

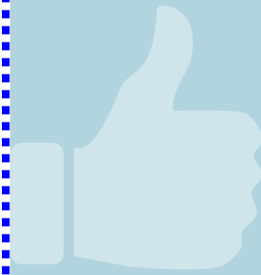
# ARTIST-AUTHOR

## Tutorial to create your SIRET N°



### **THIS TUTORIAL IS FOR YOU IF:**

You want to make your artistic practice official, so that you can earn money by selling or renting your original works, taking part in exhibitions, artistic residencies, receiving grants for creation, and you want to benefit from the social protection of this status.



### **BUT NOT FOR YOU IF:**

→ your artistic economy is based exclusively on the collection of Copyrights paid by EPOs (Publishers, Producers and Collective Management Organizations). In fact, these remunerations, known as Salaries and Wages, do not require a SIRET number.

→ your activity falls within the scope of performers (actors, singers, dancers, musicians), who are salaried and come under the intermittent entertainment scheme. (It is nevertheless possible to combine the statuses if your activities include these two facets).



# SUMMARY

## 1 TO START

- To have for a fresh start
- Online registration on the INPI website

## 2 THE FORM


- Corporate Identity
- Composition
- Unseizability
- Establishments
- Tax options
- Attachments
- Summary

## 3 THE FOLLOW-UP

- Receipt of documents
- Tadalaide

# I. TO START

## To have

- a good half hour ahead of you 
- your social security number (if you have one already)



- your double-sided identity document (resident permit, passport or ID) in digital format followed by a handwritten, dated and signed sworn statement



*J'atteste sur l'honneur que la copie de cette  
pièce d'identité est conforme à l'original.*

*fait à .....*

*le .././../....*

*signature*

# I. TO START

## L'INPI

institut national de la propriété intellectuelle

To connect on the INPI's website  
<https://procedures.inpi.fr/?/>



3 options:

1. To connect with France Connect and in particular via the tax and social security (AMELI) websites
2. To connect with France Connect + (via a digital identity)
3. Create a profile in the classic way



If you choose the "INPI Connect" option, pay attention to the last question where you are asked if you want to be an administrator. You can tick "No" because you will automatically be an administrator.



### DEVENIR COMPTE ADMINISTRATEUR DE MON ENTREPRISE

Cette option est réservée aux comptes « administrateurs ». Quand un compte INPI se rattache à une entreprise, il devient gestionnaire des comptes « collaborateur » de cette même entreprise. Un compte « collaborateur » se rattache à une entreprise avec la fonction SE RATTACHER de la barre de titre.

Je suis un compte administrateur de mon entreprise

 Non



# I. TO START

Connectez-vous

Via INPI Connect

Adresse courriel

\*\*\*\*\*

> [Mot de passe oublié](#)

En savoir plus sur INPI Connect

Se connecter

You can then add your email used and your chosen password

In the COMPANIES tab, choose:  
" Create, modify or close a company "

ENTREPRISES

Créer, modifier ou cesser une entreprise

Suivre l'avancement d'une formalité d'entreprise

MARQUES

Portail Marques

BREVETS

Déposer, gérer, enregistrer son brevet

Payer les annuités d'un brevet

DESSINS & MODÈLES

Portail Dessins et modèles

There, in the blue column

In the left column, click  
" Start a business "

Business creation

Need assistance? Start the video tutorial on starting a business

Start a business

Modification or closure of business

Need assistance? Start the video tutorial to modify or stop a business

Search for a business

SIREN number

Format : 000000000

Annual account filing

Find a company to file an annual account

SIREN number

Format : 000000000

Just here

# I. TO START

## Creation of the enterprise ⓘ

Fields marked with an asterisk (\*) are required.

Please fill the following informations to create your enterprise :

What kind is your enterprise ? \* ⓘ

Natural person

Are you a microcontractor ? \* ⓘ

Yes  No

Extension of a foreign company \* ⓘ

Yes  No

Agricultural company \* ⓘ

Yes  No

Has the entrepreneur already exercised a self-employed activity in France ? \* ⓘ

Yes  No

Artist-author ≠ Micro-entrepreneur  
(to read in our article on this subject)

If you have carried out a self-employed activity that is no longer active (closed), tick "yes" then fill in your unique number - also called SIREN number which will be reactivated.

Otherwise (no self-employed activity or self-employed activity still in progress), choose "No".

The very first step of creating your status is done. We now move on to the main part:

**The form**



# II. THE FORM

- Identity of the business
  - Entrepreneur
  - Company
  - Support contract
- Composition
- Elusiveness
- Establishments
- Tax options
- Attachments
- Observations et correspondance
- Summary

Here you are on the home page of the form. We have identified for you the questions that could cause you problems to help you correctly fill in all the information concerning your new business.

**\*Name of the draft**

→ the folder name does not have of official involvement, it is personal to you.

In addition to the classic marital status, legal capacity, marital status, home address, if you have an artist pseudonym under which you then wish to open a bank account, for example, you can mention it here.

**Entrepreneur**

First name 1 *	First name 2
<input type="text"/>	<input type="text"/>
Surname *	Sex *
<input type="text"/>	<input type="text"/>
Title ⓘ <i>doctor, master, professor...</i>	Usual name ⓘ
<input type="text"/>	<input type="text"/>
Pseudonym ⓘ	Date of birth *
<input type="text"/>	<input type="text" value="jj/mm/aaaa"/>
	<small>Example: 31/01/2023</small>
Country of birth *	Nationality *
<input type="text"/>	<input type="text"/>
Marital status *	<input type="checkbox"/> Are you non-sedentary? ⓘ
<input type="text"/>	

# II. THE FORM

- Identity of the business**
- Entrepreneur
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- Summary



If you do not yet have a social security number, you can leave the box empty and the CPAM (social security body) will then contact you for its allocation.

Tick "yes" ONLY IF you carry out an activity under another status (employee, micro-entrepreneur, entertainment worker, etc.), ^ otherwise tick "no"

**Social security section of the entrepreneur** ⓘ

**Social security number** ⓘ  
  
15 characters

**Health insurance body** \*

**Status of the concurrent business activity** \*

**Pharmacist membership**  
 Yes  No

**Previous activity** \* ⓘ  
 Yes  No


**Concurrent business activity** \* ⓘ  
 Yes  No

**Biologist Affiliation**  
 Yes  No

To fill or not according to your case. If you are a micro-entrepreneur, choose "non-salaried non-agricultural worker" If you are an employee, choose "employee"

# II. THE FORM

If you work from home,  
tick "yes"

**Business address** 

---

Does the entrepreneur wish to associate his business address with his personal residence? \*  Yes  No

Does the entrepreneur wish to use a domiciliation company? \*  Yes  No

Does the entrepreneur wish to associate the address of his company with his establishment? \*  Yes  No

Using a domiciliation company allows you not to use your personal address as your business domiciliation address

If you wish to associate a room separate from your accommodation

This Contract (Cape) allows a project leader to create or take over a business to be helped and accompanied, from the preparatory phase to the start of the activity, by a company or a "support structure" or "incubator" association BUT beware, this is not suitable for artist-authors

**Declaration of supporting contract**

---

Would you like to declare a support contract? \*  Yes  No

## List of persons involved in the composition or management of the company

Add a representative

No power exist on this company

→ you can skip this step because it is a question here of informing the main people who make up the company outside of you and who participate in its management - this is not applicable to your case.

# II. THE FORM

**Elusiveness** ^

S'agit-il d'une déclaration de renonciation à l'insaisissabilité sur la résidence principale ? \* ⓘ

Yes  No

Since May 15, 2022 and the introduction of the mention "E.I.", the professional and personal assets are separated so you can tick NO for this protective measure of your residence

#Sorry  
It seems that the website on this part is 50/50 French-English

**List of exemptions from secondary residences**

Search for unseizability of secondary residences

There is no declaration of exemption from seizure of secondary residences

→ You can skip this step unless you want to declare a property specifically in which case you will have to go before a notary

**Establishment's description** ^

Is this establishment the main establishment? \* ⓘ

Yes  No

Commercial name ⓘ

The box is pre-checked according to your previous answers

Do not fill in, however, if you have an artist pseudonym, you can put it in the first step

# II. THE FORM

**Salaried workforce** ^

**Presence of employees in the establishment \***  
 Yes  No

**Employs its first employee(s) \***  
 Yes  No

If you start, you don't have any employees yet  
Tick "No"

ESSENTIAL PART for a correct identification of your activity as an artist-author

**Activities list of the establishment \*** ⓘ

Add one activity after another using the button below.

**Add new activity**

You can choose an earlier date or today's date. If you mention an earlier date, your next calls for contributions will take it into account

**Description de l'activité** ▶ ^

**Main activity for the establishment \*** ⓘ  
 Yes  No

**Exercise of the activity \***  
 Permanente  Saisonnière

**Activity as an extension of an agricultural activity \*** ⓘ  
 Yes  No

**Detailed description \*** ⓘ

**Start date of the activity**  
jj/mm/aaaa 📅  
*Example: 31/01/2023*

**Non-sedentary activity \*** ⓘ  
 Yes  No

A simple description of your activity is enough - write it in FRENCH: visual artist, painter... and for a better understanding you can add "creation of original works"

# II. THE FORM

**Categorization 1 of activity** \* ⓘ  
Activités de services

**Categorization 2 of activity** \* ⓘ  
Arts, culture et divertissement

**Categorization 3 of activity** \* ⓘ  
Activités créatives, artistiques et de spectacle

**Categorization 4 of activity** \* ⓘ  
Création artistique relevant des arts plastiq...

You are declaring an activity of form Liberal.  
The formality has no validators.  
If you disagree with this form of activity, you can adapt the activity categorisation in question to make it match the best with the detailed description of your activity.

**Artist / Other** \* ⓘ  
 Yes  No

**Submission to withholding tax** \* ⓘ  
 Yes  No

**Professional sailor** ⓘ  
 Yes  No

Among the activities offered, there is a mix between live performance and plastic and graphic arts.

The withholding tax is the deduction at source of your contributions and social security contributions by your broadcasters (customers) or collective management organizations (Sacem, Sacd, Scam, etc.).

These levies are directly transferred to Urssaf for the opening of rights.

If you have a SIRET number and you declare your income as non-commercial profits (BNC), you are exempt from withholding tax.

Each year in your online space you receive your exemption from withholding tax to communicate to your distributors.

Choose the artistic activity that best corresponds to your activity and to have the right APE code, choose the following 4:

- . Artistic creation in the plastic and graphic arts
- . Creation of literary and dramatic works
- . Creation of musical and choreographic works
- . Criticism of art, music, literature, theatre, cinema

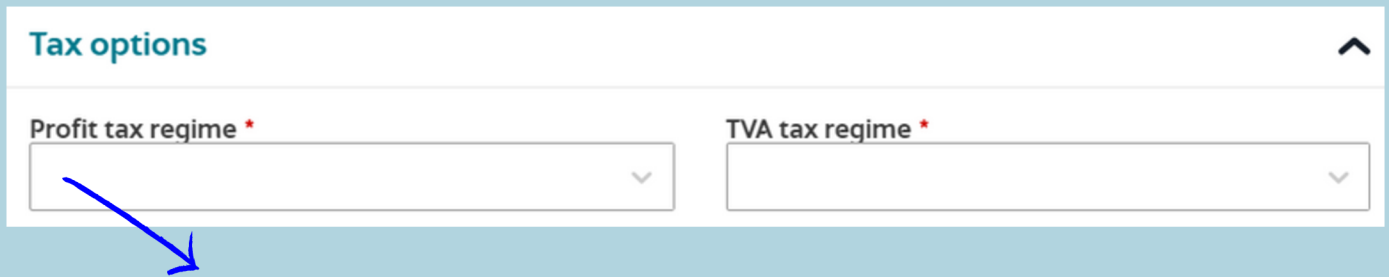
## Origin

**Origin type** \*

Création



# II. THE FORM



The screenshot shows a form titled "Tax options" with two dropdown menus. The first is labeled "Profit tax regime" and the second is labeled "TVA tax regime". A blue arrow points to the "Profit tax regime" dropdown.

As an artist, you have 2 options:

## → le régime spécial BNC (also called micro-BNC)

Here we practice an automatic abatement of 34% on your incomes corresponding to an estimate for professional expenses. This is a simplified method but you cannot deduct your real costs. Whatever your expenses, we will consider that your profit is equal to 66% of your income.

*Example: You have collected 10,000 EUR excluding tax during the year, 3,400 EUR is automatically deducted (considered as your expenses) and your taxable profit will be 6,600 EUR excluding tax.*

## → le régime de la déclaration contrôlée (also called frais réels)

This time we no longer deduct an estimate BUT all your expenses spent during the year from your income.

This solution requires having an accounting tool (approved software or paper registers) or calling on an accounting firm to keep accounts of its income and expenditure for the year to arrive at a result called profit or loss.

*Example : You collected EUR 10,000 excluding tax during the year and spent EUR 5,400. All of your expenses are deducted and your taxable profit will be 4,600 EUR excluding tax.*



## HOW TO CHOOSE YOUR TAX REGIME?

Estimate your professional expenses (workshop rent, production costs, travel, reception costs, documentation, subscriptions, social security contributions, etc.) and your income over one year.


What percentage of your income do you spend on business expenses?

If this percentage exceeds 34%, it may be worth switching to a so-called "real cost" tax system.

It is possible to switch from one plan to another during the current year and until the filing of the tax return.

NB: The micro-BNC regime is subject to an annual turnover threshold of 77,700 euros. A one-year tolerance is accepted in the event of an overrun, then the actual costs regime will be imposed the following year.

# II. THE FORM

**Tax options** 

Profit tax regime \*

TVA tax regime \*

As an artist, you have 3 options:

## → le régime de la franchise en base de TVA

= no TVA

This means that you are not liable for VAT. You won't have to collect it, declare it, or donate it to the state. Attention, you must indicate on each of your invoices the following mention: "VAT not applicable – article 293 B of the CGI" but that also means that you pay all suppliers including tax.

You can only choose this option when your artistic income excluding VAT does not exceed a certain threshold: for the previous year €47,600 or for the current year €58,600.

## → le régime réel simplifié de TVA

= VAT management with an annual declaration and two half-yearly installments

With this option, you become liable for VAT. On your invoices, the prices will have to be indicated "HT" and "TTC" and you will have to apply the percentages adapted according to what you sell. The sale of an original work is taxed at 5.5% for example, and the transfer of copyright at 10%. You can also recover the VAT paid on the supplier invoices then you will pay the administration the difference between the VAT collected and the VAT paid.

VAT will have to be declared and paid once a year with an installment system in July and December.

## → le régime réel normal de TVA

= VAT management with a monthly declaration (or quarterly option)

With this option, the only difference is that the declaration is made monthly as well as the payment. You also have the option of asking to do it quarterly.



### HOW TO CHOOSE YOUR VAT REGIME?

Value Added Tax (VAT) is an indirect tax collected by companies and then paid to the state according to this formula:

**VAT DUE = VAT COLLECTED – VAT DEDUCTIBLE (THE ONE YOU PAID FOR YOUR PURCHASES)**

As an artist-author, you are only obliged to collect VAT above a certain income threshold. However, you can decide of your own free will to collect it in order to deduct it from your professional purchases. Indeed, if the VAT you collected is lower than the VAT you spent on your professional purchases, the state will pay you the difference. This can be interesting if you regularly invest in equipment, for example.

## II. THE FORM

This option only concerns those who have chosen the option of the real expense regime as their tax regime for profits.

It is a matter here of choosing between two accounting logics: that known as "cash" (payments/receipts) or that known as "commitment" (receivables/debts). In the 1st case, the accounting takes into account only the receipts collected and the expenses paid. In the second, we take into account the dates of invoices issued or received, whether they have been paid or not.

**Option for keeping accounts receivable/debts \***

Yes  No

**VAT liability in the event of optionally taxable transactions \***

Yes  No

**Option for filing quarterly declarations, if VAT is less than €4,000/year \***

Yes  No

This does not concern artists-authors

This option only appears if you have chosen the normal real VAT regime. It allows you, if your VAT collected over the year is less than 4000 euros, to declare and pay your VAT by quarter rather than by month.

# II. THE FORM

## ATTACHMENTS

→ Upload or drag a digital version of your ID (national identity card, passport or resident permit) front/back, with the addition a handwritten statement stating on honor of compliance of the document.  
You can use the formulation of the example below:



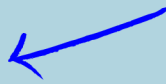
*J'atteste sur l'honneur que la copie de cette  
pièce d'identité est conforme à l'original.*

*fait à .....*  
*le .././....*

*signature*

## II. THE FORM

For several years, individual entrepreneurs have been able to request that their personal information recorded in the Sirene directory not be made public, nor used by third parties other than the administrations or authorized bodies. Be careful if you choose not to disclose the information, your customers will not be able to check the state of activity of your company (in the context of public customers in particular).



Je demande que les informations enregistrées dans le répertoire Sirène ne puissent pas être consultées ni utilisées par des tiers.

**Une partie des informations fait l'objet d'une publicité légale :** ces données seront diffusées à des fins de réutilisation en données ouvertes. Ainsi vos nom, prénom, nom d'usage, mois et année de naissance, commune de résidence, tout comme les pièces annexes (statuts, PV d'assemblée générale...), seront mises à la disposition du public à des fins de réutilisation, par exemple par des sites internet d'information sur les entreprises.

Vous pouvez vous opposer à ce que ces informations fassent l'objet d'une utilisation à des fins de **prospection**, toutefois leur diffusion reste autorisé.

Votre choix n'a aucune incidence sur votre formalité en cours, et vous pourrez changer d'avis ultérieurement en vous rendant sur la notice de l'entreprise sur [data.inpi.fr](https://data.inpi.fr)

Je consens à la mise à disposition de mes données personnelles à des fins de prospection \*

Oui  Non



Please note that the "yes" box is checked by default. Change if you do not want your personal data to be used for canvassing.

Electrically sign your declaration then click on

✨ « **Validate the file** » ✨

ÉTAPE PRÉCÉDENTE

9 / 9

VALIDER LE DOSSIER



# III. FOLLOW-UP

Congratulations ! The hardest thing is done. The information provided in the form you have just sent will be sent to various organizations linked to your new status:

INSEE, tax administration, Social Security and Urssaf of Limousin.

In the coming weeks, these organizations will send you documents relating to the creation of your status: keep an eye on your mailbox!



## INSEE

1-3 WEEKS

### Certificat d'inscription au répertoire des entreprises et des établissements (SIRENE)

→ keep this document carefully, it contains your SIREN number and its SIRET declination and your APE code (main activity carried out) which should be 90.03A, 90.03B, 74.10Z or 74.20Z if INSEE has understood your activity correctly.

1 MONTH

### Memento fiscal

→ also to keep, this document summarizes your taxation methods (BNC and VAT)

## IMPÔTS / TAXES



# III. FOLLOW-UP

## SOCIAL SECURITY (MAISON DES ARTISTES)

1-6 MONTHS



### Attestation d'affiliation

→ This is the proof of your artistic status. You may be asked for this document when applying for grants, residencies or aid.

## SOCIAL SECURITY (URSSAF)

1-6 MONTHS



### Certificat administratif / Dispense de précompte

→ to exempt your broadcaster (community, association, company, etc.) from taking your social security contributions from the amount due and paying them back to URSSAF for you. Attention, the prepayment is only applicable if your broadcaster is French.

1-6 MONTHS



### Code d'activation de ton espace personnel sur le site de l'Urssaf du Limousin

→ to activate your online space which will then allow you to declare your income, ask your questions and pay your contributions.

1-6 MONTHS



### Echéancier (First call for contributions schedule)

→ you can modulate these deposits on your personal space on the Urssaf du Limousin website