

**Accounting
Department**

Maisons-Alfort, Wednesday, April 28, 2021

Object: TAX 2021 on sales of plant protection products

Dear Madam, Sir,

Contact Person :
Jacques Sacré

Direct line :
01 49 77 24 47

E- mail :
servicerecettes@anses.fr

The amending French Finance Act No. 2014-1655 of 29 December 2014 led to the creation of Article L. 253-8-2 of the French Rural and Maritime Fishing Code, which imposes a tax on sales of plant protection products. The base for the tax, the collection arrangements and its allocation to ANSES are specified in the article of the Act. The assessment basis for the tax, the collection methods and its allocation to ANSES are specified in the aforementioned article.

The tax rate was set by the Ministerial Order of 27 February 2020 at 0.9% of pre-tax turnover. However, by way of derogation, the tax rate proposed for biocontrol products is 0.1%. The 2021 tax is based on the 2020 pre-tax turnover and is **payable no later than 31 May 2021**. In absence of payment on this date on markup of 5% is applied.

MA holders must declare all of their sales, including those relating to MAs for which the tax is less than the €100 threshold for recovery stipulated by the aforementioned laws.

To do this, you are required to draw up a statement, for each marketing authorisation (MA) or parallel trade permit, providing information on sales achieved during 2020.

For this purpose, a reporting form can be found on the ANSES website. The website also contains the regulatory texts as well as the list of biocontrol products drawn up by the French Ministry of Agriculture and Food.

I also inform you that from 01/01/2022 this tax will be collected by the General Directorate of Public Finance of the Ministry of the Economy and Finance as part of the VAT declaration. All useful information will be communicated to you in 2022.

L'Agent comptable de l'ANSES


Cyril POIGNARD