

## MUSHROOMS

Regulation	Collectors		Farmer (cultivation)	
	Recreational	Professional	Recreational	Professional
Licence or permit (YES or NO)	Not everywhere, depending on local initiatives.		No available elements.	
Cost of licence	Variable. eg : 120€/pers/year (Rhodanensis SW France), 82€/pers/year (Hauts-SW France), 15€/pers/year (Quercin-d'Auvergne).			
Limitation (kg) per day	In private forests : collection is forbidden without forest owners' agreement. In case of permits, limitation is variable. eg : 3kg/pers/day (Quercin-d'Auvergne) In public forests : 5 U/pers/day by default but local regulations exist* (eg : 100g/pers/day in Savoie-Alpes' departments)			



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## TRUFFLES

Regulation	Collectors		Cultivators	
	Recreational	Professional	Recreational	Professional
Licence or permit (YES or NO)	YES. It's forbidden to pick truffles without the owner's agreement. <i>Prefectoral decrees fix the dates of collection and selling, the tools and the methods that can be used.</i>		<i>In France, truffle production mainly comes from dedicated plants. The incomes are secondary. There is no specific regulation since it is considered as a farming activity.</i>	
Cost of licence	Fixed by the owner. <i>eg : 16/ha in Burgundy.</i>			
Limit (kg) per day	Fixed by the owner. <i>In general the owner and the picker share the collection.</i>			



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## MUSHROOMS &amp; TRUFFLES

Taxation	Collectors		Cultivators	
	Recreational	Professional	Recreational	Professional
VAT exemption thresholds (YES or NO). If yes indicate minimum threshold	YES. 46 000 €/year.			
VAT rate	If annual takings > 46 000 € : 5,5 %			
Income tax exemption threshold (state law)			No available elements.	
Income tax in special regimes (state law)	In France, pickers who sell their collection are considered as sellers. They therefore fall under the social security scheme for independent traders.		13% if the annual profit < 82 800 €	
Income tax in ordinary regime (state law)			82 800 € < annual profit < 350 000 €	
Social security duties			Obligatory declaration. Social security contribution under several conditions.	



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