

Typology of first level reports of the specifications. A rejection notice means the platform has not complied with its legal reporting obligation. In such case is deemed not to have made a filing. The platform must therefore correct the file and submit a new initial file.

- a declaration status report (second level report - CRM) indicating anomalies : the file is technically valid but information relating to the users of the platform is missing or inaccurate. The scope of the checks performed is specified in 3.2.2 2nd level checks. The list of all the anomaly codes is given in Appendix B – Typology of second-level reports (declaration status reports – CRM) of the specifications. The platform must then submit a cancel-and-replace file in order to complete or correct the missing or inaccurate information according to the rules specific to this type of file detailed in 1.4.3 Cancelling and replacing a declaration. It is reminded that missing or inaccurate information may lead to the application of the fine provided for in Article 1729 B of the General Tax Code (€15 per omission or inaccuracy, up to a maximum of €10,000). However, as a measure of tolerance, omissions or inaccuracies regularized before the end of February of the year following the year for which the information is given are not sanctioned as long as a technically valid file has been uploaded within the legal deadline (January 31st).

- a full compliance report : the file received by the DGFIP is valid and contains all the mandatory information. No further action is required from the platform, unless it wishes to correct the data received by the DGFIP: adding and/or deleting users, modifying user details, correcting the amounts declared, etc. The platform must then transmit a cancel-and-replace file in order to complete or correct the missing or inaccurate information and according to the rules specific to this type of file detailed in 1.4.3 Cancelling and replacing a declaration.

Platforms facing difficulties in the interpretation the report they have received can contact the DGFIP assistance services, whose contact details are given on the [Sharing Economy and Digital Platforms](#) section of the impots.gouv.fr website

- either at the following email address : collecte-ecocollab@dgfip.finances.gouv.fr, for any question relating to the general information to be included in the file ;

- or via the TOSCANE assistance service, for any question relating to the format of the file, its transmission to the DGFIP, the rejection notices and business reports (in particular, problems downloading these rejection notices and business reports as well as any questions relating to the information contained therein). This assistance service can be contacted :

- by phone on 0809 400 210 (free service + price of a call) from Monday to Friday from 8am to 7.30pm Paris time. This number can only be contacted from France ;
- by electronic form on the [Contact page](#).