

**3.8**  
**Internal Administrative Circular No. 8**  
**Privileges and Immunities of the Staff**  
**of the ITER Organization**  
**in France**

**ITER\_D\_2MRZ49 v. 1.2**

**Approved by the Director-General on 25/03/2009**

This document defines the Privileges and Immunities of the Staff of the ITER  
Organization  
in virtue of the agreements signed by its Members  
and concluded by the Organization with the Host State, France

## Revision History

Rev. No.	Date of approval by the Director General	Details
v 1.0		Originally “Memo on Privileges and Immunities of the Staff of the ITER Organization in France” ( <b>ITER_D_2FPVPA v1.1</b> ) Editorial changes and updated contact details Converted to this document (Internal Administrative Circular)
v 1.1	25/03/09	Minor changes (approved version)
V 1.2	07/08/09	Update of the Circular with the new ITER template, as printed in Volume 3 of the ITER Organization Basic Documents

## **Privileges and Immunities of the Staff of the ITER Organization in France**

Staff members of the ITER Organization are entitled to privileges and immunities by virtue of the agreements signed by its Members and concluded by the Organization with the Host State, France.

Staff members comprise directly-employed staff and seconded staff, as defined by the Staff Regulations of the ITER Organization.

These privileges and immunities are granted to them in the interests of the Organization and not in their own interests. In particular, they are functional i.e. to guarantee them independence in the performance of their functions. The granting of these privileges and immunities does not exempt staff members from fulfilling their private obligations nor from complying with the applicable legislation, in particular that applying in the State where they reside.

Staff members are entitled to the ITER Organization's protection in respect of the acts carried out by them in the performance of their functions.

### **1. Legal Basis**

- (a) ITER Agreement (“Agreement on the Establishment of the ITER International Fusion Energy Organization for the Joint Implementation of the ITER Project” signed on 21 November 2006);
- (b) Agreement on Privileges and Immunities (“Agreement on the Privileges and Immunities of the ITER International Fusion Energy Organization for the Joint Implementation of the ITER Project” signed on 21 November 2006), and
- (c) Headquarters Agreement (“Agreement between the Government of the French Republic and the ITER International Fusion Energy Organization regarding the Headquarters of the ITER Organization and the Privileges and Immunities of the ITER Organization on French Territory” signed on 7 November 2007 - see Annex I).

## **2. Summary of Privileges and Immunities of the Staff of the ITER Organization in France**

### **2.1 Immunities**

Staff members of the ITER Organization enjoy the following immunities:

- (a) Immunity from jurisdiction in the exercise of their functions, i.e., when exercising their functions as ITER staff in the office or on official mission; this immunity shall not apply in the case of a motor traffic offence, nor in the case of damage caused by a motor vehicle;
- (b) Inviolability for all their official papers and documents, i.e., no authority of an ITER Member shall have the right to inspect, copy or take official ITER papers and documents against the will of the ITER Organization unless invoking Article 20 (6) of the ITER Agreement with respect to non-proliferation of nuclear weapons or other nuclear devices.

Should the police search the belongings of an ITER Organization staff member on French territory, the presentation of the special residence permit or “Attestation de fonctions” will be sufficient to prove the status of inviolability of the official papers and documents. If the police officer insists on inspecting the documents, the ITER Organization staff member shall contact the higher local police authorities who shall contact the protocol service of the French

Minister of Foreign affairs (on duty 24h a day, 365 days a year) who shall confirm the inviolability. The contact details of this service are: MAEE, Quai d'Orsay, Paris 75007, Tel: 01 43 17 53 53.

- (c) ITER staff shall enjoy the same facilities as regards exemption from measures restricting immigration and governing aliens' registration as are normally accorded to staff members of international organizations, and members of their families forming part of their households. They shall be provided by the French authorities with a special card certifying their connection with the ITER Organization and their entitlement to these privileges and immunities (see Annex II).

Visiting researchers carrying out research at the ITER Organization shall also be provided by the French authorities with a special card. The other privileges are not granted to them.

## 2.2 Fiscal Privileges

Staff members of the ITER Organization enjoy the following privileges:

- (a) The right to import duty-free furniture and personal effects at the time of first taking up their post in France, and the right on the termination of their functions in France to export free of duty their furniture and personal effects (see Annex III);
- (b) Staff employed in France and their spouses, who are neither French nationals nor yet permanent residents in France, shall each have the right to import or acquire in France a motor vehicle for personal use without payment of taxes and duties during their ITER employment in France; this vehicle shall be registered in a special series (see Annex IV);
- (c) The salaries and emoluments, except annuities and pensions, paid by the ITER Organization, shall be exempt from income tax in France. These salaries and emoluments shall be taken into account for the purpose of assessing the amount of taxation to be applied to income from other sources (see Annex V);
- (d) The same privileges in respect of exchange regulations comparable to those accorded to staff of international organizations.

The tax exemption does not apply to other taxes, in particular local taxes (*taxes foncières, taxe d'habitation*, etc.), the television tax (*redevance de l'audiovisuel*), VAT on goods and services for private use, etc.

## 2.3 Social Security

The ITER Organization and its directly-employed staff and members of their families forming part of their households, to whom the ITER Organization social security scheme applies, shall be exempt from all compulsory contributions to the French social security system solely with regard to income arising out of their employment with the ITER Organization. These persons shall not be entitled to benefits prescribed by the relevant French laws and regulations unless a complementary agreement has been concluded to that effect.

## 2.4 Director-General and Principal Deputy Director-General

The Director-General of the ITER Organization and the Principal Deputy Director-General enjoy full diplomatic privileges and immunities under the provisions of the Vienna Convention on Diplomatic Relations of the 18 April 1961.

## 2.5 Work of Family Members of ITER Staff

Family members of ITER staff (children who have entered the French territory as minors and spouse) wishing to take up gainful employment in France are exempt from obtaining work permits, provided they hold the special card referred to below. This exemption is without prejudice to the conditions that have to be fulfilled for some “regulated occupations” (*professions réglementées*). The interested persons must contact the ITER Welcome Office (Agence ITER France).

## 3. More Information

### ITER Organization Contact Person:

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### Legal Notice

The material contained in this document is given for information purposes only and may be incomplete.

**N.B.** This information could be subject to changes, in which case, a new release of the document shall be published in due time. Any sharing of experience among the staff members would be welcomed in the aim of improving the quality and understanding of the information provided.

### Annexes

**Annex I** Agreement between the Government of the French Republic and the ITER International Fusion Energy Organization regarding the Headquarters of the ITER Organization and the Privileges and Immunities of the ITER Organization on French Territory (*Articles relevant to the staff members' privileges and immunities*)

**Annex II** Special Cards issued by the French Ministry of Foreign Affairs (MAEE)

**Annex III** Importation Formalities when Moving to France (removal)

**Annex IV** Vehicles and Driving Licences in France

**Annex V** Income Tax in France

## Annex I

# Agreement between the Government of the French Republic and the ITER International Fusion Energy Organization regarding the Headquarters of the ITER Organization and the Privileges and Immunities of the ITER Organization on French Territory

(Articles relevant to the staff members' privileges and immunities)

### Article 13 Staff of the ITER Organization

1. In accordance with Articles 14 and 18 of the Agreement on Privileges and Immunities of the ITER Organization, the staff of the ITER Organization shall enjoy the following privileges and immunities:

- (a) immunity from jurisdiction, even after they have left the service of the ITER Organization, in respect of acts, including words spoken and written, done by them in the exercise of their functions; this immunity shall not apply, however, in the case of a motor traffic offence committed by a staff member of the ITER Organization, nor in the case of damage caused by a motor vehicle belonging to or driven by him;
- (b) exemption in respect of all obligations in respect of military service ;
- (c) inviolability for all their official papers and documents;
- (d) the same facilities as regards exemption from measures restricting immigration and governing aliens' registration as are normally accorded to staff members of international organizations, and members of their families forming part of their households shall enjoy the same facilities;
- (e) the same privileges in respect of exchange regulations comparably to those accorded to staff of international organizations;
- (f) in time of international crisis, the same facilities as to repatriation as diplomatic agents, and the members of their families forming part of their households shall enjoy the same facilities;
- (g) the right to import duty-free furniture and personal effects at the time of first taking up their post in France, and the right on the termination of their functions in France to export free of duty their furniture and personal effects.

2. Pursuant to paragraph 1 of this Article, staff of the ITER Organization in particular:

- (a) are exempted from work permits or residence permits in France, and are not subject to laws and regulations normally applicable in France relating to immigration and on the registration of aliens, provided they hold the special identity card referred to in sub-paragraph b) below. Members of their families forming part of their households are exempted from any duty provided for by French laws and regulations relating to the registration of alien and to residence permits. Children who have entered the French territory as minors and spouse are exempted from work permits, provided they hold the special identity card referred to in sub-paragraph b) below. This exemption is without prejudice of the conditions that have to be fulfilled for some "regulated occupations";

- (b) shall, together with members of their families forming part of their households, be provided by the French authorities with a special identity card certifying their connection with the ITER Organization and their entitlement to the privileges and immunities specified in the Agreement on Privileges and Immunities of the ITER Organization and in this Agreement; and
- (c) may export, without prohibition or restriction, during a period of up to 12 months from the date of ceasing duty with the ITER Organization, their furniture and personal effects, including motor vehicles, in their use and possession.

3. Staff employed in France and their spouses who are neither French nationals nor yet permanent residents in France shall each have the right to import or acquire in France a motor vehicle without payment of taxes and duties during their ITER employment in France, which vehicle shall be registered in a special series.

4. The ITER Organization shall inform the competent French authorities whenever a staff member takes up or relinquishes his duties. It shall at least once every year send the competent French authorities a list of all staff and family members forming part of their households.

5. Visiting researchers within the meaning of paragraph 12 of Article 7 of the ITER Agreement shall benefit from the provisions of paragraph 2.a) above when carrying out research at the ITER Organization.

#### **Article 14 Exemption From Income Tax**

1. The salaries and emoluments, except annuities and pensions, paid by the ITER Organization, shall be exempt from income tax.
2. These salaries and emoluments will be taken into account for the purpose of assessing the amount of taxation to be applied to income from other sources.
3. The internal tax collected by the ITER Organization shall apply to salaries and emoluments paid by the ITER Organization from the year 2006.

#### **Article 15 Director-General and Principal Deputy Director General**

In addition to the privileges and immunities provided for in Article 13 and 14 above, the Director-General of the ITER Organization and the Principal Deputy Director General, shall enjoy the privileges and immunities to which the head of a diplomatic mission is entitled under the provisions of the Vienna Convention on Diplomatic Relations of the 18 April 1961.

#### **Article 16 Scope of the Privileges and Immunities**

1. [...]
2. The privileges and immunities provided for in this Agreement are provided solely to ensure, in all circumstances, the unimpeded functioning of the ITER Organization and the complete independence of the persons to whom they are accorded and not for their personal advantage.
3. The privileges and immunities provided for in this Agreement shall be waived in any case where the authority competent to waive the immunity in accordance with the ITER Agreement considers that such immunity would impede the course of justice and that waiver would not prejudice the purpose for

which it was accorded and where, in the case of the ITER Organization, the Director-General, and the staff, the Council determines that such waiver would not be contrary to the interests of the ITER Organization and its Members.

### **Article 18 Social Security**

1. The ITER Organization, its Director-General, its directly employed staff and members of their families forming part of their households to whom the ITER Organization social security scheme applies shall be exempt from all compulsory contributions to the French social security system solely with regards to income arising out of their employment with the ITER Organization.
2. The persons referred to in the above paragraph consequently shall not be entitled to benefits prescribed by the relevant French laws and regulations unless a complementary agreement has been concluded to that effect.



## Annex II

### Special Cards issued by the French Ministry of Foreign Affairs (MAEE)

#### 1. Visas

Future staff members are strongly advised to contact the Welcome Office (Agence ITER France) and the French Consulate responsible for their main place of residence in order to find out about the entrance and residence conditions applicable to them and to allow sufficient time to obtain any visa that may be required to enter France.

To qualify for the special residence permits (*Titre de séjour spécial*) from the MAEE, persons who are not nationals of a member state of the European Economic Area (“EEA”, i.e., the 27 European Union Member States, Iceland, Liechtenstein and Norway) or of Switzerland, must present a French visa marked “Visa ITER” upon arrival at the ITER Organization.

#### 2. Types of Special Cards and Use

##### (a) Special Residence Permits (*titre de séjour spécial* CMD, FI, AT and EM-type)

These special residence permits serve as residence permits for staff members and their families who are not French nationals and who do not have the status of permanent resident (see N.B. below). They also serve as proof that their holders enjoy the privileges and immunities provided for by the Headquarters Agreement between the ITER Organization and France (immunity from jurisdiction in the discharge of their duties, entitlement to a duty/tax-free vehicle registered in a special series, etc.).

Furthermore, holders of a special residence permit are not required to obtain a visa for tourist trips (including conferences) to countries applying the Schengen Convention (this does not include some European Union countries like United Kingdom and Ireland, where a visa is needed).

The following persons are eligible for a special residence permit (*titre de séjour spécial*):

- i. Staff members who have a contract with the ITER Organization for a period exceeding three months;
- ii. The family members of a staff member shall be granted a special residence permit if they reside in France and have neither French nationality nor permanent resident status, namely:
  - Spouses (including PACS but excluding unmarried couples); Legal partnerships celebrated in Australia, Belgium, Canada, the Netherlands, Spain and New Zealand are recognized; same-sex marriage is not recognized;
  - Single children aged between 18 and 21 if they live with their parents and hold their own travel document (passport or other document recognized in France);
  - Application for a special residence permit is recommended for children under 18 years of age if they come from a country whose nationals are normally required to obtain a visa for France and if they are likely to be travelling without their parents;
  - Dependent parents (parents and parents-in-law living with the staff member).

Family members are issued with a document that is identical to the one the staff member receives (CMD, FI, AT).

**N.B.** French protocol shall consider as a permanent resident any non-French person of full legal age who has got permanent residence status before his/her recruitment by the ITER Organization, without any consideration of the time he/she has been living in France or any other consideration.

**(b) Attestations de fonctions (CMR, FR, AR and EF-type)**

These documents are issued to staff members residing in France who are French nationals or who have a permanent resident status; they serve as proof that their holders enjoy the privileges and immunities provided for by the Headquarters Agreement between the ITER Organization and France (in particular, immunity from jurisdiction in the discharge of their duties).

However, they have no validity as residence permits. For permanent residents, the *carte de séjour préfectorale* must be extended while working at the ITER Organization.

**(c) Classification**

- Staff members classified in grades PDDG and DG: document CMD or CMR, corresponding to "*Chef de Mission Diplomatique*";
- Staff members classified in grades P1 to DDG: document FI or FR, corresponding to "*Fonctionnaire International*";
- Staff members classified in grades G1 to G7: document AT or AR, corresponding to "*Administratif et Technique*";
- Visiting researchers: document EM or EF, corresponding to "*En Mission*".

**3. Initial Application**

The initial application for a special card (*titre de séjour spécial / attestation de fonctions*) must be made through the Welcome Office (Agence ITER France) as soon as the person concerned arrives at the ITER Organization. In the event of failure to do so, the French Authorities cannot guarantee the privileges and immunities to which those concerned may claim entitlement. Furthermore, persons failing to meet this requirement before their visa expires run the risk of infringing French regulations with regard to residence permits.

The special card is initially delivered for 3 years at most.

**4. Renewal**

Applications for the renewal of a special card must be submitted through the Welcome Office (Agence ITER France) approximately one month prior to the expiry date. As a rule, this Office sends a reminder by e-mail to the persons concerned. The special card is renewed for 2 years at a time. Those people whose special residence permit has expired are in violation of the regulations, which could cause difficulties for them.

**5. Change of Civil Status, Promotion or Contract Duration**

In the following cases, an application for the replacement of the special card must be submitted through the Welcome Office (Agence ITER France) as soon as possible:

- (a) Change of civil status (name, nationality, etc.);
- (b) Promotion involving the issue of a different type of special card;
- (c) Change of the duration of a contract with the ITER Organization, taking into account that the special card is initially delivered for 3 years at most and renewed every 2 years after this initial duration.

## 6. Surrender

It is imperative that all special cards be returned to the MAEE, through the Welcome Office (Agence ITER France), at the latest 6 months after the end of the contract with the ITER Organization.

Moreover, a child's special residence permit must be surrendered when the child concerned reaches the age of 18, unless the ITER Organization forwards a dependent child certificate (*attestation de prise en charge*) to the MAEE.

## 7. Duplicates

In the event of loss, theft or deterioration of a special card, the person concerned must apply for a duplicate through the Welcome Office (Agence ITER France) after having made the requisite declarations (Police or Gendarmerie). The MAEE will issue a duplicate.

In the event of non-compliance with the aforementioned rules and in accordance with international law, the MAEE reserves the right to take the appropriate measures, in particular to refuse to issue a new special card.

Consequently, staff members are earnestly requested to cooperate with the Welcome Office (Agence ITER France) to ensure that the formalities are completed in accordance with the French regulations.

## 8. Contact and Additional Details

### Welcome Office (Agence ITER France)

<http://www.itercad.org/welcome.php>

Contact persons:

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## Annex III

### Importation Formalities when Moving to France (removal)

#### 1. Removal from Outside the European Union

Staff members residing abroad (outside the European Union) are entitled to import their furniture and personal effects tax- and duty-free when moving to France for the first time.

The removal must take place within 12 months of the entry into service of the staff member (6 months if new goods are imported).

Special conditions apply to vehicles (see Annex IV).

The staff member concerned should fill in the following forms:

- *Déclaration d'entrée en France en franchise de biens personnels en provenance de pays tiers à l'U.E.*, « Cerfa 10070\*01 » (for EU citizens living outside the EU). This form can be found at [www.douane.gouv.fr](http://www.douane.gouv.fr) (« particuliers, vous déménagez, vous vous installez en France métropolitaine, vous souhaitez transférer en France votre résidence principale ».) This document is compulsory only when goods of value or vehicles are imported. In other cases, the detailed list “inventaire” may be sufficient;
- *Demande d'admission en franchise* (for non-EU citizens living outside the EU);
- Detailed list (in French) of all the personal belongings: "Inventaire".

The Welcome Office (Agence ITER France) will provide these forms and collect them once completed. The French customs will check eligibility and stamp the forms.

The staff member concerned, or their moving company, must present the stamped documents to the French customs on the day of removal to France.

#### 2. Removal within the European Union

No customs formalities are required (free circulation of goods within the EU). Special conditions can apply to vehicles.

#### 3. Contact and Additional Details

##### Welcome Office (Agence ITER France)

<http://www.itercad.org/welcome.php>

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## Annex IV

### Vehicles and Driving Licences in France

#### 1. Registration in the French Special Series "454 K ...", "454 CD ..." and "454 CMD ..."

##### (a) Entitlement

Only staff members holding the *Titre de séjour spécial* (CMD, FI or AT series) issued by the French Ministry of Foreign Affairs (*Ministère des Affaires Etrangères et Européennes*, hereinafter "MAEE"), are entitled to register vehicles in the "454 K ...", "454 CD ..." or "454 CMD ..." special series (green plates).

It is compulsory to register in one of these series vehicles that have been purchased or imported free of tax and/or customs duty.

##### (b) Time Limit after Installation

Persons taking up residence in France must complete the formalities for the registration of their vehicle as soon as they receive their special residence permit.

##### (c) Number of Vehicles

Staff employed in France and holding a special residence permit (CMD, FI or AT series) are entitled to one personal vehicle only if they are single or to two if they are married (spouses must, however, hold a special residence permit), imported or acquired in France without payment of taxes and duties. Application for the allocation of two vehicles must be submitted in the staff member's sole name (the spouse's name should not appear on any document).

##### (d) Types of Vehicle

The French authorities only allow certain types of vehicles to be registered in the special series, for instance, passenger cars. Two-wheeled vehicles can also be registered in the special series but count for a passenger car. Recreational vehicles and vans, in particular, are excluded.

##### (e) Registration Procedure

- The staff member has to ask the Welcome Office (Agence ITER France) for an updated list of the required documents;
- Then the car can be ordered and the documents provided to the Welcome Office (Agence ITER France); all the documents must be in French or translated in French;
- The Welcome Office (Agence ITER France) will fill in the relevant forms and will send them to the MAEE and the French Customs *Direction Générale des Douanes et Droits Indirects* (hereinafter "DGDDI") for validation;
- Once these forms have been validated, a registration certificate ("carte grise") can be applied for at the Prefecture. This is done through the Welcome Office (Agence ITER France);
- The registration certificate ("carte grise") is issued free of charge by the Préfecture and sent by post to the home of the person concerned.

## (f) Classification

- Staff members holding a CMD card: vehicles registered under "454 CMD ..." or "454 CD ..." special series. "CMD" corresponds to vehicles of heads of diplomatic missions and "CD" to vehicles of staff with diplomatic status; Registration number displayed in orange on a jasper green plate;
- Staff members holding a FI or AT card: vehicles registered under "454 K ..." special series. "K" corresponds to vehicles of administrative and technical staff of diplomatic missions, consular employees and international organizations' staff members, without diplomatic status; Registration number displayed in white on a jasper green plate.

**N.B.** Since the formalities take several weeks to complete, in certain cases, the vehicle may be registered provisionally on "WW" series. The vehicle must not be driven outside France during that time.

## (g) Replacement of a Vehicle

A vehicle registered in the special series cannot be replaced until a period of two years has elapsed. This period starts on the date on which the DGDDI authorizes the registration.

This rule shall not apply in the event of a duly registered accident, theft or *force majeure*. Age and wear-and-tear do not constitute grounds for an exception to the rule.

## (h) End of Special Series Registration

The special series registration shall end due to standard registration (normal series "*série normale*"), loss of special status (termination of contract, transfer, retirement, etc.), resale to a non-entitled third person, theft or destruction of the vehicle.

For this purpose, the staff member must take the relevant papers to the DGDDI in Aix-en-Provence.

The customs duties and/or taxes must be paid on the basis of the applicable rates and the vehicle's residual value in the following cases:

- Standard registration (normal series "*série normale*") in own name (see exception below);
- Resale in France to a buyer intending to register the vehicle in the normal series ("*série normale*");
- Theft of a vehicle registered in a special series;
- Destruction of a vehicle registered in a special series.

No customs duties or taxes are due in the following cases:

- Resale in France to a buyer intending to register the vehicle in a special series (CMD, CD, CC, K or II);
- Standard registration (normal series "*série normale*") in own name due to the end of special status if the staff member concerned has possessed and used the vehicle for more than 12 months and intends to fix his/her permanent residence in France;
- Transfer to another EU Member State;
- Permanent exportation to a foreign non-EU Member State.

These formalities should be dealt with as soon as possible. The special series car plates must also be returned to the Welcome Office (Agence ITER France). A time limit of one year is given in the case of loss of special status due to termination/end of contract.

## 2. Roadworthiness Test (contrôle technique)

Vehicles registered in the special series "454 K ...", "454 CD ..." or "454 CMD ..." are exempt from the legal obligation to put their vehicle through the French roadworthiness test (*contrôle technique*) but this privilege does not exempt the owner of a vehicle being used in France from complying with the obligation to maintain his or her vehicle in good condition as defined by the "Code de la Route".

## 3. Driving of Vehicles Registered in Special Series "454 K ...", "454 CD ..." or "454 CMD ..."

Only the holders of a valid special residence permit (CMD, FI or AT series) are entitled to drive vehicles registered in the "454 K ...", "454 CD ..." or "454 CMD ..." special series. Other drivers can be authorised by the owner, in writing (and on an exceptional basis if they are not family members of the owner) if they are covered by the vehicle's insurance.

The special series (green plates) do not exempt staff members from fulfilling their obligations nor from complying with the applicable legislation; in particular it does not prevent them from being liable in the case of a motor traffic offence or in the case of damage caused by their motor vehicle.

## 4. Foreign Driving Licences

In general, the validity of a driving licence depends on the country of issue of the licence, not on that of the holder's nationality.

### 4.1 National Driving Licences from Countries Belonging to the European Economic Area ("EEA")

A national driving licence issued by a country belonging to the EEA is recognized in France, provided it is still valid.

Should they so wish, holders of driving licences issued by a country belonging to the EEA may apply to the *Préfecture des Bouches-du-Rhône*, through the Welcome Office (Agence ITER France), in order to exchange their licence for an equivalent French one, provided that these licences are within their period of validity and are used in agreement with the medical specifications which are written down on the document (use of lenses, for example).

The exchange shall become obligatory in the case of a traffic offence on French territory which has led, *inter alia*, to a driving restriction or suspension or deduction of points, or when the period of validity of the licence is limited (if the driving licence is out of date and if the licence holder is unable to obtain renewal in his or her own country).

### 4.2 National Driving Licences from Countries Not Belonging to the EEA

One of the following situations applies:

- (a) Validity limited to the period of validity of the special residence permit (CMD, FI or AT series)

During one's stay in France it is obligatory to exchange the driving licence under this special status for citizens coming from the following countries: China, Japan, India, Republic of Korea and some states of the United States of America. The Welcome Office (Agence ITER France) can provide detailed information on this.

It is not obligatory to exchange an existing driving licence for the duration of the stay under special status for the citizens of the other ITER Member countries (Federation of Russia, some states of the United States of America).

**N.B.** As soon as the individual concerned ceases to hold a special residence permit (e.g. at the end of contract or upon retiring from the ITER Organization), he/she is obliged to obtain a French driving licence if he/she wants to drive in France.

(b) Validity limited to one year

In all cases, where the conditions set down in a) above are not met, national driving licences are, in principle, valid in France for one year from the date when the holder takes up residence in France (date when the residence permit is issued).

Before this period has elapsed, a French driving licence must be obtained:

- by exchange, if the country of origin of the licence has a reciprocal licence- exchange agreement with France and provided that the licence was obtained before the installation in France, or
- by taking part in a new examination in France (written and/or driving tests)

Information can be obtained from the *Préfecture des Bouches-du-Rhône*, through the Welcome Office (Agence ITER France).

## 5. Special "diplomatic" Discount

Even if K plates are not "diplomatic" plates, some car manufacturers and car dealers provide a significant saving over the factory prices or special programs, by offering a "diplomatic" discount in addition to full tax-free status.

For more information on Diplomatic and International Organizations' Sales and Programs, and to discuss eligibility, the relevant car manufacturers and dealers should be contacted.

## 6. Contact and Additional Details

### Welcome Office (Agence ITER France)

<http://www.itercad.org/welcome.php>

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## Annex V

### Income Tax in France

If you are tax resident in France, your French income tax is calculated on the basis of your worldwide income. If you are not a tax resident in France, your French income tax is based only on income earned in France.

If you have any doubts about your situation, you are advised to contact the local tax office (*Centre des Impôts*) or a professional tax consultant.

#### 1. Directly-employed Staff Members

All staff members (irrespective of the category of personnel to which they belong), whether or not they are of French nationality, are required to complete a yearly declaration of income according to the following instructions and to return a signed copy to their local tax office.

##### (a) When and How to Obtain the Declaration

Staff members should receive an income tax declaration form (form 2042) at the beginning of May. Those who do not receive a form directly should procure one from their local tax office, public finance office (*Trésorerie*), townhall or download one from the Finance Ministry's website ([www.impots.gouv.fr](http://www.impots.gouv.fr)). The person having incomes from foreign countries, from real estate properties, etc, will need additional forms (2047, 2044, etc).

##### (b) How to Complete the Declaration

Staff members have to complete the paper declaration. They must indicate in box 'TI' in Part 8 of the form, the amount of remuneration paid by the ITER Organization, which is indicated in the annual certificate issued by the ITER Organization.

They are also required to declare any other income (e.g. income from real estate or movable assets, salaries of spouse and children, etc.), which are taxable in France.

They are subject to the *taux effectif* rule. This means that the French tax authorities will take account of remuneration paid by the ITER Organization for determining the tax rate applicable to other income.

In the box entitled *Renseignements complémentaires*, they are advised to state: *Membre du personnel de l'Organisation Internationale ITER* (staff member of the ITER International Organization).

#### 2. Staff Members Remunerated by another Institution (Domestic Agencies, Foreign Public Institutions, etc.)

Staff members remunerated by another institution (Domestic Agencies, Foreign Public Institutions, etc.) fall under the applicable national tax legislation and the double taxation agreement between France and the state of origin of the payments.

They are also required to complete and sign a yearly declaration of income and to send it to their local tax office.

In the box entitled *Renseignements complémentaires*, they should indicate: *Membre du personnel d'ITER Organization, de nationalité ...* (their nationality), *rémunéré par ...* [name and address of their employer], *imposable en ...* [the country where they are liable for income tax].

The French tax authorities reserve the right, at a later date, to ask them to provide proof of tax payment in another country.

**N.B.**

(a) Citizens from the United States or Green-card holders should contact the US tax authorities as they are likely to continue to be obligated to file a tax return in the US despite living and working overseas. Subject to approval by the U.S. ITER Project Office (USIPO), the ITER Organization shall reimburse its directly-employed staff members for the U.S. federal income taxes associated with the remuneration they receive from the ITER Organization.

(b) Specific conditions apply to staff members seconded by EURATOM.

(c) The information provided concerns only the declaration of ITER Organization income and generally does not take into account individual particularities. If you have any doubts about how to declare other elements in combination with your ITER Organization income, how to declare jointly or how a particular tax is calculated in your country, you are advised to contact a professional tax consultant or the local tax authorities.