

The chart of accounts presented in ANC regulation 2022-06 is common to both basic and abbreviated systems. The minimum chart of accounts includes all accounts printed in normal font. Accounts printed in italics are optional (Art. 1121-1 - ANC regulation no. 2022-06).

The rules governing the operation of the accounts in ANC regulation no. 2022-06 are available [by following this link](#)

When the accounts provided for in the accounting standards are not sufficient for an entity to record all its transactions separately, it may open any necessary subdivision (Art. 1131-1 - ANC regulation no. 2022-06), so that the subdivisions of the current chart of accounts, even those that have been deleted, can continue to be used (for example, account 1051 "Special revaluation reserve" can continue to be used if the accountant so wishes).

Current PCA	ANC regulation no. 2022-06	Legend
CLASS 1: CAPITAL ACCOUNTS	CLASS 1: CAPITAL ACCOUNTS	
30 Capital and reserves	30 Capital and reserves	
301 Capital	301 Capital	
1011 Subscribed capital - uncalled	1011 Subscribed capital - uncalled	
1012 Subscribed capital - called, unpaid	1012 Subscribed capital - called, unpaid	
1013 Subscribed, called and paid-up capital	1013 Subscribed, called and paid-up capital	
10131 Unamortised capital	10131 Unamortised capital	
10132 Amortised capital	10132 Amortised capital	
1018 Subscribed capital subject to special regulations	1018 Subscribed capital subject to special regulations	
302 Fiduciary funds	302 Fiduciary funds	
304 Additional paid-in capital	304 Additional paid-in capital	
1041 Share	1041 Share	
1042 Merger premiums	1042 Merger premiums	
1043 Additional paid-in capital	1043 Additional paid-in capital	
1044 Premiums on conversion of bonds into shares	1044 Premiums on conversion bonds into shares	
1045 Share warrants	1045 Share warrants	
305 Revaluation differences	305 Revaluation differences	
1051 Special revaluation reserve	Account deleted	
1052 Free revaluation surplus	Account deleted	
1053 Revaluation reserve	Account deleted	
1055 Revaluation reserve (other legal transactions)	Account deleted	
1057 Other revaluation differences in France	Account deleted	
1058 Other foreign revaluation differences	Account deleted	
306 Reserves	306 Reserves	
1061 Legal reserve	1061 Legal reserve	
10611 Legal reserve proper	Account deleted	
10612 Net long term capital gains	Account deleted	
1062 Unavailable reserves	1062 Unavailable reserves	
1063 Statutory or contractual reserves	1063 Statutory or contractual reserves	
1064 Regulated reserves	1064 Regulated reserves	
10641 Net long term capital gains	Account deleted	
10643 Reserves resulting from the award of investment grants	Account deleted	
10648 Other regulated reserves	Account deleted	
1068 Other reserves	1068 Other reserves	
10681 Own insurer reserve	Account deleted	
10688 Miscellaneous reserves	Account deleted	
307 Equity	307 Equity	
308 Operator account	308 Operator account	
309 Shareholders: Uncalled subscribed capital	309 Shareholders: subscribed capital - uncalled	
11 Retained earnings (credit or debit balance)	11 Retained earnings	
110 Retained earnings (credit balance)	110 Retained earnings - credit balance	
119 Retained earnings (debit balance)	119 Retained earnings - debit balance	
12 Profit or loss for year	12 Net profit for year	
120 Profit for year	120 Profit for year	
129 No account	129 Interim dividends	
129 Profit (loss) for year	129 Profit for year - loss	
13 Investment grants	13 Investment grants	
131 Equipment grants	131 Investment grants awarded	
1311 Status	Account deleted	
1312 Regions	Account deleted	
1313 Departments	Account deleted	
1314 Communes	Account deleted	
1315 Public authorities	Account deleted	
1316 Public companies	Account deleted	
1317 Private companies and organisations	Account deleted	
1318 Other	Account deleted	
138 Other investment grants (same breakdown account 131)	Account deleted	
139 Investment grants recognised in the income statement	139 Investment grants recognised in the income statement	
1391 Equipment grants	Account deleted	
13911 Status	Account deleted	
13912 Regions	Account deleted	
13913 Departments	Account deleted	
13914 Communes	Account deleted	
13915 Public authorities	Account deleted	
13916 Public companies	Account deleted	
13917 Private companies and organisations	Account deleted	
13918 Other	Account deleted	
1398 Other investment grants (same breakdown account 1391)	Account deleted	
14 Regulated provisions	14 Regulated provisions	
142 Regulated provisions relating to fixed assets	Account deleted	
1423 Provisions for reconstitution of mining and oil deposits	Account deleted	
1424 Provisions for investment (profit-sharing)	Account deleted	
143 Regulated provisions relating to inventories	Account deleted	
1431 Price rises	143 Regulated provisions for price increases	
1432 Price fluctuations	Account deleted	
144 Regulated provisions relating to other assets	Account deleted	
145 Excess tax depreciation	145 Excess tax depreciation	
146 Special revaluation provision	Account deleted	
147 Reinvested capital gains	Account deleted	
148 Other regulated provisions	148 Other regulated provisions	
15 Provisions	15 Provisions	
151 Provisions for risks	151 Provisions for risks	
1511 Provisions for litigation	1511 Provisions for litigation	
1512 Provisions for guarantees given to customers	1512 Provisions for guarantees given to customers	
1513 Provisions for losses on futures markets	Account deleted	
1514 Provisions for fines and penalties	1514 Provisions for fines and penalties	
1515 Provisions for foreign exchange losses	1515 Provisions for foreign exchange losses	
1516 Provisions for losses on contracts	1516 Provisions for losses on contracts	
1518 Other provisions for risks	1518 Other provisions for risks	
152 Provisions for charges	152 Provisions for charges	
1521 Provisions for pensions and similar obligations	1521 Provisions for pensions and similar obligations	
1522 Restructuring provisions	1522 Restructuring provisions	
1523 Tax provisions	1523 Tax provisions	
1524 Provisions for renewal of fixed assets (concession operators)	1524 Provisions for renewal of fixed assets - concession operators	
1525 Provisions for major maintenance and repairs	1525 Provisions for major maintenance and repairs	
1527 Other provisions for charges	1527 Other provisions for charges	
1536 Provisions for repairs	1536 Provisions for repairs	
16 Borrowings and similar liabilities	16 Borrowings and similar liabilities	
161 Convertible bonds	161 Convertible bonds	
163 Bonds representing net liabilities given in trust	163 Bonds representing net liabilities given in trust	
163 Other bonds	163 Other bonds	
164 Borrowings from credit institutions	164 Borrowings from credit institutions	
165 Deposits and guarantees received	165 Deposits and guarantees received	
1651 Deposits	1651 Deposits	
1655 Surety bonds	1655 Surety bonds	
166 Employee profit-sharing	166 Employee profit-sharing	
1661 Blocked accounts	1661 Blocked accounts	
1662 Participation funds	1662 Participation funds	
167 Borrowings with special conditions	167 Borrowings with special conditions	
1671 Issues of redeemable shares	1671 Issues of redeemable shares	
1674 Conditional advances from State	1674 Conditional advances from State	
1675 Equity loans	1675 Equity loans	
168 Other borrowings and similar liabilities	168 Other borrowings and similar liabilities	
1681 Other borrowings	1681 Other borrowings	
1685 Capitalised life annuities	1685 Capitalised life annuities	
1687 Other liabilities	1687 Other liabilities	
1688 Accrued interest	1688 Accrued interest on other borrowings and similar liabilities	
16881 on convertible bonds	1688 Accrued interest on convertible bonds	
16883 on other bonds	1688 Accrued interest on other bonds	
16884 on borrowings from credit institutions	1688 Accrued interest on bank loans	
16885 on deposits and guarantees received	1688 Accrued interest on deposits and guarantees received	
16886 on employee profit sharing	1688 Accrued interest on employee profit sharing	
16887 on loans and debts special conditions (this account may be replaced by the account	16748 Accrued interest on redeemable shares	
16888 on other borrowings and similar liabilities	16748 Accrued interest on conditional advances	
169 Bond redemption premiums	169 Loan redemption premiums	
17 Liabilities associated with participating interests	17 Liabilities associated with participating interests	
171 Liabilities associated with participating interests (group)	171 Liabilities associated with participating interests - Group	
174 Amounts owed to non-group	174 Amounts owed to non-group companies	
178 Payables to joint ventures	178 Payables to joint ventures	
1781 Principal	Account deleted	
1788 Accrued interest	Account deleted	
18 Liaison accounts of establishments and joint ventures	18 Liaison accounts of establishments and joint ventures	
181 Establishment liaison accounts	181 Establishment liaison accounts	
186 Goods and services exchanged between establishments (expenses)	186 Goods and services exchanged between establishments - expenses	
187 Goods and services exchanged between establishments (income)	187 Goods and services exchanged between establishments - products	
188 Joint venture liaison accounts	188 Joint venture liaison accounts	
CLASS 2: FREE ASSET ACCOUNTS	CLASS 2: FREE ASSET ACCOUNTS	
20 Intangible fixed assets	20 Intangible fixed assets and formation expenses	
201 Formation expenses	201 Formation expenses	
2011 Incorporation costs	2011 Incorporation costs	
2012 Start-up costs	2012 Start-up costs	
20121 Prospecting costs	20121 Prospecting costs	
20122 Advertising costs	20122 Advertising costs	
20123 Costs capital increases and other transactions (mergers, demergers, conversions)	20123 Costs capital increases and other transactions - mergers, demergers, conversions	
203 Research and development costs	203 Development costs	
205 Concessions and similar rights, patents, licences, trademarks, processes, IT solutions, rights and va	205 Concessions and similar rights, patents, licences, trademarks, processes, IT solutions, rights and similar assets	
206 Right to lease	206 Right to lease	
207 Fonds commercial	207 Fonds commercial	
208 Other intangible assets	208 Other intangible assets	
2081 Merger loss on intangible assets	2081 Merger loss on intangible assets	
21 Property, plant and equipment	21 Property, plant and equipment	
211 Land	211 Land	
2111 Bare land	2111 Bare land	
2112 Developed land	2112 Developed land	
2113 Basements and subsoils	2113 Basements and subsoils	

2124	Quarry land (Land)	2124	Quarry land (Land)
2125	Built land	2125	Built land
21251	Industrial properties (A, B)		Account deleted
21255	Administrative and commercial properties (A, B)		Account deleted
21258	Other property developments		Account deleted
212581	assigned to professional operations (A, B)		Account deleted
212588	allocated to non-business operations (A, B)		Account deleted
2126	Order account for fixed assets		Account deleted
212	Land improvements (same breakdown as for account 211)	212	Land improvements (same breakdown as for account 211)
213	Buildings	213	Buildings
2131	Buildings	2131	Buildings
21311	Industrial properties (A, B)		Account deleted
21315	Administrative and commercial properties (A, B)		Account deleted
21318	Other property developments		Account deleted
213181	assigned to professional operations (A, B)		Account deleted
213188	allocated to non-business operations (A, B)		Account deleted
2135	General installations - fixtures and fittings - improvements to buildings	2135	General installations - fixtures and fittings - improvements to buildings
21351	Industrial properties (A, B)		Account deleted
21355	Administrative and commercial properties (A, B)		Account deleted
21358	Other property developments		Account deleted
213581	assigned to professional operations (A, B)		Account deleted
213588	allocated to non-business operations (A, B)		Account deleted
2138	Infrastructure works	2138	Infrastructure works
21381	Land tracks		Account deleted
21382	Railways		Account deleted
21383	Waterways		Account deleted
21384	Dams		Account deleted
21385	Airfield		Account deleted
214	Buildings on non-building land (same breakdown as for account 213)	214	Buildings on non-building land (same breakdown as for account 213)
215	Technical installations, equipment and industrial tools	215	Technical installations, equipment and industrial tools
2151	Specialised complex installations	2151	Specialised complex installations
21511	on clean soil	21511	Specialised complex installations on own land
21514	on other people's land	21514	Specialised complex installations on non-building land
2153	Specific installations	2153	Specific installations
21531	on clean soil	21531	Specific installations on own land
21534	on other people's land	21534	Specific installations on non-building land
2154	Industrial equipment	2154	Industrial equipment
2155	Industrial tools	2155	Industrial tools
2157	Fixtures and fittings for industrial machinery and equipment	2157	Fixtures and fittings for industrial plant and equipment
218	Other tangible fixed assets	218	Other tangible fixed assets
2181	General installations, fixtures and fittings	2181	General installations, fixtures and fittings
2182	Transport equipment	2182	Transport equipment
2183	Office and IT equipment	2183	Office and IT equipment
2184	Furniture	2184	Furniture
2185	Livestock	2185	Livestock
2186	Recoverable packaging	2186	Recoverable packaging
2187	Merger loss on tangible assets	2187	Merger loss on tangible assets
22	Assets under concession	22	Assets under concession
229	Grantor's entitlement (account not included in the chart of accounts but indicated article 942-22)	229	Rights of the licensor
23	Assets under construction	23	Assets under construction, advances and down-payments
231	Property, plant and equipment in progress	231	Property, plant and equipment in progress
232	Land		Account deleted
233	Buildings		Account deleted
2335	Industrial plant, machinery and equipment		Account deleted
2338	Other tangible fixed assets		Account deleted
232	Intangible assets in progress	232	Intangible assets in progress
237	Advances and deposits paid on intangible fixed assets	237	Advances and deposits paid on orders for intangible assets
238	Advances and deposits paid on orders for property, plant and equipment	238	Advances and deposits paid on orders for property, plant and equipment
2382	Land		Account deleted
2383	Buildings		Account deleted
2385	Industrial plant, machinery and equipment		Account deleted
2388	Other tangible fixed assets		Account deleted
25	Shares in affiliated undertakings and loans to affiliated undertakings		Account deleted
26	Participating interests and receivables from participating interests	26	Participating interests and receivables from participating interests
261	Equity investments	261	Equity investments
2611	Actions	2611	Actions
2618	Other securities	2618	Other securities
No account	No account	262	Investments in associates
266	Other forms of participation	266	Other forms of participation
2661	Rights representing net assets placed in trust	2661	Rights representing net assets placed in trust
267	Loans to subsidiaries and affiliates	267	Loans to subsidiaries and affiliates
2671	Loans to subsidiaries and affiliates (group)	2671	Loans to subsidiaries and affiliates - Group
2674	Receivables related to equity interests (non-group)	2674	Loans to non-group companies
2675	Payments representing non-capitalised contributions (call for funds)	2675	Payments representing non-capitalised contributions - call for funds
2676	Conditional advances	2676	Conditional advances
2677	Other receivables from participating interests	2677	Other receivables from participating interests
2678	Accrued interest	2678	Accrued interest
268	Receivables from joint ventures	268	Receivables from joint ventures
2681	Principal	2681	Principal
2688	Accrued interest	2688	Accrued interest
269	Payments outstanding on equity not yet paid up	269	Payments outstanding on equity not yet paid up
27	Other long-term investments	27	Other long-term investments
271	Long-term securities other than portfolio securities (ownership rights)	271	Long-term securities other than portfolio securities (ownership rights)
2711	Actions	2711	Actions
2718	Other securities	2718	Other securities
272	Non-current assets (debt rights)	272	Non-current assets (debt rights)
2721	Bonds	2721	Bonds
2722	Coupons	2722	Coupons
273	Equity securities held for investment	273	Equity securities held for investment
274	Loans	274	Loans
2741	Equity loans	2741	Equity loans
2742	Loans to partners	2742	Loans to partners
2743	Staff loans	2743	Staff loans
2748	Other loans	2748	Other loans
275	Deposits and guarantees paid	275	Deposits and guarantees paid
2751	Deposits	2751	Deposits
2755	Surety bonds	2755	Surety bonds
276	Other long-term receivables	276	Other long-term receivables
2761	Sundry receivables	2761	Sundry receivables
2768	Accrued interest	2768	Accrued interest
27682	- on fixed-asset securities (debt right)	27682	Accrued interest on fixed securities (debt entitlement)
27684	- on loans	27684	Accrued interest on loans
27685	- on deposits and guarantees	27685	Accrued interest on deposits and guarantees
27688	- on other receivables	27688	Accrued interest on other receivables
277	Treasury shares	277	Treasury shares
2771	Treasury shares	2771	Treasury shares
2772	Treasury shares in process of cancellation	2772	Treasury shares in process of cancellation
278	Merger loss on financial assets	278	Merger loss on financial assets
279	Payments outstanding on unpaid fixed-income securities	279	Payments outstanding on unpaid fixed-income securities
28	Depreciation of fixed assets	28	Depreciation of fixed assets
280	Amortisation of intangible assets	280	Amortisation of intangible assets and formation expenses (same breakdown as for account 28)
2801	Formation (same breakdown as in 201)	2801	Formation (same breakdown as in 201)
2803	Research and development costs	2803	Development costs
2805	Concessions and similar rights, patents, licences, IT solutions and similar rights and assets	2805	Concessions and similar rights, patents, licences, IT solutions and similar rights and assets
No account	No account	2806	Right to lease
2807	Fonds commercial	2807	Fonds commercial
2808	Other intangible assets	2808	Other intangible assets
28081	Amortisation merger loss on intangible assets		This account does not appear in the chart of accounts but, in our opinion, it can still be used since it specifies that the same breakdown must be used as account 20.
281	Depreciation of tangible fixed assets	281	Depreciation of tangible fixed assets (same breakdown as for account 21)
2812	Land improvements (same breakdown account 212)	2812	Land improvements (same breakdown account 212)
2813	Buildings (same breakdown account 213)	2813	Buildings (same breakdown account 213)
2814	Buildings on non-building land (same breakdown as for 214)	2814	Buildings on non-building land (same breakdown as for 214)
2815	Industrial plant, machinery and equipment (same breakdown account 215)	2815	Industrial plant, machinery and equipment (same breakdown account 215)
2818	Other tangible fixed assets (same breakdown account 218)	2818	Other tangible fixed assets (same breakdown account 218)
28187	Amortisation of merger loss on tangible assets	28187	Amortisation of merger loss on tangible assets
282	Depreciation of assets under concession	282	Depreciation of assets under concession
29	Impairment of fixed assets	29	Impairment of fixed assets
290	Impairment of intangible assets	290	Impairment of intangible assets
No account	No account	2903	Formation expenses
No account	No account	2903	Development costs
2905	Trademarks, processes, rights and similar assets	2905	Trademarks, processes, rights and similar assets
2906	Right to lease	2906	Right to lease
2907	Fonds commercial	2907	Fonds commercial
2908	Other intangible assets	2908	Other intangible assets
29081	Impairment of merger loss on intangible assets	29081	Impairment of merger loss on intangible assets
291	Impairment of property, plant and equipment (same breakdown account 21)	291	Impairment of property, plant and equipment
		2911	Land
		2912	Fixtures and fittings
		2913	Buildings
		2914	Buildings on non-building land
		2915	Technical installations, equipment and industrial tools
		2918	Other tangible fixed assets
29187	Impairment of merger loss on tangible assets	29187	Impairment of merger loss on tangible assets
292	Impairment of assets held under concession	292	Impairment of assets held under concession
293	Impairment of assets under construction	293	Impairment of assets under construction
2931	Property, plant and equipment in progress	2931	Property, plant and equipment in progress
2932	Intangible assets in progress	2932	Intangible assets in progress
296	Impairment participating interests and related receivables	296	Impairment participating interests and related receivables
2961	Equity investments	2961	Equity investments
No account	No account	2962	Investments in associates
2966	Other forms of participation	2966	Other forms of participation
2967	Loans to participating interests (same breakdown account 267)	2967	Loans to participating interests (same breakdown as account 267)
2968	Loans to joint (same breakdown account 268)	2968	Loans to joint (same breakdown account 268)
297	Impairment of other financial assets	297	Impairment of other financial assets
2971	Long-term securities other than portfolio securities - ownership rights (same breakdown as account 271)	2971	Long-term securities other than portfolio securities (ownership rights)
2972	Debt right (same breakdown account 272)	2972	Non-current assets (debt rights)
2973	Equity securities held for investment	2973	Equity securities held for investment
2974	Loans (same breakdown as account 274)	2974	Loans
2975	Deposits and guarantees paid (same breakdown account 275)	2975	Deposits and guarantees paid
2976	Other fixed assets (same breakdown as account 276)	2976	Other long-term receivables
29787	Impairment of merger loss on financial assets	29787	Other long-term receivables
Detailed account: this account has not been included in ANC regulation 2022-06, but we believe it is still useful.			
CLASS 3: INVENTORIES AND WORK IN PROGRESS			
31	Raw materials (and supplies)	31	Raw materials and supplies
311	Subject (or group) A		Account deleted
312	Subject (or group) B		Account deleted
317	Supplies A, B, C		Account deleted
32	Other supplies	32	Other supplies

321	Consumables	321	Consumables
3211	Materials (or group) C		Account deleted
3212	Materials (or group) D		Account deleted
322	Consumable supplies	322	Consumable supplies
3221	Fuels	3221	Fuels
3222	Cleaning	3222	Cleaning
3223	Workshop and factory supplies	3223	Workshop and factory supplies
3224	Shop supplies	3224	Shop supplies
3225	Office supplies	3225	Office supplies
326	Packaging	326	Packaging
3261	Lost packaging	3262	Lost packaging
3265	Unidentifiable recoverable packaging	3266	Unidentifiable recoverable packaging
3267	Mixed-use packaging	3267	Mixed-use packaging
33	Work in progress - goods	33	Work in progress - goods
331	Products in progress	331	Products in progress
3311	Products in progress P 1		Account deleted
3312	Products in progress P 2		Account deleted
335	Work in progress	335	Work in progress
3351	Work in T 1		Account deleted
3352	Work in T 2		Account deleted
34	Work in progress - goods	34	Work in progress on services
341	Studies in progress	341	Studies in progress
3411	Studies in progress E 1		Account deleted
3412	Studies in E 2		Account deleted
345	Services in progress	345	Services in progress
3451	Provision of services S 1		Account deleted
3452	Provision of services S 2		Account deleted
35	Product inventories	35	Product inventories
351	Intermediate products	351	Intermediate products
3511	Intermediate products (or group) A		Account deleted
3512	Intermediate products (or group) B		Account deleted
355	Finished products	355	Finished products
3551	Finished products (or group) A		Account deleted
3552	Finished products (or group) B		Account deleted
358	Residual products (or recovered materials)	358	Residual or recovered materials
3581	Waste	3582	Waste
3585	Scrap	3586	Scrap
3586	Recovered materials	3586	Recovered materials
36	(Account to be opened, if applicable, under the heading "Stocks from fixed assets")	36	(Account to be opened, if applicable, under the heading "Stocks from fixed assets")
37	Inventories of goods	37	Inventories of goods
371	Goods (or group) A		Account deleted
372	Goods (or group) B		Account deleted
38	(When the entity keeps a perpetual inventory in general ledger accounts, account 38 can be used for this purpose)	38	(Account 38 may be used to record inventories in transit, placed on deposit or given on consignment)
39	Impairment of inventories and work-in-progress	39	Impairment of inventories and work-in-progress
391	Impairment of raw materials and supplies	391	Impairment of raw materials and supplies
3911	Subject (or group) A		Account deleted
3912	Subject (or group) B		Account deleted
3913	Supplier A, B, C		Account deleted
392	Impairment of other supplies	392	Impairment of other supplies
3921	Consumables (same breakdown account 321)		Account deleted
3922	Consumables (same breakdown account 322)		Account deleted
3925	Packaging (same breakdown account 326)		Account deleted
393	Impairment of work-in-progress	393	Impairment of work-in-progress
3931	Work in progress (same breakdown as 331)		Account deleted
3935	Work in progress (same breakdown account 335)		Account deleted
394	Impairment of work in progress - services	394	Impairment of work in progress - services
3941	Studies in progress (same breakdown account 341)		Account deleted
3945	Work in progress (same breakdown account 345)		Account deleted
395	Impairment product inventories	395	Impairment product inventories
3951	Intermediate revenue (same breakdown as 351)		Account deleted
3955	Finished goods (same breakdown as account 355)		Account deleted
397	Impairment of inventories of goods	397	Impairment of inventories of goods
3971	Commodity (or group) A		Account deleted
3972	Commodity (or group) B		Account deleted
CLASS 4: THIRD-PARTY ACCOUNTS		CLASS 4: THIRD-PARTY ACCOUNTS	
40	Suppliers and related accounts	40	Suppliers and related accounts
401	Suppliers	401	Suppliers
4011	Suppliers - Purchases of goods and services	4011	Suppliers - Purchases of goods and services
4017	Suppliers - Holdbacks	4017	Suppliers - Holdbacks
403	Trade payables - Notes payable	403	Trade payables - Notes payable
404	Suppliers' fixed assets	404	Suppliers' fixed assets
4041	Suppliers - Purchases of fixed assets	4042	Suppliers - Purchases of fixed assets
4047	Suppliers' fixed assets - Holdbacks	4047	Suppliers' fixed assets - Holdbacks
405	Suppliers' fixed assets Notes payable	405	Fixed asset suppliers - Notes payable
408	Suppliers - Unpaid invoices	408	Suppliers - Unpaid invoices
4081	Suppliers	4081	Suppliers
4084	Suppliers' fixed assets	4084	Suppliers' fixed assets
4088	Trade payables - Accrued interest	4088	Trade payables - Accrued interest
409	Trade debtors	409	Trade debtors
4091	Trade payables - Advances and deposits paid on orders	4091	Trade payables - Advances and deposits paid on orders
4096	Suppliers - Receivables for packaging and materials to be returned	4096	Suppliers - Receivables for packaging and materials to be returned
4097	Suppliers - Other credit balances	4097	Suppliers - Other credit balances
40971	Operating suppliers	40971	Operating suppliers
40974	Suppliers' fixed assets	40974	Suppliers' fixed assets
4098	Discounts, rebates, refunds and other credits not yet received	4098	Discounts, rebates, refunds and other credits not yet received
41	Trade receivables and related accounts	41	Trade receivables and related accounts
410	Trade receivables and related accounts		
411	Customers	411	Customers
4111	Customers - Sales of goods and services	4111	Customers - Sales of goods and services
4117	Customers - Holdbacks	4117	Customers - Holdbacks
413	Customers - Bills receivable	413	Customers - Bills receivable
416	Debitful or disputed customers	416	Debitful or disputed customers
418	Customers - Revenue not yet invoiced	418	Customers - Revenue not yet invoiced
4181	Customers - Unbilled revenue	4181	Customers - Unbilled revenue
4188	Customers - Accrued interest	4188	Customers - Accrued interest
419	Customer accounts payable	419	Customer accounts payable
4191	Customers - Advances and deposits received on orders	4191	Customers - Advances and deposits received on orders
4196	Trade receivables - Payables on returnable packaging and materials	4196	Trade receivables - Payables on returnable packaging and materials
4197	Customers - Other assets	4197	Customers - Other assets
4198	Discounts, rebates, and other credit balances to be established	4198	Discounts, rebates, and other credit balances to be established
42	Staff and related accounts	42	Staff and related accounts
421	Staff - Remuneration due	421	Staff - Remuneration due
422	Works councils, works, etc	422	Social and Economic Committee
424	Employee profit sharing	424	Employee profit sharing
4246	Special reserve	4246	Special reserve
4248	Current accounts	4248	Current accounts
425	Personnel - Advance payments	425	Personnel - Advance and other accounts receivable
426	Personnel - Deposits	426	Personnel - Deposits
427	Personnel - Objections	427	Personnel - Objections
428	Personnel - Accrued expenses and income	428	Staff - Accrued expenses
4282	Accrued holiday pay	4282	Accrued holiday pay
4284	Provisions for employee profit sharing	4284	Provisions for employee profit sharing
4286	Other accrued expenses	4286	Other accrued expenses
4287	Accrued income	4287	Account deleted
43	Social security and other social organisations	43	Social security and other social organisations
431	Social security	431	Social security
437	Other social security bodies	437	Other social security bodies
438	Social security bodies - Accrued expenses and accrued income	438	Social security - Accrued expenses
4382	Social security contributions on holiday pay	4382	Social security contributions on holiday pay
4386	Other accrued expenses	4386	Other accrued expenses
4387	Accrued income	4387	Social security - Accrued income
44	State and other public authorities	44	State and other public authorities
441	State - Subsidies receivable	441	State - Subsidies and grants receivable
4411	Investment grants		Account deleted
4417	Operating subsidies		Account deleted
4418	Balancing subsidies		Account deleted
4419	Advances on subsidies		Account deleted
442	Contributions, taxes and duties collected behalf of the State	442	Taxes and duties collected behalf of the State
4421	Withholding tax (income tax)	4421	Withholding tax (income tax)
4422	Non-liberating flat-rate deductions	4422	Non-liberating flat-rate deductions
4423	Deductions and withholdings on distributions	4423	Deductions and withholdings on distributions
4424	Bondholders		Account deleted
4425	Associates		Account deleted
443	Specific transactions with the State, local and international organisations		Account deleted
4431	Receivables from the State resulting from the abolition of one-month lag rule for VAT		Account deleted
4438	Accrued interest on receivables included in 4431		Account deleted
444	State - Income tax	444	State - Income tax
445	State - Taxes on sales	445	State - Sales tax
4452	Intra-Community VAT due	4452	Intra-Community VAT due
4455	Sales taxes to be paid	4455	Sales taxes to be paid
44551	VAT to be paid	44552	VAT to be paid
44558	Taxes treated as VAT	44558	Taxes treated as VAT
4456	Deductible sales taxes	4456	Deductible sales taxes
44562	VAT on fixed assets	44562	VAT on fixed assets
44563	VAT transferred by other businesses	44563	VAT transferred by other entities
44566	VAT on other goods and services	44566	VAT on other goods and services
44567	VAT credit to be carried forward	44567	VAT credit to be carried forward
44568	Taxes treated as VAT	44568	Taxes treated as VAT
4457	Sales taxes collected by the company	4457	Sales tax collected
44571	VAT collected	44571	VAT collected
44578	Taxes treated as VAT	44578	Taxes treated as VAT
4458	Sales taxes to be settled or pending	4458	Sales taxes to be settled or pending
44581	Advance payments - Simplified taxation system	44581	Advance payments - Simplified taxation system
44582	Installments - Flat-rate system		Account deleted
44583	Refund sales tax claimed	44583	Refund of sales tax claimed
44584	VAT received in advance	44584	VAT received in advance
44586	Sales tax on invoices not yet received	44586	tax on invoices not yet received
44587	Sales tax on invoices to be issued	44587	tax on invoices to be issued
446	Guaranteed bonds	446	Guaranteed bonds
447	Other taxes, duties and similar payments	447	Other taxes, duties and similar payments
448	State - Accrued expenses and accrued income	448	State - Accrued expenses and accrued income
4482	Tax on holiday pay	4482	Tax on holiday pay
4486	Accrued expenses	4481	Statement - Accrued expenses
		4482	Accrued expenses
4487	Accrued income	4482	Government - Accrued income
449	Emission to be acquired	449	Emission to be acquired
45	Group and associates	45	Group and associates
451	Group	451	Group

450	Partners - Current accounts	450	Partners - Current accounts
4501	Principal	4501	Principal
4508	Accrued interest	4508	Accrued interest
4506	Shareholders - Capital transactions	4506	Shareholders - Capital transactions
4501	Partners - Partnership contribution accounts	4501	Partners - Partnership contribution accounts
45411	Contributions in kind	45411	Contributions in kind
45415	Cash contributions	45415	Cash contributions
4542	Contributors - Called-up, unpaid capital	4542	Contributors - Called-up, unpaid capital
45421	Shareholders - Subscribed and called, unpaid capital	45421	Shareholders - Subscribed and called, unpaid capital
45425	Partners - Called-up, unpaid capital	45425	Partners - Called-up, unpaid capital
4543	Partners - Payments received on capital increase	4543	Partners - Payments received on capital increase
4544	Partners - Advance payments	4544	Partners - Advance payments
4546	Defaulting shareholders	4546	Defaulting shareholders
4547	Partners - Capital to be repaid	4547	Partners - Capital to be repaid
4548	Partners - Dividends payable	4548	Partners - Dividends payable
4549	Partners - Joint ventures and E&S	4549	Partners - Joint ventures and E&S
4581	Current operations	4581	Current operations
4588	Accrued interest	4588	Accrued interest
46	Sundry debtors and creditors	46	Sundry debtors and creditors
462	Receivables on disposals of fixed assets	462	Receivables on disposals of fixed assets
464	Payables on purchases of marketable securities	464	Payables on purchases of marketable securities
465	Receivables on disposals of marketable securities	465	Receivables on disposals of marketable securities
467	Other accounts receivable or payable	467 or 468	Receivables on disposals of marketable securities
4686	Accrued expenses	468	Miscellaneous accounts payable and accrued liabilities
4687	Accrued income	467	Various accounts receivable and accrued income
47	Suspense accounts	47	Suspense accounts
471 & 473	Suspense accounts	471 & 473	Suspense accounts
474	Valuation differences of tokens on liabilities	4746 or 4756	
4746	Valuation difference of tokens liabilities - ASSETS	4746	Valuation differences of tokens on liabilities - Assets
4747	Valuation difference of tokens liabilities - LIABILITIES	4747	Valuation differences of tokens on liabilities - Liabilities
475	Suspense accounts	471 & 473	Suspense accounts
476	Translation difference - Assets	476	Translation difference - Assets
4761	Decrease in receivables	4761	Decrease in receivables
4762	Increase in debt	4762	Increase in debt
4768	Differences offset by currency hedges	4768	Differences offset by currency hedges
477	Translation differences - Liabilities	477	Translation differences - Liabilities
4771	Increase in receivables	4771	Increase in receivables
4772	Reduction in debt	4772	Reduction in debt
4778	Differences offset by currency hedges	4778	Differences offset by currency hedges
478	Other treasury accounts	478	Other treasury accounts
4781	Merger loss on current assets	4781	Merger loss on current assets
4786	Valuation differences - ASSETS	474	Valuation differences - Assets
47861	Valuation differences on forward financial instruments - ASSETS	4741	Valuation differences on forward financial instruments - Assets
47862	Valuation differences on tokens held - ASSETS	4742	Valuation differences on tokens held - Assets
4787	Valuation differences - LIABILITIES	475	Valuation differences - Liabilities
47871	Valuation differences on forward financial instruments - LIABILITIES	4751	Valuation differences on forward financial instruments - Liabilities
47872	Valuation differences on tokens held - LIABILITIES	4752	Valuation differences on tokens held - Liabilities
48	Accruals and deferred income	48	Accruals and deferred income
481	Deferred charges	481	Account deleted
4816	Debt issuance costs	481	Debt issuance costs
486	Prepaid expenses	486	Prepaid expenses
487	Deferred income	487	Deferred income
4871	Deferred income on tokens issued	4871	Deferred income on tokens issued
488	Periodic cost and income allocation accounts	488	Periodic cost and income allocation accounts
4886	Expenses	4886	Expenses
4887	Products	4887	Products
489	Impairment third party accounts	489	Impairment third party accounts
4891	Impairment trade receivables	4891	Impairment trade receivables
4895	Impairment of Group and associate accounts	4895	Impairment of Group and associate accounts
4891	Group financial statements	4891	Group financial statements
4895	Partners' current accounts	4895	Partners' current accounts
4898	Joint and E&S	4898	Joint ventures and E&S
486	Impairment sundry debtors	486	Impairment sundry debtors
4862	Receivables on disposals of fixed assets	4862	Receivables on disposals of fixed assets
4865	Receivables on disposals of marketable securities	4865	Receivables on disposals of marketable securities
4867	Other accounts receivable	4867	Other accounts receivable
CLASS 5: FINANCIAL ACCOUNTS		CLASS 5: FINANCIAL ACCOUNTS	
50	Marketable securities	50	Marketable securities
501	Shares in affiliated undertakings	501	Account deleted
502	Own shares	502	Own shares
5021	Shares intended to be allocated to employees and assigned specific plans	5021	Shares intended to be allocated to employees and assigned to specific plans
5022	Shares available for allocation to employees or for share price adjustment	5022	Shares available for allocation to employees or for share price adjustment
503	Actions	503	Actions
5031	Listed securities	5031	Listed securities
5035	Unlisted securities	5035	Unlisted securities
504	Other titles conferring ownership rights	504	Other titles conferring ownership rights
506	Bonds and warrants issued and redeemed by the company	506	Bonds and warrants issued and redeemed by the company
506	Bonds	506	Bonds
5061	Listed securities	5061	Listed securities
5065	Unlisted securities	5065	Unlisted securities
507	Treasury bills and short term notes	507	Treasury bills and short term notes
508	Other marketable and similar receivables	508	Other marketable and similar receivables
5081	Other securities	5081	Other securities
5082	Warrants	5082	Warrants
5088	Accrued interest on bonds and similar securities	5088	Accrued interest on bonds and similar securities
509	Payments outstanding on unpaid marketable securities	509	Payments outstanding on unpaid marketable securities
51	Banks, financial institutions and similar	51	Banks, financial institutions and similar
511	Cash in hand	511	Cash in hand
5111	Cheques due for collection	5111	Cheques due for collection
5112	Cheques to be cashed	5112	Cheques to be cashed
5113	Bills for collection	5113	Bills for collection
5114	Discounted bills of exchange	5114	Discounted bills of exchange
512	Banks	512	Banks
5121	Accounts in national currency	5121	Euro accounts
5124	Foreign currency accounts	5124	Foreign currency accounts
514	Postal cheques	514	Account deleted
515	Treasury and public institution 'Caisse' (cash registers)	515	Account deleted
516	Stock market companies	516	Account deleted
517	Other financial institutions	517	Other financial institutions
518	Accrued interest	518	Accrued interest
5181	Accrued interest payable	5181	Accrued interest payable
5188	Accrued interest receivable	5188	Accrued interest receivable
519	Bank overdrafts	519	Bank overdrafts
5191	Trade receivables financing loan	5191	Trade receivables financing loan
5193	Mobilisation of foreign receivables	5193	Mobilisation of foreign receivables
5198	Accrued interest on bank overdrafts	5198	Accrued interest on bank overdrafts
52	Financial instruments and tokens held	52	Financial instruments and tokens held
521	Forward financial instruments	521	Forward financial instruments
522	Tokens held	522	Tokens held
523	Treasury tokens	523	Treasury tokens
524	Borrowed tokens	524	Borrowed tokens
53	Caisse	53	Caisse
531	Head office fund	531	Account deleted
5311	Cash in national currency	5311	Account deleted
5314	Cash in foreign currencies	5314	Account deleted
532	Caisse branch (or factory) A	532	Account deleted
533	Caisse branch (or factory) B	533	Account deleted
54	Imprest accounts and letters of credit	54	Account deleted
58	Internal transfers	58	Internal transfers
59	Impairment financial accounts	59	Impairment financial accounts
590	Impairment of marketable securities	590	Impairment of marketable securities
5903	Actions	5903	Actions
5904	Other titles conferring ownership rights	5904	Other titles conferring ownership rights
5906	Bonds	5906	Bonds
5908	Other marketable and similar receivables	5908	Other marketable securities and similar receivables
CLASS 6: EXPENSE ACCOUNTS		CLASS 6: EXPENSE ACCOUNTS	
60	Purchases (excluding 603)	60	Purchases (excluding 603)
601	Inventories - Raw materials and supplies	601	Inventories - Raw materials and supplies
6011	Subject (or group) A	6011	Account deleted
6012	Subject (or group) B	6012	Account deleted
6017	Supplies A, B, C	6017	Account deleted
602	Purchases of inventories - Other supplies	602	Purchases of inventories - Other supplies
6021	Consumables	6021	Consumables
60211	Materials (or group) C	60211	Account deleted
60212	Materials (or group) D	60212	Account deleted
6022	Consumable supplies	6022	Consumable supplies
60221	Fuels	60221	Fuels
60222	Cleaning	60222	Cleaning
60223	Workshop and factory supplies	60223	Workshop and factory supplies
60224	Shop supplies	60224	Shop supplies
60225	Office supplies	60225	Office supplies
6026	Packaging	6026	Packaging
60261	Lost packaging	60261	Lost packaging
60265	Unidentifiable recoverable packaging	60265	Unidentifiable recoverable packaging
60267	Mixed-use packaging	60267	Mixed-use packaging
604	Purchases studies and services	604	Purchases studies and services
605	Purchases of materials, equipment and works	605	Purchases of materials, equipment and works
606	Non-stock purchases materials and supplies	606	Non-stock purchases materials and supplies
6061	Non-stock supplies (textile, energy, etc.)	6061	Non-stock supplies (textile, energy, etc.)
6063	Maintenance and small equipment supplies	6063	Maintenance and small equipment supplies
6064	Administrative supplies	6064	Administrative supplies
6068	Other materials and supplies	6068	Other materials and supplies
607	Purchases of goods	607	Purchases of goods
6071	Commodity (or group) A	6071	Account deleted
6072	Commodity (or group) B	6072	Account deleted
608	Account reserved where applicable, for the summary of incidental costs incorporated into purchases	608	Account reserved, where applicable, for the grouping of incidental costs incorporated into purchases
609	Discounts and rebates on purchases	609	Discounts and rebates on purchases (same breakdown account 60)
6091	- raw materials (and supplies)	6091	
6092	- other stores supplies	6092	
6094	- studies and services	6094	
6095	- materials, equipment and works	6095	
6096	- of non-stocked supplies	6096	
6097	- of goods	6097	
6098	Unallocated discounts and rebates	6098	Unallocated discounts and rebates
603	Changes in inventories (supplies and goods)	603	Change in inventories of supplies and goods
6031	Change in inventories of raw materials and supplies	6031	Change in inventories of raw materials and supplies
6032	Change in inventories of other supplies	6032	Change in inventories of other supplies
6037	Change in inventories of goods	6037	Change in inventories of goods
61/62	Other external expenses	61/62	Other external expenses

These accounts are not explicitly mentioned in the chart of accounts, but it is stated that they follow the same breakdown as 60 account.

60	External services	61	External services
601	General subcontracting	611	General subcontracting
602	Lease payments	612	Lease payments
6122	Equipment leasing	6122	Equipment leasing
6125	Property leasing	6125	Property leasing
613	Rentals	613	Rentals
6132	Property rentals	6132	Property rentals
6135	Movable leases	6135	Movable leases
6139	Packaging waste	60263	Damage to packaging
614	Rental and co-ownership charges	614	Rental and co-ownership charges
615	Maintenance and repairs	615	Maintenance and repairs
6152	- on real estate	6152	Property maintenance and repairs
6155	- on movable property	6155	Maintenance and repair of movable property
6156	Maintenance	6156	Maintenance
616	Insurance	616	Insurance
6161	Multi-risk	6161	Multi-risk
6162	Compulsory construction damage insurance	6162	Compulsory construction damage insurance
6163	Insurance - transport	6163	Insurance - transport
61636	on purchases	61636	on purchases
61637	on sales	61637	on sales
61638	on other assets	61638	on other assets
6164	Operating risks	6164	Operating risks
6165	Customer insolvency	6165	Customer insolvency
617	Studies and research	617	Studies and research
618	Miscellaneous	618	Miscellaneous
6181	General documentation	6181	General documentation
6183	Technical documentation	6183	Technical documentation
6185	Expenses for symposiums, seminars and conferences	6185	Expenses for symposiums, seminars and conferences
619	Discounts and on external services	619	Discounts and on external services
62	Other external services	62	Other external services
621	Staff from outside company	621	Staff from outside entity
6211	Temporary staff	6211	Temporary staff
6214	Staff seconded or loaned to the company	6214	Staff seconded or loaned to the entity
622	Remuneration intermediaries and fees	622	Remuneration intermediaries and fees
6221	Commissions and brokerage on purchases	6221	Commissions and brokerage on purchases
6222	Commissions and brokerage on sales	6222	Commissions and brokerage on sales
6224	Freight forwarder remuneration	6224	Freight forwarder remuneration
6225	Factoring fees	6225	Factoring fees
6226	Fees	6226	Fees
6227	Documentary and legal costs	6227	Documentary and legal costs
6228	Miscellaneous	6228	Miscellaneous
623	Advertising, publications, public relations	623	Advertising, publications, public relations
6231	Advertisements and insertions	6231	Advertisements and insertions
6232	Samples	6232	Samples
6233	Fairs and exhibitions	6233	Fairs and exhibitions
6234	Customer gifts	6234	Customer gifts
6235	Bonus	6235	Bonus
6236	Catalogues and printed matter	6236	Catalogues and printed matter
6237	Publications	6237	Publications
6238	Miscellaneous (tips, current donations, etc.)	6238	Miscellaneous (tips, regular donations)
624	Goods and staff public transport	624	Goods and staff public transport
6241	Transport on purchases	6241	Transport on purchases
6242	Transport on sales	6242	Transport on sales
6243	Transport between establishments or workites	6243	Transport between establishments or workites
6244	Administrative transport	6244	Administrative transport
6247	Staff public transport	6247	Staff public transport
6248	Various	6248	Various
625	Travel, missions and receptions	625	Travel, missions and receptions
6251	Travel	6251	Travel
6255	Moving expenses	6255	Moving expenses
6256	Missions	6256	Missions
6257	Reception	6257	Reception
626	Postage and telecommunications	626	Postage and telecommunications
627	Banking and similar services	627	Banking and similar services
6271	Securities fees (purchase, sale, custody)	6271	Securities fees (purchase, sale, custody)
6272	Commissions and expenses on debt issues	6272	Commissions and expenses on debt
6275	Bill charges	6275	Bill charges
6276	Self deposit loan hire	6276	Self deposit loan hire
6278	Other fees and commissions on services	6278	Other fees and commissions on services
628	Miscellaneous	628	Miscellaneous
6281	Miscellaneous contributions	6281	Miscellaneous contributions
6284	Staff recruitment costs	6284	Staff recruitment costs
629	Discounts and on other external services	629	Discounts and on other external services
63	and similar payments	63	and similar payments
631	Taxes and similar payments on remuneration (tax authorities)	631	Taxes and similar payments on remuneration (tax authorities)
6311	Payroll	6311	Payroll tax
6312	Apprenticeship	6312	Employers' one-off contribution to vocational training
6313	Employers' contribution to continuing vocational training	6313	Employers' one-off contribution to vocational training
6314	Contribution for failure to make compulsory investments in construction	6314	Contribution for failure to make compulsory investments in construction
6318	Other	6318	Other
633	Taxes and similar payments on remuneration (other bodies)	633	Taxes and similar payments on remuneration (other bodies)
6331	Transport tax	6331	Transport tax
6332	Housing benefit	6332	Housing benefit
6333	Employers' one-off contribution to vocational training	6333	Employers' one-off contribution to vocational training
6334	Employers' contribution to construction effort	6334	Employers' contribution to construction effort
6338	Payments in full discharge of obligations giving entitlement exemption from apprenticeship tax	6338	Payments in full discharge of obligations giving entitlement exemption from apprenticeship tax
6339	Other	6339	Other
635	Other taxes and levies (tax authorities)	635	Other taxes and levies (tax authorities)
6351	Direct taxes (including tax)	6351	Direct taxes (including tax)
63511	Territorial economic contribution	63511	Territorial economic contribution
63512	Property tax	63512	Property tax
63513	Other local taxes	63513	Other local taxes
63514	Company car tax	63514	Company car tax
6352	Non-recoverable sales tax	6352	Non-recoverable sales
6353	Indirect taxes	6353	Indirect taxes
6354	Registration and stamp duties	6354	Registration and stamp duties
63541	Transfer duties	63541	Transfer duties
6358	Other rights	6358	Other rights
637	Other taxes and levies (other bodies)	637	Other taxes and levies (other bodies)
6371	Social solidarity contribution payable by companies	6371	Social solidarity contribution payable by companies
6372	Taxes levied by international public bodies	6372	Taxes levied by international public bodies
6374	Taxes payable abroad	6374	Taxes payable abroad
6378	Miscellaneous taxes	6378	Miscellaneous taxes
64	Staff costs	64	Staff costs
641	Employee remuneration	641	Employee remuneration
6411	Wages and salaries	6411	Wages and salaries
6412	Paid holidays	6412	Paid holidays
6413	Bonuses and gratuities	6413	Bonuses and gratuities
6414	Miscellaneous allowances and benefits	6414	Miscellaneous allowances and benefits
6415	Family supplement	6415	Family supplement
644	Remuneration for the operator's work	644	Remuneration for the operator's work
645	Social security and welfare costs	645	Social security and provident fund contributions
6451	URSAF contributions	6451	Contributions Unsaif
6452	Mutual insurance contributions	6452	Mutual insurance contributions
6453	Contributions to pension funds	6453	Contributions to pension funds
6454	Contributions to ASSEDIK	6454	Contributions to Pile emploi
6458	Contributions to other social security bodies	6458	Contributions to other social security bodies
646	Operator's personal social security contributions	646	Operator's personal social security contributions
647	Other social security charges	647	Other social security contributions
6471	Direct services	6471	Direct services
6472	Payments to works councils and works' councils	6472	Payments to the social and economic committee
6473	Payments to health and safety committees	6473	Payments to the social and economic committee
6474	Payments to other charities	6474	Payments to other charities
6475	Occupational medicine, pharmacy	6475	Occupational medicine, pharmacy
648	Other staff costs	648	Other staff costs
65	Other operating expenses	65	Other operating expenses
651	Royalties for concessions, patents, licences, trademarks, processes, IT solutions, rights and valuations	651	Royalties for concessions, patents, licences, trademarks, processes, IT solutions, rights and similar assets
6511	Royalties for concessions, patents, licences, trademarks, processes and IT solutions	6511	Royalties for concessions, patents, licences, trademarks, processes and IT solutions
6516	Copyright and reproduction rights	6516	Copyright and reproduction rights
6518	Other rights and similar assets	6518	Other rights and similar assets
653	Director's fees	653	Directors' and officers' remuneration
654	Bad debt losses	654	Bad debt losses
6541	Receivables for the year	6541	Receivables for the year
6544	Receivables from previous years	6544	Receivables from previous years
655	Share of profit of joint	655	Share of profit of joint ventures
6551	Share profit transferred (manager's accounts)	6551	Share of profit transferred - manager's accounts
6555	Share losses borne (accounting by non-managing partners)	6555	Share of losses borne - accounting by non-managing partners
656	Exchange losses on trade receivables and payables	656	Exchange losses on trade receivables and payables
658	Miscellaneous operating expenses	658	Penalties and other charges
66	Financial expenses	66	Financial expenses
661	Interest expense	661	Interest expense
6611	- interest on borrowings	6611	Interest on borrowings
66116	- borrowings and similar liabilities	66116	Interest on borrowings and similar liabilities
66117	- debts relating to participating interests	66117	Interest on debt relating to participating interests
6612	Trust expenses, result for the period	6612	Trust expenses, result for the period
6615	Interest on current accounts and deposits	6615	Interest on current accounts and deposits
6616	Bank interest and interest on financing transactions (discounting, etc.)	6616	Bank interest and interest on financing transactions (discounting, etc.)
6617	Interest on guaranteed bonds	6617	Interest on guaranteed bonds
6618	Interest on other debt	6618	Interest on other debt
66181	- trade debts	66181	Interest on trade debts
66188	- miscellaneous debts	66188	Interest on sundry debts
664	Losses on loans to participating interests	664	Losses on loans to participating interests
665	Discounts granted	665	Discounts granted
666	Financial exchange losses	666	Financial exchange losses
667	Net expenses on disposals of tokens (not in the chart of accounts but account mentioned article 639)	667	Net expenses on disposals of tokens
667	Net expenses on disposals of marketable securities	667	Net expenses on disposals of marketable securities
668	Other financial expenses	668	Other financial expenses
67	Exceptional expenses	67	Exceptional expenses
671	Exceptional expenses on management transactions	671	Other exceptional expenses
6711	Contract penalties (and discounts paid on purchases and sales)	6711	Contract penalties (and discounts paid on purchases and sales)
6712	Penalties, tax and criminal fines	6712	Penalties, tax and criminal fines
6713	Gifts and donations	6713	Miscellaneous (tips, regular donations)
6714	Amounts written off during year	6714	Receivables for the year
6715	Grants awarded	6715	Account deleted
6717	Recall tax (other income tax)	6717	Recall tax (other income tax)
6718	Other exceptional expenses on management transactions	6718	Other exceptional expenses
672	(Account available to entities for recording prior-year expenses during the financial year)	672	(Account available to entities for recording prior-year expenses during the financial year)
674	Setting up or winding up trusts	674	Setting up or winding up trusts
6741	Transactions related to the creation of a trust - Transfer of elements	6741	Account deleted

6742	Transactions related to the liquidation of the trust		Account deleted
675	Book value of assets sold	607	Book value intangible assets and property, plant and equipment sold
6751	Intangible fixed assets	607	Book value intangible assets and property, plant and equipment sold
6752	Property, plant and equipment	607	Book value intangible assets and property, plant and equipment sold
6756	Long-term investments	607	Expenses on disposal of financial assets
		6071	Book value of financial assets sold
		6072	Net expenses on disposals of portfolio securities
6758	Other assets		Account deleted
678	Other exceptional expenses	678	Other exceptional expenses
6781	Losses arising from indetention	6588	Losses arising from indetention
6782	Loans	6588	Loans
6783	Losses arising from the repurchase by the company of shares and bonds issued by itself	6588	Loss resulting from the repurchase by the entity of shares and bonds issued by itself
6788	Miscellaneous exceptional expenses	678	Other exceptional expenses
68	Depreciation, amortisation and provisions	68	Depreciation, amortisation and provisions
681	Depreciation, amortisation and provisions - Operating expenses	681	Depreciation, amortisation and provisions (to be included in operating expenses)
6811	Amortisation of intangible and tangible fixed assets	6811	Amortisation of intangible and tangible fixed assets
68111	Intangible fixed assets	68111	Intangible fixed assets and formation expenses
68112	Property, plant and equipment	68112	Property, plant and equipment
6812	Amortisation of deferred operating expenses	6862	Amortisation of loan issue
6815	Charges to operating provisions	6815	Charges to operating provisions
6816	Impairment of intangible assets and property, plant and equipment	6816	Impairment of intangible assets and property, plant and equipment
68161	Intangible fixed assets	68161	Intangible fixed assets
68162	Property, plant and equipment	68162	Property, plant and equipment
6817	Impairment of current assets	6817	Impairment of current assets
68173	Inventories and work-in-progress	68173	Inventories and work-in-progress
68174	Receivables	68174	Receivables
686	Depreciation, amortisation and provisions - Financial expenses	686	Depreciation, amortisation, impairment and provisions (to be included in financial expenses)
6861	Amortisation of bond redemption premiums	6861	Amortisation of loan redemption premiums
6865	Charges to financial provisions	6865	Charges to financial provisions
6866	Impairment of financial items	6866	Impairment of financial assets
68662	Long-term investments	68662	Long-term investments
68663	Marketable securities	68663	Marketable securities
6868	Other allocations	686	Depreciation, amortisation, impairment and provisions (to be included in financial expenses)
687	Depreciation, amortisation and provisions - Exceptional expenses	687	Depreciation, amortisation and provisions (to be included under exceptional expenses)
6871	Exceptional depreciation of fixed assets	6871	Exceptional depreciation of fixed assets
6872	Charges to regulated provisions (fixed assets)	6872	Charges to regulated provisions (fixed assets)
68725	Excise tax depreciation	68725	Excise tax depreciation
6873	Charges to regulated provisions (inventories)	6873	Charges to regulated provisions (inventories)
6874	Charges to other regulated provisions	6874	Charges to other regulated provisions
6875	Exceptional provisions	6875	Exceptional provisions
6876	Exceptional depreciation	6876	Exceptional depreciation
69	Employee profit sharing - Income tax and similar taxes	69	Employee profit sharing - Income tax and similar taxes
691	Employee profit sharing	691	Employee profit sharing
695	Income tax	695	Income tax
6951	Tax payable in France	6951	Tax payable in France
6952	Additional contribution corporation tax	6952	Additional contribution corporation tax
6954	Tax due abroad	6954	Tax due abroad
696	Supplementary corporation on distributions	696	Supplementary corporation on distributions
698	Tax consolidation	698	Tax consolidation
6981	Tax consolidation - Expenses	6981	Tax consolidation - Expenses
6989	Tax consolidation - Income	6989	Tax consolidation - Income
699	Income - Tax losses carried back	699	Income - Tax losses carried back
CLASS 7: INCOME ACCOUNTS		CLASS 7: INCOME ACCOUNTS	
70	Sales manufactured goods, services and merchandise	70	Sales manufactured goods, services and merchandise
701	Sales of finished products	701	Sales of finished products
7011	Finished products (or group) A		Account deleted
7012	Finished products (or group) B		Account deleted
702	Sales of intermediate products	702	Sales of intermediate products
703	Sales of residual products	703	Sales of residual products
704	Work	704	Work
7041	Category A work (or activity)		Account deleted
7042	Category B work (or activity)		Account deleted
705	Studies	705	Studies
706	Services	706	Services
707	Sale of goods	707	Sale of goods
7071	Goods (or group) A		Account deleted
7072	Goods (or group) B		Account deleted
708	Income from ancillary activities	708	Income from ancillary activities
7081	Income from services operated for the benefit of employees	7082	Income from services operated for the benefit of employees
7082	Commissions and brokerage	7082	Commissions and brokerage
7083	Miscellaneous rentals	7083	Miscellaneous rentals
7084	Invited provision of personnel	7084	Invited provision of personnel
7085	Ports and ancillary costs billed	7085	Ports and ancillary costs billed
7086	Bonuses on returns returnable packaging	7086	Bonuses on returns returnable packaging
7087	Customer bonuses and sales incentives	7087	Customer bonuses and sales incentives
7088	Other income related activities (sale supplies, etc.)	7088	Other income related activities (sale supplies)
709	Discounts and rebates granted by the company	709	Discounts and rebates granted
7091	- on sales of finished goods	7091	Discounts and rebates on sales of finished goods
7092	- on sales of intermediate products	7092	Discounts and rebates on sales of intermediate products
7094	- on works	7094	Discounts, rebates and discounts on works
7095	- on studies	7095	Discounts and rebates on studies
7096	- on the provision of services	7096	Discounts and rebates on services provided
7097	- on sales of goods	7097	Discounts and rebates on sales of goods
7098	- on income from related activities	7098	Discounts and rebates on products from related activities
71	Stocked production (or destocking)	71	Stocked production (or destocking)
713	Change in inventories (work in - products)	713	Change in inventories of work in progress and products
7133	Change in goods in progress	7133	Change goods in progress
71331	Products in progress	71331	Products in progress
71332	Work in progress	71332	Work in progress
7134	Change in work in progress on production of services	7134	Change work-in-progress for services
71341	Studies in progress	71341	Studies in progress
71345	Services in progress	71345	Services in progress
7135	Change in product inventories	7135	Change in product inventories
71351	Intermediate products	71351	Intermediate products
71355	Finished products	71355	Finished products
71358	Residual products	71358	Residual products
72	Capitalized production	72	Capitalized production
721	Intangible fixed assets	721	Intangible fixed assets
722	Property, plant and equipment	722	Property, plant and equipment
74	No account	74	Grants
74	Operating subsidies	741	Operating subsidies
75	Other operating income	75	Other operating income
751	Royalties for concessions, patents, licences, trademarks, processes, IT solutions, rights and valuations	751	Royalties for concessions, patents, licences, trademarks, processes, IT solutions, rights and similar assets
7511	Royalties for concessions, patents, licences, trademarks, processes and IT solutions	7512	Royalties for concessions, patents, licences, trademarks, processes and IT solutions
7516	Copyright and reproduction rights	7516	Copyright and reproduction rights
7518	Other rights and similar assets	7518	Other rights and similar assets
752	Income from real estate not used for business purposes	752	Income from real estate not used for business purposes
753	Directors' fees and remuneration of directors and executive managers	753	Directors' and officers' remuneration
754	Rebates received from cooperatives (on surplus earnings)	754	Rebates received from cooperatives on surplus earnings
755	Share of profit of joint ventures	755	Share of profit of joint ventures
7551	Share of loss transferred (manager's accounting)	7551	Share of loss transferred - manager's accounts
7555	Allocated share of profit (accounts non-managing partners)	7555	Allocated share of profit - accounting by non-managing partners
756	Foreign exchange gains on trade receivables and payables	756	Foreign exchange gains on trade receivables and payables
758	Miscellaneous operating income	758	Compenation and other income
76	Financial income	76	Financial income
761	Income from participating interests	761	Income from participating interests
7611	Income from equity investments	7611	Income from equity investments
7612	Trust income for the period	7612	Trust income for the period
7616	Income from other forms of shareholding	7616	Income from other forms of shareholding
7617	Income from loans to participating interests	7617	Income from loans to participating interests
762	Income from other long-term investments	762	Income from other long-term investments
7621	Income from fixed securities	7621	Income from fixed securities
7626	Income from loans	7626	Income from loans
7627	Income from fixed assets	7627	Income from fixed assets
763	Income from other receivables	763	Income from other receivables
7631	Income from trade receivables	7631	Income from trade receivables
7638	Income from other receivables	7638	Income from other receivables
764	Income from marketable securities	764	Income from marketable securities
765	Discounts obtained	765	Discounts obtained
766	Financial exchange gains	766	Financial exchange gains
7661	Net income from the sale of tokens* (not in the chart of accounts but account mentioned article 691)	7661	Net income on disposal of tokens
767	Net proceeds disposals of marketable securities	767	Net proceeds disposals of marketable securities
768	Other financial income	768	Other financial income
77	Extraordinary income	77	Extraordinary income
771	Extraordinary income from management operations	778	Other exceptional income
7711	Deductions and penalties on purchases and sales	7582	Deductions and penalties on purchases and sales
7713	Donations received	7582	Donations received
7714	Receipts on receivables written off	7582	Receipts on receivables written off
7715	Balancing subsidies	742	Balancing subsidies
7717	Tax relief other than income tax	7584	Tax relief other income tax
7718	Other exceptional income on management operations	778	Other exceptional income
772	(Account available to entities for recording prior-year income during the financial year)	772	(Account available to entities for recording prior-year income during the financial year)
774	Setting up or winding up trusts	7588	Setting up or winding up trusts
7742	Transactions related to the creation of a trust - Transfer of elements		Account deleted
7742	Transactions related to the liquidation of the trust		Account deleted
775	Proceeds from disposals of assets		Account deleted
7751	Intangible fixed assets	757	Proceeds from disposals intangible assets and property, plant and equipment
7752	Property, plant and equipment	757	Proceeds from disposals intangible assets and property, plant and equipment
7756	Long-term investments	767	Income on disposal of financial assets
		7671	Proceeds from disposals long-term investments
		7672	Net proceeds disposals of portfolio securities
7758	Other assets		Account deleted
777	Share investment grants transferred to profit or loss for the year	747	Share investment grants transferred to profit or loss for the year
778	Other exceptional income	778	Other exceptional income
7781	Bonuses from indetention clauses	7585	Bonuses from indetention
7782	Loans	7585	Loans
7783	Bonuses arising from the repurchase by the company shares and bonds issued by itself	7585	Bonuses arising from the repurchase by the company shares and bonds issued by itself
7788	Miscellaneous extraordinary income	778	Other exceptional income
78	Write-backs of depreciation, impairment and provisions	78	Write-backs of depreciation, impairment and provisions
781	Write-backs depreciation, impairment and provisions (to be included in income)	781	Write-backs depreciation, impairment and provisions (to be included in income)
7811	Reversals of amortisation of intangible assets and property, plant and equipment	7811	Reversals of amortisation of intangible assets and property, plant and equipment
78111	Intangible fixed assets	78111	Intangible fixed assets
78112	Property, plant and equipment	78112	Property, plant and equipment
7815	Reversals of operating provisions	7815	Reversals of operating provisions
7816	Reversals impairment losses on intangible assets and property, plant and equipment	7816	Reversals impairment losses on intangible assets and property, plant and equipment
78161	Intangible fixed assets	78161	Intangible fixed assets
78162	Property, plant and equipment	78162	Property, plant and equipment
7817	Reversals of impairment losses current assets	7817	Reversals of impairment losses current assets
78173	Inventories and work-in-progress	78173	Inventories and work-in-progress

78174	Receivables	78174	Receivables
786	Reversals provisions for risks and impairment (included in financial income)	786	Reversals impairment losses and provisions (included in financial income)
7865	Reversals of financial provisions	7865	Reversals of financial provisions
7866	Reversals of impairment losses on financial items	7866	Reversals of impairment losses on financial items
78662	Long-term investments	78662	Long-term investments
78665	Marketable securities	78665	Marketable securities
787	Reversals provisions and impairment (to be included in exceptional income)	787	Reversals impairment losses and provisions (to be included under exceptional income)
7872	Reversals of regulated provisions (fixed assets)	7872	Reversals of regulated provisions (fixed assets)
78725	Excess tax depreciation	78725	Excess tax depreciation
78726	Special revaluation provision		Account deleted
78727	Reinvested capital gains		Account deleted
7873	Reversals of regulated provisions (inventories)	7873	Reversals of regulated provisions (inventories)
7874	Reversals of other regulated provisions	7874	Reversals of other regulated provisions
7875	Reversals of exceptional provisions	7875	Reversals of exceptional provisions
7876	Reversals of exceptional impairment losses	7876	Reversals of exceptional impairment losses
79	Expense transfers		Account deleted
791	Transfers of operating expenses	648	Reimbursement of staff costs (if staff costs are reimbursed)
		708	Income from ancillary activities (if re-billed)
		704	Involved provision of personnel (if re-invoiced)
		7587	Insurance indemnities (if relating to insurance indemnities)
			Credit to the expense account initially used
796	Transfers of financial expenses		Credit to the expense account initially used
		669	In accounts with three or more digits, the ending 9 is used identify transactions in opposite directions.
797	Transfers of exceptional expenses	7587	Insurance indemnities (if relating to insurance indemnities)
			Credit to the expense account initially used