

Anticipating the reform of French business activity codes (APE)

Effective January 1, 2027

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PREMIERE

PREAMBLE

A major reform of the **French classification of business activities** (NAF – Nomenclature d'Activités Française) will come into force on **1 January 2027** (**Decree 2025-736 of 31-7-2025**).

This change will lead to the updating of many **APE codes** (the official French business activity code assigned by the national statistics office, INSEE) to take account of changes in economic activities.

Although this reform is above all statistical, it can nevertheless have concrete consequences for companies, particularly in terms of social issues, payroll and relations with administrative bodies.

Has your company ?

- Verified that their APE code corresponds to their actual main activity
- Analyzed the distribution of its activities (turnover, headcount)
- Checked the consistency of the bargaining collective agreement applied
- Identified possible impacts on payroll and social security declarations
- Listed documents or contracts mentioning the APE code

I. SCOPE OF THE REFORM

I.1. The APE code: a widely used indicator

The APE code (**main activity carried out**) is assigned by INSEE to each company and each of its establishments, based on the French classification of activities (NAF).

It corresponds to the main activity carried out by the company For instance: 66.30Z asset management

Originally, it was a statistical tool intended to classify companies by sector of activity. In practice, this code is now widely used by many actors: administrations, social organizations, insurers, commercial partners, contractors, banks or financing organizations.

Even if the APE Code does not in itself have any direct legal scope – it does not automatically determine the applicable collective agreement – it nevertheless constitutes an important indicator of the company's activity.

I.2. What will change in 2027

The **new NAF 2025 nomenclature**, adopted by INSEE and validated at the European level, aims to better reflect changes in the economy and the emergence of new sectors of activity.

This reform involves in particular:

- a **change** or **reclassification** of many APE codes
- an **automatic update** of the code assigned to certain companies

It does not affect existing SIREN and SIRET numbers.

As of **January 1, 2027**, INSEE will be able to notify a new APE code to a company without any particular action on its part. Some sectors will be significantly impacted.

If a company considers that the code assigned does not correspond to its actual activity, it can request additional explanations and a review from the INSEE SIRENE service (amicable approach). An action for misuse of power against the award decision which would adversely affect it also remains possible.

II. WHY ANTICIPATE THIS REFORM ?

The evolution of the APE code can have indirect effects on several aspects of the management of the company.

II.1. Bargaining collective agreement

The applicable collective agreement is determined by the company's main activity. The APE Code is not the decisive legal criterion, but it can serve as an indicator during an inspection or raise questions in the event of manifest inconsistency.

The reform is therefore an opportunity to verify the consistency between the actual activity and the conventional positioning chosen.

II.2. Payroll settings and social declarations

In payroll systems and social declarations, the APE code can be used for certain DSN settings or sector rules.

The reform will also take place in the context of modernization of social documents, with the evolution of the payslip model planned for 2027. It is therefore appropriate to anticipate this deadline to make social data and payroll more reliable.

II.3. Relations with certain organizations or partners

The APE code can also be used by insurance companies, banks, certain principals and social protection organizations.

In the event of a code change, it is useful to check the insurance contracts, the fee schedules or the sector classifications used by the partners.

III. RECOMMENDED ACTIONS

III.1. Checking the consistency of the APE code with the activity

Analyze:

- Breakdown of turnover by activity
- The structure of the workforce
- The company's different business lines

If the current APE code no longer reflects the main activity, a request for an update from INSEE may be considered.

III.2. Securing your collective bargaining agreement

Check and document the consistency between the actual activity and the collective agreement applied

III.3. Anticipating operational impacts

Identify:

- Internal software or tools using the APE code
- Legal or commercial documents mentioning this code
- Contractual relationships that may refer to it.

IV. OUR FIRM CAN ASSIST YOU

Our teams can assist you with:

- Analyze the consistency between your actual activity and your APE code
- Secure your collective bargaining agreement
- Check social and Payroll impacts
- Carry out the legal procedures with the INSEE if a revision of the APE code is necessary

This note contains summarized information. Please contact us for advice tailored to your situation. We cannot be held responsible for any misinterpretation.

Our team is at your disposal to support and advise you in the field of
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