

# FOCUS ON ...

ACCOUNTING



January 2023

## Business support mechanisms to combat rising energy prices - Updated January 12, 2023 - Special ETI

To support companies affected by the rise in energy prices various aid schemes have been put in place. These aids and their modalities differ according to the size of the companies and the difficulties they encounter. In view of the changing situation, the State has amended its measures for the year 2023.

### The payment assistance of gas and electricity bills

#### What is it ?

It is an aid whose objective is to mitigate the effects of the energy crisis, to support the competitiveness of companies and to avoid production stoppages at the sites that consume the most gas and electricity, particularly those that insure essential production.

Created in 2022, the electricity and gas bill payment assistance scheme has been extended until the end of 2023. The aid comprises several components, with a ceiling of €4m, €50m and €150 million respectively, depending on the specific characteristics of the company.

#### Who can benefit ?

##### 1 - The general case

To benefit from this scheme, companies must meet the following criterias:

- The price of energy during the period of application for assistance must have increased by 50% over the average price paid in 2021.

- The applicant's energy expenses during the application period must represent more than 3% of its revenue in 2021.

For example, if the company applies for assistance for the period of September/October 2022, its energy expenses over this period must represent more than 3% of its revenue in September/October 2021.

#### To Know

The applicant has the option to compare this energy bill to the CA September/October 2021 revenue or the 2021 AC prorated revenue.

##### 2 - Enhanced assistance

This enhanced assistance is intended to help companies that have higher energy costs. Its amount can up to a maximum of €50 million, and up to

€150 million for sectors at risk of carbon leakage.

The conditions to benefit from it are the following :

- The price of energy during the application period must have increased by 50% compared to the average price paid in 2021.
- Have energy expenses in 2021 representing more than 3% of its 2021 revenue, or energy expenses of the first-half 2022 represent more than 6% of the first-half 2022 revenue,
- Have a gross operating surplus that is either negative or down by 40% over the period.

### ***How much can companies benefit ?***

The calculation method differs according to the maximum amount of assistance requested:

- The amount of assistance corresponds, for this tranche, to 50% of the difference between the 2021 bill plus 50% and the 2022 bill, up to a limit of 70% of the 2021 consumption, within the limit of aid of up to €4 million,
- The amount corresponds to 65% of the difference between the 2021 bill plus 50% and the 2022 bill, up to a maximum of 70% of the 2021 consumption within the limit of €50 million,
- The amount of assistance corresponds to 80% of the difference between the 2021 bill plus 50% and the 2022 bill, up to a limit of 70% of the 2021 consumption, within the limit of aid of up to 150 M€.

### ***How to benefit from it ?***

To apply for this assistance, you must complete a simplified file including :

- The energy bills for the period and the bills for 2021,

- The bank details of the applicant (RIB),

- The aid calculation file available on the tax website, available at the following address : [impots.gouv.fr/aide-gaz-electricite](https://impots.gouv.fr/aide-gaz-electricite)

- A declaration on your honor attesting that your company meets the conditions and the accuracy of the information declared, available at the following address :

[impots.gouv.fr/aide-gaz-electricite](https://impots.gouv.fr/aide-gaz-electricite)

### ***Recourse in case of disputes***

In the event of a dispute with your energy supplier, you can contact the mediator at the following address :

[mieist.finances.gouv.fr/](https://mieist.finances.gouv.fr/)

If the dispute concerns more specifically the suppliers EDF or ENGIE, you can refer to the mediator of these companies.

- For EDF: [mediateur.edf.fr/mediation](https://mediateur.edf.fr/mediation)
- For ENGIE: [engie.com/mediation](https://engie.com/mediation)



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