CIRCULAIRE D'INFORMATION JURIDIQUE

Detachment in France ???
End of the contribution of 40 euros per employee!!

The Act work of the 8 August 2016 had expected that the employers established outside France seconding one or several employees on the French territory should pay a financial contribution to compensate for the costs of the establishment and functioning of the system dematerialized for the reporting and control of posted workers, as well as the costs of processing the data in this system.

It was originally intended that this lump sum contribution enter into force on 1 January 2018.

But the new Government, had indicated that he intended to conduct a reflection on the relevance of this measure.

Indeed, doubts as to the compatibility of this stamp duty with the European law have been raised. In addition, the new government felt that this "protectionist measure" was not justified.

The public authorities have finally decided to delete this contribution of 40 €

they have acted this deletion by a decree published in the Official Journal of 11 February 2018.

The UNOSTRA welcomes the decision adopted by the Government which is going in the direction of a conformity of the French rules with the rules of the law of the European Union. For all that, this deletion translates to new a characteristic of French law in recent years: the tendency to instability of the tax and social security rules.

c is the reason for which, the UNOSTRA shares the opinion of the FNTR, which recalls the need, for businesses, of a legal environment consistent and stable. Accordingly, the reforms and the reflections on these European topics must be treated, to cold, upstream, and not hasty manner and in the emergency.

• See the Decree No. 2018-82 of 9 February 2018

Paris on 16 February 2018

UNOSTRA – 8 rue Bernard Buffet 75017 PARIS
Tél : +33 1.44.29.04.29 –Mobile : 06 13 78 11 24 - Fax : +33 1.44 29 04 01 – Siret : 77568020000075
Email : contact@unostra.fr