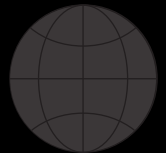


TAX REPRESENTATIVE FOR
NON-RESIDENTS OF FRANCE

NICE
FRANCE



ILIADE
REPRÉSENTANT FISCAL



OUR CORE BUSINESS

TAX REPRESENTATION OF NON-RESIDENTS OF FRANCE



YOU ARE A NON-RESIDENT OF FRANCE

(Outside European Union, Iceland, Norway)

YOU CONTEMPLATE TO ASSIGN A PROPERTY LOCATED IN FRANCE OR THE SHARES OF REAL ESTATE COMPANY

Private individuals and companies must appoint a tax representative in France.

- When the seller is a private individual:
 - if the selling price is over 150,000 €
 - and if they have owned the property for less than 30 years
 - whether capital gains or capital losses are realized.
- When the seller is a company, in all cases.

YOU CONTEMPLATE TO ASSIGN SHARES IN A FRENCH COMPANY LIABLE FOR CORPORATE INCOME TAX IN FRANCE

The appointment of a tax representative in France is mandatory where the seller - private individual or company - has owned more than 25% of the shares of the company at any time during the 5 years prior to the sale.



OUR MISSION

ILIADE is accredited by the French tax authorities to fill in your capital gains tax return and to guarantee the payment of the related taxes:

- income taxes (19%, 33,1/3%, 45%, 75%)
- social levies (15,5%)
- tax on real estate capital gains exceeding 50.000 €
- tax on building lands
- 3% tax due by certain corporation on real estate

ILIADE guarantees the accuracy of your tax return and makes the commitment to the French authorities to pay tax and penalties owed in case of a tax

We will defend your case free of charge in case of a tax audit for a four-year period following the year of the transfer.



ILIADE

YOUR PARTNER IN THE FRENCH AREA

- Our expertise in international tax laws allows us to provide practical and secure solutions to your tax issues.
- Upon receipt of the required documentation to process your tax return, we send a fee proposal and the draft calculation of the capital gains.
- Our fees are deductible from the taxable capital gains. They are paid from the selling price after the sale is closed.
- Whatever your aims, **ILIADE** stands by your side to achieve results with quality services.

**Our legal department
remains at your
disposal for any further
information.**



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ADDITIONNALS SERVICES

TAX CONSULTING TAX COMPLIANCE



NON-RESIDENTS

ILIADE provides you with operational advice on French tax law and assist you in filling your professional and personal tax returns in France.

▶ YOU ARE A PRIVATE INDIVIDUAL NON-RESIDENT WHO OWNS REAL ESTATE AND HAS INVESTMENTS IN FRANCE.

We can offer advice and handle your tax returns:

- study of your personal and assets situation
- definition of your fiscal obligations in France
- filling accordingly the yearly tax returns: land and property taxes, income tax on individuals, wealth tax

▶ AS A TAX REPRESENTATIVE, WE ADVISE FOREIGN COMPANIES LIABLE FOR VAT.

We handle their fiscal affairs in compliance with French regulations:

- preliminary mapping of the flows, recommendations to optimize cash-flows and logistic
- registration in France for VAT purposes
- filling tax returns : VAT and INTRASTAT (for shipping and import within the EU)



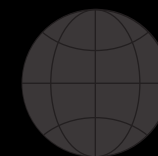
TVA CLIENTS ESTABLISHED IN FRANCE

We offer assistance to our French clients on their VAT:

- refund of foreign VAT paid in another EU Member State
- filling statistical declarations for Customs purposes:
 - INTRASTAT returns for transport of goods within EU
 - European sales list of services
- audit of our clients' accounting and fiscal procedures

Because VAT is a complex topic, especially in an international context, our team is at your disposal to answer any of your questions concerning:

- domestic rules : deductible input VAT, rates
- international rules : international flows, European VAT refund, invoicing standards
- fiscal obligations in France



ILIADÉ

REPRÉSENTANT FISCAL

ILIADÉ | TAX REPRESENTATIVE IN FRANCE FOR NON-RESIDENTS

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