FRANCE – HOTEL AUTHORITIES

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH
NOVEMBER 2016 CONTENT UPDATE #1

Introduction

We have added 18 city level authorities and 11 departmental level authorities to support the Occupancy Tax for furnished accommodations without classification in France. The authorities have been added, including all rates, catch-all rules, and product taxability. This content update includes a selected number of jurisdictions. Subsequent updates will include the remaining authorities required to support the Occupancy Tax throughout France.

PART I – UPDATES TO DETERMINATION

New Authorities

The following are the authorities names added this month.

AUTHORITY NAME	ZONE LEVEL
France - Annecy Taxe de Sejour	City
France - Antibes Taxe de Sejour	City
France - Avignon Taxe de Sejour	City
France - Biarritz Taxe de Sejour	City
France - Bordeaux Taxe de Sejour	City
France - Cannes Taxe de Sejour	City
France - Chamonix-Mont-Blanc Taxe de Sejour	City

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AUTHORITY NAME	ZONE LEVEL
France - La Rochelle Taxe de Sejour	City
France - Lille Taxe de Sejour	City
France - Lyon Taxe de Sejour	City
France - Marseille Taxe de Sejour	City
France - Montpellier Taxe de Sejour	City
France - Nantes Taxe de Sejour	City
France - Nice Taxe de Sejour	City
France - Paris Taxe de Sejour	City
France - Saint-Malo Taxe de Sejour	City
France - Strasbourg Taxe de Sejour	City
France - Toulouse Taxe de Sejour	City
France - Bas-Rhin Taxe Additionnelle	Department
France - Bouches-du-Rhone Taxe Additionnelle	Department
France - Charente-Maritime Taxe Additionnelle	Department
France - Gironde Taxe Additionnelle	Department
France - Haute-Garonne Taxe Additionnelle	Department
France - Herault Taxe Additionnelle	Department
France - Metropole de Lyon Taxe Additionnelle	Department

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AUTHORITY NAME	ZONE LEVEL
France - Nord Taxe Additionnelle	Department
France - Paris Taxe Additionnelle	Department
France - Pyrenees-Atlantiques Taxe Additionnelle	Department
France - Vaucluse Taxe Additionnelle	Department

Zones

Zones have created and updated in the zone tree in our system to store the new authorities at the appropriate city and departmental level. For a complete list of zones created and updated as well as the authority attachments, please see the November #1 Change report.

Authority Options

All new authorities contain the same options.

NAME	CONDITION	VALUE	START DATE	END DATE
Tax Direction	- None -	No	1/1/1901	N/A
CR - Registration Requirement	Both	Registration Requirement	1/1/1901	N/A
PRL - Parent Registration Lookup	- None -	No	1/1/1901	N/A
Turn Off Authority	- None -	Yes	1/1/1901	N/A

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Rate and Fee Updates

The following rate and fee have been added in the city level authorities.

RATE CODE	RATE DESCRIPTION	RATE / FEE	START DATE
NL	Not Liable	0%	1/1/2016
TU	Unclassified Tourism	Fee varies by authority	Varies by authority

The following rates have been added in the departmental level authorities.

RATE CODE	RATE DESCRIPTION	RATE	START DATE
NL	Not Liable	0%	1/1/2016
TA	Additional Tourism Tax	10%	Varies by authority

Catch-all Rules

The following catch-all rules have been added in the city and department level authorities.

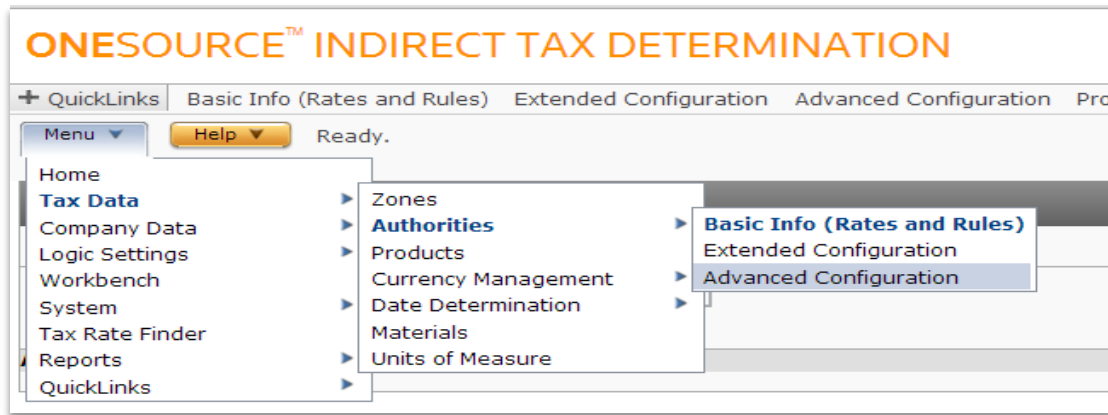| RULE ORDER	RATE CODE	TAX CODE	START DATE
5001	NL	N/A	1/1/2016
10000	No Tax	N/A	1/1/2016

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Product Taxability Rules

The following rule has been added on the default Harmonized Product Group with the noted effective date and has also been added to the city and department level authorities.

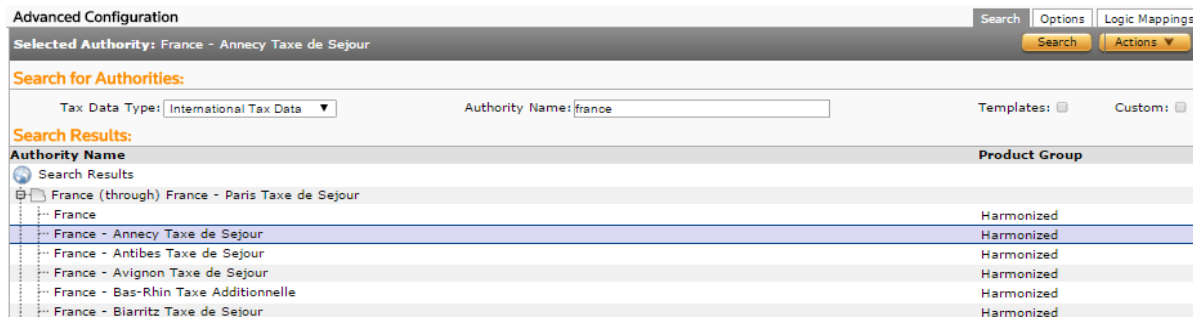| RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.7593	TU or TA depending on authority level	S13.02.01 Unclassified Furnished Accommodations	Depends on authority

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PART II – USING THE AUTHORITIES
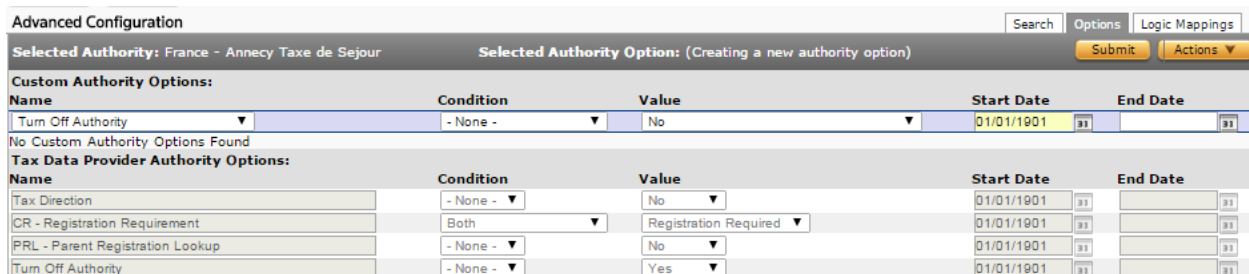
Turning On the authorities

The hotel authorities are turned off by default. To turn it on, select Tax Data, Authorities, then Advanced Configuration as shown below.

On the Advanced Configuration screen, search for the hotel authority and select it.

Select the Options tab and then click the Actions button and select Add from the dropdown. Select the name of the option "Turn Off Authority" and set the condition to None, the value to No and the start date of 01/01/1901. The image below shows this.

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PART III – TAX RESULT EXAMPLE

Test 1: Supply of unclassified furnished accommodation in the city of La Rochelle – Sale

WORKBENCH ELEMENTS	VALUES
Company Role	Seller
Transaction Type	Physical Performance
Supply	County: FR County: Charente Maritime City: La Rochelle
Seller Registration	FRAA123456789
Result	Output VAT in France Taxe de Sejour in city of La Rochelle Taxe Additionnelle in department of Charente Maritime

The image below shows an example of the tax result for the supply of unclassified furnished accomodationg in the city of La Rochelle sale.

Scenario Occupancy Tax France:

View Results: 1 ▼	Gross Amount: 1000.00	Eff%: 10.083%					
Zone	Authority	Invoice Desc	Type	Dir	Fee	Rate	Tax Amt
Country:FRANCE	France	Reduced Rated Room and Board	S	O		10%	100.00
City:LA ROCHELLE	France - La Rochelle Taxe de Sejour	Unclassified Furnished Accommodations	CA		0.75		0.75
County:CHARENTE MARITIME	France - Charente-Maritime Taxe Additionnelle	Unclassified Furnished Accommodations	CA			10%	0.08
							100.83

⊟ Authority Messages:

Authority	RuleOrder	Message
France	6899.8241	EUSPP2: Output VAT in Service location.
France - La Rochelle Taxe de Sejour	6899.7593	CUSTAUTHSSU1: Taxe de Sejour
France - Charente-Maritime Taxe Additionnelle	6899.7593	CUSTAUTHSSU1: Taxe Additionnelle

It is important to bear in mind that the authorities created will only return the right result if the transaction type of "Physical Performance" is pass through the system. If another transaction type is passed the system will return a Not Liable result.

Please contact Customer Support with any questions.

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