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TAX

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Business support schemes to combat rising energy prices SPECIAL VSE - UPDATE 2024

To support businesses affected by the rise in energy prices, various aid schemes have been put in place.

On 30 November 2023, the government announced that some of this aid would be extended to 2024, with different arrangements depending on the size of the business and the difficulties it is facing.

Electricity prices limited to €280/MWh for very small businesses

What is it?

This aid is available to very small businesses (including small associations and local authorities) that **have renewed or taken out their contract before 30 June 2023 and are not covered by the regulated sales tariff.**

Who can benefit?

VSEs wishing to benefit from this scheme must inform their electricity supplier by filling in a form to indicate that they wish to renegotiate their contract.

The model form to fill in is available on the energy suppliers' websites.

The tariff shield

What is it?

This limit on the price of electricity in 2024 is available to companies that have :

- Less than 10 employees,
- Sales or balance sheet total of less than €2 million,
- An electricity meter with a capacity of 36 kVA or less,
- The sites must be connected to the mainland metropolitan network.

When does this measure apply?

This capped tariff applies from the January 2024 bill.

If you have already benefited from this aid in 2023, you do not need to take any steps to benefit from the price cap in 2024.

The aid will be automatically renewed provided that the supplier has not changed.

However, if your situation changes, you will need to pass on the information to your suppliers.

If you are eligible but have not taken advantage of this scheme in 2023, you will need to send a certificate of eligibility to your electricity supplier.

The model form to fill in is available on the energy suppliers' websites.

Electricity damper

What is it?

The electricity buffer is a scheme that introduces a higher unit aid ceiling from 1 January 2023 for companies that have signed higher energy contracts, and has been extended to 2024.

This ceiling is defined by an indicator on energy suppliers' bills and quotes. If the unit price of the energy component is €/MWh (€0.35/kWh), the electricity buffer covers around 20% of your total electricity bill.

The aid is then incorporated directly into your electricity bill.

Who can benefit?

The conditions of eligibility are as follows:

- Being a VSE :
- With fewer than 10 employees,
- Sales or balance sheet total of less than €2 million,
- Not be a subsidiary of intermediate-sized companies or large groups,
- Not be eligible for the 280 guarantee per MWh,
- If you signed a contract before 30 June 2023 and it is still in force in 2024,
- The site's electricity meter is rated at over 36 kVA.

Is the scheme changing?

In order to better protect the highest-priced contracts, a number of changes have been made to this system:

- Coverage of 75% of the bill, compared with 50% in 2023,
- There will no longer be a cap on the unit amount of the buffer above an electricity price of €500/MWh,
- The threshold for triggering the energy portion has been raised to €250.180 per MWh in 2023.

As a result, this scheme will be capped at €2.25m in cumulative aid over 2023 and 2024 for each group leader. As in 2023, this ceiling will not apply to local authorities and their groupings.

The calculation formula will therefore be as follows: $(\text{Forecast amount/MWh} - 250/\text{MWh}) * 75$

An aid simulator has been set up to check eligibility for gas and electricity aid: [electricity buffer simulator](#)

How can you benefit?

If you have already benefited from this aid in 2023, you do not need to take any steps to benefit from the shock absorber in 2024. The aid will be renewed automatically, provided you have not changed supplier. However, if your situation changes, you will need to inform your suppliers.

If you are eligible but will not have benefited from this scheme in 2023, a certificate of eligibility must be sent to the electricity supplier.

This certificate is available at the following address:

legifrance.gouv.fr

Security for energy supply contracts

What is it?

A public guarantee fund has been in place since 1 March 2023. Under this scheme, companies that consume large amounts of gas or electricity can apply to banks, insurance companies or finance companies for partial state-guaranteed guarantees for their energy supply contracts.

These guarantees replace the collateral required by energy suppliers when signing or renewing electricity and gas supply contracts.

Companies that have obtained these guarantees will no longer be subject to requests for additional collateral from their electricity or gas suppliers.

Who can benefit?

There are no size or turnover requirements.

To be eligible, the company must benefit from a guarantee that meets the following conditions:

- The guarantee must be taken out at the request of a supplier as part of an electricity or gas supply contract concluded after 31 August 2022, and whose term may be later than 2023, but not later than 31 December 2024,
- The guarantee must be limited to an amount less than or equal to the sums due for three months' gas or electricity supply, as defined in the gas or electricity supply contract,
- The guarantee must be taken out with a bank, insurer or finance company that has signed an implementation agreement with the Caisse Centrale de Réassurance, which is responsible for deploying this scheme on behalf of the State,
- The company must be registered in France,
- The volume of the energy contract must exceed 1 GWh per year for electricity and 2 GWh per year for gas.

How can you benefit?

To benefit from this aid, the company must apply to a bank, finance company or insurance company that has signed an agreement with the guarantee fund, managed by the Caisse Centrale de Réassurance (CCR) on behalf of the State.

Gas and electricity counter

The government offers support for businesses via the impot.gouv.fr website, which includes the following information:

- Frequently asked questions,
- Simulators for calculating grants,
- Document templates.

At the same time, three complementary levels of support are offered:

- A telephone number to answer general questions about the Gas & Electricity scheme or the practicalities of applying for assistance: 0806 000 245,
- Directory of departmental councillors,
- An instructors' department for more specific questions via secure messaging ("I have another question / I have another request").

Recourse in the event of disputes

When the dialogue with the energy supplier breaks down, you can call on a mediator to find a solution acceptable to both parties: for very small businesses, the national energy mediator can be contacted at the following address: energie-mediateur.fr/les-litiges.

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