

President

MR CARRERE

Rapporteur

Mr Olivier LEMAIRE

Public Reporter

MR SIBILLI

Lawyer(s)

CABINET ALTANA

FRENCH REPUBLIC

IN THE NAME OF THE FRENCH PEOPLE

Having regard to the following proceedings :

Previous litigation :

Roger Vivier Paris, a société par actions simplifiée (SAS), applied to the Paris Administrative Court for a discharge in respect of the additional corporation tax, withholding tax and business value added tax to which it was liable in respect of the financial years 2012 to 2014, as well as the corresponding increases.

By judgment no. 1904469 of 17 January 2023, the Paris Administrative Court found that there was no need to rule on the claim for discharge of the withholding tax levied on Roger Vivier Paris in respect of the years 2012 to 2014 in the amount of 287,179 euros in duties and penalties, and ordered the State to pay Roger Vivier Paris a sum of 1,200 euros under article L. 761-1 of the Code of Administrative Justice and, lastly, dismissed the remainder of Roger Vivier Paris's claim.

Proceedings before the Court :

By application and reply brief, registered on 17 March 2023 and 11 April 2024, the Roger Vivier Paris company, represented by Me de Saint-Bauzel, avocat, asks the Court:

1°) to annul judgment no. 1904469 of the Paris Administrative Court dated 17 January 2023 insofar as it dismissed the remainder of its claim;

2°) Discharge the additional corporation tax, withholding tax and business value added tax to which it was liable in respect of the financial years 2012 to 2014 and which remain in dispute, and the corresponding increases;

3°) order the State to pay the sum of 10,000 euros pursuant to Article L. 761-1 of the French Code of Administrative Justice.

It maintains that :

- the tax authorities cannot adjust the amount of losses for financial years prior to the financial years being audited if these losses have had no influence on the results serving as the basis for the taxes to be assessed; it intends to rely, on the basis of Article L. 80 A of the Book of Tax Procedures, on the statements in paragraph 260 of the comments published in the Official Bulletin of Public Finances - Taxes under reference BOI-IS-DEF-10-20 ;
- it did not start trading until 8 March 2004, as no receipts or sales had been made in respect of the financial year ended 31 December 2003, prior to the opening of its shop; it intends to rely, on the basis of Article L. 80 A of the Book of Tax Procedures, on the statements in paragraph 120 of the comments published in the Official Bulletin of Public Finances - Taxes under the reference BOI-BIC-DEF-20-10 ;
- it was penetrating the luxury market until 2006, the year in which the business started up, and the corresponding loss could not therefore be taken into account;
- the tax authorities have not demonstrated the existence of links of dependence with Tod's;
- its commercial relations with Tod's and Gousson were not unbalanced to its detriment;
- the services governed by the contract entered into with Gousson on 27 December 2004 were no longer provided from 2008;
- the 4% discount on purchases from Tod's constitutes sufficient remuneration, in line with the market price;

- the average discount of 65% on unsold items applied by Tod's is justified by the very rapid obsolescence of the products distributed;
- the application of the transactional net margin method is not appropriate, as its operating costs are not comparable to those of the companies used as a basis for comparison by the auditors, and its average gross margins result from causes unrelated to the purchases made from Tod's; the resale price method is more appropriate, as it is less sensitive to the performance of functions ancillary to the distribution activity; no anomalies have been identified in its resale prices;
- the method used by the tax authorities is flawed in that it is based on the use of an average of gross margins generated over eleven years, whereas it is common to carry out an analysis over three or five years, this period includes years of economic crisis that have produced non-homogeneous impacts, and it does not use statistical tools such as the interquartile range; it intends to rely, on the basis of Article L. 80 of the Book of Tax Procedures, the statements in paragraph 260 of the comments published in the Official Bulletin of Public Finances - Taxes under the reference BOI-BIC-BASE-80-10-10 ;
- the businesses used by the department as a basis for comparison are not comparable, as some are small or may be managed by an individual who is the sole or main owner, which has an impact on costs and profitability; some are multi-brand retailers;
- the 40% penalties for deliberate failure to comply that were imposed were unfounded, in the absence of any failure to declare and, in any event, of any deliberate intention to evade tax;
- the tax department could not call into question the discount on unsold goods applied by Tod's, which merely manufactures products and does not have to bear the marketing and promotional expenses incurred to develop the Roger Vivier brand, on the basis of the allegedly insufficient remuneration granted by Gousson, the owner of the brand;
- the reconsideration of the discount on unsold goods alone results in operating margin rates for 2013 and 2014 that are manifestly excessive and higher than the one used as a benchmark by the audit department;
- this discount was applied in disregard of the principle of non-interference in its management, even though the policy of returning unsold products corresponds to an advantage that was specifically granted to it by its supplier;
- the application of the transactional net margin method amounts to a downward adjustment of the prices of products sold by the supplier, which is not the owner of the brand and is not responsible for its development;
- the deduction of promotion and marketing costs was not challenged by the auditor;
- although the costs relating to the promotion of the brand should have been re-invoiced to the company that owns the brand, and not to the supplier, the department did not identify any waiver of revenue granted to Gousson ;
- its strategy enabled it to generate significant operating margins from 2013 onwards;
- the net margin rates for 2013 and 2014 exceed the rate of 6.76% used by the department, which could not adjust the results for the year ended 2012 upwards without adjusting the results for these two years downwards;
- to determine the net margin rate, the department should have used the median rate of 4.12% and not the average rate of 6.76%; it intends to rely, on the basis of Article L. 80 A of the Book of Tax Procedures, on the statements in the comments published in the Bulletin officiel des finances publiques - impôts under the reference BOI-BIC-BASE-80-10-10 ;
- the department did not provide any details on the rejection of fourteen potential comparables;
- the department's reasoning misunderstands the economic reality of the market in which it operates.

In a statement of defence, registered on 22 September 2023, the Minister for the Economy, Finance and Industrial and Digital Sovereignty argued that the application should be rejected.

It argued that the arguments raised by SAS Roger Vivier Paris were unfounded.

Having regard to the other documents in the file.

Having regard to

- the General Tax Code and the Book of Tax Procedures;
- the Code of Administrative Justice.

The parties were duly notified of the date of the hearing.

The following were heard during the public hearing:

- the report by Mr Lemaire
- the conclusions of Mr Sibilli, public rapporteur,
- and the observations of Mr Darcq, acting for Mr de Saint-Bauzel, representing SAS Roger Vivier Paris.

Considering the following:

1. SAS Roger Vivier Paris ('RVP') operates a shop at 29, rue du Faubourg-Saint-Honoré in Paris, distributing shoes and luxury goods under the Roger Vivier brand, of which it is not the owner. The company's accounts were audited for the period 2012 to 2014, at the end of which the tax department considered that, from 2003, the year it was founded, it had

indirectly transferred profits to companies located outside France with which it was not dealing at arm's length, within the meaning of Article 57 of the French General Tax Code.

2. At the end of a contradictory rectification procedure, the tax authority corrected the tax loss carryforwards initially declared by RVP in respect of expenses for the 2012 financial year, as these tax loss carryforwards had been declared in respect of the financial years from 2006 to 2011, the last prescribed financial year, corrected the tax loss declared in respect of the 2012 financial year and offset part of the corrected tax loss carryforwards against the profit thus generated. The department also increased the profit reported for the 2013 and 2014 financial years and offset the corrected losses carried forward against this profit. As a result of this procedure, RVP was liable for a preliminary assessment of corporation tax for the 2014 financial year, as well as preliminary assessments of business value added tax and additional tax for the three years under audit, with interest for late payment and penalties for deliberate non-compliance of 40% under Article 1729 of the General Tax Code. In addition, the tax department considered the adjustments made to the results declared by RVP for the financial years from 2012 to 2014 on the basis of Article 57 of the French General Tax Code as distributions giving rise to the application of the withholding tax provided for in Article 119 bis 2 of that Code and, as a result, charged the company with the initial withholding tax assessments, plus interest for late payment and penalties of 10% on the basis of Article 1728 of the same Code.

3. RVP is appealing against the judgment of the Paris Administrative Court dated 17 January 2023 insofar as, after finding that there was no longer any need to rule on the claims seeking discharge of the disputed withholding tax contributions, as well as the related increases, up to the amount of a partial relief granted during the proceedings, it rejected the remainder of its claim seeking discharge of the taxes referred to in point 2.

On the regularity of the taxation procedure :

4. Assuming that RVP intended to challenge the regularity of the tax assessment procedure, the fact, which it relies on, that the tax assessment department, which used a selection of companies that it considered to be comparable in order to make the adjustments at issue, did not provide any details about the companies that it did not use as a basis for comparison, is of no consequence whatsoever, as there is no provision or principle requiring the tax authorities, during the course of the audit or the adjustment procedure, to provide the taxpayer with all the information it consulted and did not use.

On the merits of the taxes at issue:

As regards the application of tax law :

5. Under the terms of Article 57 of the French General Tax Code, made applicable to corporation tax by Article 209 of that Code: 'For the purposes of determining the income tax due by companies that are dependent on or that control companies located outside France, profits indirectly transferred to the latter, either by way of an increase or decrease in purchase or sale prices, or by any other means, are incorporated into the results shown in the accounts. (...)'. These provisions create a presumption of indirect transfer of profits where the tax authorities establish the existence of a relationship of dependence and a practice falling within the scope of Article 57 of the French General Tax Code. This presumption can only be usefully rebutted by a company liable to tax in France if it can prove that the advantages it has granted were justified by obtaining something in return. A practice of this kind may be the inadequate remuneration received by a company established in France which incurs expenses contributing to the development of the value of a brand belonging to its parent company established outside France. To establish such inadequacy, the tax authorities may, as recommended in the OECD Transfer Pricing Guidelines for Multinational Enterprises and Public Administrations, base themselves on a comparison of a relevant financial ratio of one or other enterprise, such as the net margin rate on these transactions, with that of similar enterprises operating normally, i.e. at arm's length.

With regard to the existence of non-arm's length relationships :

6. On the one hand, it is clear from the investigation, and in particular from the proposed rectification of 14 December 2015, that the shares in RVP, which was set up in 2003, were wholly owned by the Portuguese company Gousson Consultadoria E Marketing, then, from 2008, by the Luxembourg company Dorint Holding, then, from 2012, by the Italian company Gousson, these three companies being wholly owned by the Italian company C... A... B... and Co, of which Mr C... A... B..., who was the sole director, held 70% of the shares.

7. On the other hand, it is clear from the investigation, and in particular from the proposed rectification dated 14 December 2015 which was sent to RVP, that Mr C... A... B... was the majority shareholder and sole director of the Italian company DI. VI. Finanziara, which was the majority shareholder in Tod's, an Italian company in which Mr A... B... also directly held part of the shares and chaired the Board of Directors of that company.

8. Lastly, it is clear from the investigation that RVP markets Roger Vivier brand products, which are owned by Gousson, and that these products are purchased in their entirety from Tod's, whose administrative and financial director, a member of its board of directors, is the manager of the applicant company. It is not disputed that RVP has no choice as to the products to be distributed.

9. It follows from what has been said in points 6 to 8 that, from its first financial year and until the financial years audited, RVP was dependent on Dorint Holding, Gousson and Tod's, which were located outside France and controlled by Mr C... A... B..., as it itself indicated in a document appended to a memorandum sent on 3 January 2018 to the Paris Commission des Impôts Directs et des Impôts sur le Turnover, without this being prevented by the fact that Tod's is listed on the stock exchange, is subject to the supervision of a banking commission and that its 'structuring decisions' cannot be taken without the agreement of its minority shareholders.

As regards the existence of indirect transfers of profits :

10. It follows from the investigation, and in particular from the rectification proposal of 14 December 2015, that the tax department considered that, while RVP performed a distribution function under normal conditions for the high-end ready-to-wear sector, with a resale coefficient of 2.5, it also performed a function of promoting and enhancing the Roger Vivier brand, for which the expenses were insufficiently allocated and which was insufficiently remunerated. It considered that the insufficient re-invoicing by RVP of the expenses it had incurred in promoting and developing the Roger Vivier brand, the absence of a margin on the brand promotion and development services it had re-invoiced, and the 65% discount applied to the unsold products it had returned to Tod's constituted indirectly transferred profits within the meaning of the aforementioned provisions of Article 57 of the French General Tax Code. As a result, it applied a margin of 5% to the re-invoicing carried out by RVP until 2011. It also reinstated the provisions for depreciation of inventories that had been deducted by RVP on account of the discount, taking into account the symmetrical adjustment of the balance sheets and the principle of the intangibility of the opening balance sheet of the first financial year not barred by the statute of limitations, and correlatively reinstated the income that should have been re-invoiced to Tod's in respect of unsold goods returned. However, it limited the application of these adjustments to 2006 and subsequent years, after considering that RVP was in a start-up and market penetration phase from 2003 to 2005. Lastly, although RVP's adjusted results for the financial years 2006 to 2010 inclusive remained in deficit, and its net margin rates for the financial years 2006 to 2012 inclusive, determined by taking these adjustments into account, remained well below the average net margin rate of a selection of forty-three companies used as a basis for comparison, the department assessed the company's arm's length operating results by applying this average net margin rate to its reported sales, and then increased the adjusted results for the financial years 2006 to 2012 by the difference. However, it did not increase the adjusted results for the financial years ending in 2013 and 2014, which were higher than the arm's length operating results assessed by applying the average net margin rate of the selected companies.

11. Firstly, it is clear from the investigation, and in particular from the proposed rectification of 14 December 2015, that pursuant to a service provision contract entered into with the company Gousson and amended by rider on 27 December 2004 to remove the ceiling on rebilling, the company RVP was responsible for product development, advertising and promotion of the Roger Vivier brand and products on all the sales markets for these products. As a result, it paid significant amounts for promotional and development expenses, such as the rent and charges for premises located at a prestigious address and fitted out accordingly, the costs of highly qualified staff, as well as expenses for gifts, representation, travel, receptions or the organisation of promotional events, and the fees of the brand ambassador.

12. Although RVP maintains that it ceased to provide brand promotion services from 2008 onwards, the investigation shows that it continued to re-invoice the companies that own the brand in this respect until 2011, when Tod's, which held the operating licence, was responsible for promoting the brand. RVP told the auditor, in response to a request made during the audit, that it was solely responsible for commercial strategy and advertising. In particular, it continued to bear the costs of promoting the boutique located on rue du Faubourg-Saint-Honoré in Paris.

13. However, it is common ground that RVP recharged to Dorint Holding and Gousson, the successive owners of the trademark, only a portion of these expenses (30% to 75%), determined by applying an unjustified flat rate, and it did not apply any margin to the expenses recharged. While RVP's results for the financial years from 2006 to 2012 inclusive were all in deficit, with the loss carried forward at 1 January 2012 amounting to 11,207,183 euros, these deficits were mainly attributable to items related to the development business, such as 'other purchases and external charges' and 'depreciation'.

14. Secondly, it is clear from the investigation, and in particular from the proposed rectification of 14 December 2015, that RVP applied an average discount of 65% of the initial purchase price to unsold products from outgoing collections returned to Tod's. Although RVP maintains that this discount was justified by the rapid obsolescence of the brand's products, it does not provide any evidence to support this claim. In any event, it is common ground that it does not have

the choice of products to distribute and the possibility of adapting its offer to its market, with unsold products thus resulting, to a certain extent, from the unsuitability of the products to the expectations of RVP's customers.

15. While it is true that, as it claims, RVP benefited from a 4% discount on the purchase prices invoiced by Tod's, the audit department was right to consider that this discount, the rate of which remained unchanged after 2011, was insufficient, in view of RVP's average gross margin rate over the period 2003-2014, which was 28.77%, compared with the gross margin rates of forty-three independent companies deemed comparable, the first quartile being 38.03%, the median quartile 44.65% and the third quartile 55.89%, with an average gross margin rate of 44.75%. While RVP argues that the service is thus making Tod's bear the cost of insufficient remuneration for brand development services, even though Tod's is not the owner of the brand, it is clear from the investigation that Tod's, which produces and sells Roger Vivier brand products and which has also been responsible for promoting the brand since 2011 through an operating licence, is necessarily interested in its development by RVP.

16. RVP maintains that the selection of comparables is made up of companies that are not comparable. However, it did not propose any alternative selection of comparables, even though it was invited to do so on several occasions by the department, and it is clear from the investigation that the selection of comparables selected by the authorities comprises forty-three independent companies operating in an environment of full competition, also performing distribution functions in the upmarket clothing sector and operating in a market situation similar to that of the applicant company, in terms of both the risks to which they are exposed and their location in particularly well-known places. RVP also has no grounds for criticising the period used by the department to determine the gross margin rates referred to in paragraph 15, the eleven-year period being sufficiently long and representative.

17. Thirdly, it is clear from the investigation, and in particular from the proposed rectification of 14 December 2015, that RVP systematically achieved negative net margins for the financial years 2004 to 2012. To determine its arm's length operating results, the department applied the rate of 6.76%, corresponding to the average net margin rate of the selection of comparables referred to in point 16, to the reported turnover for the financial years ended from 2006 to 2012, while the first quartile was 2.03%, the median quartile 4.12% and the third quartile 12.46%. This average net margin was determined on the basis of the net margins corresponding to the sales and operating results reported by each of the companies in the selection of comparables for the financial years from 2005 to 2014 inclusive.

18. First, contrary to what RVP maintains, the transactional net margin method applied by the department did not consist of adjusting downwards the prices of the products sold by Tod's, but of comparing the ratio of its net margin to its turnover from its operations with that of forty-three companies operating at arm's length and performing a distribution function in the same area of activity, the high-end clothing sector. As a result, the applicant company cannot usefully argue that the absence of any abnormality in its resale prices identified by the department would prevent a finding that its parent company, the owner of the brand, was not adequately remunerated for its brand development functions, as the Court rightly pointed out in paragraph 11 of its judgment. In addition, it has not provided any evidence to show that this method was not appropriate or that another method would have been better suited to its situation.

19. On the other hand, for the same reasons as set out in paragraph 16, RVP has no grounds for arguing that the forty-three companies in the selection of comparables could not be used as a basis for comparison and for criticising the period used to make that comparison.

20. In addition, RVP has not provided any evidence to show that the service should have applied the median net margin rate resulting from the selection of comparables of comparables, and not the average net margin rate. Moreover, neither the OECD Transfer Pricing Guidelines for Multinational Enterprises and Public Administrations, in their 2022 version, in particular those set out in point 3.62 in the event of application of the transactional net margin method, nor the comments of the tax authorities imply that such a median should be applied.

21. Lastly, if RVP claims that, taking into account the reintegration into its results of the provisions for depreciation of inventories that had been deducted because of the discount on the unsold products returned and the products that should have been re-invoiced to Tod's in respect of these unsold products, its net margin rate for the financial years ended 31 December 2006 was lower than the net margin rate for the financial years ended 31 December 2007, its net margin rate for the 2013 and 2014 financial years was 12.32% and 16.05% respectively, and is therefore higher than the average net margin rate for the selection of comparables used by the department, this circumstance in itself has no impact on the validity of the taxes at issue as it is clear from the investigation, and in particular the proposed rectification of 14 December 2015, that in respect of these two financial years, apart from correcting the tax losses carried forward initially charged, the tax authority merely called into question the deduction of provisions for depreciation of inventories booked on account of the discount to be applied to unsold products returned and reintegrated into the results the income not invoiced to Tod's corresponding to the application of this discount to unsold products actually returned during these financial years. Moreover, since RVP, as it itself acknowledges, transfers to Tod's the losses associated with the return of

unsold items (poor sales, scrapping), the applicant company is not entitled to deduct, as a provision, a loss in respect of the depreciation of the stocks corresponding to the items returned to its supplier.

22. It follows from all of the foregoing that the tax authorities have established that, by re-invoicing only part of the costs of promoting and developing the Roger Vivier brand, by not applying any margin to the costs of promotion and development that it re-invoiced and by applying an average discount of 65% of the purchase price to the invoicing of unsold products returned to Tod's, which only gave it a 4% discount on the purchase price of these products, RVP indirectly transferred profits to Dorint Holding, Gousson and Tod's, within the meaning of the aforementioned provisions of Article 57 of the General Tax Code. RVP, which does not prove or even allege that the advantages it granted to these companies were justified by the receipt of consideration, has not provided any evidence to rebut the presumption established by these provisions.

With regard to the correction of losses carried forward :

23. It follows from the investigation, and in particular from the proposed rectification of 14 December 2015, that the tax authority considered RVP to be in a start-up and market penetration situation from 2003 to 2005, even though the Roger Vivier brand was old and had been prestigious before falling into disuse and being acquired by Gousson in 2000. For this reason, it did not correct the losses declared in respect of the 2004 and 2005 financial years, which were booked as expenses for the 2012 financial year, the first financial year not barred by the statute of limitations. It did, however, correct the losses carried forward declared in respect of the financial years from 2006 to 2011, the last financial year for which the statute of limitations had expired.

24. Under the terms of Article L. 169 of the Book of Tax Procedures: 'For income tax and corporation tax, the tax authorities' right of recovery is exercised until the end of the third year following the year in respect of which the tax is due. / (...)'. Under the terms of the second paragraph of Article L. 190 of the same book, the following claims are subject to contentious jurisdiction: 'claims seeking compensation for errors made by the tax authorities in determining a loss (...)'. Under the terms of Article 209(I) of the French General Tax Code, if a loss is incurred during a financial year, it is treated as an expense for the following financial year and deducted from the profit made during that year. If this profit is not sufficient for the deduction to be made in full, the excess deficit is carried forward under the same conditions to subsequent years.

25. In the first place, when the tax authorities carry out a tax audit of a company in respect of a financial year, they are entitled to exercise their power of audit and rectification in respect of the existence and amount of the loss carried forward from previous financial years, even if time-barred, which the company declares to have at the end of the financial year under audit, even though this loss, which has not been set off against the profits of that financial year, is only likely to affect the results of subsequent financial years by way of the loss carry forward. In such a case, the taxpayer may contest the administration's reduction of the amount of the loss carried forward by means of a contentious claim, pursuant to the aforementioned second paragraph of Article L. 190 of the French Tax Code.

26. It follows from the foregoing that RVP is not, in any event, entitled to maintain that the tax inspection department could not call into question the losses that it had declared in respect of statute-barred financial years and which it had declared to have available at the close of the financial years under audit, insofar as they had not yet been allocated.

27. Secondly, as stated in paragraph 23, it is common ground that the Roger Vivier brand was long-established and prestigious before falling into disuse and being acquired by Gousson in 2000. RVP, which was created in 2003, generated net sales of EUR 1,868,829 in 2004 and EUR 2,474,518 in 2005. RVP, which merely points out that it did not make any sales or provide any services during its first financial year and that it did not open its shop until 8 March 2004, does not in any event provide any evidence to establish that, as it maintains, it must be considered to have been in a start-up period until 2006 and, consequently, that the department could not correct the deficit declared in respect of that financial year. Moreover, even assuming that higher brand development costs were incurred during this period, RVP cannot justify the absence of re-invoicing of these costs to the parent company that owns the brand on an arm's length basis.

As regards the administrative interpretation of the tax law :

28. RVP is not entitled to rely on Article L. 80 A of the Book of Tax Procedures, either of the statements in paragraphs 260, 280 and 290 of the comments published in the Official Bulletin of Public Finances - Taxes under the reference BOI-BIC-BASE-80-10-10, or of the statements in paragraph 120 of the comments published in that bulletin under the reference BOI-BIC-DEF-20-10, or of the statements in paragraph 260 of the comments published in the same bulletin under the reference BOI-IS-DEF-10-20, which do not contain any interpretation of tax law different from that applied by this judgment.

On the validity of the penalties for deliberate failure to comply :

29. Under the terms of Article 1729 of the French General Tax Code: ‘Inaccuracies or omissions found in a return or document containing information to be taken into account for the assessment or calculation of tax (...) give rise to an increase of: / a. 40% in the event of deliberate failure to comply; / (...)’. Under the terms of Article L. 195 A of the Book of Tax Procedures: ‘In the event of a challenge to the tax penalties applied to a taxpayer in respect of direct taxes, (...) proof of bad faith (...) lies with the administration’.

30. On the one hand, it follows from what has been said in points 5 et seq. that RVP failed to declare, in respect of the financial years audited, the sums corresponding to the profits that it had indirectly transferred, within the meaning of Article 57 of the General Tax Code. On the other hand, the tax authorities, which rely on the nature, extent and repetition of these reporting deficiencies, as well as on the circumstances that RVP, which could not have been unaware of the dependency links linking it to Dorint Holding, Gousson and Tod's, had not prepared any transfer pricing documentation and had refrained from making adjustments to correct structurally deteriorated results, must be deemed to have provided the proof, which is incumbent on it, in accordance with Article L. 195 A of the Book of Tax Procedures, of the company's deliberate intention to evade the tax due. In these circumstances, the tax authorities must be deemed to have established the validity of the 40% penalties for deliberate failure to comply that were imposed on RVP on the basis of Article 1729 of the General Tax Code.

31. It follows from all of the foregoing that RVP is not entitled to argue that, by the judgment under appeal, the Paris Administrative Court was wrong to reject the conclusions of its application for discharge of the taxes and surcharges remaining payable by it in respect of the financial years 2012 to 2014. Its claims for discharge and annulment must therefore be rejected, as must, by implication, those it submitted under Article L. 761-1 of the Code of Administrative Justice.

D E C I D E :

Article 1: The application lodged by Roger Vivier Paris is dismissed.

Article 2: This judgment will be notified to the société par actions simplifiée Roger Vivier Paris and to the Minister of the Economy, Finance and Industry.

A copy will be sent to the public finance administrator in charge of the Île-de-France specialised tax audit department.

Deliberated after the hearing of 22 November 2024, at which were seated :

- Mr Carrère, Chairman,
- Mr Lemaire, acting chairman,
- Ms Boizot, First Councillor.

Issued to the public by the Court Registry on 13 December 2024.

Rapporteur,

O. LEMAIRE

The President

S. CARRERE

The clerk,

C. DABERT

The Republic instructs and orders the Minister of the Economy, Finance and Industry, insofar as he is concerned, and any court officers required in this respect in respect of ordinary legal proceedings against private parties, to ensure the execution of this decision.

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No 23PA01130

