FRANCE - Information on Tax Identification Numbers

Section I – TIN Description

For individuals:

The French tax authorities issue a tax identification number to all individuals with a tax obligation in France. This TIN is given at the time of the registration of the individual in the databases of the French tax administration. This number is unique, reliable and fixed for ever. The French name of the TIN is known as the *numéro fiscal de référence* or *numéro* SPI.

For entities:

As soon as they are created, the French entities (and individuals carrying out business activities) have an identification number issued by a governmental authority. This number is used for several purposes, including for tax purpose. This number is known as the *numéro* SIREN.

Fonds communs de placement (FCP) and Sociétés d'investissement à capital variable (SICAV) are financial institutions. FCP do not have tax identification number. In any cases, the collection of tax identification number is not required with respect to entities which are FIs.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
	No		No

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

The French TIN is automatically issued to an individual once this individual is identified by the French Tax administration (FTA) as a taxpayer (person having a fiscal obligation).

Therefore, the issuance of the French TIN for individuals occurs following a first tax-return or following a first tax payment obligation of the individuals.

Apart from those situations, the FTA do not issue a TIN on request of a French tax resident.

Case of a new French resident

If an individual moves to France and then becomes a French tax resident for the first time, the FTA will issue a French TIN only once the individual submits his tax-return or is identified as having a first tax payment obligation.

This case is also applicable for individuals who were previously tax residents in France but not any more in 2005.

Case of non-compliant taxpayers

The French tax residents who have never submit their first tax return are not known in the FTA's database, and then, they do not have any French TIN.

Case of minors

The minors do not have a French TIN.

However, once they are 18 and if their parents are French tax residents, they are automatically identified in the FTA's database, even if they do not have any tax obligation. In this case, a French TIN is issued.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Section II – TIN Structure

For individuals:

The TIN consists in 13 numerals (format: 99 99 999 999). The first digit of the TIN is always 0, 1, 2 or 3.

For entities:

The numéro SIREN consists in 9 numerals (format 999 999 999).

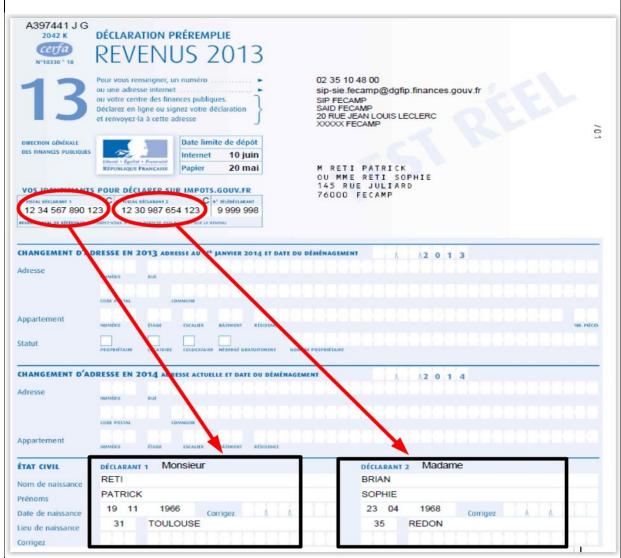
Section III – Where to find TINs?

For individuals:

The French TIN does not appear on official identification documents (such as ID card or passport). It may be found on the first page of the pre-filled tax return for income tax (déclaration pré-remplie d'impôt sur le revenu) and on the first page of the notice of assessment (avis d'imposition) of income tax, residence tax or property tax.

A pre-filled tax return or a notice of assessment may be related to several persons. In such a case, the TIN of each of the taxpayers is indicated in the same order of the information of the field "Etat civil" of the document.

1. Pre-filled tax return (field "N° Fiscal declarant")



2. Notice of assessment (field "Numéro fiscal")



DIRECTION GÉNÉRALE DES FINANCES PUBLIQUES

AVIS D'IMPÔT 2014

IMPÔT SUR LE REVENU ET PRÉLÈVEMENTS SOCIAUX sur les revenus de 2013

ORIGINAL À CONSERVER

CENTRE DES FINANCES PUBLIQUES SIP FECAMP 20 RUE DU GEN LECLERC 76400 FECAMP éco' pli 86 POITIERS PIC 30.08.14 CIO96D

M RETI PATRICK OU MME RETI SOPHIE 145 RUE JULIARD 76400 FECAMP

Vos références

Pour accéder à votre espace Particulier

Numéro fiscal :

00 01 123 456 789 C Déclarant 1 : Déclarant 2 : 07 01 987 765 432

Numéro de télédéclarant : voir votre déclaration Revenu fiscal de référence : 41 898

14 76 0123456 78 Référence de l'avis :

761 51 12 1234567890 A Numéro FIP: Numéro de rôle : 011 A

Date d'établissement : 10/06/2014 31/07/2014 Date de mise en recouvrement :

Votre situation

MONTANT À PAYER

Au plus tard le 15/09/2014 (41) 381 00 €

Détail du montant à payer

Montant de votre impôt sur le revenu 1 816,00 € 3 565,00 € Montant de vos prélèvements sociaux

Versements sur le 1er acompte 2 500, 00 € Versements sur le 2d acompte 2 500, 00 €

For entities:

The *numéro* SIREN is given to an entity at the time of its creation. This number is reported on the accounting documents (tax returns, etc.) of the entity.

Section IV – TIN information on the domestic website

For individuals:

The French TIN cannot be checked by an online TIN-verification tool.

For entities:

The number can be checked online: http://avis-situation-sirene.insee.fr/avisitu/

Section V – Contact point for further information

For further information about their TIN, the French taxpayers could contact the relevant tax service (Service des impôts des particuliers or Service des impôts des entreprises).