



**HEC Paris  
Students Union**

**Signing a contract**



# Two types of relationships with private companies

- Relationship without a counterpart => **Subsidy** (not taxable)
- Relationship with a counterpart (Marketing, advertising, consulting for example) => **Revenue** (taxable: income tax and VAT)

**Those rules apply independently from HPSU. These are general French taxation rules for all *Loi 1901 Associations*.**

- Templates for contracts are available on request at [studentsunion@hec.fr](mailto:studentsunion@hec.fr).
- Contracts can be reviewed **objectively** by HPSU and/or by the Legal Department of HEC Paris. Request to be sent at [studentsunion@hec.fr](mailto:studentsunion@hec.fr).

# How to name an HPSU club on a contract

- On a formal contract, an HPSU club must be named:

**Name of the club, HEC Paris Students Union**

- **Club's signing officer:** (Name of the club's president) in the name of (Name of the club, HEC Paris Students Union) on behalf of (Name of the club only)
- RNA (Registre National des Associations) Registration Number: **W784009592**
- SIREN Number: **879572675**
- SIRET Number: **879 572 675 00012**

The Délégation de Pouvoir / Delegation of Authority enables the President of an HPSU club to sign the contracts related to his/her club only.

Be careful in committing your club only! Official wording is essential!