

20 March 2020

COVID-19 - Customs and energy taxation: suspension of controls in France but not of reporting and payment obligations

In response to the epidemiological crisis caused by the coronavirus, the Government has just adopted immediate fiscal measures to support businesses.

More specifically, it has been decided to postpone without penalty the payment of future direct tax payments. A remission of direct taxes, interest rates and penalties for late payment in the event of serious difficulties has also been decided.

Today, however, the Government's action focuses exclusively on taxes levied directly on businesses and not on taxes borne by the final consumer.

What about customs duties and energy taxes ?

Customs duties

Customs duties constitute the European Union's own resources. The French Government cannot therefore take any unilateral decision as regards their rate and collection.

Although no measure has been approved by the Commission, at this stage the French authorities have confirmed several important points:

- All customs controls have been suspended, on the basis of the most recent information available to us, the French Government has reportedly given clear instructions to the DGDDI and its agents that no tax or customs controls should be undertaken for the time being;
- Suspension of procedural acts (infringement notifications and assessments) for ongoing controls;
- Businesses experiencing payment difficulties can contact the administration and work closely with the authorities in order to define the most appropriate payment arrangements;
- Late payments should not be penalised (e.g. no penalties imposed).

It should be noted that international trade bodies already asked the European Commission to study, as a matter of urgency, the possibility of introducing customs facilities:

- Deferring payment of the customs debt,
- The possibility of exceeding the financial guarantees currently in place, and
- Extension of time limits for completing customs formalities, in particular for customs regimes.

Some of these measures have already been adopted by some Member States.

In addition, some MEPs have proposed raising to 0% the rates of customs duty on the import of medical and personal protective equipment (masks, gloves and protective clothing, etc.) to make it easier to import them into the Union.

Energy and environmental taxation (TICFE, TICPE, TICGN et TGAP)

Crisis measures have been taken with regard to energy and environmental taxation (TICGN et TGAP): the payment and reporting deadlines have been maintained.

Companies that provide services that are essential to the nation's interest (household and industrial waste management, mass distribution and agri-food sectors), and which will be required to work with a reduced workforce in the coming weeks, could have difficulties in fulfilling their reporting obligations.

Our Customs team is in contact with the Customs Administration and is fully mobilised to help you find effective and pragmatic solutions to respond to emergencies or adapt your activities.

Contacts

Stéphane Chasseloup

Partner KPMG Avocats
Head of Customs, Excise
& International Trade
T : +33 1 55 68 49 35
P : +33 6 14 91 64 38
stephanechasseloup@kpmgavocats.fr

Ruth Guerra

Partner KPMG Avocats
Customs, Excise
& International Trade
T : +33 1 55 68 49 34
P : +33 6 13 65 85 92
ruthguerra@kpmgavocats.fr

Olivier Sorgniard

Director KPMG Avocats
Customs, Excise
& International Trade
T : +33 1 55 68 50 52
P : +33 6 22 42 65 66
oliviersorgniard@kpmgavocats.fr

kpmg.fr/mediasocial



[Déclaration de Confidentialité](#) | [Mentions légales](#)

Vos données personnelles sont traitées par KPMG Avocats, agissant en qualité de responsable du traitement, à des fins d'information, d'organisation d'événements ou de prospection commerciale. Elles sont exclusivement destinées à KPMG*, et dans certains cas à ses partenaires et ses sous-traitants. Vos données sont susceptibles d'être transférées vers un pays tiers. Ce transfert est effectué conformément à des garanties appropriées. Vos données personnelles sont conservées durant trois ans.

Vous disposez d'un droit d'accès et de rectification aux données vous concernant, d'un droit à la portabilité, d'un droit de donner des directives sur le sort de vos données en cas de décès, d'un droit à la limitation du traitement de vos données, du droit de vous opposer à leur traitement, ainsi que d'un droit d'introduire une réclamation auprès de la CNIL. Vous pouvez exercer vos droits et demander une copie des garanties appropriées en contactant le délégué à la protection des données via le lien suivant : [l'exerce mes droits](#).

Vous avez la possibilité de vous désabonner de nos communications en envoyant un email à : FR-KPADesabonnement@kpmgavocats.fr

* «KPMG» désigne KPMG S.A., une société anonyme de droit français, dont le siège social se situe à Tour Egho, 2 avenue Gambetta CS 60055 – 92066 Paris La Défense Cedex, les entités qu'elle détient et contrôle en France, ainsi que KPMG Associés, KPMG Academy, KPMG Avocats, et la Fondation d'entreprise KPMG France.

© 2019 KPMG Avocats, société d'avocats de droit français, membre du réseau KPMG constitué de cabinets indépendants adhérents de KPMG International Cooperative, une entité de droit suisse. Tous droits réservés. Le nom KPMG et le logo ainsi que le nom KPMG Avocats sont des marques déposées ou des marques de KPMG International.