

Régimen 42 00 en Francia

A continuación, les facilitamos la comunicación de CLECAT en la que se informa sobre la desaparición, en Francia, del régimen 42 00 con representación fiscal limitada para todas las empresas no establecidas en la UE, a partir del 1 de enero de 2026.

15 September 2025

FROM:

TO: CUSTOMS & INDIRECT TAXATION

SUBJECT: CLECAT Circular 2025/223 (CITI) - VAT - France to curtail Procedure 42

Dear Member,

We would like to inform you that France is set to abolish Regime 42 (Customs Procedure Code 4200) with limited fiscal representation for all non-EU established companies (including CH and UK) as of 1 January 2026. This change will have significant implications for non-EU companies importing goods into the EU through France.

For decades, Regime 42 allowed businesses to import goods into one EU Member State and ship them onwards to another EU country without paying import VAT upfront. Instead, VAT was accounted for in the destination country under the reverse charge mechanism. This facilitated cash flow, reduced the need for multiple VAT registrations, and enabled France to serve as a key entry point into the EU.

From 2026, this simplification will no longer be available with limited fiscal representation for non-EU companies importing through France, they will be required to:

- Register for French VAT.
- File regular VAT returns declaring import VAT and subsequent supplies.
- In some cases, appoint a full fiscal representative.

The French government's rationale is to tighten VAT compliance and align with broader EU trends towards transparency and digital reporting. The withdrawal of this form of Regime 42 is expected to impact e-commerce operators, 3PL and fulfilment providers, B2B exporters, and freight forwarders who have used France as a logistics hub.

The reform is likely to increase compliance costs and may push businesses towards alternative EU entry points such as the Netherlands or Belgium, where favourable VAT regimes remain available. It is important to note that France's import VAT deferment scheme will continue to apply.

The French administration formalised this via BOFiP (the official tax bulletin) and the 2025 Finance Law.

If you need an official page to point to, you may want to use these two:

1. BOFiP rescrit announcing the “exceptional extension” of one-off fiscal representation only until 31 December 2025 (i.e., it ends after that). This is the clearest administrative notice. Bofip+1
2. Legifrance – Finance Law for 2025 (text of the law). This is the primary legal basis for the change (with subsequent decree for modalities). Légifrance+2Légifrance+2

For background, the French Customs’ public web page still describes “régime 42” in general terms, but it doesn’t carry the end-date notice. So for legal reference, you may cite BOFiP #ACTU-2025-00088 / BOI-RES-TVA-000207 as the administrative announcement, and Legifrance for the legal underpinning. Official Site of French Customs: Customs France

We will continue to monitor developments and provide further updates to CITI members. Should you have comments or experiences to share on the practical implications of this change, please do not hesitate to contact us.

Kind regards,



Secretaría.
Irun, 16 de septiembre de 2025