



COMMUNICATIONS OFFICIELLES

OFFICIAL NEWS

Les membres du personnel sont censés avoir pris connaissance des communications officielles ci-après.

La reproduction même partielle de ces informations par des personnes ou des institutions externes à l'Organisation exige l'approbation préalable de la Direction du CERN.

Members of the personnel shall be deemed to have taken note of the news under this heading.

Reproduction of all or part of this information by persons or institutions external to the Organization requires the prior approval of the CERN management.

FRENCH INCOME TAX

I. DECLARATION OF INCOME FOR 1992

- 1.1 All members of the CERN personnel domiciled in France are required to complete a declaration of income ("Déclaration des Revenus") for the year 1992, subject to the conditions set out in sections 2 and 3 below.

1. GENERAL

- 1.2 This applies to **ALL** international civil servants residing in France, irrespective of nationality.
- 1.3 The deadline for despatching the declaration is 2 March 1993.
- 1.4 The taxation authorities normally send out an income declaration form to all tax-payers who have filed one the previous year. If, however, you have not received one by 20 February 1993, you should obtain it from a town hall or tax office. CERN does not have these forms.
- 1.5 We would strongly advise you to keep a photocopy of your salary certificate, as well as the duplicate of your declaration form.
- 1.6 To minimize as far as possible the risk of error in the processing of the forms, you are earnestly requested to enter the word "CERN" to the right of your signature on the 1992 declaration of income form.

2. MEMBERS OF THE PERSONNEL PAID BY CERN

2.1 FRENCH MEMBERS OF THE PERSONNEL

FRENCH members of the personnel residing in France in 1992 are required to declare their income, including their CERN salaries. To that end, Finance Division is sending them a single copy of the CERN salary certificate for 1992. Anyone who has not received one should call the SALARIES OFFICE (tel. 3904). This certificate must be attached to your declaration of income.

Your income from CERN should be entered, in French francs, on Forms 2047 "Revenus encaissés hors de France" and 2042 "Déclaration des Revenus 1991" in box AJ if it is you who signs the declaration, or box BJ, if it is your spouse who signs it (Part 1 of the form, page 3, under the heading "TRAITEMENTS, SALAIRES", **not in the box CONVENTIONS INTERNATIONALES, FONCTIONNAIRES INTERNATIONAUX, TRAVAIL A L'ETRANGER** (Part 8, page 6, box PH)

2.2 NON-FRENCH MEMBERS OF THE PERSONNEL

ALL non-French members of the personnel residing in France in 1992 **are NO LONGER required to enter their CERN salaries** on the

declaration form. Other income must be entered in the relevant boxes. They are required **in all cases** to state their nationality by entering "Fonctionnaire CERN de nationalité" under the heading AUTRES RENSEIGNEMENTS, on the last page of the form.

Those having no source of income other than their CERN salary must also complete the declaration form, copies of which are available from town halls. This is so that their family situation can be taken into account for local tax purposes.

Those already gainfully employed in France and subject to taxation at the time of their recruitment by CERN ("résidents permanents") should enter the amount of their CERN salaries in the box "CONVENTIONS INTERNATIONALES, FONCTIONNAIRES INTERNATIONAUX, TRAVAIL A L'ETRANGER" (Part 8, page 6, box PH). CERN salary certificates can be obtained by telephoning the Salaries Office, tel. 3904. Other income must be entered in the relevant boxes.

3. MEMBERS OF THE PERSONNEL NOT PAID BY CERN

3.1 **MEMBERS OF THE PERSONNEL paid by an institution established in France**

Members of the personnel who are not paid by CERN but by a French institution must, if they are domiciled in Switzerland, send their declaration to the **Centre des Impôts des Non-Résidents, 9 rue d'Uzès, 75002 Paris**. If they are domiciled in France, they are subject to ordinary French law.

3.2 **MEMBERS OF THE PERSONNEL residing in France and paid by an institution established outside France**

Members of the personnel residing in France who are paid neither by CERN nor by an

institution established in France should complete pages 1 and 2 of the form, enter the word "CERN" at the bottom right of the first page and, under the heading AUTRES RENSEIGNEMENTS on the last page of the form also enter the words "attaché non-rémunéré au CERN, de nationalité" (state your nationality), rémunéré par (state your funding institution).

II. **BANK ACCOUNTS ABROAD**

If there has been no change under this heading since last year's declaration, no declaration need be made.

III. **REIMBURSEMENT OF INCOME TAX FOR 1991**

The portion of your taxes referred to as "Remboursable par le CERN" on your taxation notification certificate is paid directly by CERN to the appropriate revenue or tax collector's office. If you have already paid this reimbursable portion, please inform the Salary Office, Finance Division, **in writing**. If "Remboursable par le CERN" does not appear on the taxation notification certificate, you should inform Personnel Division (tel. 2855) without delay.

IV. **FOR MEMBERS OF THE PERSONNEL LIABLE TO TAXATION IN FRANCE WHO JOINED THE ORGANIZATION IN 1992**

The "acomptes provisionnels" instalment payment procedure does not apply to taxation on CERN salaries of members of the personnel who joined the Organization before 1 July 1992.

Personnel Division
Tel. 2855

FISCALITÉ DANS LE CANTON DE VAUD

La Mission permanente de la Suisse près les Organisations Internationales communique :

"Dans sa décision du 9 août 1978, le Conseil fédéral a admis que l'application du taux global,

en l'absence d'une disposition conventionnelle expresse, n'est pas compatible avec les accords de siège passés par la Suisse. S'il est vrai que cette décision a été adoptée en relation avec la législation fiscale genevoise de l'époque applicable aux