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France - PHC L2133-1



Source: Public Health Code Article L2133-1; consolidated version as at 12-4-2019

https://www.legifrance.gouv.fr/affichCodeArticle.do;jsessionid=643E361CC7AA2EFF87DBF76C4732F2C1.tplgfr33s_3?idArticle=LEGIARTI000032411566&cidTexte=LEGITEXT000006072665&categorieLien=id&dateTexte=

Title of relevant section: L2133-1

Article L2133-1 Amended by [Order n° 2016-462 of April 14, 2016 - art. 3 \(VD\)](#)

Advertisements promoting drinks with added sugar, salt or artificial sweeteners, or manufactured food products must contain health information. In the case of advertising on the internet, television or radio, this requirement only applies to advertising transmitted and broadcast from French territory and received in French territory. The same information requirement applies to any promotion intended for the public and communicated by print media and periodical publications published by the producers or distributors of these products.

Advertisers and promoters may be exempted from this requirement subject to payment of a contribution, which will be allocated to the National Institute for Prevention and Health Education (INPES). This contribution is intended to fund the production and dissemination of nutritional information and education campaigns, particularly in the media concerned as well as through local activities.

With regard to advertising messages, the contribution referred to in the previous paragraph is based on the annual total of the sums intended for the preparation and dissemination of these messages paid by the advertisers, without discounts, rebates and value added tax. The amount of the contribution is equal to 5.0% of the total of these sums.

With regard to other types of promotion of these products, the contribution referred to above is based on the value, net of value added tax, of the production and distribution expenses incurred during the previous calendar year, minus any price reductions obtained from the suppliers specifically related to these expenses. The tax base for the promoters carrying out all or part of the production and distribution operations using their own operational resources is calculated on the basis of the cost price, before value added tax on all the expenses incurred in carrying out the aforementioned operations. The contribution rate is set at 5.0% of the total of these expenses before value added

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tax.

The operative event is the broadcast of the advertising or the publication of the documents referred to in the first paragraph. The contribution becomes due at the time of the payment to the production company or of the first publication of the documents. The contribution is declared, liquidated, collected and controlled according to the procedures and subject to the same sanctions, guarantees and privileges as value added tax. The claims are submitted, processed and decided according to the rules applied to value added tax. A deduction of 1.5% is made by the State from the total amount of the contribution for collection and recovery costs.

The rules governing the application of this article and, in particular, the conditions for consultation by advertisers concerning the actions of the National Institute for Prevention and Health Education are determined by a Council of State decree after receiving the opinion of the National Agency for Food, Environmental and Occupational Health & Safety and the National Institute for Prevention and Health Education and after consulting the Advertising Verification Bureau.

The provisions of this article come into force on the date of publication of the decree referred to in the previous paragraph, and no later than 1 January 2006.
