

UPDATE 11th of May 2020

The Solidarity Fund has been redeployed for the month of April.

Globally it follows the same principles as March except for some key changes – This document will highlight in **green** any changes. These can be summarised as Follows

Condition	Description	March	April
4.a	Qualifying business shut by decree	If shut by administrative decree - businesses didn't need to show a loss of revenue of more than 50% - note: they still had to meet all other criteria	The decree has included more businesses (see list in green below) - if at any point during the month of April the businesses were prohibited from opening to the public, they can qualify regardless on loss of revenue
4.b	Turnover 50%	Turnover of March 2019 vs March 2020 (or for businesses started after 1st of March 19 - average turnover from start to 29th of Feb vs March 2020)	All businesses can choose: either April 2019 vs April 2020 or average monthly revenue in 2019 vs April 2020. For businesses started after 1st of March 2019 - the same condition applies
1.c	Net Profit	Net taxable profit - found on form 2065 of your company tax return - adding in all director remuneration for companies subject to Corporation tax	-For sole traders (entreprise individuelle, micro, auto entrepreneur or SDF) - this amount is doubled to 120k euros if the spouse also participates as a collaborative spouse "Conjoint collaborateur" -For companies, the 60k€ net profit after tax, adding back all director remuneration, is assessed by shareholder (including participating spouses "collaborative spouses")
6	Businesses in difficulty	Must not be in financial difficulty according to article 2, § 18, of EU Regulations (UE) n° 651/2014 - which was very restrictive (no negative net equity as at 31/12/2019)	This condition has ceased to apply to all of these except for companies that are in judicial liquidation as at 31 st of December 2019

COVID-19 Solidarity Fund

This document sets out what the “fonds de solidarité” is, who qualifies, and how to access the aid.

Sections include:

- 1 – What is the Fonds de solidarité
- 2 – Qualifying conditions
- 3 – What funding is available?
- 4 – How to access the aid
- 6 – FAQ's
- 5 – Additional aid of 2,000 Euros

1. What is the Fonds de solidarité

One of the measures set out by the French Government in response to COVID-19 is access to the “Fonds de solidarité” literally: Solidarity Fund. It is aimed to help small businesses most impacted by COVID-19 and the devastating financial position it leaves entrepreneurs and business owners who have instantly lost their only source of income.

It is in principle open to all SME's regardless of form (includes sole traders such as micro-entrepreneur, entreprise individuelle, SDF, as well as company structures such as SARL, SAS, etc.. and or Activity as long as it's commercial (BIC, liberal but not SCI's for example).

The aid is split into two waves: the first one is now available, is limited to 1,500 euros and is paid in form of Grant (eg not repayable) and can be accessed by simple request on your Impots.gouv espace particulier. *It has been renewed for April with a few changes.*

The second one targets the businesses in difficulty to settle the operating debts and limited to a further 2,000€ or 5,000€ depending on size - the conditions to qualify are the same as for the first wave with a few more conditions.

2. Qualifying conditions

There are two sets of conditions to qualify: Conditions relating to your business and those relating to the claimant

Conditions Activity Started Before Feb 2020 - based on latest set of accounts submitted			Subject to income tax					
			Micro and Auto-Entrepreneur	Sole Trader BIC Entreprise Individuelle or SDF	Liberal BNC	SARL de Famille	SARL	SAS
Business Conditions	1.a	Turnover less than 1m€	All	Less than 1m€	Less than 1m€	Less than 1m€	Less than 1m€	Less than 1m€
	1.b	Employees less than 10 employees	Less than 10 salaried employees					
	1.c	Profit less than 60k	All	Net Profit	Net Profit	Net Profit		
	2	Residency	French Resident	French Resident	French Resident			
	4a & b	Shut by Administrative Decree or 50% decrease in turnover compared to March 2019	Sales relating to March 2019	Sales relating to March 2019	Cash Takings	Sales relating to March 2019	Sales relating to March 2019	Sales relating to March 2019
	5	Not Controlled						
	6	Not in Financial Difficulty						
Claimant Conditions	1	No other Employment Contract						
	2	No Pension						
	3	No sickness pay in March						

Note: These conditions apply also to businesses that have started after February 2019 for which accounts may not have been submitted yet or don't have a full year of trading.

Criteria of how to meet conditions on Turnover (1.a) Profit (1.c) and Sales Decrease (4.b) are detailed in the full conditions set out below.

For micro and auto-entrepreneurs you automatically meet by default the turnover 1.a and profit 1.c conditions but still need to meet all the qualifying conditions.

Full Conditions relating to your business – all 6 conditions must be met

- 1) The business must be a TPE under French law over their **last accounting period (per the latest set of accounts) and meet all of the following conditions:**
 - a. Turnover of less than 1m€
 - i. For companies that haven't closed an accounting period yet (new companies), average turnover since start of activity up until 29/02/2020 of less than 83 33 euros
 - b. Less than 10 employees
 - i. Average number of persons employed during each month of the previous calendar year - months in which no employees are employed are not taken into account for the average.
 - c. Annual profits of less than 60k€
 - i. For companies subject to corporation tax - profits are those before corporation tax – This can be found on your last liasse fiscale on form 2065 - SD
 - ii. Profit is to be augmented by any director remuneration (including any social contributions that offset profits) – this is particularly relevant for companies subject to corporation tax
 - iii. For companies that haven't yet had a set of accounts produced (new companies), a provisional account (on good faith) with the salary to be added back is prorated over a 12 months period.

Update for April:

-For sole traders (entreprise individuelle, micro, auto-entrepreneur or SDF) - this amount is doubled to 120k euros if the spouse also participates as a collaborative spouse "conjoint collaborateur". Note that the collaborative spouse is a legal and social position that would have been declared as they pay into social security for their work in the company. A non-declared spouse does not therefore count

-For companies, the 60k€ net profit after tax, adding back all director remuneration, is assessed by shareholder (including participating spouses "collaborative spouses")

As an example, if a company with 3 shareholders has taxable profits after all allowable deductions (including losses/cfwd), from the latest company tax return of 90k€ with collective director remuneration, emolument, social security paid by the company and deducted to taxable profits of 45k€ = 135k€ - they would not have been able to apply in March as the 135k€ was assessed by company and is above 60k€.

However, for April, it is assessed by shareholder, so $135k€ / 3 = 45k€$ - the company can apply.

- 2) Residency – any form of professional business (except civil companies such as SCI) either via a company, sole trader (even micro) – as long **as fiscally resident in France.**
 - a. To be clear, if you are a non-resident sole trader you are not entitled to the aid
- 3) The activity must have been started before the 1st of February 2020 and not been under administration before the 1st of March 2020

- 4) Can benefit if either of the following apply:
- a. The business has been shut by administrative decree at any point during March 2020 (list is in the annexe) – *In April this extends to all those having been prohibited to even partly open to the public.*
 - b. Or has **suffered more than 50% decrease in revenue** in March 2020 compared to March 2019
In April the business owner can decide to compare the average turnover in 2019 vs April 2020 or compare April 2019 vs April 2020
 - i. If the activity started after 1st of March 2019 – it is the average monthly revenue up until 29/02/2020 that is compared to March 2020
 - ii. An exception is allowed for companies where the director or entrepreneur was on sick leave, maternity leave or in leave for “accident de travail” during March 2019. In this case the turnover to consider against March 2020 is the average monthly turnover of 1st of April 2019 to 29th of February 2020

Note on Revenue:

- i. Revenue is HT (or excluding TVA)
- ii. For all except those on BNC (liberal professions) Revenue is not to be confused with cash takings – it is associated income to work (either service or transfer of goods) effectively performed in the period – therefore deposits received for future services and goods are excluded in these calculations.
- iii. IF BNC and subject to Income tax, it is the cash receipts in the month that is compared

- 5) If a company, it must not be controlled by another entity (holding more than 40% of the voting rights)
 - a. if the company controls other companies – they must not exceed collectively any of the limits seen in 1
- 6) The business must not be in financial difficulty as at 31st of December 2019:
 - a. No outstanding fiscal or social debts – unless a payment plan has been agreed.
 - b. If a company – net equity: (reserves + share capital) are not negative.
In April this condition has been largely discontinued – the solidarity fund is now only restricted to companies in judicial liquidation as at 31st of December 2019.

Conditions relating to the claimant all 3 must be met

If the activity is carried out by an individual – or in the case of companies: the majority shareholder at the 1st of February:

1. Must not have an employment of contract – this is a full time contract whether CDD (short-term), CDI (long-term) in France or abroad. *The condition is further expanded that in case of sole traders (Entreprise Individuelle, Auto entrepreneur) the person in question must not be in a further full time contract. For companies it is the “Dirigeant majoritaire” - majority shareholder director - that cannot have a full time contract with his business or any other. For clarity if the directors is a minority shareholder the company can qualify for the aid.*

Note: a majority shareholder is one that holds more than 50% of the voting shares of a company. The majority shareholding is assessed by adding in all the shares within the household ("foyer fiscal").

2. Must not be receiving any old-age pension – whether French or foreign.
3. Must not have received IJJ (sickness pay) during March 2020 exceeding 800 euros – This includes work leave pay for childcare (an exceptional measure in itself due to school closures) the measure applies to Sick pay indemnities relevant to March. To know how much compensation you had for March, please log in to you Améli account.

A claim can be made only if all the conditions are met in both business and claimant section and only one claim can be made per business (in the event of multiple directors). The funds are credited on the business account.

Activities that have been shut by administrative decree that can benefit from the aid under 4.a:

- Halls and places used for conferences, audio, meetings, spectacles/shows and/or multiple usage except for court rooms
- Shops and shopping centres, except for their activities of delivery and receipt of goods
- Restaurant, bars and pubs, except for their activities of takeaway and or "room service" of restaurant and bar in hotels.
- Dance or games halls
- Libraries and multi-media libraries
- Exhibition halls
- Covered sporting establishments
- Museums
- Marquis and tent structures
- Open-air establishments
- Learning and coaching establishments, including centre de vacances (holiday villages)

Markets (open air or not) whatever their purpose, are not allowed. However, the government representative can, after consultation with the mayor, open for market of first needs such as food as long as they respect sanitary measures in force

All sporting establishments

Departmental or regional representatives of state (Prefectures) have the ability to further restrict activities not indicated above.

Note:

In the case of a company which meets all the company conditions but where there is more than one director and not all of these meet the claimant conditions – we see no text as of today (6th of April) disallowing the qualifying director in submitting an application on behalf of the company. Further instructions are expected.

3. What funding is available?

For businesses that fall under - 4.a - business has been shut by administrative decree at any point during March 2020.

The aid compensates the **effective loss of revenue** in the comparative period limited to 1,500 euros.

Example: If you are a micro-entrepreneur and started your activity in September 2019, you calculated along the rule prescribed for new businesses (monthly average) and your turnover

between 1st of September 2019 and February 2020 is of 10k€ HT = an average monthly turnover of 1 666€.

Scenario 1: your turnover in March 2020 is 100€ - you have therefore had a loss of revenue of 1,555€ (1 666 – 100) – you can benefit from an aid of 1,500€.

Scenario 2: your March 2020 turnover is 1,200€ - You can benefit from aid of 466€ (1666 - 1200).

Reminder: the method of calculation for businesses in existence before February 2020 is comparing March 2019 to March 2020

For all other businesses that qualify under 4.b

The aid compensates the **effective loss of revenue** in the comparative period limited to 1,500 euros.

In the example above – under scenario 1, the loss of revenue is more than 50% and the aid would be 1 500 euros.

In scenario 2, the loss of turnover is not more than 50%, therefore the company does not meet the qualifying criteria and no aid is available.

Scenario 3: Your March 2020 turnover is 700€ – your turnover is less than 50% of the monthly average = qualifying company but the aid is limited to 1666 – 700 = 966€

4. How to access the aid

To request the grant, you must go to the French Government tax site and apply via your personal online account (**Espace Particulier**): <https://cfspart.impots.gouv.fr/auth> **before the 30th of April 2020.**

NB: If you are unsure about your login information – see Section 5 under FAQ's "**how to access Impots.gouv Particulier**"

Once you are logged in:

Click on "Messagerie sécurisée"



G r o u p e



Mon espace particulier

impots.gouv.fr

Tableau de bord Prélèvement à la source Paiements Documents Simulations Données publiques Achats Mes contacts

Recherche

Messagerie sécurisée

Mon profil

Déconnexion

[BAISSE DE L'IMPÔT SUR LE REVENU 2020](#)

Pour estimer votre gain d'impôt, c'est ici :

Drop down "Ecrire" and select "Je demande l'aide aux entreprises fragilisées par l'épidémie Covid-19 »

Tableau de bord Prélèvement à la source Paiements Docum

Tableau de bord > [Messagerie sécurisée](#)

Mes échanges

Mes échanges **Écrire** Mes brouillons

Mes coordon

N°	Canal
1064058378	Intern
1060097670	Intern
1060058557	Intern
1060055336	Intern
1052192477	Intern

l'administration ARGENTEUIL EXTERIEUR

- Je signale un changement de situation personnelle
- J'ai besoin de justificatifs
- J'ai une question générale sur le prélèvement à la source
- Je signale une erreur sur le montant qui m'a été prélevé à la source
- J'ai un problème concernant le paiement de mes impôts
- Je signale une erreur sur le calcul de mon impôt
- J'ai reçu une relance pour non dépôt de ma déclaration de revenus
- Je pose une autre question/J'ai une autre demande
- Je demande l'aide aux entreprises fragilisées par l'épidémie Covid-19**

Once you are in – you must in descending order:



G r o u p e

1. Tick the box to certify you meet all the qualifying criteria
2. Number of salaried staff (see 2.b above to work this out)
3. Personal Details including:
 - a. Surname
 - b. Name
 - c. Your role (select Gérant)
 - d. Telephone
 - e. Email 1
 - f. Secondary email (suggest you inscribe the email address of your main point of contact at SAREG, so we can keep track of how has requested this help)

**Demande d'aide relative au fonds de solidarité à destination des entreprises particulièrement touchées par les conséquences économiques, financières et sociales de la propagation du virus covid-19 et des mesures prises pour limiter cette propagation. Fonds financé par l'État, les Régions et les collectivités d'outre-mer
Formulaire pour Métropole ou DOM**

Face à l'épidémie de Covid-19, le Gouvernement met également en place d'autres mesures immédiates de soutien aux entreprises parmi lesquelles : des remises d'impôts directs, un report du paiement des loyers, factures d'eau, de gaz et d'électricité, le maintien de l'emploi dans les entreprises dans cadre de l'activité partielle, des mesures d'étalement fiscal et social, des prêts de trésorerie garantis par Bpifrance...

● Conditions de dépôt

Je certifie en tant que demandeur que mon entreprise remplit les conditions suivantes :

- 1° Elle a débuté son activité avant le 1er février 2020 ;
- 2° Elle n'a pas déposé de déclaration de cessation de paiement au 1er mars 2020 ;
- 3° Son effectif est inférieur ou égal à dix salariés. Ce seuil est calculé selon les modalités prévues par le I de l'article L. 130-1 du code de la sécurité sociale ;

Nombre de salarié(s) en CDD ou CDI :

- 4° Le montant de son chiffre d'affaires hors taxes ou de ses recettes hors taxes constaté lors du dernier exercice clos est inférieur à un million d'euros. Pour les entreprises n'ayant pas encore clos d'exercice, le chiffre d'affaires mensuel moyen sur la période comprise entre la date de création de l'entreprise et le 29 février 2020 doit être inférieur à 83 333 euros ;
- 5° Son bénéfice imposable augmenté le cas échéant des sommes versées au dirigeant, au titre de l'activité exercée, n'excède pas 60 000 euros au titre du dernier exercice clos. Pour les entreprises n'ayant pas encore clos un exercice, le bénéfice imposable augmenté le cas échéant des sommes versées au dirigeant est établi, sous leur responsabilité, à la date du 29 février 2020, sur leur durée d'exploitation et ramené sur douze mois ;
- 6° Pour les personnes physiques ou, pour les personnes morales, le dirigeant majoritaire, n'est pas titulaire, au 1er février 2020, d'un contrat de travail à temps complet ou d'une pension de vieillesse et n'a pas bénéficié, au cours de la période comprise entre le 1er mars 2020 et le 31 mars 2020, d'indemnités journalières de sécurité sociale d'un montant supérieur à 800 euros ;
- 7° Elle n'est pas contrôlée par une société commerciale au sens de l'article L. 233-3 du code de commerce ;
- 8° Lorsqu'elle contrôle une ou plusieurs sociétés commerciales au sens de l'article L. 233-3 du code de commerce, la somme des salariés, des chiffres d'affaires, et des bénéfices des entités liées respectent les seuils fixés aux 3°, 4° et 5°.

● Coordonnées du demandeur

Nom *

Prénom *

Qualité *

Téléphone *

Courriel *

Courriel 2

You are then directed to company information:

● Veuillez saisir le SIRET de votre établissement *

SIRET

SIREN * NIC *

Raison sociale :

Région :

● Veuillez indiquer la période concernée par votre demande *



G r o u p e

SIRET: you can find this on the K-BIS – the SIREN is 9 digits and the NIC relates to the establishment and is usually 5 digits. Do reach out to your main point of contact at Sareg to provide this, if necessary

Raison Sociale: Name of the business

Region: select the region in which the business is registered or its head office

Sélectionner la période: Currently only one option.

● Veuillez indiquer la période concernée par votre demande *

Entre le 01/03/2020 et le 31/03/2020

● Calcul de votre aide *

A Mon entreprise fait l'objet d'une interdiction d'accueil du public durant la période

B Mon entreprise a subi une perte de chiffre d'affaires supérieure à 70 % sur la période par rapport au chiffre d'affaires de référence

Chiffre d'affaires de la période concernée en 2019 * (ou la moyenne du CA entre la création de l'entreprise et le 01 février 2020 pour les entreprises non créées au 01 février 2019 ou, pour les personnes physiques ayant bénéficié d'un congé pour maladie, accident du travail ou maternité durant la période comprise entre le 01 février 2019 et le 28 février 2019, ou pour les personnes morales dont le dirigeant a bénéficié d'un tel congé pendant cette période, le CA mensuel moyen sur la période comprise entre le 01 mars 2019 et le 01 février 2020) 3 400 € **1**

Chiffre d'affaires de la période concernée en 2020 * 2 500 € **2**

Votre déclaration montre une variation de : -900 €

Sous réserve des contrôles de l'administration, votre aide sera de 900 €

Par ailleurs, les régions se mobilisent pour soutenir les entreprises en grande difficulté en leur octroyant une aide complémentaire de 2 000 euros lorsqu'elles se trouvent, au jour de la demande, dans l'impossibilité de régler leurs créances exigibles dans les trente jours suivants, qu'elles se sont vues refuser un prêt de trésorerie d'un montant raisonnable par une banque dont elles étaient clientes au 01 février 2020 et qu'elles emploient, au 01 février 2020 au moins un salarié à durée indéterminée ou déterminée. Pour bénéficier de cette aide, il faut avoir bénéficié de l'aide octroyée par l'Etat au titre de cette présente demande.

The resulting drop down then lets you select if you are claiming the aid either:

- a) The company was shut by administrative decree “votre entreprise a du fermer suite à l’interdiction d’accueil au public...” or
- b) if you are qualifying through a loss of turnover “votre entreprise a subi une perte de chiffre d’affaires ... It may still say 70% - which was the original amount – the loss of turnover has been changed and acted by decree on Friday 3rd April to 50%

In box 1 – inscribe the comparative turnover – so for companies or activities started before February 2019 – this is March 2019 turnover. If the company was created after or the entrepreneur or gérant was on sick leave, maternity leave or leave for “accident du travail” in March 2019 – this is the average monthly turnover up until 29th February 2020

In Box 2 – Actual turnover for March 2020

Note on Revenue:

- i. Revenue is HT (or excluding TVA)
- ii. For all except those on BNC (liberal professions) Revenue is not to be confused with cash takings – it is associated income to work (either service or transfer of goods) effectively performed in the period – therefore deposits received for future services and goods are excluded in these calculations.
- iii. IF BNC and subject to Income tax it is the cash receipts in the month that is compared

The calculations are then automatically assigned.

You then come onto the final section: how to get paid and validation



• Coordonnées bancaires

Le compte bancaire sur lequel vous souhaitez que l'aide soit versée doit être actuellement ouvert et connu de l'administration fiscale au 15/12/2019 à défaut, le délai de traitement du dossier pourra être rallongé.

Titulaire du compte bancaire *

Code IBAN *

Code BIC *

• Déclaration

Je certifie sur l'honneur que mon entreprise remplit les conditions pour bénéficier de cette aide, l'exactitude des informations déclarées ainsi que mon entreprise est à jour de ses obligations fiscales et sociales au 1er mars 2020. L'article 441-G du code pénal punit de deux ans d'emprisonnement et de 30 000 euros d'amende le fait de fournir une déclaration mensongère en vue d'obtenir d'une administration publique ou d'un organisme chargé d'une mission de service public une allocation, un paiement ou un avantage indu.

Les informations collectées à travers ce formulaire font l'objet d'un traitement de données à caractère personnel par la DGFiP, afin d'instruire votre demande et procéder, le cas échéant, au versement de l'aide, conformément à l'article 1er de l'ordonnance n° 2020-317 du 25 mars 2020. Vous pouvez exercer un droit d'accès et de rectification de ces données ainsi qu'un droit à la limitation du traitement en adressant votre demande à l'adresse suivante : dgssi-cnii@dgfip.finances.gouv.fr

Valider Enregistrer un brouillon Abandonner

Please fill in the bank details – this must be your business account and not personal account. For Entreprise Individuelle or Micro and Auto Entrepreneur who may not have this, please use your usual business bank account.

We have no indication that a non-French IBAN account will work but we would suggest a French bank account to maximise the chances of successful application: IBAN starting with FR

Box certifying declaration

Tick this box before validating.

For the avoidance of doubt the translation is:

“I certify on good faith that my business fulfils all the conditions required to benefit from this aid, and the declared information is correct and my business is up to date with its fiscal and social obligations as at 1st of March 2020. Article 441-G of the penal code can punish with up to two years in prison and a fine of 30,000 euros if intentionally declaring false information in order to benefit from this aid.”

The administration will reserve the right to check any information before approving the claim. It may also subsequently check (even after payment). Any corrections are allowed by simply writing to: dgssi.cnii@dgfip.finances.gouv.fr

5. FAQ's

[The Government has listed an extensive FAQ](https://www.impots.gouv.fr/portail/files/media/cabcom/covid19/fds/fonds_solidarite_faq-05052020-9h24.pdf)

https://www.impots.gouv.fr/portail/files/media/cabcom/covid19/fds/fonds_solidarite_faq-05052020-9h24.pdf

Whilst it is all in French – the FAQ's treat a wide variety of scenarios and are updated as of the 5th of May.

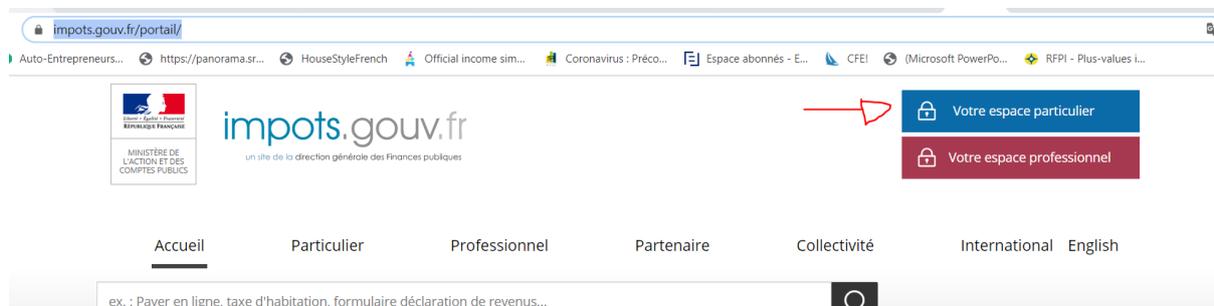
[What if I have no access to the internet:](#)

Currently there is no paper version of this form

How do I log in to my [impots.gouv.fr](https://www.impots.gouv.fr) espace particulier

By logging in to:

<https://www.impots.gouv.fr/portail/> and clicking **Votre espace particulier**



You will then need your fiscal number and password:

Fiscal Number

Your fiscal number is similar to a UTR in UK – it's a unique number for each individual. It is a

Vos références

Pour accéder à votre espace particulier

Numéro fiscal : 1234567891234 C

Numéro d'accès en ligne : voir votre déclaration

Revenu fiscal de référence : 3 867

POUR DÉCLARER SUR IMPOTS.GOUV.FR	
VOTRE N° FISCAL POUR DÉCLARER EN LIGNE	SI VOUS N'AVEZ PAS ENCORE DE MOT DE PASSE
DÉCLARANT 1 1234567891234	N° D'ACCÈS EN LIGNE <input type="text"/>
DÉCLARANT 2 <input type="text"/>	REVENU FISCAL DE RÉFÉRENCE : REPORTEZ-VOUS À VOTRE DERNIER AVIS D'IMPÔT SUR LE REVENU

13 digit number

You can normally find this on top of your pre-printed income tax declaration or taxes foncières or taxe d'habitation bills - (see examples below)

If you still cannot find these, you can ask your Sareg point of contact

Password:

Enter your password or ask your Sareg point of contact if they have created this on your behalf.

What is the start date of my activity

There are three possibilities:

1. The date the activity was registered
2. The date mentioned on the K-BIS
3. The date when the 1st euro of income was received

What happens if there are more than one gérant?

The aid is for the business, so only one gérant can/should request the aid.

I have more than one business can I claim on more than one?

The aid is per business as long as they individually meet all the other criteria, yes.

What is included in the sickness pay condition of 800€

This is any sickness pay relevant to march 2020 including arret garde enfants (leave for childcare)

I have opted for the arret garde d'enfants in March can I still apply?

This fall in the condition of sickness pay condition. If you are entitled to less than 800 euors.

How do I know how much sickness pay I am entitles to relative to March?

By logging in to your espace Amelie, you can now see the amounts relative to March and work out whether you have breached the 800 euro mark.

I have a part time job, can I still claim?

The current wording for exclusion is that if the claimant has a full time employment contract as at 1st of March 2020. Whether it is CDD (short-term) or CDI (long-term) makes no difference – Our current analysis is therefore that a part-time contract (less than 35 hours per week) does not exclude you from obtaining this aid for your business.

How do I add back directors and remunerations and social contributions when seeing if I am under the profit of 60k€?

It is net profit and adding back any remuneration found on your latest liasse fiscal section G. If there is more than one director, it is the collective sum that is added back and not just the claimant.

G REMUNERATIONS NETTES VERSEES AUX MEMBRES DE CERTAINES SOCIETES								
Nom, prénoms, domicile et qualité (art. 48-1 à 6 ann. III au CGI) : - SARL - tous les associés ; - SCA - associés gérants ; - SNC ou SCS - associés en nom ou commandités ; - SEP et site de copropriétaires de navires - associés, gérants ou coparticipants	Pour les SARL : Nombre de parts sociales appartenant à chaque associé en toute propriété ou en usufruit	Sommes versées, au cours de la période retenue pour l'assiette de l'impôt sur les sociétés, à chaque associé, gérant ou non, désigné col. 1, à titre de traitements, émoluments, indemnités, remboursements forfaitaires de frais ou autres rémunérations de ses fonctions dans la société.						
		Année au cours de laquelle le versement a été effectué	Montant des sommes versées :				Indemnités forfaitaires	Remboursements
			à titre de traitements émoluments et indemnités proprement dits	à titre de frais de représentation, de mission et de déplacement		à titre de frais professionnels autres que ceux visés dans les colonnes 5 et 6		
1	2	3	4	5	6	7	8	
		2017	35 200					

I am a non-resident director of a French company, can I have access to the aid?

In theory, as long as you meet all the conditions – including that of not having a work contract as at 1st of March or receiving a pension (foreign or French), you can apply although having an espace.gouv may be a practical restriction.

The aid is really helping those that have suffered a loss in their *main source of income* so we expect this to be very limited.

My French company is owned by the LTD company can I apply?

No the French company is controlled and is one of the disqualifying conditions. If the controlling company is not French fiscal resident then it cannot access the aid.

I have more than one business, can I apply for each of these?

As long as they meet all the qualifying criteria, yes.

Does my furnished rental activity count?

In most cases, this is not the only source of income and gets disqualified through the claimants' conditions.

My accounts are not finalised for March/April 2020, can I submit a claim?

Yes – the authorities are not asking for any evidence or backup – although this may be requested later. The only information relating to March 2020 is turnover (sales).

Will Sareg do this for me?

Sareg will be on hand to assist in providing any information you may require such as password to login. We are encouraging everyone to firstly check their qualifying conditions and then submit their application directly.

Can I track the progress of my application?

Yes, under "messagerie" on your Espace Particulier Impots.gouv you can see the status of your application.

6. An additional flat-rate aid of € 2 000: Under the following conditions

Firms will be eligible for additional aid of a flat-rate amount of 2,000 euros if, on the day of application, they meet the following conditions:

- They will have received the first aid instalment of up to 1,500 euros;
- They employed, on 1st March 2020, at least one employee on a permanent or fixed-term contract;
- They are unable to settle their debts due within the following 30 days;
- Their request for a cash loan of a reasonable amount made since 1st March 2020 with a bank of which they were a client on that date will have been refused by the bank or will have remained without reply after ten days.

The application for assistance will be made to the Conseil Régional of your residential commune no later than 31st May 2020 upon provision of the following supporting documents:

- A declaration on good faith stating that the claimant meets the conditions set out in this Decree, and the accuracy of the information declared;
- A brief description of their situation, accompanied by a 30-day cash flow plan, demonstrating the default risk
- The amount of the loan refused, the name of the bank that refused it and the contact details of the contact person at that bank.

This aid has been increased to up to 5,000 euros depending on the level of turnover of the claiming company.

For turnover:

- under 200k€ - limited to 2k€



G r o u p e

- 200k€ < and > 600k€ limited to 3.5k€
- 600k€ < and > 1m€ limited to 5k€