

## FOCUS ON...

Tax



February 2024

## Business support schemes to combat rising energy prices - Special SME - 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 these schemes would be extended to 2024, with different arrangements depending on the size of the business and the difficulties it is facing

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On 30 November 2023, the government announced changes for 2024 to the support arrangements for professionals. Pending the publication of a decree, here are the main impacts on SMEs.

### Electricity damper

#### What is it ?

The electricity buffer is a scheme that introduces a higher unit aid ceiling from 1st January 2023 for companies that have signed higher energy contracts, and which has been extended to 2024. This ceiling is defined by an indicator that appears on energy suppliers' bills and quotes. If the unit price of the energy component is €350/MWh (€0.35/kWh), the electricity buffer will cover 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:

- Be an SME with fewer than 250 employees,
- Sales of less than €50m or a balance sheet of less than €43m,
- Not be eligible for the tariff shield,
- The electricity meter used has a capacity of more than 36 kVA.

These criteria are assessed within the meaning of Annex I of Regulation No 651/2014 of 17 June 2014. [The FAQ](#), in its reply no. 2 updated to 6 February 2023, states that "A company belonging to the SME category or of an equivalent size, which is a subsidiary of a group of companies whose size also belongs to the SME category, may complete the certificate by ticking the box dedicated to the SME category".

### 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,
- The unit amount of the buffer will no longer be capped above an electricity price of €500/MWh,
- The threshold for triggering the energy share has been raised to €250/MWh from €180/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: (Estimated amount/MWh - 250/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 buffer 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 of eligibility for the scheme is available at : [legifrance.gouv.fr](https://legifrance.gouv.fr).

## Security for energy supply contracts

### What is it ?

A public guarantee fund has been in place since 1st 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

## Gaz and electricity counter

The government offers support for businesses via the [impot.gouv.fr](http://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 SMEs, the national energy mediator can be contacted at the following address: [economie.gouv.fr/mediateur-des-entreprises](http://economie.gouv.fr/mediateur-des-entreprises).



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