

# Cabinet BRAHIN Avocats

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Avocat

DESS Droit Bancaire et Financier

Nice · Montpellier · Madrid

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## **Bureau principal :**

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**FILE** : The management report is no longer necessary in small trading companies (Le rapport de gestion n'est plus obligatoire dans les petites sociétés commerciales)

## **Bureaux secondaires :**

14, rue Ernest Michel  
34000 MONTPELLIER  
Tel. +33 411.75.81.87

Pensiamento, 27 - 3<sup>o</sup> Izda.  
28020 MADRID

Small business companies are henceforth exempted from establishing a management report at the end of each fiscal year.

## **Correspondants organiques :**

LEGIPASS

8, rue Auber - 75009 PARIS

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"http://www.legipass.com"  
[www.legipass.com](http://www.legipass.com)

More precisely, enterprises concerned by this m that, at the end of each fiscal year, do not exceed two of the three following thresholds :

- 4 million euros balance sheet total ;
- 8 million net turnover;
- 50 employees (average).

ADVODAN

Algade 43

4000 ROSKILDE (DENMARK)

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This exemption applies to the fiscal years closed to counting from the 11th of August 2018.

ADVOKATFIRMAN

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Recall that hitherto, only small one-person businesses (EURL and SASU), whose sole partner, assumes stewardship or presidency, were exempt to establish a management report.