

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

4 KEY ELIGIBLE SECTORS

BATTERIES

Production of cells and modules.

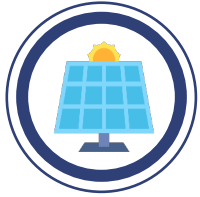


WIND POWER

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.)