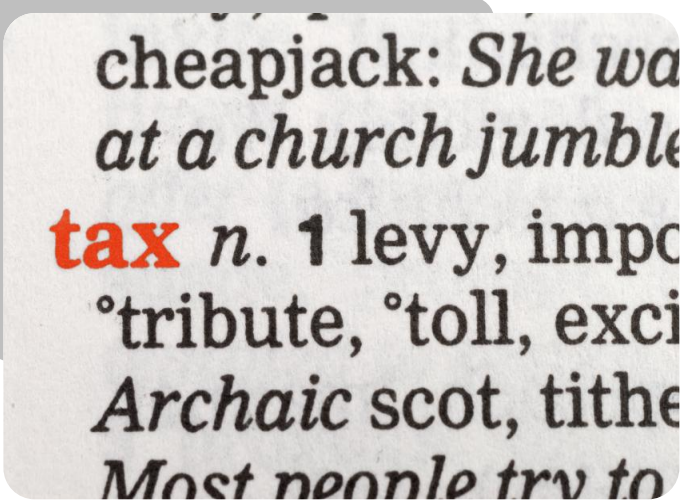


## Documents required to comply with the French tax authorities rules



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In France, the following documents are required :

- A general ledger and monthly journals kept in French language and in Euros and according to the French chart of accounts which gather the accounting entries. The monthly journals should disclose the total amount of the entries.
- The sub-ledgers should include every entry related to debtors and creditors (invoices and payments) and not only the outstanding invoices.
- A description of the accounting procedures when it is necessary to understand the treatment applied.
- Reliable accounting books which means that the entries are recorded chronologically and cannot be modified afterwards.

## Supporting documentation

- The accounting records must be kept according to the French accounting principles.
- All the accounting entries should detail the origin, the content and the impact of each data and the reference of the supporting document (invoice number, etc.).
- All the accounting books and supporting documentation must be kept for 5 years, and in case of tax loss since the first year of tax loss.

## Setting-up and control of the accounting system

- All the information relating to the software and accounting system should be made available in France in case of a tax audit (documentation, programming and processes).
- The information must be kept as computerised data for at least 4 years on their initial medium (disk, tape, etc...).

