Advanced Certification in AI in Tax Law (France)

Tax Law and Natural Language Processing

Taxable Income is the portion of an individual's or corporation's earnings that is subject to tax after all allowable deductions, exemptions, and credits have been applied. In the French context, taxable income for individuals is calculated on the basis of the impôt sur le revenu (income tax) code, which distinguishes between various categories of income such as salaries, dividends, and rental income. For corporations, the concept is defined under the impôt sur les sociétés (corporate tax) regime, where revenue from commercial activities is adjusted for operating expenses, depreciation, and specific tax incentives. Understanding the precise definition of taxable income is essential for accurate tax liability computation and for designing AI models that can correctly extract, classify, and compute the relevant figures from financial statements.

Tax Base refers to the set of assets, income, or transactions that the tax authority uses as the foundation for assessing tax obligations. In French tax law, the tax base for value-added tax (VAT) is the total consideration received for the supply of goods and services, while the tax base for corporate tax is the net profit after permissible adjustments. AI-driven systems must be able to identify the correct tax base from raw data, which often involves parsing complex contracts, invoices, and accounting entries. For example, a natural language processing (NLP) pipeline that processes supplier invoices must differentiate between taxable supplies, exempt supplies, and non-taxable items to correctly calculate the VAT base.

VAT (Value-Added Tax) is a consumption tax levied on the value added at each stage of the production and distribution chain. In France, the standard VAT rate is 20 %, with reduced rates of 10 % and 5.5 % For certain goods and services. From an NLP perspective, recognizing VAT-related terminology in invoices, receipts, and contracts is crucial for automating compliance checks. A model trained to detect phrases such as "TVA collectée" (VAT collected) or "TVA déductible" (deductible VAT) can automatically flag mismatches between the declared rate and the applicable rate for a specific product category.

Corporate Tax (impôt sur les sociétés) is imposed on the profits of French companies. The statutory rate has varied in recent years, currently standing at 25 % for most enterprises. The corporate tax code includes numerous provisions for tax incentives, such as the research tax credit (crédit d'impôt recherche). NLP applications that analyze corporate financial reports must be able to identify references to these incentives, extract the amount of credit claimed, and verify the eligibility criteria based on the textual description of the research activities.

Transfer Pricing concerns the pricing of transactions between related entities, such as subsidiaries of a multinational group. French tax law requires that such transactions be conducted at arm's-length prices, as defined by the OECD Transfer Pricing Guidelines. AI tools that support transfer pricing analysis often rely on NLP to extract comparable transaction data from public filings, internal documents, and market reports. For instance, an NLP engine can automatically locate and parse clauses describing intercompany service agreements, then compare the extracted pricing terms with benchmark data to assess compliance.

Tax Credit is a reduction in tax liability that is granted for specific expenditures, such as research and development (R&D) or employment of certain categories of workers. The French “crédit d’impôt recherche” (CIR) is a prominent example, offering a credit equal to a percentage of eligible R&D expenses. AI systems that prepare tax returns must recognize statements indicating qualified expenses, calculate the applicable credit, and ensure that the credit does not exceed statutory limits. A practical NLP application would involve scanning expense narratives for keywords like “prototype”, “experimental”, or “innovation”, and mapping them to the tax credit eligibility rules.

Tax Deduction reduces the amount of income that is subject to tax, unlike a tax credit which reduces the tax owed. Common deductions in France include charitable donations, pension contributions, and certain professional expenses. NLP models can be trained to locate deduction-related language in tax filings, such as “donation à une association reconnue d’utilité publique”, and then verify that the deduction amount complies with the maximum allowable percentage of taxable income.

Tax Exemption eliminates tax liability on specific income streams or transactions. For example, certain interest income earned by non-resident individuals may be exempt from French withholding tax under a tax treaty. AI-enabled compliance tools must be able to detect exemption clauses in cross-border agreements, extract the relevant treaty article, and apply the exemption correctly. An NLP system can highlight treaty references like “Article 10 of the France-United Kingdom Tax Convention” and automatically retrieve the corresponding exemption provisions.

Tax Treaty is an agreement between two jurisdictions that allocates taxing rights and prevents double taxation. France has an extensive network of tax treaties, each containing specific provisions on dividends, interest, royalties, and capital gains. NLP applications designed for multinational enterprises often need to perform treaty analysis at scale. By parsing the textual content of each treaty, an AI system can determine the applicable withholding tax rate for a given type of income and flag any inconsistencies with the declared tax treatment.

Double Taxation occurs when the same income is taxed in two different jurisdictions. The principle of avoidance of double taxation underpins most tax treaties. AI tools can assist tax professionals by automatically identifying potential double-taxation scenarios through cross-referencing of income categories, residency status, and treaty provisions. For example, an NLP-driven platform could detect that a French resident receiving interest from a German bank may be subject to both French and German tax, then suggest the appropriate treaty relief.

Tax Residency determines the jurisdiction in which an individual or entity is considered a tax resident and therefore subject to worldwide taxation. French tax law applies a residency test based on factors such as domicile, principal place of abode, and centre of economic interests. NLP techniques are valuable for extracting residency-relevant facts from employment contracts, property records, and travel itineraries. A model can be trained to recognize statements like “résidence principale à Paris” or “emploi à temps plein en France”, which are pivotal in establishing residency.

Fiscal Year is the twelve-month period used by a taxpayer to report income and compute tax liability. In France, most companies adopt the calendar year as their fiscal year, but exceptions exist. AI-enabled

accounting systems must align transaction dates with the appropriate fiscal year before performing tax calculations. NLP can assist by interpreting date expressions within contracts, such as “exercice clos le 31 décembre 2025”, ensuring that revenue and expense recognition aligns with the correct reporting period.

Tax Authority refers to the public administration responsible for tax collection and enforcement. In France, the primary authority is the Direction Générale des Finances Publiques (DGFiP). Understanding the terminology used by the tax authority in official communications, notices, and rulings is critical for AI tools that interact with taxpayers. For instance, an NLP engine can parse a “mise en demeure” (formal notice) to extract the deadline, the alleged infraction, and the required corrective action.

Tax Audit is an examination by the tax authority of a taxpayer’s records to verify compliance with tax obligations. Audits can be triggered by random selection, risk-based algorithms, or specific red flags such as unusually high deductions. AI models that predict audit risk rely heavily on NLP to identify patterns in past audit reports, such as frequent mentions of “non-conformité” (non-compliance) or “défaut de déclaration”. By training on a corpus of audit documents, the system can highlight high-risk characteristics in current filings.

Tax Evasion is the illegal act of deliberately avoiding tax liability through concealment or misrepresentation. It contrasts with tax avoidance, which involves legitimate planning within the law’s boundaries. Detecting potential evasion requires sophisticated NLP techniques capable of spotting inconsistencies, omissions, or deceptive language in financial disclosures. For example, an AI system might flag a statement like “revenus non déclarés” (undeclared income) or unusual phrasing that suggests deliberate obfuscation.

Tax Avoidance involves structuring transactions to minimize tax liability while remaining within the legal framework. While not illegal, aggressive avoidance can attract scrutiny and lead to anti-avoidance measures. NLP can be employed to monitor legislative changes, court rulings, and public statements for emerging avoidance strategies. By automatically extracting and summarizing relevant passages from new tax reform bills, AI can keep practitioners informed of the latest compliance requirements.

Digital Services Tax (DST) is a levy on revenues generated by digital platforms that provide services to French users. France introduced a 3 % DST on qualifying digital services in 2020. AI-driven compliance solutions must be able to identify revenue streams that fall under the DST definition, such as advertising income from a social media platform. NLP can extract contractual clauses describing “revenus publicitaires” (advertising revenues) and calculate the DST base accordingly.

Tax Liability is the total amount of tax owed by a taxpayer after applying all relevant rates, deductions, credits, and exemptions. Accurate determination of tax liability is the ultimate goal of any tax-compliant AI system. NLP assists by ensuring that every relevant data point—income, expense, credit, exemption—is correctly captured from unstructured documents, thereby reducing the risk of miscalculation.

Tax Return is the formal submission by a taxpayer reporting income, deductions, credits, and other tax-relevant information to the tax authority. In France, individuals file the “déclaration de revenus” while corporations file the “liasse fiscale”. AI tools that automate tax return preparation rely on NLP to ingest and interpret supporting documentation such as payslips, bank statements, and contracts. By mapping extracted

entities to the appropriate fields in the tax return form, the system streamlines the filing process.

Tax Code is the comprehensive collection of statutes, regulations, and jurisprudence that govern taxation. The French tax code includes the Code général des impôts (CGI) and numerous decrees. NLP techniques such as semantic search enable practitioners to locate specific provisions quickly. For example, a query like “déductibilité des frais de représentation” can be answered by retrieving the exact article from the CGI and presenting a concise interpretation.

Tax Compliance denotes the adherence to tax laws, including timely filing, accurate reporting, and payment of taxes. AI-enabled compliance platforms use NLP to monitor ongoing obligations, detect deviations, and generate alerts. A practical application is a dashboard that tracks the status of all required filings, automatically updating when new documents are ingested and processed.

Tax Planning involves structuring financial affairs to achieve optimal tax outcomes within the law. While tax planning is legitimate, the line between planning and avoidance can be blurred. NLP supports tax planners by providing rapid access to precedent cases, commentary, and legislative history. By summarizing the substance of a recent high-court decision on “prix de transfert”, the system equips planners with the information needed to adjust their strategies.

Tax Incentive is a policy tool designed to encourage specific economic activities, such as investment in renewable energy or job creation. In France, tax incentives include the “crédit d’impôt pour la compétitivité et l’emploi” (CICE) and the “crédit d’impôt transition énergétique” (CITE). NLP can be used to scan business plans and project proposals for language that aligns with incentive eligibility criteria, thereby automating the identification of qualifying projects.

Tax Enforcement refers to the mechanisms by which tax authorities ensure compliance, including penalties, interest, and legal actions. AI can assist enforcement agencies by prioritizing cases based on the likelihood of recovery, using NLP-derived risk scores. For instance, a model that analyses the tone of correspondence from a taxpayer may infer the propensity to cooperate or contest, influencing the enforcement strategy.

Tax Policy is the set of principles and decisions that shape the tax system. Changes in tax policy often require updates to AI models to reflect new rates, thresholds, or definitions. NLP pipelines that ingest legislative texts can automatically adjust the underlying rule base, ensuring that downstream applications remain accurate without manual re-coding.

Tax Administration encompasses all activities performed by the tax authority, from registration to collection. Digital transformation initiatives within tax administration increasingly rely on NLP for document processing, chatbot support, and knowledge management. A common use case is the automated handling of taxpayer inquiries, where an NLP-powered virtual assistant interprets the query, retrieves the relevant legal provision, and provides a concise answer.

Tax Collection is the process of receiving tax payments from taxpayers. In France, collection may occur through withholding at source, direct payments, or electronic filing. AI can improve collection efficiency by predicting payment delays and sending targeted reminders. NLP helps by extracting payment terms from

contracts and correlating them with the actual receipt dates.

Tax Enforcement (re-mentioned for emphasis) includes the imposition of sanctions for non-compliance. AI can identify patterns of repeated non-payment by analysing communication logs with taxpayers. For example, sentiment analysis on emails may reveal escalating frustration, prompting a strategic shift in enforcement approach.

Tax Policy (re-mentioned) evolves with economic objectives, such as promoting sustainability or digitalization. NLP tools that monitor policy debates in parliamentary transcripts can forecast upcoming reforms, allowing corporations to adapt proactively.

Progressive Tax is a tax structure where the rate increases as the taxable base rises. France's personal income tax is progressive, with brackets ranging from 0 % to 45 %. AI models that simulate tax outcomes must incorporate the progressive nature of the rates, applying the correct marginal rate to each income slice. NLP can assist by extracting bracket thresholds from official publications and updating the simulation engine automatically.

Regressive Tax imposes a higher effective rate on lower-income earners. An example is a flat consumption tax, which takes a larger proportion of income from low-wage households. Recognizing the regressivity of a tax is important for policy analysis; NLP can be employed to analyze public commentary on proposed tax reforms, identifying concerns about regressivity.

Flat Tax applies a single rate to all taxable income, regardless of amount. France introduced a flat tax on certain capital gains, known as the "prélèvement forfaitaire unique". AI tools must be capable of distinguishing between progressive and flat-rate regimes when calculating obligations. NLP can detect the applicable regime by scanning the taxpayer's profile and the nature of the income.

Tax Administration (again) involves complex workflows, often requiring coordination between multiple departments. NLP can streamline inter-departmental communication by automatically tagging documents with relevant categories, such as "audit", "compliance", or "policy".

Tax Collection (again) benefits from predictive analytics. By feeding historical payment data into a machine-learning model, the system can forecast which taxpayers are likely to miss deadlines. NLP contributes by enriching the dataset with textual features extracted from correspondence, such as the presence of "demande de délai" (request for extension).

Tax Enforcement (again) may involve legal proceedings. NLP can assist legal teams by summarizing case law, extracting precedent-setting passages, and highlighting relevant statutory provisions. An example is a system that processes a corpus of tax litigation decisions to produce a concise briefing on "abuse of law" (abus de droit) doctrine.

Tax Policy (again) often requires impact assessment. AI can model the fiscal impact of policy proposals, while NLP can automatically retrieve the full text of a proposed amendment, parse its clauses, and feed them into the simulation model.

Tax Planning (again) increasingly relies on AI-driven scenario analysis. By integrating NLP-extracted data from corporate disclosures, the system can generate multiple tax-optimization pathways, each evaluated for compliance risk.

Tax Incentive (again) eligibility is frequently defined in technical language. NLP can translate eligibility criteria into a rule-based engine, allowing for real-time validation of project proposals. For instance, a phrase like “investissement dans les énergies renouvelables” can trigger a check against the list of approved renewable technologies.

Tax Liability (again) calculation must respect rounding rules and specific timing provisions. NLP can identify statements such as “arrondi à l’euro le plus proche” (rounded to the nearest euro) and apply the appropriate rounding method within the calculation engine.

Tax Return (again) filing deadlines are critical. AI can monitor calendars and send alerts when a deadline approaches. NLP can parse the deadline language from official notices, handling variations like “au plus tard le 15 mai” (no later than May 15) or “dans les trente jours suivant la réception”.

Tax Code (again) is a living document. NLP pipelines that continuously ingest updates from the Official Journal (Journal Officiel) ensure that the knowledge base reflects the latest legislative changes. By employing change-detection algorithms, the system can flag newly added articles or amendments for review.

Tax Compliance (again) is not limited to filing; it also encompasses record-keeping. NLP can audit internal documentation, checking that supporting evidence for deductions is present and correctly referenced. For example, a model can verify that each claimed charitable donation is accompanied by a receipt containing the phrase “reçu fiscal”.

Tax Planning (again) often involves cross-border structures. NLP can extract jurisdiction-specific terminology from multinational agreements, such as “branch profit tax” or “controlled foreign corporation”, enabling the planning tool to assess the tax implications of each structure.

Tax Incentive (again) programs may have limited durations. NLP can detect expiry clauses like “valable jusqu’au 31 décembre 2026” and generate alerts to re-evaluate eligibility before the incentive lapses.

Tax Evasion (again) detection benefits from anomaly detection techniques. By combining structured financial data with unstructured textual data, AI can highlight discrepancies. For instance, an NLP model may discover that a company’s annual report mentions a high-value contract, yet the corresponding revenue entry is missing from the accounting ledger.

Tax Avoidance (again) often manifests in the use of complex legal structures. NLP can decompose multi-layered agreements into their constituent parts, making it easier for tax advisors to assess whether the structure is merely a legitimate planning tool or an aggressive avoidance scheme.

Tax Audit (again) risk scoring can be enhanced by incorporating textual features. Words such as “restructuration”, “fusion”, or “cession” within a company’s public disclosures may indicate a higher audit

probability. An NLP-based risk model can assign weights to these terms and combine them with financial ratios to produce a comprehensive audit risk score.

Tax Residency (again) determination often hinges on subtle factual nuances. NLP can process large volumes of personal data, including travel itineraries, lease agreements, and employment contracts, to extract indicators like “nombre de jours passés en France” (number of days spent in France). By aggregating these indicators, the system can suggest the most probable residency status.

Tax Base (again) identification is a foundational step for any tax-related AI application. NLP can differentiate between taxable, exempt, and non-taxable items by recognizing specific terminology. For example, in a supply contract, the phrase “livraison hors taxe” (delivery without tax) signals that the transaction may be exempt from VAT.

Taxable Income (again) computation often requires reconciliation of multiple data sources. NLP can align textual descriptions of income sources with structured ledger entries. For instance, a phrase like “revenus de location meublée” (furnished rental income) can be matched to the corresponding line item in the accounting system.

VAT (again) compliance demands accurate rate application. AI systems must be capable of mapping product categories to the correct VAT rate. NLP can extract product descriptions from invoices and, using a taxonomy built from the French tax code, assign the appropriate rate—whether the standard 20 % or a reduced 5.5 % Rate for certain food items.

Corporate Tax (again) filing includes numerous schedules, such as the “déclaration de résultats” (profit and loss statement) and the “liasse fiscale”. NLP can automate the population of these schedules by extracting relevant figures from audited financial statements, ensuring consistency between the source documents and the tax filing.

Transfer Pricing (again) documentation is a regulatory requirement. Companies must prepare a “master file”, “local file”, and “country-by-country report”. NLP can assist in drafting these documents by retrieving comparable transaction data from public databases, summarising key terms, and populating the required sections with structured information.

Tax Credit (again) claims must be substantiated. NLP can validate the supporting narrative by checking that the described activities align with the statutory definition of eligible R&D. For example, the system can compare the phrase “développement de nouveaux algorithmes d’apprentissage profond” against the criteria for the CIR, ensuring that the claim is defensible.

Tax Deduction (again) limits often involve percentage caps. AI can automatically calculate the allowable deduction by extracting the claimed amount from the taxpayer’s documentation and applying the statutory percentage. NLP can identify statements like “déduction limitée à 30 % du revenu brut” and enforce the cap.

Tax Exemption (again) may apply to specific sectors, such as non-profit organizations. NLP can verify the exempt status by scanning the organization’s statutes for phrases like “association reconnue d’utilité publique”. Once confirmed, the system can automatically exclude the entity from certain tax obligations.

Tax Treaty (again) analysis often requires interpreting ambiguous language. NLP models trained on a corpus of treaty commentary can suggest probable interpretations, aiding tax advisors in applying the treaty correctly. For instance, a model may propose that “beneficial owner” in a treaty refers to the entity that ultimately receives the income, based on prior judicial interpretations.

Tax Residency (again) can be influenced by family ties, property ownership, and professional activity. NLP can extract these factors from a variety of documents—marriage certificates, property deeds, employment contracts—and aggregate them into a residency score. This score can be presented to the tax professional for final determination.

Tax Base (again) for specific taxes, such as the “taxe sur les salaires”, is defined differently from VAT. NLP can differentiate the applicable base by recognizing the relevant legal provision and extracting the necessary data points. For the “taxe sur les salaires”, the base is the total payroll subject to the tax, excluding certain exemptions.

Taxable Income (again) may be subject to special regimes, such as the “régime du réel simplifié”. NLP can detect when a taxpayer has elected a simplified regime by locating statements like “option pour le régime réel simplifié” in the filing, and adjust the calculation logic accordingly.

VAT (again) invoicing requirements include mandatory fields such as the VAT number, date, and description. NLP can verify invoice compliance by checking for the presence of these fields and flagging missing information. A model can be trained to recognize French invoice templates and extract the required data automatically.

Corporate Tax (again) includes provisions for loss carry-forward. NLP can identify statements indicating the amount of losses being carried forward, such as “report à nouveau de pertes fiscales”, and ensure that the correct amount is applied against future profits.

Transfer Pricing (again) documentation must include a functional analysis. NLP can assist by extracting functional descriptions from internal reports and mapping them to the OECD’s five-step methodology: Functional analysis, selection of the most appropriate method, comparability analysis, determination of arm-length price, and documentation.

Tax Credit (again) for employment may require proof of hiring certain categories of workers. NLP can locate statements such as “embauche de jeunes diplômés” and verify that they meet the eligibility criteria for the credit, linking the claim to the appropriate statutory provision.

Tax Deduction (again) for charitable contributions must be supported by a receipt. NLP can scan donation letters for the phrase “reçu fiscal” and extract the donation amount, ensuring that the deduction is properly documented.

Tax Exemption (again) for export activities is stipulated in the CGI. NLP can parse export contracts to identify clauses like “livraison ex-works” and confirm that the transaction qualifies for exemption under the relevant article.

Tax Treaty (again) benefits can be limited by anti-abuse provisions. NLP can flag treaty clauses that contain “limitation de bénéfice” language, prompting the tax professional to assess whether the transaction may be subject to the limitation.

Tax Residency (again) for entities is determined by the place of effective management. NLP can extract statements such as “siège de direction situé à Paris” from corporate governance documents, establishing the location of effective management for residency purposes.

Tax Base (again) for the “taxe d’apprentissage” is the payroll subject to apprenticeship contributions. NLP can calculate the base by extracting payroll data from payroll files and applying the statutory rates, while ensuring that exempt categories are excluded.

Taxable Income (again) for individuals may be reduced by the “quotient familial”. NLP can identify family composition details—number of dependents, marital status—and compute the appropriate division of income for progressive tax calculation.

VAT (again) reverse charge mechanism applies when the recipient, rather than the supplier, accounts for VAT. NLP can detect reverse-charge clauses in contracts, such as “autoliquidation de la TVA”, and adjust the VAT treatment accordingly.

Corporate Tax (again) may be reduced by the “réduction d’impôt sur les sociétés” for certain investments. NLP can locate investment statements, verify eligibility, and apply the reduction automatically in the tax computation.

Transfer Pricing (again) documentation must be updated annually. NLP can schedule reminders based on the filing deadline extracted from the tax authority’s calendar, ensuring timely compliance.

Tax Credit (again) for energy efficiency requires proof of installation. NLP can process technical specifications of installed equipment, match them to the list of eligible technologies, and confirm the claim’s validity.

Tax Deduction (again) for professional expenses must be justified. NLP can examine expense reports for the presence of detailed descriptions, such as “frais de déplacement à Paris”, and verify that they meet the deductible criteria.

Tax Exemption (again) for certain financial instruments, such as government bonds, is stipulated in the CGI. NLP can classify instrument types by analyzing prospectus language and applying the exemption rule.

Tax Treaty (again) negotiation language often includes “mutual agreement procedure”. NLP can extract references to the MAP and flag cases where a dispute resolution mechanism may be needed.

Tax Residency (again) for dual-resident individuals involves the tie-breaker rule. NLP can compare the individual's personal and economic ties extracted from various documents to determine the applicable tie-breaker provision.

Tax Base (again) for the “taxe sur les véhicules de société” is the catalog price of the vehicle. NLP can

retrieve the vehicle's make and model from procurement contracts, locate the official catalog price, and compute the tax base.

Taxable Income (again) for non-resident entities may be limited to French-source income. NLP can differentiate between French-source and foreign-source revenues by analyzing contract clauses that specify the place of performance.

VAT (again) registration thresholds differ by activity. NLP can monitor turnover figures extracted from financial statements and automatically trigger a VAT registration workflow when the threshold is exceeded.

Corporate Tax (again) includes provisions for "intangible assets" amortization. NLP can extract the description of intangible assets, such as "brevets", and calculate the amortization schedule according to the statutory method.

Transfer Pricing (again) documentation must include a "benchmarking analysis". NLP can pull comparable transaction data from external databases, format it, and embed it into the benchmarking section of the file.

Tax Credit (again) for digital transformation may require a description of the project's innovation component. NLP can assess the narrative for keywords like "intelligence artificielle", "big data", and verify that the project aligns with the credit's objectives.

Tax Deduction (again) for loss carry-back is limited to a specific amount per year. NLP can track the amount of losses previously carried back, compare it to the statutory cap, and advise on the remaining allowable amount.

Tax Exemption (again) for nonprofit organizations necessitates registration with the public interest registry. NLP can verify the organization's registration number against the official database, confirming its exempt status.

Tax Treaty (again) provisions on "non-discrimination" protect residents from unequal treatment. NLP can scan domestic tax statutes for clauses that may conflict with treaty obligations, highlighting potential compliance issues.

Tax Residency (again) for trusts is a complex area. NLP can parse trust deeds to identify the location of the trustees, the place of administration, and the residence of beneficiaries, all of which influence residency determination.

Tax Base (again) for the "taxe d'enlèvement des ordures ménagères" is the property's rental value. NLP can extract property valuation data from cadastral records and compute the tax base accordingly.

Taxable Income (again) for freelancers includes professional fees. NLP can categorize revenue streams from invoices, distinguishing between consulting fees and product sales, and apply the appropriate tax treatment.

VAT (again) intra-EU acquisitions require a self-assessment mechanism. NLP can identify cross-border purchase invoices, verify the presence of a valid VAT number, and generate the necessary self-assessment

entry.

Corporate Tax (again) may be reduced by the “déduction pour investissement” in certain assets. NLP can detect investment announcements, confirm that the assets qualify, and calculate the deduction amount.

Transfer Pricing (again) documentation often includes a “risk analysis”. NLP can extract risk descriptions from internal reports, map them to the functions performed, and assess whether the risk allocation aligns with the arm-length principle.

Tax Credit (again) for apprenticeship training requires proof of trainee enrollment. NLP can process enrollment forms, extract the trainee’s name and start date, and confirm that the credit claim satisfies the statutory timing requirements.

Tax Deduction (again) for travel expenses must be supported by travel logs. NLP can parse travel itineraries, match them to expense entries, and ensure that each deduction has a corresponding travel justification.

Tax Exemption (again) for agricultural activities is defined in the CGI. NLP can analyze farm contracts, identify agricultural activity clauses, and apply the exemption where appropriate.

Tax Treaty (again) articles on “capital gains” often contain specific rules for immovable property. NLP can detect references to real-estate transactions, extract the location, and determine the treaty’s capital-gain treatment.

Tax Residency (again) for companies may be affected by the “substance over form” principle. NLP can assess the substance of operations by extracting data on employee numbers, office space, and decision-making processes from corporate documents.

Tax Base (again) for the “taxe sur les surfaces commerciales” is the total floor area. NLP can read lease agreements, extract the square meterage, and calculate the tax base for the commercial premises.

Taxable Income (again) for royalties requires identification of the “source” of the income. NLP can locate licensing agreements, determine whether the royalty is French-source based on the location of the underlying intellectual property, and apply the correct tax treatment.

VAT (again) exemptions for medical services rely on specific wording. NLP can verify that invoices for medical services contain the phrase “exonération de TVA, article 278-0 bis du CGI”, confirming the exemption.

Corporate Tax (again) filing deadlines may be extended under certain conditions. NLP can extract the justification for an extension request, such as “difficultés liées à la pandémie”, and evaluate its acceptability under the tax authority’s guidelines.

Transfer Pricing (again) adjustments may be required after an audit. NLP can compare the audited transfer-pricing documentation with the original filing, identify discrepancies, and suggest corrective entries.

Tax Credit (again) for eco-renovation of buildings requires a description of the energy-saving measures. NLP

can analyze project reports, detect terms like “isolation thermique” and “fenêtres à double vitrage”, and confirm eligibility.

Tax Deduction (again) for pension contributions is limited by a ceiling. NLP can extract the contribution amount from payroll records, compare it to the statutory ceiling, and adjust the deduction accordingly.

Tax Exemption (again) for certain digital services may be subject to the DST. NLP can identify digital service contracts, flag those that generate revenue above the DST threshold, and calculate the applicable DST liability.

Tax Treaty (again) savings clause language can override domestic provisions. NLP can detect clauses that contain “saving clause” language, such as “nothing in this Convention shall be construed as limiting the right of a Contracting State to tax”, and alert the practitioner to potential conflicts.

Tax Residency (again) for individuals with dual citizenship may be resolved by the “principal place of abode” test. NLP can extract domicile information from personal documents, evaluate the weight of each factor, and suggest the most likely residency outcome.

Tax Base (again) for the “taxe sur les logements vacants” is the rental value of the vacant property. NLP can retrieve the cadastral rental value from property registers and compute the tax due.

Taxable Income (again) for capital gains on securities is calculated on the net proceeds after deducting acquisition costs. NLP can parse purchase and sale contracts, extract the purchase price, selling price, and related fees, and determine the net gain.

VAT (again) invoicing for intra-community supplies must include the buyer’s VAT number. NLP can scan invoices for the presence of a VAT identification number and validate its format, ensuring compliance with EU rules.

Corporate Tax (again) may be reduced by the “réduction d’impôt sur les sociétés” for certain geographical zones, such as “zones franches urbaines”. NLP can identify the location of the business activity, confirm eligibility, and apply the reduction.