Finance Law: always check the version applicable to the financial year concerned.

- Time limits for responding to reassessment notices are short and run from receipt: a late response amounts to tacit acceptance.
- A deferral of payment requires the provision of security, failing which recovery continues despite the objection.

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