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## Tasks of the DGFIP : a directorate in the heart of public financial life

Created on April 3rd 2008, the General Directorate of Public Finances (DGFIP) is the result of the merger of the former General Directorate of Taxation and the Directorate of Public Accounting.

The DGFIP took over all the responsibilities of the directorates that it replaced, and so has a great variety of tasks covered by taxation and public management.

### In tax matters, it performs the following tasks:

- It creates and develops the laws and regulations related to taxation and general interpretative instructions for their application,
- It creates and develops the laws and regulations related to revenue collection, cadaster and land registration, ensures their implementation and performs the corresponding administrative tasks,
- It ensures the establishment of the tax, to the implementation of the control of taxes, duties, fees and charges of any kind and their recovery and that of other government revenue,
- It represents the French Finance Ministry in international negotiations on tax matters,
- It processes applications for tax rulings.

### In the field of public administration, the DGFIP:

- Controls the production and quality of government accounts and contributes to their recovery,
- Develops the rules and procedures of the monitoring and payment of public expenditure, financial management and accounting of national public agencies as well as local public schools and oversees their implementation,
- Develops the rules and procedures relating to financial management and accounting of local authorities and their institutions and ensures their implementation. It contributes to the valuation of accounts of these communities and settlements, it animates the economic and financial expertise of public investment projects and economic activities of its decentralized services,
- Develops the rules and procedures for the acquisition, management and sale of state property, setting the tax and control of state fees and recovery of public goods of any kind, and shall ensure their implementation,
- Develop, in conjunction with the General Directorate of the Treasury and economic policy, rules and procedures relating to the management of public debt, implementation of treasury operations of the State, and to the achievement collection operations of the savings to the state and the corresponding Treasury and oversees their implementation.

## Transversely, the DGFIP:

- Pilots, animates and evaluates its decentralized services, defines the human resources policy for its services, allocates their resources and manages its agents.
- Designs and implements methods and analysis tools, audit and management control of their activity to increase their performance; develops and oversees the implementation of rules and procedures for the verification of the use of public funds.

## The DGFIP and support to businesses:

The DGFIP has, with prefects and local economic stakeholders, the role of business support. It grants funds to business that have just been created or that are developing their activity.

It is also a key player in the provision of payment plans for tax and social security liabilities under the Commissions of Tax services chiefs (CCSF) and in devices of prevention and support to firms that are in difficulty within the Committees departmental review of problems of business financing (CODEFI).

## Focus on International Cooperation

### The CF3 office

- **animates the international cooperation** of the DGFIP with OECD countries, particularly in the area of international tax audit. The office participates in the framework of the European Union, the OECD, or groups of specialized cooperation in the discussions and projects on international tax audit: Collaboration in regards to VAT registration, methods of fight against international fraud, OECD principles on the taxation of multinational companies fight against corruption ... The CF3 office is also in charge of the implementation in France of FISCALIS European cooperation program between tax administrations;
- **coordinates the international tax audit in local taxation offices.** As such, the office develops and participates in training on international taxation. It develops the necessary tools to auditors for this type of control. It is also in charge of providing expertise on process controls when certain files have particular technical difficulties;
- **is an expert on international private affairs** (tax situations and applications solutions);
- **handles requests for international exchange of information** in relation to direct taxes and VAT. It cooperates with homologous cells abroad to improve the efficiency of trade and develop the automatic exchange;
- **pilots the network of the seven tax attachés** representing the DGFIP for one or several countries:
  - the tax attaché stationed in Madrid is competent for Spain, Portugal and Andorra
  - the tax attaché stationed in London is competent for the UK, Ireland, Jersey, Guernsey and the Isle of Man
  - the tax attaché stationed in Berlin is competent for Germany
  - the tax attaché stationed in Rome is competent for Italy
  - the tax attaché stationed in Brussels is competent for Belgium, Luxembourg and the Netherlands
  - the tax attaché stationed in Washington is competent for the United States, Canada and Mexico
  - the tax attaché stationed in Beijing is competent for China, including Hong Kong, South Korea and Singapore.

The tax attachés are involved in the exchange of information for tax audits and inform the central government of changes in the legislation and in the organization of the tax authorities in their country of residence.

The CF 3 office can address all direct and indirect taxes and all categories of taxpayers.

It works closely and frequently with specialist directorates of control, with the territorial services and other offices of the central government, including the directorate of the tax legislation.