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The DGFiP was created by merging ministerial directorates, and it is still not very well known. Or to be more precise, the spotlight is almost solely focused on its tax-related responsibilities. However, the DGFiP dedicates considerable resources to public management and holds a crucial place in the operations of public institutions.

Granted, our tasks are quite diverse: collecting revenue and paying expenses for local government, handling local and central government accounting, paying civil servants working for the central government, managing the Government Property Directorate (DIE) and actively implementing the government’s property policy.

All these tasks are managed with an eye to accessibility and efficiency: nearly 10 million invoices are now handled electronically; civil servants can go online to access their pay slips and view their individual retirement accounts and pension rights; for local government as a whole, 60% of all procedures are now paperless.

The DGFiP also has a dense network covering all of France, with offices in more than 2,000 municipalities. For several reasons, this coverage is a subject for further review: some offices are too small to provide high-quality services easily and such dense coverage has a high overall cost. Moreover, the concept of accessibility warrants further reflection, as accessibility need not always mean geographical proximity; the pooling of multiple public services would be a positive development in rural areas.

Our directorate has achieved a strong reputation thanks to our modern web-based services. These services provide support for all of our duties. Yet technology is changing fast, and the necessary investments are sizeable: we must maintain our level of performance in this area. This is particularly true as our technological performance now lies at the heart of our interactions with users: the most recent example is withholding at source for personal income tax. This reform will prompt all taxpayers to log in to their “user accounts” more frequently, giving them the possibility of changing their tax rate options via a web interface designed in collaboration with a panel of users.

This is all part of the impots.gouv.fr website, which was entirely overhauled in 2017, with a revamped document library and updated search engine.

A new online option enables taxpayers to make personal appointments; this saves time for everyone involved and improves the service quality.

Our values are well-known – ethics, professionalism, innovation and putting people first.

For a long time now, we have made a decisive contribution to efforts to rein in public spending. Budget constraint is necessary, and we can be proud of the fact that we have cut costs while maintaining the high quality of the services we provide to our many users.

At the same time, our administration is undergoing a far-reaching transformation, and this means that all our staff must adjust to these changes.

This annual report provides a summary of the past year’s events, and offers me an opportunity to state clearly that all these achievements are only made possible by efforts and dedication to public service of all the DGFiP’s staff.
THE DGFiP’s FUNCTIONS AT A GLANCE

The Public Finances Directorate General (DGFiP) performs a wide variety of tax-related and public governance functions.

In the area of taxation, we help define tax policy and draft bills and changes to regulations. We determine the taxable base and collect levies, duties, contributions and taxes. Through the use of preventive measures and tax audits, we combat tax evasion. The DGFiP handles taxpayers' claims as well as their applications to the courts. We help boost legal certainty by examining requests for advance rulings and special tax arrangements. In international tax negotiations, it is the DGFiP that represents France.

In addition, we keep the cadastral map of France and the register of real estate properties.

In the public management field, our directorate is responsible for defining accounting regulations. The DGFiP keeps the central government's financial accounts, publishes them and ensures their accuracy. We are responsible for certifying and communicating the central government’s financial accounts. We verify and pay invoices for public sector entities, and manage the financial and accounting functions of national government-funded institutions and local government-funded teaching institutions.

The DGFiP provides financial and accounting management for local government, local government-funded institutions and government healthcare institutions. We verify and pay invoices for these entities, collect local revenue, and keep local government accounts. We also provide financial analysis of local government accounts, as well as advice and expertise on the economic, financial and budgetary aspects of local public projects.

With regard to the French government’s land and property holdings, the DGFiP drafts the rules and procedures regarding the purchase, management, disposal and valuation of government property. We design and implement the property strategy of the central government and its agencies.

The DGFiP manages the retirement scheme for the central government’s civil servants, from keeping individual retirement accounts and collecting contributions, to paying out pensions and ensuring financial balance.

We also manage funds deposited with the central government and act as the Caisse des Dépôts’s official receiver, keeping customer accounts and managing consignments.

The DGFiP helps prefects and local economic players support businesses. Our directorate plays a key role in working out repayment plans for tax and social security arrears through the Tax and Social Security Debt Settlement Committee, and is involved in prevention and support for struggling businesses through its role in the Département Committees for the Examination of Business Financing Problems.

To perform all these functions, we rely on one of the widest networks of central government services with nearly 5,500 locations throughout the country.

We are striving to upgrade our organisation and its regional footprint in order to maintain an efficient, high-quality public service.

The DGFiP is adjusting its network to take into account economic, demographic, sociological and technological changes. We take into consideration organisational changes affecting our partner departments (for example, France’s new administrative regions, the transfer of powers under the Local Administration Reform Act (NOTRé) and changes to the boundaries of intermunicipal structures and hospital catchment areas).

Lastly, thanks to our extensive online services offer, our high-quality databases and our constantly-evolving systems, the DGFiP is a strong contributor to the government’s digital transformation. We play an active part in the rollout of France Connect and in the “Tell Us Once” programme to cut red tape for users of central and local government services. We are also fully involved in making data publicly available by gradually extending the API (application programming interface) mode for our systems.
2017 HIGHLIGHTS
The impots.gouv.fr website is overhauled with a view to meeting users’ needs more effectively. The redesigned site offers easier access to online services and information, and features an entirely redeveloped document library and a new search engine. It is the single access point for all DGFIP websites.

Employers covered by the general social security scheme and the agricultural scheme must file the Single Staff Reporting Statement (DSN). The Single Staff Reporting Statement is the main channel for information exchanges between the DGFIP and employers for the new withholding at source system. Beginning in 2018, it is also the new channel for prefilled tax returns.

The Chorus Pro portal is launched for paperless invoices from suppliers of the central government, local government and government-funded institutions.

The “Personal Taxes” API is launched in coordination with the City of Lyon as part of France Connect. This API paves the way for future data exchange amongst government departments. This service automatically calculates the amount of benefits subject to the income splitting so that individuals do not have to submit their income tax notices.

The DGFiP participates in the Salon des Entrepreneurs. Workshop session entitled “impots.gouv.fr: a secure portal and online services offer for businesses”.

EU fund management stakeholders meet with the French Regions Association and the General Commission for Regional Equality. This meeting gave a positive initial evaluation of the pro-growth, pro-employment programme as part of the Europe 2020 strategy, and identified key success factors for managing EU funds.

A decree is published whereby notaries must file all deeds electronically beginning on 1 January 2018.

The Government Audit Office certifies the central government’s financial statements for the 11th time. The number of reservations in the audit report now stands at four, compared with five reservations since the certification of the 2013 financial statements. This illustrates the progress achieved by the administration in terms of accounting quality over the past three years.

The “Ficovie Notaires” app is launched after the National Association of Notaries signed an agreement defining the terms for transmitting information from FICOVIE, the central registry for life insurance policies and endowment contracts.

Seminar on fighting fraudulent bank transfers, organised by the DGFIP and the Chief Financial Officers and Controllers Association. This event emphasised the importance of vigilance from all public spending stakeholders, and the benefits of pooling information received by government accountants, as well as the Banque de France, Tracfin (France’s financial intelligence unit), the justice system and law enforcement.

All DGFIP staff receive access to the wiFiP collaborative network in order to foster communities within all DGFIP departments and professions.
The Minister for Government Action and Public Accounts announces that withholding at source of income tax will be postponed until 1 January 2019.

The DGFiP participates in “Bercy Innov”, a one-day innovation event. Promoting our innovative initiatives (including collaborative systems, social media, new data uses and innovative teaching approaches).

Fip’Lab is inaugurated before a delegation from the Greater Paris region. Fip’Lab is the DGFiP’s innovation laboratory where all staff can submit innovative proposals to solve specific problems following discussions with colleagues, members of the public, outside partners, etc.

Companies test the new withholding at source system on a voluntary basis.

The DGFiP takes over steering of the support fund for local authorities that contracted risky structured loans (“toxic loans”). All DGFiP staff can access their pay slips on the secure online server for civil servants.

The “Personal Taxes” API launches a new service for handling all requests for scholarships for lower secondary schoolchildren in France. This is a new feature for France Connect and the “Tell Us Once” programme.

The DGFiP participates in the OECD’s Forum on Tax Administration Plenary. Discussions included the resources for tackling the underground economy and the stakes of the digital transformation.

The DGFiP participates in the “Solutions pour Mon Entreprise” trade fair for small businesses. Several informational brochures were updated and are available on the impots.gouv.fr website in the “En Savoir Plus” (“Find Out More”) section.

Automatic exchanges of information between jurisdictions begin as part of the OECD’s multilateral agreement on the automatic exchange of financial account information.

The Public Action 2022 programme is launched. Its aim is to review the central government’s duties and enable an ambitious transformation of public action, notably as part of the digital shift.

Tackling ticket fraud in public transport: an SNCF/DGFiP collaborative project.

SNCF staff work to improve collection of SNCF fines in the public treasury offices for fine collection.

The Public Action 2022 programme is launched.

Adoption of the 2018 Budget Act: residence tax is gradually eliminated for 80% of tax households, the real estate wealth tax (IFI) is created, a single flat-rate levy on capital income is introduced, and the corporate income tax rate is gradually lowered.

A calculator is launched on impots.gouv.fr so that taxpayers can simulate the effects of the residence tax reform.

Results for a user satisfaction survey are published. In 2017, more than 90% of all users (personal and business taxpayers combined) stated that they were satisfied with the quality of services provided by the DGFiP. Highlights include the ease of filing or paying taxes online, and the speed and quality of answers given. For nearly two-thirds of respondents, the internet is now their preferred channel for contacting the tax authorities.
ACTIVITIES IN 2017
1-Modernising the User Relationship with Individual and Business Taxpayers
In 2017, the DGFiP continued its strong emphasis on upgrading the channels it uses to communicate with users.

Users have high expectations for digital services, and the reforms under way within the DGFiP are aimed at bolstering this communication channel.

The impots.gouv.fr website was overhauled in early 2017. This site is now organised into sections based on taxpayers’ circumstances and the events in their lives, making it easier for them to find the answers to important questions. In addition, our smartphone services offer was expanded to include management of monthly direct debits and direct debits on the due date.

The secure message service is designed to become a single, authenticated channel for users to communicate with the DGFiP over the Internet. This service is available to all individual taxpayers when they log onto impots.gouv.fr. In 2017, users submitted more than five million requests via the secure message service. They were also able to read the tax administration’s responses (from regional department and contact centre staff) using this channel.

Contact centres – which are tasked with answering requests by telephone or sent through the secure message system – currently cover 22 départements, i.e. one-third of all tax households. In 2017, two new contact centres were opened (in Le Mans and Pau). These centres will become the backbone of the dedicated support system for the new withholding at source.

Lastly, since January 2017, the DGFiP has gradually been rolling out a private appointment system. 600 departments currently offer these private appointments, which are aimed at dealing with complex matters.

**Withholding at source**

In the first half of 2017, staff were working hard to prepare for the initial launch date of the withholding at source system for income tax. All regulatory texts were adopted. During a pilot phase, the technological and operational robustness of the reporting systems were tested in real-life conditions with the involvement of a very broad panel of third-party collectors and software publishers.

The Minister for Government Action and Public Accounts issued a press release on 7 June 2017, confirming that the withholding at source reform would be implemented, but postponing it until 1 January 2019 and giving more time for preparations. Thus:

- Simplification measures were taken for dealing more easily with special cases (e.g. new employees hired on during the month, the fact that a firm’s majority partner does not receive a pay slip, etc.)
- Taxpayers were better informed about the benefits of this reform thanks to an informational campaign during the tax return and tax notice seasons
- The technical aspects were made more secure. Tests with third-party collectors in real-life conditions, in place since summer 2017, are continuing on a larger scale to make sure that the income tax withholding feature works properly in the payroll software suites of all software publishers
- Support services for staff were bolstered. A special “withholding at source” correspondent was appointed in each directorate at regional and département level in late 2016, and a training campaign, initially held in 2017, will be repeated in 2018 (40,000 agents trained)
CHANGES TO THE ONLINE SERVICES OFFER

The DGFiP has begun several projects aimed at simplifying procedures for individuals and businesses and answering their requests more rapidly and clearly.

For example, the timbres.impots.gouv.fr website now sells almost all types of revenue stamps. More than three million electronic revenue stamps were sold in 2017.

To make the property and land markets more transparent, the provisions of the Digital Republic Act now permit prospective buyers and sellers of property, as well as recipients of housing benefits, to search for real estate transaction records in the “Patrim” database. This is available in the “Personal taxpayer” section of impots.gouv.fr.

Pursuant to the 2016 Budget Act, all taxpayers will eventually have to file their income tax returns online. Thus, since 2017, all taxpayers with an Internet connection in their primary residence and with reference taxable income of more than €28,000 must file their income tax returns online. At present, 55% of income tax returns are filed online. Also under the 2016 Budget Act, all direct taxes and similar taxes collected by assessment roles must be paid via electronic payment when the amount due is more than €2,000. In 2017, 64% of taxpayers paid their income tax via electronic payment.

ADDITIONAL SUPPORT SERVICES TO ENHANCE THE DIGITAL OFFER

All the reforms under way to modernise the user relationship have substantially changed taxpayers’ habits. To assist them during this transitional period, special efforts are being made to provide support and education to the segments of the population who are least comfortable with digital technology.

In collaboration with the Digital Affairs Agency, a “digital culture” voucher programme was launched on a trial basis. These vouchers allow members of the public to go to Digital Public Areas (EPNs) to receive training on various topics such as how to file an online tax return.¹

This trial period led to collaborative efforts with EPNs, which provide training on the basics of digital technology, and the DGFiP’s local offices, which assist more advanced users on self-service computers available during tax season.

To assist businesses, the DGFiP has released three videos entitled “How to declare and pay VAT”, “How to view and pay the business premises contribution (CFE)” and “How to read an amended CFE notice”. These videos are available on the dgfipmedia YouTube channel and on impots.gouv.fr.

¹ - EPNs: There are currently 5,000 Digital Public Areas all across France, where the public can learn about digital technologies on an individual basis or as part of a group.
MANAGEMENT TEAM
Front row (from left to right): Paul Touzet (Delegate of the Director-General, Est), Maïté Gabet (Head of the Tax Audit Department), Jean-Paul Blehaut (Delegate of the Director-General, Centre-Ouest), Philippe Bauchot (Deputy Director of the Government Property Directorate), Antoine Magnant (Deputy Director-General), Audran Le Baron (Head of the Tax Management Department), Danièle Mouginot de Blasi (Delegate of the Director-General, Sud-Ouest).

Second row (from left to right): Patrice Laussucq (Delegate of the Director-General, Sud-Pyrénées), Cécile Vandamme (Director-General’s Office – Communications), Sylvie Guillouët (Delegate of the Director-General, Sud-Est), Bruno Rousselet (Head of the IS Department), François Tanguy (Head of the Public Accounting Department), Régine Dupuy (Delegate of the Director-General, Centre-Est), Edouard Marcus (Head of the Legal Department – Taxation), Bruno Parent (Public Finances Director-General), Daniel Dubost (Head of the Audit and Risk Management Unit), Nathalie Biquard (Head of the Local Authorities Department), Yannick Girault (Head of the Digital Projects Management Department), Isabelle Pheulpin (Head of the Customer Relations Strategy Unit), Denise Bonel (Delegate of the Director-General, Nord).
2-EXPANDING SERVICES FOR OUR PARTNERS AND LOCAL AUTHORITIES
DATA EXCHANGE

The DGFiP promotes transparency in public action, as laid out in the Digital Republic Act, via its data.gouv.fr website, where it publishes the source code for calculating income tax for the years 2010-2015, as well as the digitalised land registry map and the breakdown of local direct taxation by type of tax and by local authority.

It strengthens discussions with its partners by giving them direct access to tax and accounting information within its remit.

Thus, notaries now have access to the Ficovie-Notaires interface on the impots.gouv.fr website. 2,640 notaries have already used this app, carrying out 30,000 searches related to settling of estates.

Building on the Télé@ctes system for paperless notary acts, the DGFiP has launched a test project to give notaries access to land registry databases in eight départements. The aim is to process information requests from notaries automatically.

Since the start of 2017, the City of Lyon has been using the new tax data exchange service developed by the DGFiP. This service automatically calculates users’ rights to means-tested municipal services, so individuals do not have to submit their income tax notices to the city. In September-October 2017, the “Personal Taxes” API launched a new service for handling all requests for scholarships for lower secondary schoolchildren in France. As a part of France Connect, this new service is an example of the “Tell Us Once” simplification programme.

ASSISTING OUR PARTNERS AND LOCAL AUTHORITIES WITH DIGITAL SERVICES

Since 1 January 2017, all exchanges between the DGFiP and large-scale local authorities for accounts payable have been paperless. Nationwide, 70% of all expenditure vouchers were submitted electronically as at 31 December 2017.

Moreover, the percentage of notices to pay issued by local authorities has increased substantially. This process facilitates the recovery of local government revenue and is in place for around 25% of eligible budgets.

Electronic billing for companies (10 million invoices processed for the central government and local authorities via the public platform Chorus Pro in 2017) is being mainstreamed according to a timetable stretching from 1 January 2017 to 1 January 2020. In addition, the central government, local authorities and government-funded establishments were all equipped to process electronic invoices as at 1 January 2017.

To optimise management of local government expenditure, a test project for Invoice Processing Units was successfully set up (for Paris and Lons-le-Saunier). This paves the way for innovative solutions to pool several local authorities in rural areas.
Testing 36 network support offices tasked with providing remote services for government accountants

The objective is to improve the expenditure and revenue processing channels and to ensure better service for those in contact with the DGFIP by shortening payment times and increasing recovery rates. Support provided to government accountants should enable them to free up time to dedicate to their contacts with authorising officers.

• More modern support services for our partners lead to better-quality service. A broader offer of pedagogical materials are promoting these changes.

A new MOOC (massive open online course) entitled “Local management: the keys for the function of administrator of advance funds and revenue” was produced in collaboration with the National Local Civil Service Centre. It was designed for administrators of local authorities and local government-funded institutions. Ten thousand people signed up for the MOOC’s first session.

• The public management web portal is the entry point for authorising officers to access the DGFIP’s applications and Chorus Pro for invoices. Given the brisk scale-up of all these services (with a target of 180,000 users for paperless invoices), it became clear that assistance would have to be adapted to users.

Therefore, the DGFIP provides its outside partners, local authorities and government-funded institutions with online virtual assistance inside the portal. This assistance is backed by a knowledge base and a search engine that analyses users’ requests to display relevant answers (nearly 60,000 queries in 2017).

• In addition, the DGFIP assists government ministries in interpreting and analysing accounting data for their scope of activities so that this data can be used for management purposes. This assistance uses several innovative communication materials: tutorials, a serious game and an online quiz. It has also given rise to training for various target audiences.

Lastly, through their advisory activity, DGFIP departments are key contacts for local authorities. One example of the DGFIP’s partnership-based approach is the handbook on local direct taxation that it has published. This handbook, intended for the staff of local authorities and local government-funded institutions, describes the rules for each kind of tax and gives an overview of tax services available for local authorities.

Quality public accounts

Twenty-five local authorities of all sizes are currently participating in the test project to certify local government financial statements under the aegis of the Government Audit Office. The DGFIP offers the local authorities in this pilot project a series of free services including training, an inventory audit and custom tools. Meanwhile, the certification of financial statements for government healthcare institutions is fully ramped up.
STRENGTHENING GOVERNANCE AND EXPERTISE IN GOVERNMENT-OWNED PROPERTY

One strong sign of the modernisation of the government’s property policy and the heightened role of the central government as property owner came in 2016 with the creation of the Government Property Directorate (DIE) within the DGFiP.

The Government Property Directorate implements a new governance model based on co-construction with the other government ministries. This has led to the creation of a single governing body: the National Government Real Property Conference (CNIP). The CNIP is a consultative body. It met 24 times in 2017. It sets the interministerial framework and defines the main guidelines for the central government’s property policy, notably in terms of its real estate strategy. At regional level, the unified governance model was implemented through the creation of Regional Government Real Property Conferences. These are chaired by the prefect of each region and co-managed by the Secretaries General for Regional Affairs and the regional heads of the government property policy.

This more centralised governance approach has notably made it possible to implement a labelling procedure, whereby the technical and financial performance of a property project can be guaranteed. This bolsters the professionalisation of property development operations for the central government and related operators.

To strengthen the property valuation function, devolved departments were reorganised to create property management units in charge of handling property transactions and cases of property-related legal disputes, as well as property valuation units above the département level.
3-FIGHTING TAX EVASION MORE EFFECTIVELY, COLLECTING TAXES MORE EFFICIENTLY
NEW LEGAL INSTRUMENTS

The DGFiP’s palette of legal instruments has been broadened so that it can more effectively combat tax evasion.

In cases of international tax evasion, which is especially hard to detect, the 2016 Supplementary Budget Act gave the tax authorities the power to question witnesses who might be able to provide information about breaches of tax territoriality rules. This enables the authorities to gather intelligence that cannot be obtained from traditional requests for information or international administrative assistance requests.

An on-site examination procedure was established for requests for VAT refund claims. When such claims are complex or if there are doubts about whether they are made in good faith, this new legal procedure allows the tax authorities to examine such claims more thoroughly, to find evidence to support their decisions and to carry out examinations in company premises using a procedure that is more rapid and more flexible than an ordinary tax field audit. This system was used in more than 200 cases in 2017.

To improve the scheduling of tax audits and refocus the DGFiP’s activities on the key stakes and new forms of tax evasion, the DGFiP uses datamining and predictive analysis. Thanks to this system for cross-checking data about business taxpayers, nearly 23,000 remote audits were carried out in 2017. These audits gave rise to more than €100m in reassessed taxes and penalties, as well as the scheduling of around 3,000 tax field audits. These cases would not have been flagged with traditional identification methods.

In 2017, a decision was made to extend this project to individual taxpayers on an experimental two-year basis. These new methods for detecting “risk areas” will eventually play a more important role in the tax audit planning process.

CLOSE-UP

Setting up a new procedure for remote audits of business accounts using journal entry data files submitted by companies

Since 1 January 2017, a new accounting audit procedure has been in place. The tax authorities can now carry out remote audits using the journal entry data files submitted by the companies being audited. This procedure gives taxpayers the same guarantees as an on-site audit, while limiting the burden on businesses. In 2017, more than 600 such audits were carried out.

STRENGTHENING TAX AUDITS WITH DIGITAL TECHNOLOGY
DEVELOPING INFORMATION EXCHANGES

Substantial work has been done on a collaborative basis to finalise the implementation of reciprocal data access between certain government departments. Thus, the DGFiP has provided direct access to FICOBA (the national bank account database) to tax police officers, criminal investigators and customs investigators to carry out their duties.

To strengthen cooperation between tax and legal authorities, special information exchange monitoring systems have been in place since 2013. A review of these systems was presented to Parliament in spring 2017. It revealed that intelligence sharing between departments is extensive and that the DGFiP’s departments make effective use of such intelligence.

Lastly, progress has been achieved in boosting transparency with foreign tax authorities. France has a sizeable number of agreements for mutual assistance in tax matters, enabling it to exchange intelligence with more than 160 countries. The number of mutual assistance requests that France sent to foreign countries continued to increase steadily in 2017, with 3,600 requests related to direct taxes (up 15.3% from 2016) and more than 4,200 VAT-related requests (up 10.9% from 2016).

ORGANISATIONAL CHANGES

In order to maintain tax audit expertise, the DGFiP’s network has been gradually reorganised to provide more efficient technical support to teams on the ground.

To gain in efficiency and monitor its prosecution efforts more closely, the DGFiP set up interregional prosecution units within each tax audit directorate (DIRCOFI) on 1 January 2017. The purpose of these units is to diversify prosecution efforts thanks to better selection of cases, while also being more present in the field of asset fraud and recovery.

To combat the proliferation of complex asset arrangements, each tax audit directorate now has a special asset unit whose remit is to carry out a more in-depth audit of documentary evidence submitted by company executives or partners. This asset unit provides a comprehensive view of cases involving company executives by delivering a more thorough correlated audit of their income and assets, while also coordinating with the audit of the company in question.

Lastly, a unit has been created within the National Tax Investigation Directorate to monitor cases referred to the “Tax Police” and to coordinate tax audits performed in the wake of tax investigations.

End of the regularisation scheme for undeclared foreign assets

Since 1 January 2018, taxpayers are no longer allowed to file new requests for regularising undeclared foreign assets with the Offshore Disclosure Unit (STDR) created especially for this purpose.

The end of this regularisation scheme was prompted by the implementation of automatic bank data exchanges on 1 September 2017.

In 2018, the Offshore Disclosure Unit and devolved regularisation units will continue to examine files submitted before the scheme ended.
COLLECTING TAXES MORE EFFECTIVELY

The DGFiP is making its recovery proceedings policy more effective by overhauling the tools at its disposal.

Prior to being mainstreamed in June 2018, RSP – a single application for managing recovery proceedings – was rolled out in 2016 and 2017 to tax collection officers in charge of business taxpayers. This application provides a consolidated view of claims, payments and recovery actions for a single taxpayer account. Managing the recovery proceedings activity is made easier thanks to automated procedures that supplement the potential targeting methods following analysis by staff.

Introduced in successive phases since April 2015, the computerised system for attachment of bank accounts will use automated file transmission instead of the current paper-based exchanges between the DGFiP and garnishees. This system makes exchanges more secure and reduces operating costs for both parties. Initially reserved for attachment of bank accounts for the recovery of the tax debts of individual taxpayers, this system was expanded to business taxpayers in September 2017. In 2017, more than 1.8 million attachments were processed using this paperless process.
4-UPGRADING THE WORKING ENVIRONMENT AND WORKING CONDITIONS
PILOT PHASE OF THE PAPERLESS STRATEGY

In upgrading its HR management, the DGFiP is relying on a strategy of paperless procedures, just like the rest of the French civil service. This strategy produces higher-quality services while generating savings.

The DGFiP is introducing paperless pay slips for all central government civil servants by giving each employee access to a web-based “secure digital space”. In 2017, this space was opened for civil servants working in the Ministry for the Economy and Finance, the Ministry for Government Action and Public Accounts, and the Ministry of the Armed Forces (for the French Navy).

In parallel, the DGFiP is continuing to work on its PAYSAGE project, aimed at securing the central government’s payroll by redeveloping the current payroll application.

Lastly, it continues to modernise the management of government pensions with the same goal of improving the quality of service provided to civil servants. Since March 2017, most civil servants1 can apply for their pensions online via a web portal for the central government pension regime. In 2017, nearly 2,000 requests were submitted to the Public Pensions Service via this new procedure.

ORGANISATIONAL CHANGES

In September 2017, the Directorate for Residents Abroad and General Services (DRESG), in charge of taxation for non-residents and support tasks for the central administration, was divided into two departments to improve its organisation and better deliver on its assignments: the Tax Directorate for Non-Residents (DINR) and the Human Resources Support Department (SARH). The DINR is tasked with serving non-resident taxpayers better and improving participation in tax recovery and the fight against tax evasion. It will eventually become the entry point for managing all non-resident tax matters. The SARH is a department with national scope that carries out HR and budget management duties for the central administration and for certain regional departments.

In addition, the DGFiP is actively continuing its work process streamlining efforts in order to reduce workloads. Between 2012 and 2017, more than 8,200 proposals were gathered from the regional network, and nearly 760 measures were implemented for the benefit of all functions.

Regional and département level directorates are also proactively adopting streamlining measures that fit within the scope of their activities. Since March 2017, all DGFiP staff can learn about these measures by consulting a new website called “Alléger les tâches!” (“Lighten Your Workload!”). This website showcases individual initiatives, promotes each staff member’s experiences and fosters the pooling of best practices. As at 31 December 2017, 118 streamlining proposals were published on the website.

In Q1 2017, an Innovation Laboratory opened. It is intended as a driver for tangible proposals of innovative projects for all DGFiP functions.

Lastly, telecommuting is gaining ground in the DGFiP departments. A pilot project was launched in late 2016; by end 2017, this project involved 27 directorates and establishments. An initial evaluation reveals a very high level of satisfaction for telecommuters and department heads alike. It also indicates that telecommuters consider their quality of life to be higher, with better work/life balance and favourable changes in management and organisational practices.

1-For civil servants in government departments whose pensions are directly managed by the Public Pensions Service.
The DGFiP is updating its HR management rules to take better account of the needs of its departments, while also focusing on staff members’ individual situations. The DGFiP is reviewing the terms for staff transfers in order to strike the fairest balance possible between employees’ aspirations and public service needs in a context of substantial restructuring. It offers a process whereby a civil servant is assigned to a specific dépартement, taking individual staff members’ situations more into consideration, and redefines the length of time staff must stay in one place in order to increase the stability of work teams. These measures will give a larger role to local staff representatives to discuss specific and individual situations within the directorates.

Since 2016, the DGFiP has gradually been rolling out the civil service career and compensation reform (PPCR), which includes provisions related to the civil servant status, pay grades and other compensation in order to modernise the career paths of civil servants. The PPCR notably rebalances the base pay grade and other bonuses or compensation in overall civil servant pay.