

INFORMATIONS GENERALES GENERAL INFORMATION

FRENCH INCOME TAX

NOTE : *Personnel Division regrets that it is no longer in a position to provide private advice on taxation. The only requests that can be considered are those relating to that part of your taxes that CERN reimburses. All other questions must be addressed to the external agencies concerned.*

I. REIMBURSEMENT OF INCOME TAX FOR 1992

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 Salaries Office, Finance Division, **in writing**.
- If "Remboursable par le CERN" does not appear on the taxation notification certificate, you should inform Personnel Division (Tel. 3634/4128) without delay.

II. DECLARATION OF INCOME FOR 1993

1. GENERAL

All members of the CERN personnel *domiciled in France, whether French citizens or not*, are required to complete a declaration of income ("Déclaration des Revenus") for the year 1993, subject to the conditions set out in sections 2 and 3 below.

- The **deadline** for despatching the declaration is **1 March 1994**.
- 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 1994 you should obtain it *from a town hall or tax office*. CERN does not have tax declaration forms.
- We would strongly advise you to keep a photocopy of your salary certificate, together with the duplicate of your declaration form.
- 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 1993 declaration of income form.

2. MEMBERS OF THE PERSONNEL PAID BY CERN

2.1 French members of the personnel resident in France in 1993

FRENCH members of the personnel resident in France in 1993 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 1993. Anyone who has not received one should inform 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 1993" 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 resident in France in 1993

NON-FRENCH members of the personnel residing in France in 1993 *are required to complete a "Declaration of income" form even if they have no other income than their CERN salaries* (this is so that their family situation may be taken into account for local tax purposes).

- They are not required to indicate their CERN salary on the declaration form;
- where relevant, they must enter their other income 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 already gainfully employed in France ("résidents permanents") and subject to taxation *at the time of their recruitment by CERN in 1993* 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. Where applicable, they should enter other income 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

- If they are domiciled in Switzerland, members of the personnel who are not paid by CERN but by a French institution must send their declaration to the **Centre des Impôts des Non-Résidents, 9 rue d'Uzès, 75002 Paris**, before the deadline of 30 April 1994.
- 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, enter the words "*attaché non-rémunéré au CERN, de nationalité, rémunéré par* (state your funding institution)".

III. MEMBERS OF THE PERSONNEL LIABLE TO TAXATION IN FRANCE WHO JOINED THE ORGANIZATION IN 1993

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 1993.

IV BANK ACCOUNTS ABROAD

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

Personnel Division, Tel. 3634/4128

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