

Impatriation: major legislative changes

May 2005

Major legislative and procedural changes occurred in 2004-2005 with regard to impatriation. L'ÉLAN followed them closely on your behalf. Examples: a simplified procedure has been established for senior executives (visa obtained in three weeks; the spouse is allowed to work); the tax clearance certificate (“*quitus fiscal*”) prior to departure from France is no longer required... On the other hand, nationals of the newly admitted European Union member countries (with the exception of Cyprus and Malta) are still required to obtain a work permit if they want to work in France.

Changes in the Code relating to the entry and residence of foreign nationals

The provisions of the “Code relating to the entry and residence in France of foreign nationals” have been amended at the end of 2004 (in application of the so-called “Sarkozy Law” of November 2003), confirming, *inter alia*, the following provisions:

- subject to certain conditions, a 10-year resident card (“*carte de résident*”) can be obtained after the foreign national has resided in France for five years (and not, as heretofore, three);
- in case of marriage or family regrouping, the waiting period is of two years (and not, as previously, one year);
- temporary “scientific” workers can now obtain the renewal of their temporary residence card (“*carte de séjour*”) for four years (and not, as previously, only for one year), and their spouses can qualify for family regrouping;
- on the other hand, the requirement of a travel document (“*Document de Circulation*”) for minor children (DCEM) is reaffirmed.

Secondment: tightening of procedures

This is the area in which the changes have been most significant, as reflected in a substantial tightening of the procedures. The French authorities (DDTEFP) are thus particularly careful *not* to confer this special status to foreign workers seconded to a French company with which they have a subordination link: in this case they need to be hired with a French work contract and cannot be “seconded”.

Moreover, some practices heretofore tolerated with regard to social security are no longer accepted. In the absence of a social security treaty between France and the foreign worker's country of origin, the foreign employer must now pay all social dues (both the employer's and the worker's share) to the French authorities: private health insurance coverage is no longer sufficient. These dues must be paid to the Bas-Rhin (Strasbourg) URSSAF, regardless of where in France the foreign worker is employed.

Last, whenever the renewal of the temporary work permit (APT) for a seconded worker is requested, the DDTEFP will make sure that the provisions of the French Labour Code have in fact been applied with regard to the foreign worker. The pay slips submitted to the DDTEFP must thus mention, *inter alia*, the number of working hours, the number of paid vacation days, the number of "RTT" days off, as well as sick leave.

L'ÉLAN – Expatriation Consultants stays abreast of all these developments, so as to be able to fully and reactively manage the files assigned to it. We will also do our best to keep you informed by detailed information notes (available upon request) on specific subjects, and are proposing two **innovations for 2005**:

- more than **30 practical files** on administrative procedures, the delays they involve as well as their comparative advantages and shortcomings.
- three **working breakfasts** (for which you may already wish to enroll), scheduled for June 16, September 22 and December 8, 2005.