TAX REPRESENTATIVE FOR NON-RESIDENTS

NICE — FRANCE

iliade.

REPRÉSENTANT FISCAL

The reference tax representative for non-residents of France.

Real estate disposals, VAT, reporting obligations: we secure your transactions in France with the rigour of a tax firm, acting in your name before the authorities.

- ✓ Accredited by the French tax authorities
- ✓ Free defence for 4 years in the event of an audit
- ✓ A single point of contact in Nice, start to finish

Real estate disposals

International taxation

VAT & reporting

Tax audit defence

iliade-conseil.fr

01

OUR CORE BUSINESS

Tax representation of non-residents of France

You are a non-resident of France

Outside the European Union, Iceland, Norway

You are disposing of a property located in France, or shares in a real-estate-predominant company

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

- When the seller is a private individual:
  - if the selling price attributable to non-residents is over €150,000
  - and the property has been owned for less than 30 years
  - whatever the amount of the capital gain — or loss
- When the seller is a company, in all cases.

You are disposing of shares in a French company liable for corporate income tax

Appointing a tax representative in France is mandatory where the seller — private individual or company — has held **more than 25%** of the company's shares at any time during the five years prior to the sale.

Our mission

Tax representative accredited by the French tax authorities

As a tax representative accredited by the French tax authorities, **ILIADE** prepares your capital gains tax return and guarantees payment of the taxes due:

- Income tax on capital gains
- Social levies
- Tax on real estate capital gains exceeding €50,000
- Tax on developable building land
- 3% tax due by certain corporate owners

A commitment to the French authorities

ILIADE guarantees the accuracy of your tax return and undertakes, before the French authorities, to pay any tax and penalties owed in the event of a reassessment.

€150,000
SELLING PRICE THRESHOLD

30 YEARS
HOLDING PERIOD

25%
SHAREHOLDING THRESHOLD

4 YEARS
FREE DEFENCE

02

YOUR PARTNER IN FRANCE

ILIADE, by your side at every step

Our expertise in international tax law allows us to provide **practical and secure solutions** to your tax matters.

Upon receipt of the documents required to process your file, we send you a **fee proposal** together with a draft calculation of the capital gain.

Our fees are deductible from the taxable capital gain, and are collected from the sale proceeds when the deed of sale is signed.

ILIADE stands by your side and advises you at every step.

Our legal team is on hand to answer any question you may have.

iliade@iliade-conseil.fr

www.iliade-conseil.fr

Expertise

French and international tax law, mastered in daily practice.

Responsiveness

Fee proposal and draft capital gains calculation as soon as we receive your file.

Transparency

Clear fees, deductible from the capital gain, collected at signature.

03

ADDITIONAL SERVICES

Tax consulting and tax compliance

Non-resident clients

ILIADE provides non-residents with operational advice on French tax law and handles their reporting obligations.

You are a private individual, non-resident, holding investments or assets in France.

We assist you with:

- An assessment of your personal and asset situation
- Determining your tax and reporting obligations under French law
- Preparing your French tax returns: rental income, income tax, wealth tax

You represent a foreign company liable for VAT in France.

We offer the following services:

- A preliminary audit of your commercial and logistics flows
- Recommendations to secure your flows under French law
- VAT registration in France

Clients established in France

We offer our French clients assistance with VAT:

- Recovery of VAT paid in another EU member state
- Preparation of statistical declarations for Customs (Intrastat, European sales list of services)
- Correspondence with the authorities
- Audit of your accounting and tax procedures

Because VAT is a complex matter

Particularly in an international context, our team is available to answer all your questions: domestic rules (invoicing, deductible VAT, applicable rates), specific rules (real estate, yachting, electronic sales and services), and obligations in France and abroad.

VAT & Customs

Returns, Intrastat and correspondence with the authorities.

International

Intra-EU flows and VAT registration in France.

Real estate & yachting

Specific rules for the most exposed sectors.

iliade.

REPRÉSENTANT FISCAL

Tax representative for non-residents — advice, tax returns, and defence of your file before the French authorities.

ACCREDITED BY THE FRENCH STATE

FAST RESPONSE

TRANSPARENT FEES

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