

French Legal and Regulatory Update - July/ August 2013

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The Paris office of Hogan Lovells is pleased to provide this English language edition of our monthly e-newsletter, which offers a legal and regulatory update covering France and Europe for July/August 2013.

Please note that French legal concepts are translated into English for information only and not as legal advice. The concepts expressed in English may not exactly reflect or correspond to similar concepts existing under the laws of the jurisdictions of the readers.

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Summary of miscellaneous French draft legislation

- Draft law granting amnesty for acts committed in the course of social movements and trade unions' protesting activities Filed on November 28, 2012 Adopted on first reading by the Senate on February 27, 2013 A vote for a referral to commission was adopted during the first session on May 16, 2013.
- **Draft law to prohibit layoffs in the view of maximising profits and abusive job cuts**, n°869, filed on March 28, 2013 rejected by the National Assembly on May 16, 2013.
- Draft law relating to consumption, n°1015, filed on May 2, 2013 Adopted on first reading by the National Assembly on July 3, 2013.
- **Draft organic laws relating to the transparency of public life,** n°1004 and 1005, filed on April 24, 2013 Adopted on first reading before the National Assembly on June 25, 2013 Adopted on first reading by the Senate on July 15 CMP (disagreement) Adopted on new reading before the National Assembly on July 23 and by the Senate on July 25 The definitive adoption is pending.
- **Constitutional draft law relating to the Supreme Magistrates' Council**, n°815, filed on March 14, 2013 Adopted on first reading by the Parliament on July 4, 2013.
- Draft law relating to the fight against tax fraud and serious economic and financial crime, n°1011, filed on April 24, 2013 Adopted on first reading by the National Assembly on June 25, 2013 Adopted on first reading by the Senate on July 17 and 18, 2013 CMP (disagreement) filed before the National Assembly in new reading.
- **Draft law for the access to housing and redeveloped town planning**, n°1179 filed for first reading before the National Assembly on June 26, 2013.
- Draft law for craft industry, trade and very small businesses, n°1338 filed for first reading before the National Assembly on August 21, 2013.

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- Draft law relating to social and solidarity-based economy, n°805 filed for first reading before the Senate on July 24, 2013.
- **Draft law aiming for prospects to the economy and creating jobs in the industrial sector, n°1037**, filed on May, 15 2013 emergency proceedings in debate before the National Assembly on September 18.

Enacted laws

- Law n°2013-672 of July 26, 2013 regarding the separation and regulation of banking activities OJ of July 27, 2013.
- Law n°2013-715 of August 6, 2013 to amend law n°2011-814 of July 7, 2011 on Bioethics by permitting research on embryos and embryonic stem cells under certain conditions OJ of August 7, 2013, 2013.
- Order n°2013-676 of July 25, 2013 to amend the legal framework of asset management OJ of July 27, 2013

1. Banking

France - Law n°2013-672 dated 26 July 2013 on the separation and regulation of banking activities (J.O n°0173 dated 27 July 2013) (the "Law")

- Separation and regulation of banking activities

The Law amends certain provisions of the Book (*livre*) V of the Monetary and Financial Code ("**MFC**") in order to regulate the activities of credit institutions. In principle, under Article L.511-47 of the MFC, the following activities are now prohibited for credit institutions that must perform them through dedicated subsidiaries: (1) the trading on financial instruments involving their own account and (2) the transactions completed for their own account with leveraged mutual funds whose characteristics will be determined by Order of the Minister of Economy. The status of the subsidiaries which can carry out these activities is set by Article L.511-48 of the MFC.

The actual transfer of the activities of credit institutions to their dedicated subsidiaries shall occur on 1st July 2015 at the latest.

- Establishment of the bank resolution regime

The Law amends certain provisions of Book (*livre*) VI of the MFC to grant to the Prudential Control and Resolution Authority (the "**PCRA**") new powers relating to the prevention and resolution of banking crises and the preservation of banking stability. The PCRA may request the intervention of the funds of deposits guarantee and resolution during the implementation of the measures adopted pursuant to Article L.613-31-16 of the MFC. The Law also provides clarification concerning preventive recovery plans and resolution proceedings, during which the PCRA may, for example, decide the automatic transfer of all or part of one or more branches of activity of the person subject to such proceedings.

The provisions relating to bank resolution came into force on 28 July 2013.

France - Terms of centralization of the livret A and sustainable development savings account (livret de développement durable)

Decree n 2013-688 dated 30 July 2013 on the centralization of deposits in the *livret* A, sustainable development savings account (*livret de développement durable*) and popular savings account as well as the remuneration of *livret* A and sustainable development savings account collection systems (J.O n°0176 dated 31 July 2013) amends the terms of such centralization as well as the conditions of remuneration of institutions providing these savings accounts which has been reduced.

Decree n°2013-688 came into force on 31 July 2013.

2. Capital Markets

France - Public consultation of the AMF on modifications to Book IV of its general regulation, on collective investments

Continuing its transposition of the AIFM Directive, AMF <u>consults on modifications to Book Iv of its general regulation on collective investments</u>. Those modifications are meant to introduce in the general regulation the provisions concerning the investment funds which enter in the scope of the directive, also known as AIF. The main modifications of the Book IV concern: (i) the creation of a second Title devoted to AIF and mostly to the notification of asking for commercialization of those funds in France, the assessment of the funds and the information of the investors and regulator, (ii) submission to all of the AIFs of the rules of commercialization currently applied to UCITs, (iii) integration of benchmarks of competitiveness proposed by the report of the Committee of Place on transposition of the AIFM Directive, (iv) finally concerning the UCITs, provisions are planned to the project of Book IV to take into account the modification of the article R. 214-15-1 of the Monetary and Financial Code concerning the method of calculation of exposition and investment ratios of Ucits.

France - Publication by the AMF of a guide concerning modernisation measures that apply to French collective investments

In order to improve the competitiveness of French collective investments and taking the opportunity of the transposition in French law of the AIFM Directive, AMF is publishing a guide describing a full series of modernisation measures to promote the attractiveness of the commercial offering of the French financial management industry. Among the measures listed in this guide, it includes: (i) revising and simplifying of the range of investment funds current, as a result some names will change, (ii) emphasizing the difference between the funds covered by the UCITIV Directive and the funds covered by the AIFM Directive which will make easier for investors to understand the commercial offering, (iii) the modernisation of certain investment rules or techniques. Those modifications will not apply until the transposition texts for the directive are published in the Monetary and Financial Code and the AMF general regulation.

France - Publication of a position-recommendation on remuneration and advantages received during the commercialisation of financial instruments and management under agency.

In its position-recommendation n°2013-10, AMF reminds the recommendations stated by the Committee of European Securities Regulators about remuneration and advantages received during the commercialisation of financial instruments and management under agency. AMF asks the investment service providers and the financial investment advisers to apply to these recommendations and clarify its expectations and practices it thinks to be in accordance. It deals in particular with : internal procedures of identification and classification of remunerations (i), the clients information about those advantages and remunerations received (ii), the improvement of the quality of the service given to the client and the capacity to act in their clients' best interests (iii).

France - The AMF and the ACPR precise the allocation of their respective powers concerning the implementation of the EMIR regulation

The statute n°2013-672 of the 26th of July 2013 concerning the separation and the regulation of the banking activities precise the allocation of competences between the AMF and ACPR for the implementation of the duties planned by the European Regulation on OTC derivatives. The statute provides for the following allocation: concerning the clearing obligation the AMF will be the competent authority to ensure that this duty is correctly applied (i), concerning the obligation to report transactions to a central data repository, the AMF will be the competent authority no matter the status of the counterparty to the derivative contract (ii), concerning the recourse to risk-mitigation techniques the ACPR will be the competent authority to ensure that credit institutions, which are not investment service providers, and insurance and reinsurance companies comply with their duties. The AMF will be competent to ensure that investment companies and credit institution which are investment service providers also comply with their duties. Concerning investment companies and credit institution which are investment service providers, for which the competence is already shared, the supervision will be ensured in a coordinated manner by both authorities in accordance with their respective field of competence (iii). It is possible to provide for some exemptions for transactions made within a group of companies. The ACPR will be competent for the counterparties which are under its own jurisdiction and the AMF for management companies and non-financial counterparties

3. Competition

France - Merger control guidelines

On 10 July 2013, the French Competition Authority published new merger control <u>Guidelines</u> which will be applicable from this date. The new merger Guidelines aim at (i) emphasising the importance of the pre-notification phase, (ii) setting out the detail of the simplified procedure and of the various economic tests used for the definition of the relevant market and for the substantive assessment and (iii) providing further detail on remedies.

France - Public consultation into the pharmaceutical sector

The French Competition Authority has launched on 10 July 2013 a public <u>Consultation</u> entitled "*How to revitalize competition in the distribution of medicines in cities*?" ("*Comment dynamiser la concurrence dans la distribution du médicament en ville*?"). These are the preliminary conclusions reached by the Authority in the context of the sector inquiry into the pharmaceutical distribution sector launched in February 2013. The Authority identifies, in particular, the following competition concerns: (i) barriers to the development of generics, (ii) risks of collusion between pharmaceutical laboratories, (iii) tied sales and discrimination practices as regards over-the-counter drugs. Besides, the Authority calls for a strengthening of the role of the wholesalers and for a partial opening up to competition of the retail distribution of self-medication and "borderline products". Interested third parties could submit their observations no later than 16 September 2013.

European Law - Public consultation on De Minimis Notice

On 11 July 2013, the Commission launched a public consultation on its <u>Draft</u> Notice on agreements of minor importance which do not appreciably restrict competition under Article 101(1) of the Treaty on the Functioning of the European Union (*de minimis*). The Draft aims at ensuring consistency with the recent ECJ case law according to which a restriction with an anticompetitive object constitutes, by its very nature, an appreciable restriction of competition which cannot benefit from the *de minimis* rule. Interested third parties are invited to respond to the <u>Consultation</u> by 3 October 2013.

European Law - State aid: adaptation of the crisis rules for banks

The <u>Communication</u> from the Commission on the application, from 1 August 2013, of State aid rules to support measures in favour of banks in the context of the financial crisis was published in the OJ of the EU of 30 July 2013. This Communication replaces the 2008 Banking Communication and supplements the remaining crisis rules. Together, they define the common EU conditions under which Member States can support banks with funding guarantees, recapitalisations or asset relief and the requirements for a restructuring plan.

European Law - State aid: enabling Regulation and public consultation on block exemptions

Council <u>Regulation</u> (EU) n°733/2013 of 22 July 2013 amending Regulation (EC) No 994/98 on the application of Articles 92 and 93 of the Treaty establishing the European Community to certain categories of horizontal State aid was published in the OJ of the EU of 31 July 2013. This enabling Regulation introduces new categories of aid that the Commission may decide to exempt from the obligation of prior notification

On the basis of this new Regulation, the Commission launched on 24 July 2013 a public consultation on a <u>draft Regulation</u> declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (GBER II). The draft Regulation proposes to include compatibility criteria for the following additional exemption categories in the GBER: making good the damage caused by natural disasters, social aid for transport for residents of remote regions, certain broadband infrastructure, innovation, culture and heritage conservation and sports and multifunctional infrastructure. Interested third parties are invited to respond to the <u>Consultation</u> by 10 September 2013.

European Law - State aid: procedural regulation

Council <u>Regulation</u> (EU) n°734/2013 of 22 July 2013 amending Regulation (EC) n°659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty was published in the OJ of the EU of 31 July 2013. The Regulation aims at improving the handling of complaints by ensuring that the Commission is provided from the start with all the necessary information and by clarifying the requirements to lodge them, leading to a swifter, more predictable and more transparent investigation of complaints.

European Law - State aid: public consultation on new state aid rules for airports and airlines

On 3 July 2013, the Commission launched a public consultation on <u>draft Guidelines</u> on State aid to airports and airlines. The draft Guidelines essentially aim at specifying the conditions under which state aid for investment in airport infrastructure, operating aid to airports and start-up aid to airlines may be granted. Interested third parties are invited to respond to the <u>Consultation</u> by 25 September 2013.

European Law - State aid: public consultation on reform of Regulation for small aid amounts

After amendments resulting from a public consultation in March 2013, the Commission launched on 17 July 2013 a public consultation on a second <u>Draft Regulation</u> on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid. This Draft, which operates in the context of the expiry of Regulation No 1998/2006 on 31 December 2013, does not change the ceiling (currently sets at 200,000€ per company over a period of three years) of *de minimis* aid, benefiting from a notification exemption from the Commission. The Commission proposes to gradually introduce a central register of *de minimis* aid. The Draft also meets stakeholders' expectations by clarifying and simplifying the rules in order to reduce the administrative burden for non-significant aid. Interested third parties are invited to respond to the <u>Consultation</u> by 9 September 2013.

European Law - State aid: public consultation on draft Guidelines for supporting risk finance investments

On 24 July 213, the Commission launched a public consultation on <u>draft Guidelines</u> on State aid to promote risk finance investments. Based on the results of a first consultation in July 2012, the draft Guidelines aim at clarifying how Member States can support the provision of risk finance to small and medium sized enterprises in order to strengthen legal certainty. They also propose more flexibility in defining eligible companies and forms of financing. Interested third parties are invited to respond to the <u>Consultation</u> by 17 September 2013.

4. Corporate

France - Update of the Guide relating to the prevention of insider trading attributable to managers of listed companies

The French Financial Market Authority has published, on 8 July 2013, an update of <u>its Guide</u> relating to the prevention of insider trading attributable to managers of listed companies.

This Guide results from the AMF Recommendation n°2010-07 of 3 November 2010. It gathers the outcome of the work done by the mission conducted by Bernard Esambert on the prevention of insider trading.

The amendments made aim at updating the references mentioned in this Guide, without however changing its contents. It recommends, in particular, putting in place specified preventive measures as well as trading plans.

France - Opening by the AMF of a new extranet for filing of the regulated information and declarations of managers

The French Financial Market Authority has opened a new extranet called "<u>ONDE</u>" for filing the regulated information of listed companies and declarations of transactions made by managers on the securities of their company.

The regulated information concerned is the one mentioned in Article 221-5 and the declarations of managers are those mentioned in Articles 223-22 *et seq.* of the General regulations of the French Financial Market Authority.

As a result of the opening of this new extranet, replacing the previous e-mail addresses, the French Financial Market Authority has amended its Instruction No. 2007-03 on the modalities for filing the regulated information, its Instruction No. 2006-05 on the declarations of managers, its Position n°2006-14 on the declarations of managers and its Recommendation n°2010-07 on the Guide relating to the prevention of insider trading attributable to managers of listed companies.

5. New technologies

France - Hadopi: the internet access suspension sanction is no more

A decree of 8 July 2013 published in the *Journal Officiel* on 9 July 2013 officially removed the sanction of suspension of a user's internet access which had been established as a potential sanction for the offence of gross negligence to secure one's internet access and which had been created by the Hadopi law. From now on, this offense will only be subject to a fine. The decree also defines the means allowing the secured transmission of the necessary information for the identification of subscribers.

European Law - Cybercriminality

The directive relating to attacks against information systems was enacted by the European Parliament and Council of the European Union on 12 August 2013 and published in the Official Journal of the European Union on 14 August 2013. In order to facilitate the prevention of these offences and to improve the cooperation of competent authorities of the Member States, this new directive sets minimum standards for the definition of the criminal offences and sanctions to be applied to attacks against information systems.

European Law - The enactment of a new regulation in the fight against data theft on the Internet

On 24 June 2013, the European Commission adopted Regulation 611/2013 on the measures applicable to personal data breach notifications as provided for in Directive 2002/58, also known as the ePrivacy Directive. The Regulation, which came into force on 25 August, clarifies the obligations imposed on electronic communication service providers (the only entities subject to this regime, for the time being) by imposing the obligation to inform the competent data protection authority within 24 hours, to provide specific details on the data affected or by specifying the principles which should be applied to evaluate whether data subjects should be informed of the breach.

6. Public Law

France - Simplification of administrative proceedings

Decree n°2013-730 dated 13 August 2013, published in the O.J. dated 15 August 2013, simplifies procedures in administrative courts, in particular in relation to (i) cases submitted to a single judge in administrative tribunals and (ii) cases submitted to administrative courts of appeal in first instance.

7. Real Estate

France - Rents: index

The cost of construction index (ICC) for the first quarter of 2013 published by the National Institute of Statistics and Economic Studies (INSEE) (Information Rapide INSEE, n°156, 5 July 2013) amounts to 1646 which corresponds to a 1.79% increase over a year.

The commercial rents index (ILC) for the first quarter of 2013 published by the National Institute of Statistics and Economic Studies (INSEE) (Information Rapide INSEE, n°157, 5 July 2013) amounts to 108.53 which represents an increase of 1.42% over one year.

The tertiary activities rents index (ILAT) for the first quarter of 2013 published by the National Institute of Statistics and Economic Studies (INSEE) (Information Rapide INSEE, n°158, 5 July 2013) amounts to 107.09 which corresponds to an increase of 1.69% over one year.

France - Planning authorisations: litigation

Ordinance n°2013-638 dated 18 July 2013 published in the Official Journal of 19 July 2013 includes measures to expedite the resolution of disputes relating to planning authorisations and limit dilatory or abusive proceedings.

These provisions entered into force on 20 August 2013.

France - Social housing: quota

Decree n°2013-670 dated 24 July 2013 published in the Official Journal of 26 July 2013 specifies the method to determine the quota of social housing required in each municipality.

These provisions entered into force on 27 July 2013.

France - Elevators: security

Decree n°2013-664 dated 23 July 2013 published in the Official Journal of 25 July 2013 postponed until 3 July 2014 the second phase of works to be carried out to secure elevators and limits to building open to the public the obligation to carry out works to prevent the risk of falling due to the gap between the cab floor and the landing floor.

These provisions entered into force on 26 July 2013.

8. Tax

France Limitation of the tax deductibility of interest expenses

The French tax authorities have updated the maximum annual interest rate used by companies to calculate the limit in the tax deductibility of interest under the provisions of Article 39, 1-3 ° of the French Tax Code, in respect of accounting period (12 months) ending between 30 June 2013 and 29 September 2013 (*BOI-BIC-CHG-50-50-30-20130718 n° 40* dated 18 July 2013).

The maximum deductible interest rate is now:

-2.90% for accounting period ending between 30 June 2013 and 30 July 2013;

-2.87% for accounting period ending between 31 July 2013 and 30 August 2013;

-2.84% for accounting period ending between 31 August 2013 and 29 September 2013.

France - Capping of the deductibility of net financial expenses of companies

The French tax authorities have published their final comments of the overall capping of the deductibility of net financial expenses of companies, established by the Finance Act 2013 (*article 23 Law n°2012-1509 dated 29 December 2012 – in particular <u>BOI-IS-BASE-35-40-20130806</u> dated 6 August 201-3).*

As a reminder, companies subject to corporate tax which have an amount of net financial expenses of at least \in 3 million can deduct only 85% of these costs in determining the results for the years ended as of 31 December 2012 and 75% for fiscal years beginning on or after 1 January 2014 (*article 212 bis of the French Tax Code*).

France - Immovable property capital gains calculation

The French tax authorities have inserted in their guidelines the new calculation method of immovable property capital gains subject to income tax realised on or after 1 September 2013: (i) reform of the tax deduction for holding-period of immovable property other than building plot and (ii) establishment of an additional special tax deduction on capital gains realised on the sale of housing (<u>BOI-RFPI-PVI-20-20 n°152 and following</u>, dated 9 August 2013).

These measures, without any legal basis, should be included in the draft Finance Bill for 2014.

-Reform of the tax deduction for holding-period

Upon the disposal of immovable property other than building land or rights thereto, the rate and pace of the deduction for holding period for determining the tax base of the capital gains subject to income tax and social security contributions:

-The capital gain exemption from income tax is obtained beyond a holding-period of twenty-two years;

-The capital gain exemption from social security contributions of 15.5% is obtained beyond a holding-period of thirty years.

Regarding the disposal of building plots or rights thereto realised on or after 1 September 2013, the methods to determine the taxable basis of the capital gain for both income tax and social security contributions remain unchanged. However, the tax deduction for holding-period should be abolished as from 2014.

-25% special deduction

For capital gains realised between 1 September 2013 and 31 August 2014 upon the sale of the sale of residential premises or rights thereto, a special tax deduction of 25% is applicable for the determination of the taxable net basis (*i.e.*, after taking into account the deduction for holding-period).

France - Tax on real estate capital gains superior to €50,000

The French tax authorities have commented in their guidelines the tax on real estate capital gains superior to \in 50,000, implemented by the 3rd Amending Finance Bill for 2012 (*article 70 Law n°2012-1510 dated 29 December 2012 – <u>BOI-RFPI-TPVIE-20130806</u>, <u>BOI-RFPI-TPVIE-10-20130806</u> and <u>BOI-RFPI-TPVIE-20-20130806</u> dated 6 August 2013 - article 1609 nonies G of the French Tax Code).*

France Income tax reduction for intermediate rental investment – "Duflot" tax regime

The French tax authorities have commented in their guidelines the income tax reduction for intermediate rental investment "Duflot", implemented by the Finance Bill for 2013 in order to replace the "Scellier" tax regime (*article 80 Law n°2012-1509 dated 29 December 2012 – BOI-IR-RICI-360-2013-07-30 dated 30 July 2013 – article 199 novovicies of the French Tax Code*).

France - Update of the Non-Cooperative State or Territory ("NCST") list

The NCST list within the meaning of article 238-0 A of the French Tax Code has been updated retroactively to 1 January 2013 (<u>Decree dated 21</u> <u>August 2013</u> published in the "Journal Officiel de la République Française" dated 28 August 2013).

Are now considered as NCST: Bermuda, Botswana, Brunei, Guatemala, Marshall Islands, British Virgin Islands, Jersey, Montserrat, Nauru and Niue.

As a reminder, the tax rate and withholding tax applicable on income paid or capital gains realized in a NCST, or paid to individuals or entities whose tax residency or head office is located in a NCST, is 75% since 1 January 2013.

9. Telecoms

France - Decree n°2013-706 of August 2, 2013 amending decree n°2007-957 of May 15, 2007 related to the Fund designed to support digital services

By <u>decree n°2013-706</u> of August 2, 2013, the Government prolonged until December 31, 2013 the existence of the French Fund designed to support digital services. The Fund's main task is to ensure the continued reception of TV services following the end of analog broadcasting. After the expiry of the Fund in May 2013, its existence has been extended until the end of 2013 by the decree No. 2013-706. The French Government seems to have ignored the reservations expressed by the French Audiovisual Council ("*Conseil Supérieur de l'Audiovisuel*" – *CSA*): while having issued an opinion endorsing the proposal, the CSA expressed reservations regarding the length of the extension of the duration of the Fund – deeming it too short. The decree extends the existence of the Fund until December 31, 2013 without specific reference to the CSA's proposals.

France - The French Constitutional Council censured the ARCEP's power to impose sanctions in its decision n°2013-331 QPC issued on July 5, 2013 dealing with the power to impose sanctions of the Authority.

ARCEP has taken note of the Constitutional Council's decision <u>n°2013-331 QPC</u> issued on July 5, 2013, stating that the legal provisions governing ARCEP's power to impose sanctions (Article L.36-11 of the French Postal and electronic communication code) are unconstitutional. Within the framework of a priority preliminary ruling on constitutionality ("*question prioritaire de constitutionnalité*") raised by the companies Numéricable SAS et NC Numéricable on the conformity of Article L. 36-11 of the abovementioned Code to the fundamental rights and freedoms guaranteed by the Constitution, the Constitutional Council considered that there was no guarantee of the separation, within the Authority, between the functions of prosecution and investigation of possible breaches and the functions of judging these breaches. The Constitutional Council considered that it was a clear breach of the principle of impartiality. The French ARCEP welcomed the Government's announced plan to submit a new procedure to Parliament in the very near future which is consistent with the Constitution.

10. Transport

France - Eco-tax on heavy goods vehicles

From 1 October 2013, vehicles weighing over 3.5 tons using the State-managed national road network will be taxed according to their size and the number of kilometres travelled. To allow the entry into force of this measure on 1 October 2013, the following texts were adopted.

Decree n°2013-618 of 11 July 2013 concerning the definition of vehicles subject to the eco-tax on heavy goods vehicles was published in the OJ of 13 July 2013. It aims at identifying the vehicles which will be subject to the tax and those which will be exonerated.

<u>Decree</u> n°2013-652 of 18 July 2013 relating to the immobilization of vehicles during tax checks set out at Article 269 of the French customs Code was published in the OJ of 20 July 2013. It sets the list of agents allowed to immobilize vehicles that have not paid the tax.

Order of 12 July 2013 on the provision of on-board equipment required to collect the eco-tax on heavy goods vehicles was published in the OJ of 17 July 2013.

Order of 12 July 2013 on the registration of vehicles subject to the eco-tax on heavy goods vehicles was published in the OJ of 17 July 2013.

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