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POTENTIAL COLLECTION AS A GOAL OF TAX ADMINISTRATION

Topic 2.1

**ADMINISTRATIVE INNOVATION AS A WAY TO SECURE TAX
RESOURCES**

**General Tax Directorate
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Case study

**TOPIC 2.1 ADMINISTRATIVE INNOVATION AS A WAY OF
GUARANTEEING TAX RESOURCES**

Jean Pierre Lieb

Deputy Director of Tax Legislation
General Directorate of Taxes - DGI
(France)

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In the framework of its objectives for the 2006-2008 period, the General Tax Directorate (DGI as per the acronym in French) sets out to make progress on two areas – enhancing user relations and increasing tax collection.

Enhanced user relations lie in higher service quality, mostly enabled by new technologies and the creation of a “one-stop shopping” system for filings.

Simplification of taxpayer-users’ tax obligations raise tax awareness and, together with the maintenance of high standards for control activities, lead to better tax collection.

Regarding the first area, the DGI has primarily undertaken a reform of its structures.

Into the future, both the structures aimed at managing the taxes of large corporate groups and small businesses shall be more oriented to user concerns.

- The *Large Corporations Directorate* (DGE as per the acronym in French) is the only interlocutor for corporations with business turnover or gross assets in excess of 400 million €.

- The *Corporate Tax Service* (SIE as per the acronym in French) serves small and medium sized enterprises.
- Likewise, individuals now have the option of making all their filings in a single unit, thanks to the creation of financial delegations called “Hôtels des Finances”.¹

Now, this priority emphasis on administration-user relations should not conceal another concern of the DGI, namely that of combating tax fraud.

Regarding the latter, in addition to existing addresses and services in the area of tax control, in 2002 Regional Intervention Groups (GIR) were created, to work jointly with Customs and the Police. These have efficient means to combat financial crime and the underground economy.

Finally, these structural reforms were prepared based on a set of tools aimed at modernizing the tax administration. Their priority objective is to restructure IT systems. This restructuring, which targets the creation of a single tax account, enables users to select a contact channel with the tax administration which they find more convenient (telephone, Internet, mail).

Both individual and professional users can now access a host of services, the most noteworthy being the possibility of filing returns and paying taxes over the Internet.

However, these innovations should be subject to controls in order to ensure they are truly efficacy. This is where it becomes of utmost importance to have management control and indicators to measure the evolution of efficacy over a given period.

The following 2005 figures illustrate the DGI's mission:

- 34 million fiscal homes;
- 50 million individuals;
- 3.6 million enterprises and professionals.
- As at 31 December 2005, net VAT collections amounted to 145,200 million Euros.
- As at 31 December 2005, the net Corporate Tax (IS as per the acronym in French) collection amounted to 42,700 million Euros.

1. STRUCTURAL ADJUSTMENT.

1.1 A single interlocutor for large corporations : Large Corporations Directorate (DGE)

1.1.1 Historic overview

The organization of the General Tax Directorate should effectively respond to the needs posed by the tax management of large corporations.

¹ In the past, the functions of determining the tax base and direct tax collection were divided between the DGI (tax base) and the Public Accounts Directorate (DGCP) (collection).

The creation of the Large Corporations Directorate (DGE) on 1 January 2002 illustrates the overall efforts made by the DGI with a view to simplifying its relationship with taxpayers / users while improving the functioning of Government.

Large corporations are ruled by tax systems posing complex and, in some cases, specific issues. These corporations are located both within the national territory and abroad, and their tax management is often centralized at the level of the group's holding company.

The Large Corporations Directorate is thus responsible for determining the tax base and collecting all taxes from corporations with bottom-lines or gross assets in excess of 400 million Euros.

It is a sizeable budgetary challenge.

1.1.2 Competencies

- "One-stop Shopping" System

As part of the endeavor to simplify formalities for corporations, the DGE has become the substitute for the numerous interlocutors existing in the past. Large corporate groups now have a single interlocutor to file returns and pay major taxes.

- Electronic Filing of Returns and Payment

Electronic messaging (large corporations have dedicated Internet space), fax and phone facilities are privileged communication means in daily interaction with enterprises. Thus, most of the formalities they need to undergo before the DGE are completed either online or remotely:

- secure procedure for remote VAT returns or profit (or loss) reports,
- secure procedure for remote VAT, corporate tax, economic activity, payroll and land tax payments, even if these corporations have hundreds of widespread establishments over the territory.

Paying several taxes under the same accounting line further enables the setting up of a single account and offers enterprises the possibility of offsetting taxes accrued with a balance in favor of the taxpayer as a tax credit. This is a considerable simplification for enterprises.

In addition to the principle of "one-stop shopping", the DGE's internal organization has been designed to offer corporations a single tax interlocutor which is clearly identifiable and competent to manage their taxes.

1.1.3 A few key figures

- Corporations

The DGE currently manages the taxes of 30,000 corporations.

In the future, 35,000 additional corporations shall enter its scope of competency.

The DGE collects:

- 33 % of the total amount of national Value Added Tax (VAT),
- 50 % of the total amount of Corporate Tax,
- 45 % of the total amount of Economic Activity Tax.

In 2005, the DGE's collection reached 105 billion Euros. Of this total, 51.5 billion are accounted for by VAT, 25 billion by Corporate Tax and 15 billion by Economic Activity Tax. Likewise, 25 billion Euros were refunded as VAT credit rebates and various other reliefs.

By way of example, the DGE serves large corporate groups of global recognition such as Bouygues, Total Fina, Renault, Carrefour, etc.

- Structures and officials

The DGE has 315 officials.

It is structured in 14 Single Tax Interlocutor teams, comprising 8 to 12 officials each.

Each Single Tax Interlocutor team or "IFU" (as per the acronym in French) has competency to process all tax formalities – due dates of returns, current collection, claims and tax credit refund requests. These teams are organized by social and professional groups and sectors, and act as comprehensive corporate interlocutors, thus ensuring specialized, expeditious and personalized service.

1.2 A single interlocutor for Small and Medium-sized enterprises: Enterprise Tax Service

1.2.1 Historic Overview

In the past, the organization of the General Tax Directorate focused on the tax administration's internal procedures. There were different competent structures for the on-going management of taxes paid by corporations:

- "Tax centers" for determining the tax base,
- "Tax collection services" for VAT collection,
- "Treasury services" for collection of payroll tax, the tax on economic activity and land taxes.

Each corporation had to resort to several different interlocutors. The chain of processes found cracks which entailed the risk of errors. On the other hand, in

the small structures, the teams were sometimes not sufficiently trained to serve users in the best condition.

In 2001 – with gradual implementation up to 31 December 2005), the decision was taken to group tax centers and tax collection services with the purpose of improving:

- The service provided to SME's owing to the establishment of a single tax interlocutor. The preparation of files, the work carried out to determine the tax base for taxes on economic activities, and VAT collection were grouped under the management of the same team. This allowed for a reduction of the terms for obtaining information and providing the most usual services (return systems, payment terms, resolution of simple claims, refund requests, etc.). Thus, the number of contacts between corporations and the DGI has been reduced.
- The DGI's performance, owing to a less siloed, more resilient and responsive organization which allows for expediting delinquency redress and improving coordination of collection activities.

1.2.2 Competencies

The creation of the *Corporate Tax Service* as a single interlocutor for corporations helps to offer a better response to user concerns.

Currently, the reunification of tax centers and tax collection services is geared toward having our organization focus more on small enterprises.

Furthermore, the transfer of tax collection responsibilities to this single Service considerably simplifies the work of corporations, which no longer need to adjust to the tax administration's organization.

Thus, returns and corporate payments are subject to more thorough follow up, the administration's responsiveness is greater faced with non-compliance and control activities may be better focused on chronic delinquency cases.

1.2.3 Recent or future evolutions

Until the reform, taxpayers had two main interlocutors in France: the Tax Centers, reporting to the General Tax Directorate, for all issues relative to tax calculations and returns; and the Treasury (or collections) Services, reporting to the General Directorate of Public Accounting, for all issues relative to tax payment.

The creation of the *Corporate Tax Service* was preceded by the delegation by the General Tax Directorate of collections of wage tax effective 1 January 2004 and corporate tax, effective 1 November 2004. Both taxes were collected by the Public Accounting Directorate. The General Tax Directorate services became responsible for collecting both taxes in better condition.

Collection increased by 5% on wage tax from 2003 to 2004, and 0.8% (gross collection) on corporate tax, from the first half of 2004 to the first half of 2005.

The unification process which shall ultimately result in the institute of a single tax interlocutor for corporations shall be completed in 2008 upon the transfer to the DGI of the responsibility for collecting economic activities' taxes and land tax on legal persons.

This transfer involves around 1.5 million tax notices. Collection of economic activities' tax shall imply 3.3 million tax notices.

1.2.4 Key figures

Resources

788 restructured units
577 SIEs and 211 CDI/SIEs
15,800 jobs

VAT

93.7 billion Euros collected by SIEs.
33% by electronic payment systems before the SIEs.

Corporate Tax

1.4 million corporations
26 billion Euros worth of gross collection.

1.3 A Single Interlocutor for Individuals

Objectives

The objective is to allow taxpayers to complete their most important tax formalities before a single interlocutor wherever they may be.

The creation of Financial Units (Hôtels Des Finances -HDF), which host in the same premises both the General Tax Directorate and the Public Accounting General Directorate, enables enhanced services for users, since it allows them to complete all of their tax formalities in a single office.

In urban centers, an ambitious property program was set in place for the development of these Financial Units (Hôtels Des Finances), which shall host in the same premises both tax centers and public treasury services, to offer users a unique service enabling them to complete all the required formalities in a single visit.

- of the 230 projects selected to be launched over a 3-year period, 100 shall start as from 2006.

In rural areas, these property unifications are not possible on account of the different territorial coverage existing between the tax service networks and the public treasury networks (there are around 800 tax centers and 2700 treasury services with tax competencies across the national territory). This is the reason for the upcoming creation of cross-competency units to allow users to complete their formalities on either network. This new service is in the experimental phase in 12 departments, as of 2006.

Every financial unit (Hôtels des finances) shall have a single service center whose service offering shall be extended with the purpose of solving all major user needs without the need for additional formalities.

The role to be played by user services shall no longer be limited to guidance and general information functions, as in most cases currently.

The service offering proposed in these centers shall be extended so that users may solve most of the most usual inquiries and formalities – handing tax information or forms, grievances or extension requests, payment terms or questions relative to bank debiting.

The financial cost of this transaction is estimated at 60 million Euros.

1.4 Professionalization of the activity – competency hubs

Many of the small structures lack the necessary size to undertake certain highly specialized tasks under normal conditions. The creation of competency hubs is aimed at ensuring better service continuity.

Specialization within the competency hub enables enhanced efficacy of the services provided and improved quality, adjusting geographical coverage of the units within the national territory to users' actual needs.

1.4.1 Implementation

The competency hubs are divided into three areas:

- Enrolment Hubs (*Enregistremen*).²

Some of the work of the tax administration is closely linked to specific issues of the civil and corporate law fields. The small structures lack the critical size necessary to undertake highly specialized work under normal conditions. Gathering officials in competency hubs will enable enhanced service to the user.

² In French tax terminology, the term *enrolment* (« enregistrement ») means both a publicity formality opposable to third parties, and a tax.

- Control – Expertise Hubs (*Contrôles-Expertise*),

The Control and Expertise Inspectorate (*Inspection de Contrôle et d'expertise* -ICE) is responsible for auditing professionals' files, scheduling, field investigations, disputes and certain complex issues. It is not responsible for current service, nor for recording or following up on obligations returns, which tasks have been entrusted to the SIEs from now on (see 1.2.2). ICE hubs allow for better distribution of knowledge and information, greater availability of competencies, more professionalization and improved efficiency.

- Enforced Collection Hubs (*Recouvrement forcé*)

The collection function is highly atomized, both from the geographical and functional perspectives. There are more than 850 services implementing different procedures at varying frequencies. Most collection services perform enforced collection actions on few occasions and, when they do, they lack the expertise required to achieve an efficient outcome, and necessary support on the matter. In turn, as regards enterprises, this situation does not favor equal treatment.

The creation of a competency hub, understood as a dedicated service for the treatment of cases calling for more cumbersome or complex actions aims at solving these inconveniences and ensuring a proximity service coupled with the highest quality collection actions.

Thanks to the consolidation of technical competencies and better coordination and centralization of actions, the enforced collection function assures a quality improvement.

1.4.2 Generalization

The different structural reforms shall be implemented progressively until 2008.

1.5 Means available to the tax administration to combat tax fraud: Regional Intervention Groups

The 29 Regional Intervention Groups (GIR as per the acronym in French), scattered across the national territory, were created in 2002 with the purpose of grouping the staffs of the different government services in fighting crime and the underground economy in all their varieties.

These groups are made up of organization and command units (UOC as per the acronym in French) which are a sort of general staff of the groups.

The UOCs are permanent structures where functions are performed by police officers, coast guard police officers, customs and DGI officials (one per UOC).

Most of these officers come from the investigation or inspection services of the DGI, which ensures high sensitivity in field operations and information searches. In general, they carry out their functions in police or coast guard police headquarters.

The function of Organization and Command Units basically consists in gathering information in the framework of legal actions or prior stages to determine objectives. While carrying out this task, tax officials keep their fiscal prerogatives. That is why GIRs are particularly active in combating small and medium crimes, in particular in connection with stolen goods and narcotics trafficking.

2. ADJUSTING THE TOOLS

Users may choose the channel (telephone, Internet, mail) they wish to use to contact the administration and obtain the service desired, in absolute certainty that their interaction shall be secure and respect individual rights and freedoms.

2.1 The *Copernic* Information System.

The *Copernic* system, launched in 2001, has the purpose of establishing a single new tax IT system shared by the DGI and the DGCP. Based on the notion of a tax account, this system enables the solution to limitations in the current tax IT systems. Its full implementation is expected for late 2009. The major objective of this system is contributing to progressive modernization and improving the tax administration's performance in the framework of the performance contracts³ signed by the DGI and the DGCP – currently for the 2006-2008 period.

2.1.1 The tax portal: « www.impôts.gouv.fr »

The “www.impôts.gouv.fr” website has been available for Internet users since March 2001 and enables online access to all tax documentation. Subscribed users, both corporations and individuals, have the added possibility of querying their tax account and paying their taxes by secure transactions.

2.1.2 An online tax account for individuals

The principle ruling the tax account notion is simple: providing taxpayers with a complete picture of their tax status (income tax return queries, tax notices – income tax, generic social contribution (SCG), contribution for the refund of the principal and subordinate social debt (CRDS), land tax – and information regarding payment modalities (monthly installments, banking debit).

³ Contractualizing objectives and resources between the directorates and the Minister

There are currently 46 million online accounts which users may access at any time.

In 2005, 2.510.718 users queried their tax account on the Internet, and 1.060.878 electronic payments were made on the following taxes: income tax, real estate tax, land tax and generic social contribution.

Likewise, online income tax returns have been increasingly successful in recent years (in 2005, 3,4 million taxpayers chose to report their income over the Internet).

In 2006, the IT application was configured to absorb 10 million online returns.

2.1.3 An online tax account for professionals

The service offering is similar to that available for individuals, with secure access to the tax account, the returns service and remote payment of VAT and online tax payments management on a 7x24 basis.

Effective since February 2005, the 3.8 million professional users may access their tax account over the Internet to make online transactions by means of a unique ID obtained upon receiving a certificate and a mandatory subscription.

In the future, the certificate will no longer be required. By accessing the impôt.gouv.fr website located in the public area of the tax portal, users will be able to query the tax administration through an electronic form ("formuel") which shall be automatically redirected to the competent administration.

2.1.4 Internet payments

2.1.4.1 For individuals

The online payment system allows users to issue a payment order for their taxes at any time they wish, until the due date indicated on the tax notice, with the advantage that the payment is only debited 5 days after the due date. With this payment modality, individuals have an additional 5-day term after the due date to make an online payment of income tax, real estate tax, the tax on audiovisual services, land tax, social contributions and the tax on vacant homes. Direct online payments are not made through a banking card but by a very simple debit formula.

2.1.4.2 For Professionals

Also through the www.impôts.gouv.fr website, the TéléTVA service enables online VAT return submission and payment. The online payment application "Satelit" enables corporate tax and economic activity tax payments.

The téléTVA@ service became operational in April 2001. To access it, users must first purchase a digital certificate and subscribe to the remote services. With this modality, professionals may file returns and make payments of VAT online, by means of the EDI (Electronic Data Interchange) procedure.

There is an additional service which enables remote VAT return submission and payment based on the exchange of files formatted as per the EDIFACT (Electronic Data Transmission for Administration, Commerce and Transport) standard.

Currently, 55 % of VAT payments are made over the Internet (80 billion Euros since 1 January 2005 and 34 billion Euros in the way of remote tax payments by corporations, in addition to VAT).

A Few Figures on the Télé TV@ Service

- 172,164 corporations adhered to the téléTV@ service in 2005,
- 995,530 returns were filed over the Internet
- 550,350 payments were made remotely.

These remote payments represent an amount of 80.5 billion Euros.

2.1.5 The restructuring of the collection system

Tax collection within the sphere of the *Copernic* system represents a financial flow of 250 billion Euros per year.

There are currently numerous highly diversified and poorly articulated IT applications.

This heterogeneity stands in the way of:

- Having a full picture of the collection status, both at the level of the DGI and the DGCP,
- Managing taxpayers' financial positions globally.

At present, a single collection application is being developed, which shall be used by both DGI and DGCP officials.

2.2 Improving User Relations.

2.2.1 Invitation to Regularize Delinquency

This friendly notice addressed at individuals was first implemented in 2005. Comparable to a regularization of the income return, it is issued during the stage prior to control operations of documentary evidence per se.

This friendly notice, arising from rapid detection of the most obvious income differences, has the purpose of favoring voluntary compliance with tax formalities and obligations by taxpayers and helping to provide better treatment to those who regularize their situation *bona fide*.

In the framework of this procedure, the French Tax Administration provides taxpayers with the income return elements held by the administration and proposes an off-court regularization.

In effect, taxpayers responding favorably benefit from a 20%⁴ relief and a pardon on the interest on arrears. The State thus collects taxes owed sooner.

At the national level, off-court invitations to regularize situations account for 940,000 files.

2.2.2 Other significant administrative innovations: the pre-filled return

The success of the pilot test carried out by the DGI in 2005 for the implementation of a pre-filled tax return led French ministers to decide to generalize this benefit for all taxpayers as from 2006.

In the framework of the modernization of tax functions, the use of a pre-filled return form is a considerable step forward for all Frenchmen. In this pre-filled return aimed at assessing income tax, the tax administration states the taxpayer's data which it already holds in the areas of wages, remuneration and pensions. This translates into a significant simplification for users with simple incomes (e.g.: pensioners). Taxpayers continue to be fully liable for the content of their returns, which they must either confirm or correct, as the case may be.

The outcome of the pilot test conducted in 2005 in Ille et Vilaine showed a very low correction percentage of around 12%.

This action is expected to have an impact at the budgetary level as well, since the prior use of information received by third party reporters (employers, etc.) shall limit reporting fraud on a *de facto* basis.

3. MANAGEMENT CONTROL ENABLES ASSURANCE OF THESE INNOVATIONS

⁴ This relief is exclusively applied to remuneration and wages reported spontaneously.

In the framework of the performance contract signed for the 2006-2008 period, the General Tax Directorate and the Public Accounts Directorate reaffirm their will to place users at the heart of their concerns.

Establishing simpler taxation which allows users to fully enjoy their rights as soon as possible is a strong bet. This concern has the corollary of more responsiveness vis-à-vis delinquency and reporting non-compliance.

3.1 Simplified Taxation.

The DGI and the DGCP have undertaken a quality improvement process for the services provided to users.

The commitments accepted in this connection by virtue of the program “Making Taxes Easy” – one of the core themes of the Letter to Taxpayers – shall continue to be assessed on a regular and homogenous basis in the two networks, by means of internal audits and external evaluations.

The nine common commitments between the two networks are:

- All telephone calls shall be followed up,
- Inquiries by mail shall be replied within 30 days,
- E-mail inquiries shall be replied within 48 hours,
- Services shall be available daily,
- Appointments made shall be respected,
- Confidential reception,
- Officials' identification,
- Telephone inquiries shall be dealt with,
- Forms shall be sent within 48 hours,
- Information regarding the tax mediator.

On the other hand, the DGI and the DGCP undertake, from now until the end of the contract, to obtain certification by an independent external body of at least 200 units. Certified services shall observe a demanding set of common guidelines, prepared based on existing guidelines.

3.2 Allowing Users to Fully Enjoy their Rights as soon as Possible.

The DGI is committed to awarding users the possibility of fully enjoying their rights as soon as possible.

The table below shows the percentage of VAT credit refunds and balances in favor of taxpayers owing to excess payments on corporate tax which received a favorable or partially favorable response within 30 days or sooner.

2005	2006	2007	2008
80 %	80 %	80 %	80 %

Percentage of legal claims on income tax and real estate tax dealt with in a one-month period.

	2006	2007	2008
Income Tax	94 %	94 %	95 %
Real Estate Tax	95 %	95 %	96 %

In case of disputes on jurisdictional matters, the DGI commits to promptly respond to taxpayers' petitions. The DGI's commitment, which in the past was limited to administrative jurisdictions only, has extended to include legal jurisdictions. In addition, performance shall be measured by indicators which shall contemplate not only the cases filed during the year but also the existing legal cases as at 31 December.

3.3 More thorough Knowledge of the Tax Population.

In the scope of the contract mentioned, significant progress has been made to render information relative to taxpayers' censuses increasingly reliable.

For the upcoming period:

- The commitment of ensuring more reliable individual user identification has extended to file information on real estate tax;
- The quality of professionals' identification shall be maintained (compatibility rate between DGI and INSEE-identified professionals equal or higher than 98%).

3.4 More Responsiveness vis-à-vis Delinquency and Reporting Non-compliance.

The DGI shall continue to organize itself to maintain a high responsiveness vis-à-vis reporting non-compliance and delinquent situations. This step is necessary to ensure good overall results at the tax administration level and to benefit taxpayers: failure to respond promptly in cases of reporting non-compliance or the accumulation of tax debts might lead to an unfavorable spiral for taxpayers.

3.4.1 Objectives regarding reporting obligations:

Percentage of professional users who meet their VAT reporting obligations within the legal periods.

2005	2006	2007	2008
86 %	88.5 %	89 %	90 %

Percentage of delinquency in terms of submission of corporate annual Profit (or Loss) Returns

2005	2006	2007	2008
< 2 %	< 1.2 %	< 1.1 %	< 1 %

Percentage of users who meet their obligations on Income Tax.

2005	2006	2007	2008
97.8 %	97.8 %	97.9 %	98.0 %

3.4.2 Objectives relative to payment obligations:

Enforced collection centers for the most complex debts shall be generalized. This formula, as shown by the results of the pilot test, shall allow for increased efficacy of the function (collection volume, relevance of legal steps, efficiency gains).

Percentage of taxes paid spontaneously to the DGI *(to date, the calculation focused on VAT; into the future, the indicator also includes corporate tax and wage tax)*

2006	2007	2008
98 a 98.5 %	98 a 98.5 %	98 a 98.5 %

Net Percentage of Enforced Collection
(the scope of the indicator extended to corporate tax and wage tax).

2006	2007	2008
55. 0 %	55.25 %	55.50 %

CONCLUSION

The DGI shall assess the resources used and the results obtained from actions aimed at raising tax awareness among individuals and professionals and combating tax fraud. The Letter to the Taxpayer, issued in late 2005, recaps every citizen's rights and duties.

This letter shall be updated on a regular basis and its remembrance shall be assessed.

Indeed, tax awareness assumes a responsible and personalized relationship between citizens and officials: simplicity, respect and equity shall orient the work of the administration.

The administration has the duty to act equitably and respect individuals' and citizens' rights. In exchange, French taxpayers shall be loyal and cooperative.

One of the most significant challenges facing the French tax administration lies in making life simpler for taxpayers/citizens: tax performance is, in effect, largely secondary to the spontaneous acceptance of taxes.