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SELF ENTREPRENEUR (« AUTO ENTREPRENEUR »)

Law of August 4th 2008.

In order to become a self entrepreneur you must register your activity to the “Centre de formalités des entreprises” or to the Chamber of Commerce (“Chambre de commerce”) if you have a commercial activity.

There are some conditions to this statute:

- Regarding the turn over (“chiffre d’affaires”):

The turn over must not exceed **80.000 Euros** when your activity is to sale goods, objects, supplies, food or if you give housing services;

The turn over must not exceed **32.000 Euros** if you provide any other services than those listed above;

The turn over must not exceed **32.000 Euros** if you provide services included in the non commercial profit category (“benefices non commerciaux”).

- You must benefit VAT exemption (“franchise de TVA”):
- You can pay your income tax as a lump-sum settlement (“règlement forfaitaire”) based on your turn over if your tax household (“foyer fiscal”) does not exceed **25.195 Euros**.
- Regarding the social costs (“charges sociales”) and fiscal liabilities (“charges fiscales”):

You can make a monthly or quarterly settlement of:

- **13%** if your activity is to sale goods, objects, supplies, food of housing services.
- **21.3%** if your activity is to provide any other services;
- **20.5%** when you provide services as a liberal professional (“professionnel liberal”).

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Membre d’une association de gestion agréée – le règlement des honoraires par chèque est accepté
Palais C 427

When you are under this statute there are some advantages such as:

- you do not have to register your company to the Chamber of Commerce;
- you made simplified declaration (the only obligation is to fill in a form given by the Centre de formalités des entreprises);
- you do not have to pay income tax if you do not have a turn over;
- there is a **3 years** exemption on the payment of the business rate (“taxe professionnelle”);
- there is a lightened accounting;

If you want to put an end to your activity, you only have to make a declaration to the “Centre de formalités des entreprises”.

If your turn over exceed the above amounts, you will have to switch to one of the regular form of company and comply with all the formalities required by law.