



INTERNAL REVENUE SERVICE

State of San Andreas Administration

Business Code

State of San Andreas

Businesses · Employment · Accounting and tax · Inspection · Competition · Penalties

EDITION OF SEPTEMBER 29, 2026 · 86 ARTICLES

Fictional role-play document. It is not official and has no connection with the Internal Revenue Service or any real government agency.

irs-rp.com

Contents

This is a translation provided for convenience. In case of discrepancy, the French version prevails.

PREAMBLE	General provisions	3
CHAPTER 1	Legal entities and businesses.....	4
	Title 1 - Setting up and registration	4
	Title 2 - Legal personality	4
	Title 3 - Legal forms	5
	Title 4 - Shares, transfers and restructuring	5
CHAPTER 2	Employment and working relationships.....	7
	Title 1 - The employment contract.....	7
	Title 2 - Types of contract	7
	Title 3 - Performance of work	8
	Title 4 - Pay	8
	Title 5 - Termination of the contract	10
CHAPTER 3	Associations and other non-commercial legal entities	12
CHAPTER 4	Accounting and taxation	13
	Title 1 - Accounting obligations.....	13
	Title 2 - Tax	13
	Title 3 - Company assets and embezzlement.....	16
CHAPTER 5	Administrative inspection	17
CHAPTER 6	Anti-competitive practices.....	19
CHAPTER 7	Penalties.....	20

PREAMBLE

General provisions

Art. 0-1 — Purpose of the code

This Business Code governs the activity of businesses, registered associations and other private-law legal entities, employment relationships, accounting and tax obligations, administrative audits and anti-competitive practices within the State of San Andreas.

Art. 0-2 — Relationship with other codes

This code applies without prejudice to the State Constitution, the Civil Code, the Code of Civil Procedure, the Penal Code and the Code of Criminal Procedure.

Where a breach also constitutes a criminal offence, administrative or civil proceedings do not preclude criminal proceedings.

Art. 0-3 — Registration principle

Any business operating in the territory of San Andreas must be declared and registered before it begins operating, unless expressly exempted by law.

Art. 0-4 — Competent authority

The State Government, and locally the municipal authorities where provided for by law or regulation, handle the registration, economic supervision and administrative control of businesses and establishments.

Art. 0-5 — Prohibited activities

No business may be authorized, maintained or operated if its purpose is contrary to the law, public order, public safety or the fundamental interests of the State.

CHAPTER 1

Legal entities and businesses

TITLE 1 - SETTING UP AND REGISTRATION

Art. 1-1.1 — Authorization and registration

Every business must be declared to the competent authority before it opens.

The competent authority may refuse or suspend registration:

- if the proposed activity is illegal;
- if the application is false, inconsistent or incomplete;
- if the name, purpose or declared activity does not match the actual activity;
- if the managers are subject to a legal incapacity or a ban on managing a business;
- if the project seriously and manifestly harms the economic order or fair competition.

Art. 1-1.2 — Head office

Every business must have a declared head office, which is its main administrative address, even if its activity is carried out at other sites.

Art. 1-1.3 — Public register

The Government or the competent administration keeps a register of duly declared businesses, including at least their name, legal form, head office and the identity of their legal representative.

TITLE 2 - LEGAL PERSONALITY

Art. 1-2.1 — Definition

A legal entity is a legal person distinct from its members, partners or managers. It holds its own rights and obligations, within the limits set by law.

Art. 1-2.2 — Acquisition of legal personality

A company or registered association acquires legal personality from the date of its due registration with the government.

Art. 1-2.3 — Liability before registration

Until a business or association is duly registered, the persons acting on its behalf are personally and jointly liable for the obligations entered into.

TITLE 3 - LEGAL FORMS**Art. 1-3.1 — Permitted forms**

Businesses may in particular adopt one of the following forms:

- Sole proprietorship;
- Limited Liability Company (LLC);
- Corporation (C Corp).

Art. 1-3.2 — Sole proprietorship

A sole proprietorship has no assets separate from those of its owner. The owner is personally liable for business debts with their own assets, unless otherwise provided by law.

Art. 1-3.3 — Limited Liability Company

An LLC is a company whose members' liability is limited to their contributions. It requires sufficient declared capital, written articles of association and a deed of incorporation validated by a lawyer.

Art. 1-3.4 — Corporation

A Corporation is a company whose capital is divided into shares. It has full legal personality and limited liability for its shareholders, and may, under the conditions set out in its articles of association, issue and transfer shares.

Art. 1-3.5 — Minimum capital

Government regulations may set a minimum capital for incorporation, depending on the legal form.

The absence of a minimum capital applies only to sole proprietorships, unless a special provision states otherwise.

TITLE 4 - SHARES, TRANSFERS AND RESTRUCTURING**Art. 1-4.1 — Shares**

Only companies whose legal form allows it may issue shares or similar securities.

Art. 1-4.2 — Transfer of a business

The total or partial transfer of a business, of its shares or of its core assets must be recorded in writing, signed by the parties and validated by a lawyer.

Art. 1-4.3 — Enforceability of the transfer

Any transfer or succession must be declared to the competent authority in order to be enforceable against the administration and third parties.

Art. 1-4.4 — Mergers and combinations

Two or more companies may carry out a merger, an absorption or a combination of assets, subject to:

- a signed written agreement;

- legal validation;
- a declaration to the competent authority;
- compliance with the rules of fair competition.

CHAPTER 2

Employment and working relationships

TITLE 1 - THE EMPLOYMENT CONTRACT

Art. 2-1.1 — Mandatory written contract

Every employer-employee relationship must be covered by a written employment contract.

The contract must be validated by a lawyer or drawn up from a previously validated model contract.

Art. 2-1.2 — Minimum content

The employment contract must state at least:

- the identity of the employer and the employee;
- the name of the business;
- the position held;
- the pay;
- the start date;
- the type of contract;
- the length of the contract if it is fixed-term.

Art. 2-1.3 — Internal register

The business keeps an internal register of its employees, stating their grade, duties and pay.

Art. 2-1.4 — Minimum age

No one may be employed as an employee before reaching the age of sixteen.

Art. 2-1.5 — Undeclared employment

Employing a person without a written contract or without proper entry in the internal register is a serious breach, punishable by an administrative fine and, where applicable, civil or criminal proceedings.

TITLE 2 - TYPES OF CONTRACT

Art. 2-2.1 — Permitted contracts

The permitted employment contracts are:

- the fixed-term contract;
- the permanent contract.

Art. 2-2.2 — Fixed-term contract

A fixed-term contract must state its length. It may not be used to permanently circumvent the existence of a permanent job.

Art. 2-2.3 — Permanent contract

The permanent contract remains the normal form of employment when the activity is stable and lasting.

Art. 2-2.4 — Probationary period

The contract may provide for a probationary period of up to two weeks.

TITLE 3 - PERFORMANCE OF WORK**Art. 2-3.1 — Good faith and discipline**

Employment relationships are based on loyalty, punctuality, compliance with lawful instructions, good conduct and respect for the hierarchy.

Art. 2-3.2 — Minimum working time

Unless there is a valid justification, an employee must work at least ten hours of actual work per week to be deemed to be performing their contract normally. This rule is expressly set out in the binder.

Art. 2-3.3 — Working conditions

The employer must ensure reasonably safe working conditions and limit the risks to employees' health and safety.

Art. 2-3.4 — Harassment and pressure

Any form of harassment, insult, abusive psychological pressure or manifestly illegal instruction is prohibited. An employee may not be disciplined for refusing to carry out an illegal order.

TITLE 4 - PAY**Art. 2-4.1 — Freedom to set pay**

Wages are freely set by the employer, subject to the contract, the absence of abuse and compliance with tax and social rules.

Art. 2-4.2 — Payment for work

All work performed must be paid.

Art. 2-4.3 — Frequency

Wages and promised bonuses must be paid at least once a week, unless the contract provides more favorable terms or there is a duly justified, legitimate temporary impossibility.

Art. 2-4.4 — Bonuses and profit-sharing

The employer may provide for bonuses, commissions or profit-sharing, within the limits set by the contract, the internal rules and the financial health of the business.

Art. 2-4.5 — Sector caps on pay

Pay within businesses must comply with the sector caps set by this Code or by government regulation.

Any pay, bonus, commission, profit-sharing or disguised benefit intended to circumvent the authorized caps may be reclassified as accounting abuse, administrative fraud or concealment of profits

Art. 2-4.6 — Rules for the agricultural and industrial sectors

For businesses of the following types:

- vineyard;
- sawmill;
- Redwood Tobacco;

maximum pay is set:

- at no more than 35% of production or sales for owners, co-owners and managers;
- at no more than 30% for employees holding a position below manager.

Art. 2-4.7 — Rules for the service sectors

For:

- bars;
- restaurants;
- press businesses;
- private security businesses;
- mechanics and towing businesses;
- transport businesses;
- taxi services;
- SA.DOT;

maximum pay is set:

- at no more than 35% of the goods or services sold for owners, co-owners and managers;
- at no more than 30% for employees holding a position below manager.

Art. 2-4.8 — Special rules for sensitive sectors

Businesses engaged in:

- the manufacture or sale of firearms;
- car dealerships;
- real estate sales;
- real estate construction;

are subject to special pay rules.

Maximum pay is set:

- at no more than 25% of sales or production for owners, co-owners and managers;
- at no more than 20% for employees holding a position below manager.

Art. 2-4.9 — Owner's dividend

The owner of a business may choose between:

- standard pay subject to the sector caps;
- pay in the form of a dividend.

The owner's dividend:

- is limited to 15% of actual profit after payment of IRS taxes;
- is not considered a wage;
- is not tax-deductible;
- remains subject to administrative audit by the IRS.

The choice of pay method must be declared to the IRS.

It may not be changed during the month except with exceptional administrative authorization.

TITLE 5 - TERMINATION OF THE CONTRACT**Art. 2-5.1 — Grounds for termination**

The employment contract ends through:

- resignation;
- dismissal;
- expiry of the fixed-term contract;
- closure of the business;
- mutual agreement.

Art. 2-5.2 — Disciplinary dismissal

Dismissal may be ordered for misconduct, repeated inactivity, abandonment of post, serious breach of internal rules or illegal activity within or on behalf of the business.

Art. 2-5.3 — Unfair dismissal

An employee who considers their dismissal unfair may bring the matter before the competent civil court. Administrative or amicable mediation may be attempted beforehand.

Art. 2-5.4 — Termination payment

Unless the contract provides otherwise, no paid leave or severance pay is due solely because the contract is terminated.

Art. 2-5.5 — Number of jobs held at once

An individual may not hold more than two salaried jobs at the same time, unless a special exemption is granted by the competent authority.

Art. 2-5.6 — Trade unions

No trade union or collective bargaining body is recognized by the State of San Andreas. Employment disputes are settled by contract, mediation or through the courts.

CHAPTER 3

Associations and other non-commercial legal entities

Art. 3-1

An association is a group of persons pursuing a common, non-profit purpose.

Art. 3-2

A registered association acquires legal personality from the date of its registration. An unregistered association exists de facto, but may only carry out the acts permitted without legal personality.

Art. 3-3

A registered association may:

- have a head office;
- receive donations;
- take legal action;
- keep a treasury;
- enter into the acts necessary for its purpose.

Art. 3-4

An association may apply for a public grant if its activity is of general interest or of recognized public benefit. Such aid gives the State no ownership rights over the association.

CHAPTER 4

Accounting and taxation

TITLE 1 - ACCOUNTING OBLIGATIONS

Art. 4-1.1 — Accounts

Every business must keep honest accounts recording its income, expenses, costs, assets, pay and profits.

Art. 4-1.2 — Supporting documents

Contracts, payslips, returns, account books and supporting documents must be kept and presented to the competent administration in the event of an audit.

Art. 4-1.3 — False accounting

False accounting, deliberate concealment, refusal to produce mandatory documents or a false return expose the business and its managers to the penalties provided for by law.

Art. 4-1.4 — Mandatory closing of the accounts

Every business must close its accounts every Sunday by 23:30 at the latest.

The purpose of this weekly closing is to allow the IRS to carry out its audit, verification and taxation operations.

Art. 4-1.5 — Justification of financial transactions

Every withdrawal, deposit, transfer, payment or financial movement made from a business's accounts must be identifiable, detailed and justified.

The administration may require any document or explanation that helps determine the real nature of the transaction.

Art. 4-1.6 — Audit of linked assets

Where there are serious indications that personal and business assets are being mixed, the IRS may require the owner, co-owner or manager to justify any personal financial transactions directly linked to the business's activity.

TITLE 2 - TAX

Art. 4-2.1 — Principle

Every business must declare its profit and pay the taxes, duties or fees legally due.

Art. 4-2.2 — Tax period

The tax week runs from Monday 00:00 to Sunday 23:59, unless a special provision states otherwise.

Art. 4-2.3 — Return

The tax return must state at least:

- the name of the business;
- its legal form;
- its revenue;
- its declared profit;
- the amount of tax due.

Art. 4-2.4 — Late or missing return

Filing a tax return late or failing to file within the time allowed may lead to an administrative fine, a formal notice and then, if the failure persists, an administrative closure, a precautionary seizure or legal action.

Art. 4-2.5 — Competent tax authority

The Internal Revenue Service of San Andreas, hereinafter the “IRS”, is the competent administrative authority for:

- taxation;
- accounting audits;
- tax checks;
- economic compliance;
- administrative supervision of businesses.

Art. 4-2.6 — Weekly taxation principle

Every duly registered business is subject to weekly taxation calculated by the IRS.

Taxation takes place every Monday on the basis of the accounts closed the day before.

Art. 4-2.7 — Basis of taxation

IRS taxation is calculated on the business's revenue, minus legitimately justified operating costs.

Deductible costs include in particular:

- supplies;
- raw materials;
- business equipment;
- service vehicles;
- administrative costs;
- employment contracts;
- pay;
- regulatory obligations;
- operating expenses necessary for the activity;
- IRS taxes already paid the previous week.

The following are not deductible:

- artificial contracts between businesses;
- fictitious transactions;
- owners' dividends;
- excessive expenses;
- unjustified transfers.

Art. 4-2.8 — Temporary tax exemption

Every new business is exempt from IRS taxation for the first two weeks following:

- its opening;
- its takeover;
- or the appointment of a new owner.

This exemption may be withdrawn in the event of fraud, concealment or the fictitious creation of activity.

Art. 4-2.9 — Late payment of tax

Where IRS taxes are not paid before 20:00 on the Thursday following their issue, the IRS may apply:

- a surcharge;
- an administrative penalty;
- an administrative suspension;
- a temporary closure;
- a closer audit;
- any measure provided for by law.

Except in an emergency or obvious fraud, the IRS must first try to contact the business concerned.

Art. 4-2.10 — Sector tax rates

The following business sectors are subject to the following weekly tax rates:

- Ammu-Nation: 70%;
- Real estate agency: 70%;
- Car dealership: 50%;
- Vineyard: 35%;
- Sawmill: 35%;
- Redwood Tobacco: 35%;
- Private security agency: 35%;
- Mechanics and towing: 30%;
- Restaurants and bars: 15%;
- Press: 15%;
- Transport companies: 10%.

The rates may be changed by government decree or by a duly published regulation.

TITLE 3 - COMPANY ASSETS AND EMBEZZLEMENT**Art. 4-3.1 — Company assets**

Company assets include all the funds, equipment, assets, means of production, accounts, receivables and resources belonging to the business.

Art. 4-3.2 — Misuse of company assets

Misuse of company assets is the use, by a manager or person in charge, of the business's funds or assets for personal purposes, for purposes unrelated to the company's interest, or for fraudulent or manifestly abusive purposes.

Art. 4-3.3 — Embezzlement of public or similar funds

Where a person entrusted with a public mission embezzles funds, instruments or securities handed over to them by reason of their duties, the applicable civil, administrative and criminal penalties may be pursued cumulatively.

CHAPTER 5

Administrative inspection

Art. 5-1

The IRS or any legally competent administrative authority is responsible for the tax, economic, social and administrative control of businesses and, where provided for by law, of other legal entities.

Art. 5-2

Inspectors may carry out on-site or desk audits, announced or unannounced, at business premises, at the head office or at any declared place of operation.

Art. 5-3

During an audit, the inspector may:

- request the production of accounting, tax, employment and contractual documents;
- record the condition of the premises;
- take copies of relevant documents;
- draw up an official report;
- serve a compliance order;
- impose an administrative penalty within the limits of the law.

Art. 5-4

An inspection may not be turned into a disguised criminal search. Where a criminal offence outside the administrative scope is discovered, the inspector refers it to the district attorney's office or the competent authority.

Art. 5-5

Refusing an audit, obstructing an inspection, concealing documents or unlawfully resuming activity despite an administrative closure are serious breaches, punishable by a fine, administrative closure and, where applicable, referral for criminal proceedings.

Art. 5-6

A precautionary administrative closure may be ordered where the situation presents a serious risk to health, safety, the legality of the activity or economic honesty. It must be reasoned, notified, and referred without delay to the supervisory authority or the competent court.

Art. 5-7 — Enhanced administrative penalties

In the event of:

- serious accounting irregularities;
- refusal to provide justification;
- tax fraud;

- financial concealment;
- lack of cooperation;
- repeated administrative breaches;

the IRS may impose:

- increased taxation;
- an administrative suspension;
- a temporary closure;
- a permanent closure;
- a temporary or permanent ban on managing a business;
- placement under enhanced administrative supervision.

Penalties must be proportionate to the seriousness of the facts established.

CHAPTER 6

Anti-competitive practices

Art. 6-1

Any practice whose purpose or effect is to seriously distort competition, lock up a market, prevent a competitor from entering it, or abuse a dominant position is prohibited.

Art. 6-2

The following are prohibited in particular:

- unlawful agreements;
- cartels;
- market-sharing agreements;
- price fixing;
- restrictions intended to prevent a competitor from entering the market;
- tied sales or exclusive arrangements with a serious anti-competitive effect;
- cross-shareholdings intended to neutralize competition between competing businesses.

Art. 6-3

The control or management of several competing businesses in the same market by a single natural or legal person may be prohibited or made subject to prior authorization if it seriously compromises fair competition.

Art. 6-4

Insider trading is defined as the fraudulent use of non-public information, obtained by reason of a position, privileged access or a scheme, in order to make a profit, avoid a loss or unduly favor a third party.

Art. 6-5

Any person harmed by an anti-competitive practice may bring the matter before the competent civil court, without prejudice to any administrative or criminal penalties incurred.

CHAPTER 7

Penalties

Art. 7-1

Breaches of this code may, depending on their nature and seriousness, lead to:

- a compliance order;
- an administrative fine;
- a suspension of activity;
- a temporary administrative closure;
- withdrawal of authorization;
- judicial dissolution;
- a civil action for damages;
- referral to the district attorney's office for criminal prosecution.

Art. 7-2

Administrative penalties must be reasoned, proportionate and notified to the person concerned.

Art. 7-3

Where the same act constitutes an administrative breach, a civil wrong and a criminal offence at the same time, the various actions may be brought concurrently in accordance with the rules of jurisdiction.



Text written by the role-play server community. The up-to-date online version is available at irs-rp.com/en/code-des-affaires.

Fictional role-play document. It is not official and has no connection with the Internal Revenue Service or any real government agency.