

# Withholding tax in France



**eurotax**  
VAT, Customs & Excises

## Are you a non-EU established company hiring employees in France?

If you are a **non-EU established company**, paying wages that fall within the scope of the French withholding tax, you may be subject to **appointing a tax representative** who is accredited by the French Tax Administration. Eurotax assists you with: representation establishment, repayment of of the withholding tax to the administration.

### Are you a chartered accountant or a payroll manager?

Eurotax works with numerous firms across the whole French territory, it provides you with a process and an exchange information so that our Withholding tax representation does not disrupt your usual declarative agenda.

Contact our Tax Experts :  
[information@eurotax.fr](mailto:information@eurotax.fr)



## Withholding Tax in France

A tax that is withheld from the employee's wages and paid by the employer directly to the government. It is applicable since the 1st of January 2019.

## What are your obligations?

**The obligation to appoint a tax representative for your withholding tax in France concerns mainly non-EU companies, that are not established in France but have incomes coming from an activity in France and pay wages to an employee whose tax residence is located in France.**

**The WHT fiscal representation should be set up and validated by the French foreign business tax department (DINR).**

## What about BREXIT?

Companies established in the United Kingdom paying incomes subject to the French withholding tax will only have the obligation to appoint a tax representative (subject to exit arrangements and finalization of negotiations) at the end of the transition period in December 2020.

## What Eurotax offers:

Eurotax is accredited by the French administration which makes it a professional who will establish your fiscal representation  
A verification of the potential implications of withholding tax representation on other taxes (VAT, levy on games and bets, security activities, etc.)

An evaluation of the number of files subject to withholding tax and a definition of a clear process on exchange of information and communication (with your French payroll provider, your internal payroll service, or your accounting firm, etc.)

## Choosing Eurotax is to derive benefit from:

### **An Expertise:**

Eurotax, is an accredited tax representative for over 35 years, who assists French and foreign companies in their obligations with regard to declarations in France and in Europe.

### **A large network:**

Present in several European countries, Eurotax benefits from a wide network which will allow you to contact a one-stop shop that speaks your language for all your administrative procedures.

### **A customer guarantee:**

Eurotax undertakes to complete the customer process within the shortest time possible to ensure that your employees benefit from the implementation of withholding tax.

