RÉPUBLIQUE FRANÇAISE
Liberté Égalité Fraternité

THE GREEN INDUSTRY TAX CREDIT

TAX4BUSINESSFR

Energy transition support scheme (Article 244 quater I of the General Tax Code)

4 KEY ELIGIBLE SECTORS

BATTERIES
Production of cells and modules.

WIND POWER
Production of wind power equipment.

Essential components & Valorization of critical raw materials (subject to conditions).

SOLAR PANELS
Production of photovoltaic panels.

HEAT PUMPS
Production of heat pumps.

APPROVAL REQUEST

Prior to incurring expenses (until 31 December 2028)

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COMPANIES

- **Industrial and commercial companies** subject to Corporate Tax (IS) or Income Tax (IR)
- **Certain exempt companies** such as Young Innovative Companies or new companies, etc.
- Not in financial difficulty
- Complies with tax and social security obligations

INVESTMENTS

- Investments operated in France for at least 5 years (3 years for SMEs)
- No relocation from EU/EEA in the 2 financial years preceding the application

ELIGIBLE EXPENSES

TANGIBLE INVESTMENTS

- Buildings
- Facilities
- Equipment
- Machinery
- Underlying land

INTANGIBLE INVESTMENTS

- Patents
- Licenses
- Intellectual property rights

Cost basis - net of public funds

KEY FIGURES & RATES

15%

BASE RATE
Of eligible expenses (Large Enterprises outside of ZAFR)

POSSIBLE INCREASES

BASED ON COMPANY SIZE
+ 10 % (Medium E.)
+ 20 % (Small E.)

ZONES D'AIDE (ZAFR)
Up to 35 % (Large E.)
Up to 45 % (Medium E.)
Up to 55 % (Small E.)

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