

COVID-19: PRESSURE POINTS: LEGAL IMPLICATIONS (FRANCE)

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Legal Briefings

As France begins to ease its lockdown, the repercussions of the pandemic on France's population, economy and businesses are still being felt.

This article complements those published on [13 March](#), [30 March](#) and [17 April](#), and aims to give you an overview of the legal implications of this crisis on companies' taxation requirements and e-reputation management.

What should be done when the e-reputation of a company and its management are jeopardised by online postings during the COVID-19 epidemic?

Periods of economic crisis often intensify fear, and this sometimes induces individuals and companies to engage in excessive behaviour toward their employers or competitors. We are now seeing companies with no compunction about publishing diatribes in which they accuse competitors of mismanaging the COVID-19 crisis, or employees endangering their employers by taking to social media to criticise the way the latter have handled the fallout from the epidemic.

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What is the impact on companies' taxation requirements?

The emergency tax measures taken by the French government are based on instructions sent to the French tax authorities and on certain orders issued pursuant to the Emergency Law of 23 March 2020. In addition, a second 2020 Amended Finance Law passed on April 23rd introduced a regime under which certain rent receivables waived between 15 April 2020 and 31 December 2020 are tax-deductible.

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