B.A.R. France

Board of airlines representatives France Association des Représentants de Compagnies Aériennes en France

Secrétariat général

14 APRIL 2023.

Some recommendations from our treasurer Jean Lefèvre

1. C3S (ex RSI ex ORGANIC)

Recommendation.

We remind you that you have an obligation to declare the C3S.

Please send a letter by registered post using the attached model before 15 May.

SAMPLE LETTER.

Registered with acknowledgement of receipt

From: the airline XXX

to

Company solidarity contribution (C3S). Additional contribution. 06 913 Sophia Antipolis cedex

Paris, le

Dear Sir or Madam

Referring to the text relating to this contribution and to the specific situation of our company (branch of a foreign airline in France), we are still unable to determine the basis of assessment of this contribution.

66, avenue des Champs Elysées, 75008 Paris – Téléphone 01 43 59 62 37 – Fax : 01 43 59 62 39

e-mail :ezanno.yves@wanadoo.fr

(*In case you receive a formal notice with amounts*), *add* : The amounts on your formal notice are purely fictitious.

Like many branches of foreign airlines in France, the usable turnover for our activity cannot be determined.

In the absence of formally established and acceptable tax bases, we contest this taxation, its retroactive nature as well as all related increases.

We wish you good reception,

Please accept, Madam, Sir, the expression of our sincere sentiments.

Date and signature.

<u>Please note.</u>

Do not enter any turnover on forms CA3/CA4-3310 or on the tax credit refund form 3519.

2. Apprenticeship tax.

You can still designate one or more beneficiaries of the tax that you declare and pay via your DSN.

To do this, use the SOLTéA platform - via the Caisse des dépôts et Consignation - which should be open at the end of MAY-beginning of JUNE...

Sincerely

Jean Lefèvre.

66, avenue des Champs Elysées, 75008 Paris – Téléphone 01 43 59 62 37 – Fax : 01 43 59 62 39