



# Administrative obligations for Microentreprises (ex-autoentrepreneur)

## Regular admin tasks

- Monthly or Quarterly : [URSSAF declarations](#) – you must declare your monthly or quarterly turnover in order to pay social charges.
- If you opted for the “versement libératoire de l’impôt” (Pay as you go income tax) then this will be paid monthly/quarterly with the social charges via your [URSSAF account](#).

## One-off admin tasks

- [Business Property Tax \(CFE\)](#)
  - November – CFE Business Property Tax notice
  - December – CFE business tax payment before 15th december
- [Income tax](#)
  - May/June – declare your yearly (jan-dec previous year) business income on your tax return with the [Form 2042-C-PRO](#). You must do this even if you have opted for Pay as you go tax for your microentreprise.
  - September – Income tax notice
  - Sept-December – Tax income payment, over the last trimester of the year (payment plan)
- [VAT Registered Microentrepreneur](#)
  - May or monthly – VAT declarations :
  - Simplified VAT declaration, <15.000 € VAT/year, once a year – has to be done by 2nd working day after the 1st of may.
  - Simplified VAT declaration >15.000 € VAT/year, a monthly declaration must be done
  - July – VAT payment : 55% of the amount of VAT paid in the previous year
  - December – VAT payment : 40% of the amount of VAT paid in the previous year
  - May – VAT payment : balance of the previous year paid when VAT declaration is done.

## Other useful information

- To bring any **changes to your microentreprise** or **shut it down**, it can be done on [the INPI website](#).
- Any **changes to your Business Property Tax (CFE)** can be done via the form “[Déclaration modificative 1447-M-SD \(CFE\) \(Formulaire 14031\)](#)”.
- If your **turnover exceeds VAT thresholds** for Microentreprise (91 900€ for sales and 36 800€ for services), then it is time to register for VAT.
- If your **turnover exceeds the Microentreprise thresholds** (188 700€ for sales and 77 00€ for services), then it is time to change business structure.