RÉPUBLIQUE FRANÇAISE

Liberté
Égalité
Fraternité

RESEARCH TAX CREDIT (CIR)

TAX4BUSINESSFR

R&D support scheme (Article 244 quater B of the French General Tax Code)

1. WHO IS ELIGIBLE?

All industrial, commercial, or agricultural companies taxed on their actual profit (normal or simplified), regardless of their legal form.

2. ELIGIBLE ACTIVITIES? (Frascati definition)

- **FUNDAMENTAL RESEARCH**
- **APPLIED RESEARCH**
- **EXPERIMENTAL DEVELOPMENT**

MANDATORY CUMULATIVE CRITERIA:
Novelty, Creativity, Uncertainty, Systematic, Reproducible

3. CALCULATING THE CIR (BASE AND RATE)

MAIN ELIGIBLE EXPENSES

STAFF EXPENDITURE
(Researchers, technicians directly assigned)

DEPRECIATION
(New assets assigned to R&D)

OPERATING EXPENDITURES
(Flat rate: 75% of depreciat. + 40% of personnel costs)

OUTSOURCED R&D
(Approved public or private organizations. ⚠ ceilings)

STANDARDIZATION
(Applicable to the company's products)

→

APPLICABLE DEDUCTIONS

- Expenditure on consulting services
- Public subsidies

→

GROSS CALCULATION BASE

PORTION UP TO €100M:
RATE 30%
(50% in Overseas Territories/DOM)

PORTION ABOVE €100M:
RATE 5%

→ **FINAL CIR AMOUNT**

4. USE AND FILING

YEAR N (Filing and refund):
Forms 2069-A-SD and 2069-RCI-SD - Imputation on the Corporate Tax due.
Immediate refund possible for SMEs, young innovators, and new companies.

YEARS N+1 to N+3 (Carry-forward):
Use of the remaining tax credit for the following 3 years – Dailly assignment

YEAR N+4 (Refund):
Request for a refund of the tax credit.