

NEW APE CODE EFFECTIVE 1 JANUARY 2027: CHECK YOUR CODE NOW

As of 1 January 2027, a new version of the French Classification of Economic Activities (*Nomenclature d'Activités Française* – NAF) will come into force, replacing the classification currently in use.

As part of this reform, INSEE (the French National Institute of Statistics and Economic Studies) will automatically assign a new APE code (*Activité Principale Exercée* – Principal Business Activity Code) to all businesses and their establishments.

To prepare for this change, INSEE is already allowing businesses to check their future APE code and, where necessary, request its correction before it takes effect.

WHY IS IT IMPORTANT TO CHECK YOUR FUTURE APE CODE?

The APE code is primarily intended for statistical purposes and does not, in itself, create any rights or obligations for a business.

Nevertheless, it is frequently used as a reference in practice, particularly in employment and social security matters. A change in the APE code may therefore require businesses to review whether their existing arrangements remain appropriate, particularly with regard to the collective bargaining agreement applied, their affiliation with the relevant skills operators (*opérateurs de compétences* – OPCO), certain sector-specific schemes or obligations, as well as payroll system settings and statutory social security reporting.

More generally, it is important to ensure that the newly assigned code accurately reflects the business's actual principal activity.

WHAT DO WE RECOMMEND?

1. **Check your future APE code now**, both for your company and, where applicable, for each of its establishments. To do so, simply enter your SIREN identification number on the following website: <https://avis-situation-sirene.insee.fr/>;
2. **Verify** that the code corresponds to the principal activity actually carried out by your business;
3. **Identify** any potential legal, employment law, social security and payroll implications arising from the change of code;
4. **Request a correction** from INSEE if the proposed code does not appear appropriate.

Please note: The APE code currently applicable to your company remains the only official code to be used until 31 December 2026, notwithstanding the advance assignment of a new code by INSEE.

HOW CAN WE ASSIST YOU?

Our teams are available to support you throughout this transition by:

- Checking that your new APE code is consistent with the activities actually carried out by your company;
- Assessing the potential implications of the change, particularly in relation to the applicable collective bargaining agreement and your employment and social security obligations;
- Assisting you, where necessary, with the procedures for requesting a correction of the new APE code proposed by INSEE.



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Please do not hesitate to contact your usual contact person at Coffra group if you require any assistance in this matter.