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Declare and pay VAT

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Sales and services are subject to the **value added tax** (VAT) The VAT is collected by the trader who must pay it to the tax authorities.
Depending on the tax system to which the company is subject (exemption from VAT, simplified VAT system, ordinary real system), the rules for declaring and paying VAT are different.

Exemption based on VAT

In order to benefit from the VAT exemption scheme, the company must not exceed a certain **turnover threshold**. This threshold depends on **the company's activity**.

Please note

Pending the adoption of a budget for 2026, the special law no. 2025-1316 of 26 december 2025 (https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000053173986) ensures the operation of public services. It extends the 2025 budget and tax provisions until the adoption of a 2026 budget law.

In the meantime, the information presented in this sheet, and in particular the thresholds concerning the exemption from VAT in France, remain valid.

The content of this page will be updated after the publication of the Finance Act in the Official Journal.

Sale of goods, articles, supplies and foodstuffs to take away or consume on the spot

The company is subject to the **exemption from VAT** it fulfills the following cumulative conditions:

- Its turnover is **less than €85,000**.
- The annual amount of the VAT which it is liable to pay is **less than €15,000**.

Housing supply (excluding furnished rental)

The company is subject to the **exemption from VAT** it fulfills the following cumulative conditions:

- Its turnover is **less than €85,000**.
- The annual amount of the VAT which it is liable to pay is **less than €15,000**.

Provision of services

A company is subject to the **exemption from VAT** it fulfills the following cumulative conditions:

- Its turnover is **less than €37,500**.
- The annual amount of the VAT which it is liable to pay is **less than €15,000**.

Where the company is subject to exemption from VAT, it shall be **exempt from VAT**. This means that it does not charge VAT to its customers. Thus, it is not **not subject to VAT reporting and payment obligations**.

FYI

For more information on the VAT-based deductible, please consult the corresponding sheet (https://entreprendre.service-public.gouv.fr/vosdroits/F21746?lang=en) .

Simplified real VAT regime

What is the real simplified VAT system?

The turnover threshold not to be exceeded depends on the activity carried out.

Sale of goods, articles, supplies and foodstuffs to take away or consume on the spot

> **Warning**
>
> The application thresholds of the simplified real regime shall be reassessed from 1er January 2026. **However, their amount will be set by the Finance Law for 2026**. This law must be passed in the coming weeks.
>
> In the meantime, the budgetary provisions planned for 2025 have been renewed by a special law no. 2025-1316 of 26 december 2025 (https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000053173986) .

The company is subject to the simplified VAT regime when its turnover (turnover) is **between €85,000 and €840,000**.

Housing supply (excluding furnished rental)

The company is subject to the simplified VAT regime when its turnover (turnover) is **between €85,000 and €840,000**.

Provision of services

A company is subject to the simplified VAT regime when its turnover (turnover) is **between €37,500 and €254,000**.

When and how to file your VAT return?

The VAT declaration procedures differ from the VAT amount declared by the company in the previous year.

Declaration of less than €15,000

The company subject to a simplified VAT system must make a **annual VAT return** by **2e working day after 1er May**. This return must summarize all taxable transactions of the calendar year previous.

The declaration must be made **online** on the **business account impot.gouv.fr** of the company using the **CA12** :

Annual VAT adjustment declaration - Simplified scheme (No. 3517-CA12) (https://entreprendre.service-public.gouv.fr/vosdroits/R14665)

Online tax account for professionals (EFI mode) (https://entreprendre.service-public.gouv.fr/vosdroits/R14668)

> **Warning**
>
> Where the company's accounting year does not coincide with a calendar year (the year does not end on 31 December), then the VAT declaration must be made **within 3 months of the end of the accounting year**.

Declaration of more than 15 000 €

The company must make a VAT return **every month**. The exact date of filing of the declaration is indicated in the tax.gouv professional area of each company.

The declaration must indicate the total amount of sales and supplies of services subject to VAT which have been made in the month. It must also specify the details of taxable transactions.

The VAT declaration must be made **online on the impots.gouv.fr professional area** of the company:

Online tax account for professionals (EFI mode) (https://entreprendre.service-public.gouv.fr/vosdroits/R14668)

When and how to pay VAT?

The date on which you have to pay VAT depends on the company's accounting year-end date.

Closing on 31 December

The company must pay VAT in several installments:

- 1er **down payment** en: **july**, the company must pay **55%** of the tax due in the previous year
- 2e **down payment** en: **December**, the company must pay **40%** of the tax due in the previous year
- **Balance** : at the time of **filing of the VAT return** in May of the following year

If the company considers that the amounts paid on account are equal to or greater than the amount of the tax due, then it may dispense with a further payment. It must then hand over to the company Tax Service (SIE) a **declaration dated and signed before the date of recovery** the next installment.

Who shall I contact

The company may also request that the amount of its installments be amended if it considers that the VAT it is liable to pay is more than **10%** or less than **10%** in relation to the amount of the corresponding advance payment. For example, during its 2nd down payment, the company must pay **€10,000** VAT, excluding according to its estimates, it is liable to pay **€15,000** of VAT. It may request that the amount of this 2nd down payment be modified so as not to have too large a catch-up at the time of payment of the balance.

> **FYI**
>
> The company who paid a **VAT amount less than €1,000** the previous year is **exemption from payment of advance payments** VAT for the following year.

Closing on a date other than 31 December

The company must pay VAT in several installments. The **date of payment** installments depend on the date on which the company made its **VAT return for the previous year**.

Tableau - Prepayments date based on VAT reporting dates

Date of VAT declaration for the previous year	Prepayment Dates
January, February, March, April or May N	1er Prepayment: July N 2e Deposit: December N
June, July, August, September, October N	1er Deposit: December N 2e down payment: July N+1
November or December N	1er down payment: July N+1 2e down payment: December N+1

The company must pay **55%** of the tax due in the preceding year at the time of 1er down payment, then **40%** on the 2e In the end, the company must pay the **balance** remaining at **time of his VAT return**.

If the company considers that the amounts paid on account are equal to or greater than the amount of the tax due, then it may dispense with a further payment. It must then submit a declaration dated and signed before the date of recovery of the next installment to the companies' tax department.

Who shall I contact

The company may also request that the amount of its installments be amended if it considers that the VAT it is liable to pay is more than **10%** or less than **10%** in relation to the amount of the corresponding advance payment. For example, during its 2nd down payment, the company must pay **€10,000** of VAT. However, according to its estimates, it is liable for **€15,000** of VAT. It may then request that the amount of this 2nd down payment be modified so as not to have too large a catch-up at the time of payment of the balance.

Payments are to be made on **the professional area impots.gouv.fr** of the company:

Online tax account for professionals (EFI mode) (https://entreprendre.service-public.gouv.fr/vosdroits/R14668)

Normal real VAT regime

What is the normal real VAT system?

The turnover threshold at which you are subject to the normal real VAT regime depends on the activity carried out.

Sale of goods, articles, supplies and foodstuffs to take away or consume on the spot

The company is subject to the ordinary real VAT regime when its turnover is **greater than €840,000**.

Housing supply (excluding furnished rental)

The company is subject to the ordinary real VAT regime when its turnover is **greater than €840,000**.

Provision of services

A company is subject to the ordinary real VAT regime when its turnover is **greater than €254,000**.

When and how to file your VAT return?

The company subject to a real standard VAT system must make a VAT declaration **every month**. The exact date of filing of the declaration is indicated in the professional space impot.gouv.fr of each company.

The declaration must indicate the total amount of sales and supplies of services subject to VAT which have been made in the month. It must also specify the details of taxable transactions.

The VAT declaration must be made online on **the professional area impots.gouv.fr** of the company:

Online tax account for professionals (EFI mode) (https://entreprendre.service-public.gouv.fr/vosdroits/R14668)

> **FYI**
>
> Where the amount of VAT payable each year is less than **€4,000**, the declaration must be made **every 3 months**.

When and how to pay VAT?

The company must pay the VAT it is liable to pay each month or quarter **at the time of his VAT return**.

The payment is to be made on the **business account impots.gouv.fr** of the company:

Online tax account for professionals (EFI mode) (https://entreprendre.service-public.gouv.fr/vosdroits/R14668)

> **FYI**
>
> Where the amount of VAT payable each year is less than **€4,000**, the declaration and payment must be made **every 3 months**.

Who can help me?

Find who can answer your questions in your region

Statute and miscellaneous references

General Tax Code: Article 287 (https://www.legifrance.gouv.fr/codes/id/LEGIARTI000038049500?lang=en)

Conditions for the declaration of revenue

General Tax Code: Articles 302f A to 302f AA (https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006163063?lang=en)

Simplified taxation system

Online services and forms

Online tax account for professionals (EFI mode) (https://entreprendre.service-public.gouv.fr/vosdroits/R14668?lang=en)
Online service
Value added tax (VAT) declaration - Value added tax and similar taxes - Real normal-mini real regime (https://entreprendre.service-public.gouv.fr/vosdroits/R14660?lang=en)
Form
Annual VAT adjustment declaration - Simplified scheme (No. 3517-CA12) (https://entreprendre.service-public.gouv.fr/vosdroits/R14665?lang=en)
Form
VAT and similar taxes - form n°3310-A-SD (https://entreprendre.service-public.gouv.fr/vosdroits/R14659?lang=en)
Form
Annex to the CA3 declaration - separate business lines (https://entreprendre.service-public.gouv.fr/vosdroits/R14661?lang=en)
Form

FAQ

What are the VAT due dates? (https://entreprendre.service-public.gouv.fr/vosdroits/F31412?lang=en)
How to send business tax returns: EDI or EFI? (https://entreprendre.service-public.gouv.fr/vosdroits/F23543?lang=en)
VAT: what is the simplified system for agriculture? (https://entreprendre.service-public.gouv.fr/vosdroits/F35361?lang=en)

Additional topics

Exemption based on VAT (https://entreprendre.service-public.gouv.fr/vosdroits/F21746?lang=en)
VAT - tax systems (https://www.impots.gouv.fr/portail/professionnel/tva?lang=en)
Ministry of Finance