

# FOCUS ON ...

ACCOUNTING



January 2023

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

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 electricity damper

#### *What is it ?*

The electricity damper is a scheme that introduces an increased unit aid ceiling from January 1, 2023 for companies that have signed higher energy contracts.

This ceiling is defined by an indicator, present on the invoices and estimates applied by the energy suppliers.

If the unit price is 350 €/MWh (0,35 0.35/kWh), the electricity damper allows about 20% of your total electricity bill. The aid is then integrated directly on your electricity bill.

The electricity buffer is to remain in effect for one year, until December 31, 2023.

#### *Who can benefit ?*

The conditions of eligibility are the following:

- Be an SME with less than 250 employees
- Not be eligible for the tariff shield
- The electric meter used is of a power higher than 36 kVA

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

The only step is to complete and send to the electricity supplier, a certificate of eligibility for the scheme which is available at the following address : [economie.gouv.fr](http://economie.gouv.fr)

### 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 providing essential production.

### Who can benefit ?

As of January 1, 2023, it is possible to apply for assistance at the Electricity and gas bills help, if despite the benefit of the electricity damper, a SME still meets the following eligibility criteria:

- Energy expenses represent 3 % of the company's revenues in 2021 after taking into account the electricity damper. For example, if the company applies for assistance for the period of September/October 2022, its energy expenses over that period must represent more than 3% of its September/October 2021 revenue.
- The electricity bill, before the reduction received via the electricity damper, must have increased by more than 50% compared to the average price paid in 2021.

### How to benefit from it ?

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

- The energy bills for the period in question and the bills for 2021,
- The bank details of the company (RIB),
- The aid calculation file available on the tax website, 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 available at the following address [economie.gouv.fr](https://economie.gouv.fr)

### The deferred payment of taxes and social security contributions

#### What is it ?

Prime Minister Elisabeth Borne indicated , on January 4, that SMEs could ask for the deferred payment of their taxes and social contributions to protect their cash flow.

These deferrals do not apply to VAT, Miscellaneous taxes and the repayment of the withholding tax.

Concerning social security contributions, the request to URSSAF can be made for current contributions and on a rescheduling of the current Covid payment plan.

### How to benefit from it ?

This one-time measure requires the company wishing to benefit from it request to the relevant services (SIE and/or URSSAF depending on the nature of the requested deferral).

### Spread the payment of energy bills

#### What is it ?

Energy suppliers have agreed to offer payment facilities to SMEs that have cash flow difficulties.

Energy suppliers can offer to spread the first bills of 2023 over several months.

This measure is possible for the moment until the summer.

### How to benefit from it ?

To benefit from it, the company must contact its energy supplier.

### Recourse in case of disputes

When the dialogue with the energy supplier has broken down, it is possible to call upon a mediator in order to find a solution acceptable to both parties: for SMEs, the National Energy Ombudsman can be reached at the following address : [economie.gouv.fr/mediateur-des-entreprises](https://economie.gouv.fr/mediateur-des-entreprises)



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