

SUCCESSFUL CLAIMS AND REFUNDS FROM THE FRENCH TAX OFFICE RECENTLY RECEIVED BY OUR CLIENTS FOR PAST SOCIAL TAX CHARGES (PRELEVEMENTS SOCIAUX)

Below are 4 EXAMPLES of the sums received by our clients based on the successful claims for the repayment of the prelevements sociaux charges paid to the French Tax Office by French property owners in previous years:-

CASE 1

- Mr & Mrs H UK tax resident – sold their property in 2017 (they were not married at the time therefore we submitted 2 appeals)
They were subject to UK national insurance legislation at the time of the sale
We made the appeal in 2018 for the recovery of past social charges paid by our clients they received a refund and late interest as follows:

The total refund = 49,242.00 Euros

Our charge - admin fee of £300 and 2 success fees for a total of £4,320

CASE 2

- Mr & Mrs D UK tax resident - sold 2 properties. The first was sold in 2016 and the second one in 2018.
They were subject to UK national insurance legislation at the time of the sale.
We made an appeal in 2018 for the recovery of past social charges paid of 61,536 Euros.

The total refund = 58,275.00 Euros

(The above included interest as compensation of 2,935 Euros)
Our charge - admin fee of £300 and a success fee capped at £3000

CASE 3

- Mr & Mrs L are French resident but subject to UK national insurance legislation at the time of the sale
They were paying Prelevements Sociaux on their unearned income.
We made an appeal in 2018 for the full recovery of the social charges paid of 1,528 Euros.

The total refund = 1,528 Euros

(Interest and compensation is yet to follow)

Our charge - admin fee of £300 and a further £300 once our clients receive the interest.

CASE 4

- Mr H & Mrs C UK tax resident, were both shareholders in an SCI (Societe Civil Immobilier). The SCI had an asset that has been sold in 2016
Shareholders were subject to UK national insurance legislation at the time of the sale
We made an appeal in 2018 for the recovery of social charges paid of 28.343 Euros.
The appeal has been approved

The total refund will be 28.343 Euros

(Interest as compensation is yet to follow)

We charged an admin fee of £300 and will charge a success fee in region of £2,500 once the refund has been received.

RESULTS

All of the appeals were successful for refunds equalling the full amount paid in past social charge taxes with the exception of CASE 2 ,where the refund was equal to approx. 95% of the tax paid . The reason for this is that there was a special component to the tax paid called Prelevement Solidarite which falls under a different regime and whilst not refunded in this case, remains to be challenged.

THERE MAY STILL BE TIME TO APPLY FOR A FULL REFUND IF YOU HAVE PAID PRELEVEMENTS SOCIAUX IN THE PAST

If you have paid past French social charges (prelevements Sociaux) there is possibly still time to make the appeal dependent on which year the payments were collected by the French tax office. For example ,for those having made payments in 2018, the expiry date is 31/12/2020- there is still plenty of time left in which to contact us in order to start the appeal process. Please use this link to check the deadlines by which appeals can be made for past social charges by clicking on the link below :

<https://www.charleshamer.co.uk/successful-appeals-for-the-recovery-of-prelevements-sociaux.aspx>