Covid-19: Solidarity fund

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

November 2020
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I. WHAT IS THE FONDS DE SOLIDARITÉ

A key measure 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 in who have lost their only source of income.

It takes the form of a Grant – attributed to the business – which is not included in taxable profits of the business.

It is 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 even SCI’s and association as long as they have an economic activity.

It has evolved since its inception, with the government keen to target the sectors most impacted by the economic consequences of COVID, the rules, conditions and amounts change from month, sector of activity sales impact. Given the complexity of eligibility criteria, we have put together decision trees per months (and two different ones for October) to aid you to ascertain if you are eligible.

Once the qualifying criteria is met, the compensation is typically a function of lost turnover (or sales) in the month in question compared to either prior year or like for like of the previous year (see Section 5)

This guide should give you all you need to complete the application directly. Your usual point of contact is of course available to assist should you have any doubts. Sareg in principal will not be completing this on your behalf.

- How to use this document:
  1. Check if you meet the principal inclusion conditions – Section 2
  2. Check if your principal activity is listed within the Activity List (note down if this is S1 or S1 bis) – Section 3
  3. Check the decision trees relating to your situation – Section 4
  4. Check the turnover calculation criteria – Section 5
  5. Follow the how to apply guide – Section 6
## II. PRINCIPAL INCLUSION CONDITIONS

Any Business can qualify regardless of form (Company, Sole Trader, Partnership, SCI, Association...) as long as it carries out an economic activity.

<table>
<thead>
<tr>
<th>Fund Details</th>
<th>Ref</th>
<th>September</th>
<th>October</th>
<th>November</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open date</td>
<td></td>
<td>20th Oct</td>
<td>20th Nov</td>
<td>1st Dec</td>
</tr>
<tr>
<td>Deadline</td>
<td></td>
<td>30th Nov</td>
<td>31st Dec</td>
<td>31st Jan</td>
</tr>
<tr>
<td>Maximum aid in Euros (subject to conditions)</td>
<td></td>
<td>1 500</td>
<td>10 000</td>
<td>10 000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business Conditions</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee limit (as a group)</td>
<td>1</td>
<td>20</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td>French Resident</td>
<td>2</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Entity not controlled by other entity</td>
<td>3</td>
<td>Yes</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Turnover Condition</td>
<td>4</td>
<td>2 M€</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Profit Condition</td>
<td>5</td>
<td>60k€ Per shareholder or collaborative spouses</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Principal Activity</td>
<td>6</td>
<td>Only if in S1 or S1 bis list or shut by administrative decree</td>
<td>Only if in S1 or S1 bis list or shut by administrative decree</td>
<td>All activities</td>
</tr>
<tr>
<td>Not be in administration or liquidation as at March 2020</td>
<td>7</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Claimant Conditions</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>No other full time Employment Contract (CDD or CDI)</td>
<td>8</td>
<td>As at 1st of Sep</td>
<td>As at 1st of Oct</td>
<td>As At 1st of Nov</td>
</tr>
<tr>
<td>Pension</td>
<td>9</td>
<td>Any pension received is deducted from the amount of aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sickness pay</td>
<td>10</td>
<td>Any Sickness pay is deducted from the amount of aid</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Non-professional furnished rental activity is excluded from the Fonds de Solidarité. SCI with no economic activity (in essence not subject to corporation tax) and association with no economic activity or no staff are also excluded.

See below for each condition in more detail according to reference number.

**CONDITIONS**

**A. Employee limit**

Average number of persons employed during each month (20 in September and 50 thereon.)

The number must take into account all salaried employees with an employment contract in hand at the end of the month (it also includes any absent salaried employees eg for extended sickness pay or maternity).

If the company is within a group of companies the criteria is assessed by number of employees within the whole group.

**B. French Resident.**

The company must be French tax resident.

*If it is a company structure*

The criteria is assessed by company and not its shareholders. So shareholders and directors may be non-resident and the company will still qualify.

If the company only has a branch of activity in France or permanent establishment of a Foreign company (such as a UK Limited company), our legal counsel suggests it is not possible but the legal texts remain unclear and therefore our position is it is currently not open. We will update this position in due course if we get the assurance required.

If a company is controlled by another company who is itself non-resident the initial version of the Fonds de Solidarité (March/April) had excluded the subsidiary from this measure. As of October, this has been relaxed and now accessible.

*For Sole traders / Micro entrepreneurs*

Only French tax residents may qualify – Non French resident Sole trader or Micro entrepreneurs are excluded.

**C. Entity not controlled**

- Applies to September only From October onwards this condition has been removed.

A company must not be controlled by another entity (holding more than 40% of the voting rights)

In theory this sought to limit the amount of claims to the head of the group of companies and all other conditions had to be met collectively (namely residency, turnover, employees)

**D. Turnover condition**

- Applies to September only From October onwards this condition has been removed.

The turnover of the last accounts set must not exceed 2m€ - If have not closed a set of accounts must be less than 166k € on average per month since start of trade

**E. Profit Conditions**

- Applies to September only From October onwards this condition has been removed.

Annual profits of less than 60k€

- For companies subject to corporation tax - profits are those before corporation tax – This can be found on your last tax return “liasse fiscale” on form 2065 - SD
Profits are augmented by any director remuneration (including any social contributions that offset profits) – this is particularly relevant for companies subject to corporation tax. 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.

For sole traders (entreprise individuelle réel, 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€ - as it is assessed by shareholder, so 135k€ / 3 = 45k€ which is under 60k€ the company can apply.

**F. Principal activity**

In September and October, only those companies shut by administrative decree or having a principal activity in list S1 or S1 bis can apply. **SEE SECTION 3**

**For October only**

The list of establishments shut to the public is provided by the Decree of 29th of October 2020-1310

https://www.legifrance.gouv.fr/jorf/id/JORFTEXT0000042475143

It includes:
- 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
- Marquees and tent structures
- Open-air establishments
- Learning and coaching establishments, including centre de vacances (holiday villages)

**G. Not be in administration or liquidation.**

The business must not be in financial difficulty as at 31st of December 2019:

No outstanding fiscal or social debts – unless a payment plan has been agreed.

**H. Director not with a full time contract**

Must not have an employment of contract in the company in question or any other – 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 another full time contract at the start of the month in question.

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 director 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 or with the other named directors.

Note: If the director has a part-time contract rather than full time (in CDD or CDI), this does not constitute an exclusion.

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 – no texts exclude the qualifying director in submitting an application on behalf of the company.

**I. Pension**

In the early versions of the Fonds de solidarité – receiving a pension (whether French or foreign) was grounds for exclusion.

It is now not an automatic exclusion but any net amounts received are deducted from the aid granted.

For example, if in November, I meet all other conditions and the aid the company can receive is equal to 4,000 euros and as the majority shareholder director I have received a pension payment equivalent to 3,000 euros – the Aid that will be paid to the company is 1,000.

**J. Sickness Pay**

In the early versions of the Fond de solidarité – receiving sickness pay (whether French or foreign) was grounds for exclusion.

It is now not an automatic exclusion but any net amounts received are deducted from the aid granted.

For example if in November, I meet all other conditions and the aid the company can receive is equal to 4,000 euros and, as the majority shareholder director, I have received sickness pay payment equivalent to 1,000 euros – the Aid that will be paid to the company is 3,000.
### III. LIST OF ACTIVITIES S1 AND S1 BIS

Full list in French can be found on [https://www.economie.gouv.fr/files/files/directions_services/covid19-soutien-entreprises/FDS-entreprises-secteursS1-S1bis-02112020.pdf](https://www.economie.gouv.fr/files/files/directions_services/covid19-soutien-entreprises/FDS-entreprises-secteursS1-S1bis-02112020.pdf)

In theory your code Naf determines your principal activity at the time of registering your activity with the French Authorities and one that should be checked on your insee Statement.

If you cannot find it or remember, you can simply search your 9 number SIREN Number (found on either your Kbis or at the top of your company tax return and in theory appears on your invoices) with:

[https://avis-situation-sirene.insee.fr/IdentificationListeSiret.action](https://avis-situation-sirene.insee.fr/IdentificationListeSiret.action)

Where your principal activity has changed since it was created – and your current principal activity falls into one of the below lists, you can still apply for the Fonds de Solidarité on provision you can show evidence of this if controlled.

<table>
<thead>
<tr>
<th>List Activities S1</th>
<th>List Activities S1 bis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cable cars and lift mechanisms</td>
<td>Herbal drinks culture</td>
</tr>
<tr>
<td>Hotels and other lodgings</td>
<td>Cultivation of the vine</td>
</tr>
<tr>
<td>Touristic lodgings and other short stay lodgings</td>
<td>Sea fishing / Freshwater Fishing</td>
</tr>
<tr>
<td>Camping ground or parks for campervans and other vehicles</td>
<td>Marine aquaculture/Freshwater aquaculture</td>
</tr>
<tr>
<td>Traditional restaurants</td>
<td>Production of distilled alcoholic drinks including sparkling Wines</td>
</tr>
<tr>
<td>Cafes and other services</td>
<td>Wine, cider and fruity wine makers</td>
</tr>
<tr>
<td>Fast food restaurants</td>
<td>Production of other undistilled fermented drinks including beer</td>
</tr>
<tr>
<td>Food courts and canteens with different contracted companies</td>
<td>Cheese production under protected designation of origin or indication of geographical manufacture</td>
</tr>
<tr>
<td>Catering services</td>
<td>Production of malt</td>
</tr>
<tr>
<td>Pubs, Bars</td>
<td>Food Purchasing Centres</td>
</tr>
<tr>
<td>Screening of cinematographic films and other technical cinema industries and moving image</td>
<td>Other intermediaries in the food and drink trade</td>
</tr>
<tr>
<td>Post production of films, videos and television programs</td>
<td>Wholesale of fruit and vegetables.</td>
</tr>
<tr>
<td>Distribution of films</td>
<td>Herbalism/ horticulture/ wholesale of flowers and plants</td>
</tr>
<tr>
<td>Advice and operational assistance to companies and other film distribution organisations in relation to public relation and communication</td>
<td>Wholesale of dairy products, eggs, edible oils and fats</td>
</tr>
<tr>
<td>Rental and leasing of leisure and sporting goods</td>
<td>Wholesale of beverages</td>
</tr>
<tr>
<td>Touring operator activities</td>
<td>Wholesale trade of fish, shellfish and crustaceans</td>
</tr>
<tr>
<td>Other reservations services and related activities</td>
<td>Wholesale of various specialized foods</td>
</tr>
<tr>
<td>Organization of fairs, public or private events, exhibitions or professional seminars</td>
<td>Wholesale of frozen products and food</td>
</tr>
<tr>
<td>Modelling agencies</td>
<td>Non-defined specialism wholesale trade</td>
</tr>
<tr>
<td>Tax refund and currency exchange companies (manual exchange)</td>
<td>Wholesale of textiles</td>
</tr>
<tr>
<td>Teaching of sports and leisure activities.</td>
<td>Wholesale of clothing and footwear</td>
</tr>
<tr>
<td>Performing arts</td>
<td>Wholesale of other household goods</td>
</tr>
<tr>
<td>List Activities S1</td>
<td>List Activities S1 bis</td>
</tr>
<tr>
<td>-------------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>Support activities for performing arts</td>
<td>Wholesale of crockery, glassware and cleaning products</td>
</tr>
<tr>
<td>Artistic creation with plastics</td>
<td>Wholesale of various supplies and equipments for trade and services</td>
</tr>
<tr>
<td>Art Galleries</td>
<td>Retail in-store located in an international tourist area, mentioned in Article L. 3132-24 of the Labour Code, with the exception of food trade or products predominantly food based (with the exemption of specialised stores who sell beverages). The trade of cars, motorbikes, fuel, household equipment, medical and orthopaedic items and flowers, plants, seeds, fertilizer and food for pet animals</td>
</tr>
<tr>
<td>Artists</td>
<td>Wholesale laundry- dry cleaning services</td>
</tr>
<tr>
<td>Management of performance venues and production of shows</td>
<td>Service stations (petrol, gas, diesel)</td>
</tr>
<tr>
<td>Museum management</td>
<td>Sound recording and music editing</td>
</tr>
<tr>
<td>Speaker guides</td>
<td>Book publishers</td>
</tr>
<tr>
<td>Management of historic sites and monuments and similar tourist attractions</td>
<td>Auxiliary air transport services including water transport</td>
</tr>
<tr>
<td>Management of botanical and zoological gardens and nature reserves</td>
<td>Shops in shopping centres and airports</td>
</tr>
<tr>
<td>Management of sports facilities</td>
<td>Souvenir shops</td>
</tr>
<tr>
<td>Sports club activities</td>
<td>Other trades in arts and crafts</td>
</tr>
<tr>
<td>Activity within sports centres</td>
<td>Sporting bets</td>
</tr>
<tr>
<td>Other sport related activities</td>
<td>Activities related to original sound productions, on tapes, cassettes, CD, making recordings available, promoting and distributing them.</td>
</tr>
<tr>
<td>Activities in theme parks and funfairs</td>
<td>Private security</td>
</tr>
<tr>
<td>Other recreational and leisure activities</td>
<td>Routine cleaning of buildings</td>
</tr>
<tr>
<td>Casino operations</td>
<td>Production of foie gras and handcrafted preparations of cold meats.</td>
</tr>
<tr>
<td>Body maintenance - Spas - Gyms</td>
<td>Pastry</td>
</tr>
<tr>
<td>Trains and railways for tourists</td>
<td>Retail sale of meat products in specialized stores</td>
</tr>
<tr>
<td>Cross-Channel transport</td>
<td>Retail sale of meat products on stalls and markets</td>
</tr>
<tr>
<td>Passenger air transport.</td>
<td>Manufacture of work clothes</td>
</tr>
<tr>
<td>Transport for passengers on rivers, lakes, rental for boats for amusement.</td>
<td>Reproduction of recordings</td>
</tr>
<tr>
<td>Regular road passenger transport</td>
<td>Production of hollow glass</td>
</tr>
<tr>
<td>Other passenger road transport</td>
<td>Manufacture of ceramic articles for household or ornamental use</td>
</tr>
<tr>
<td>Maritime and coastal passenger transport</td>
<td>Cutlery manufacturing</td>
</tr>
<tr>
<td>Production of films and television programmes</td>
<td>Manufacture of household metal articles</td>
</tr>
<tr>
<td>Production of institutional and advertising films</td>
<td>Manufacture of non-electric household appliances</td>
</tr>
<tr>
<td>Film production for cinema</td>
<td>Manufacture of electric lighting equipment</td>
</tr>
<tr>
<td>Photographic activities</td>
<td>Electric installation work in any given place</td>
</tr>
<tr>
<td>Cultural education</td>
<td>Layouts of points of sale</td>
</tr>
<tr>
<td>Translators – interpreters</td>
<td>Retail sale of flowers; in pots or cut off, of floral arrangements, of plants and seeds</td>
</tr>
<tr>
<td>Provision and rental of marquees, tents, structures, sound system, photography, light and pyrotechnics</td>
<td>Retail sale of books on stalls and markets</td>
</tr>
<tr>
<td>Passenger transport by taxi and passenger vehicles with a driver</td>
<td>Travel insurance broker</td>
</tr>
<tr>
<td>Short – term rental of cars and light motor vehicles</td>
<td>Rental and operation of non-residential reception buildings.</td>
</tr>
<tr>
<td>Manufacturing of metal structures</td>
<td>Public relations and communication consultancy</td>
</tr>
<tr>
<td>Media advertising management</td>
<td>Activities of advertising agencies</td>
</tr>
<tr>
<td>List Activities S1</td>
<td>List Activities S1 bis</td>
</tr>
<tr>
<td>-------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>Collective reception of minors in tourist accommodation.</td>
<td>Specialized design activities.</td>
</tr>
<tr>
<td></td>
<td>Various specialized, scientific and technical activities.</td>
</tr>
<tr>
<td></td>
<td>Administrative support services for visa applications</td>
</tr>
<tr>
<td></td>
<td>Other artistic creations</td>
</tr>
<tr>
<td></td>
<td>Retail laundry and dryer (dry clean) dry cleaning</td>
</tr>
<tr>
<td></td>
<td>Construction of mobile homes made for campsites</td>
</tr>
<tr>
<td></td>
<td>Manufacture of formal work clothes, gloves and headgear accessories and costumes for big events.</td>
</tr>
<tr>
<td></td>
<td>Sale by automated machine</td>
</tr>
<tr>
<td></td>
<td>Wholesale of meat and meat products</td>
</tr>
<tr>
<td></td>
<td>Activities of labour (employment) placement agencies / recruitment agencies</td>
</tr>
<tr>
<td></td>
<td>Care of pets with or without accommodation</td>
</tr>
<tr>
<td></td>
<td>Manufacture of lace and embroidery</td>
</tr>
<tr>
<td></td>
<td>Dressmakers</td>
</tr>
<tr>
<td></td>
<td>Craft companies making at least 50% of their turnover through sales of their products or services at fairs and exhibitions.</td>
</tr>
<tr>
<td></td>
<td>Graphic professions, specific publishing, communication and design profession stands and ephemeral spaces generating at least 50% of their turnover with one or more company in the sector of organizing fairs, events, public or private, trade fairs or seminars or congresses.</td>
</tr>
<tr>
<td></td>
<td>Manufacture and distribution of scenic, audio-visual and event materials</td>
</tr>
<tr>
<td></td>
<td>Provision of specialized services in the layout and arrangement of stands and locations when at least 50% of turnover is achieved with one or more company in the production of shows, organization of fairs, events, public or private, trade fairs or seminars or congresses.</td>
</tr>
<tr>
<td></td>
<td>Real estate activities when at least 50% of turnover is achieved with one or more associations organizing fairs, public or private events, trade shows or seminars or conferences.</td>
</tr>
<tr>
<td></td>
<td>Transport companies achieving at least 50% of their turnover with one or more organization in the sector of organizing, fair, public or private events, trade fairs, seminars or conferences.</td>
</tr>
<tr>
<td></td>
<td>Digital companies making at least 50% of their turnover with one or many organizations within the sector organizing fairs, public or private events, trade shows or seminars or congresses</td>
</tr>
<tr>
<td></td>
<td>Manufacturers of bed and table linen when at least 50% of their turnover is carried out with one or more companies in the hotel and catering sector.</td>
</tr>
<tr>
<td></td>
<td>Manufacture of food products when at least 50% of turnover is carried out with one or more companies in the catering sector.</td>
</tr>
<tr>
<td></td>
<td>Manufacture of kitchen equipment when at least 50% of turnover is carried out with one or more companies in the catering sector.</td>
</tr>
<tr>
<td></td>
<td>Installation and maintenance of kitchen when at least 50% of turnover is carried out with one or more companies in the catering sector.</td>
</tr>
<tr>
<td></td>
<td>Breeding of guinea fowl, ducks and other birds (excluding poultry) when at least 50% of the turnover is achieved with one or more companies in the restoration sector.</td>
</tr>
</tbody>
</table>
IV. DECISION TREES

We have prepared 4 Decision Trees to aid you in ascertaining your eligibility to the Fonds de Solidarité:

- September
- October if activity is not in a curfew zone
- October if activity is in a curfew zone
- November

1. FOR SEPTEMBER

- Any Sickness pay or Pensions received by the Entrepreneur or director claiming is deducted off of the final compensation amount.
- Any companies on the activity list S1bis that started after 10/03/2020 cannot benefit
- Claim possible until 30th of November 2020
- Sales comparisons guide explore in Section 5
2. **For October if Activity is not in a Curfew Zone**

- Any Sickness pay or Pensions received by the Entrepreneur or director claiming is deducted off of the final compensation amount.
- Any companies on the activity list S1bis that started after 10/03/2020 cannot benefit
- Claim Possible until 31st Of December 2020
- Company shut from opening to the public refers to list in section 2.6 of this document
- Sales comparisons guide explore in **Section 5**
3. **For October if Activity is in a Curfew Zone**

- Any Sickness pay or Pensions received by the Entrepreneur or director claiming is deducted off of the final compensation amount.
- Any companies on the activity list S1bis that started after 10/03/2020 cannot benefit.
- Claim Possible until 31st of December 2020.
- Company shut from opening to the public refers to list in section 2.6 of this document.
- Sales comparisons guide explore in Section 5.
### 4. FOR NOVEMBER

- Any Sickness pay or Pensions received by the Entrepreneur or director claiming is deducted off of the final compensation amount.
- Any companies on the activity list S1bis that started after 10/03/2020 cannot benefit.
- Claim possible until 31st of December 2020.
- On the compensation of 10k: if the loss of sales is more than 1 500 euros, this will be the minimum paid out. If the loss of income is less than or equal to 1 500 the 80% of sales is disregarded and it is 100% of lost income. (see Section 5)
- Sales comparisons guide explore in **Section 5**
V. HOW TO WORK OUT SALE DECREASE

Once you've assessed you may be eligible, next steps is to determine Sales figures to:

- confirm your sales are comparatively under 50% of the references period or 80% from 15th of March to 15th of May 2020 (for sectors s1 bis)
- And work out the amount of the claim (as it is based on loss of sales)

Sales should be taken as:

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

For example, for the month of September, a hotel would only consider the sales HT of the effective stays that happened in the period:

- Any deposits received before September but relating to a stay within September is included
- If a stay crosses a period (eg guests arrived on 29th of August to leave on 4th of September at a total cost of 100 euros for the stay – only the portion relating to September is included (100/7x4 = 57 euros)
- Deposits received for guest stays relating to October are not included

COMPARISONS:

You are always comparing the sales in the month you are claiming the compensation – Note that from November you can exclude from this any sales that arise from click and collect or delivery.

Versus

A period of reference for which there are always two options, from which you can choose the most convenient.

- The same period of previous years (Eg September 2020 Vs September 2019)
- Compared to the average 2019 income

If comparing 2019 income you do not need to take into account seasonality of the business. For comparisons of the S1 bis activity condition of 80% for the period of loss of income in the period 15th March to 15th May 2020 you can either compare to:

- The same period in 2019 (eg 15th of March 2019 to 15th of May 2019)
- The average of 2019 for two months

For activities started between 1st of June 2019 and 31st of Jan 2020:
- Compare average sales from start of activity to 29th of Feb 2020

For activities during February 2020:
- Sales of February 2020 (averaged out for the whole 28 day months)
• For activities starting after 1st of March 2020:
  Use average monthly sales between 1st of July earliest (or if later the date of start of the activity) to 30th September 2020
VI. HOW TO APPLY

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](https://cfspart.impots.gouv.fr/auth) see table in section 2 for deadlines.

This may seem counter-intuitive as you are applying as a director or entrepreneur on behalf of the company. The aim is assigned to the company, but you request this on your personal tax login.

**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”

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**BAISSE DE L’IMPÔT SUR LE REVENU 2020**

Pour estimer votre gain d’impôt, cest ici:

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Drop down “Ecrire” and select “Je demande l’aide aux entreprises fragilisées par l’épidémie Covid-19 »
Once you are in – you must choose the period required:

Note November will be available on 1st of December:

- Veuillez indiquer la période concernée par votre demande *

Next step is entering Siret / Siren

- Veuillez saisir le SIRET de votre établissement *

SIRET

SIREN  NIC

Valider le SIRET

*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

- You are then requested to select the principal activity of your company and if it belongs to an S1 or S1 bis activity (or other)
The next option only concerns Discotheques (only tick the first options if your main activity is discotheques (otherwise it’s the second)

- [ ] Je certifie que mon entreprise exerce son activité principale dans des R. 123-12 du code de la construction et de l’habitation (discothèques).
- [ ] Je certifie que mon entreprise n’exerce pas son activité principale dans des R. 123-12 du code de la construction et de l’habitation (discothèques).

Certify the main conditions related to the activity

- **Conditions générales de dépôt**

  - [ ] Je certifie en tant que demandeur que mon association (assujettie à remplir les conditions suivantes : * 1° Elle a débuté son activité avant le 30 septembre 2020 ;  
  2° Elle ne se trouvait pas en liquidation judiciaire au 1er mars 2020 ;  
  3° Son effectif est inférieur ou égal à cinquante salariés. Ce seuil estNombre de salarié(s) en CDD ou CDI (entre 0 et 50) * 1 ;  
  4° Lorsqu’elle contrôle une ou plusieurs sociétés commerciales au présentes conditions ou lorsqu’elle est contrôlée par une société ci

The conditions asked here is:

1 – Start date of the activity by xx (it changes each month)
2 – The company was not in administration or judicial liquidation by xx
3 – The number of employees is less than or equal to 50 employees (or 20 for September) – you then enter the Full time equivalent (see section 2.1 of this guide for more information)
4– If the company controls or is controlled by another entity, the above conditions still apply

Next step is to tick the following boxes if relevant to your situation—note it is entirely plausible that more than one box meets your criteria and can be ticked

- Calcul de votre aide

Si votre entreprise remplit plusieurs critères énumérés ci-dessous, vous devez sélectionner toutes les cas correspondants.
- [ ] Mon entreprise est domiciliée dans un territoire faisant l’objet d’une interdiction d’accueil du public durant la période du 1er octobre 2020 au 31 octobre 2020.
- [ ] Mon entreprise est domiciliée dans un territoire faisant l’objet d’une interdiction d’accueil du public durant la période du 1er octobre 2020 au 31 octobre 2020.
- [ ] Lorsqu’elle contrôle une ou plusieurs sociétés commerciales au présentes conditions ou lorsqu’elle est contrôlée par une société ci

Translation:

Box 1 : My company has been subject to an administrative closure to the public during the period (1st of October to 31st October, in this case, although dates will change depending on which month is selected)

Box 2: My company is domiciled in an area that during the period (October) was in a curfew region

Box 3: During the period (October), my company has suffered a loss of sales
Next step is to input your sales (for the month and comparative figures) – see section 5

The First box – is the comparative Sales figures (either prior year / average 2019)

The second box is the current sales of the months (excluding takeaway sales and Click and collect)

The third box is the amount of pension or sickness pay received in the month (or entitled to) converted into euros – if none – Input: 0

• Last step is to validate.

Cliquer sur : Calculer l’aide pour vérifier le montant auquel l’entreprise peut prétendre.

• You’ll then be asked to fill in bank details (please see FAQ’s section for details around this.

* Coordonnées bancaires de l’entreprise ou de l’association
Le compte bancaire sur lequel vous souhaitez que l’aide soit versée doit être celui de votre entreprise et non celui du dirigeant ou d’un associé.

Titulaire du compte bancaire de l’entreprise :

Code IBAN

Code BIC
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

- Finally certify you meet all the conditions

If you have read and meet the conditions in this guide you can simply click “Valider” – do bear in mind that the authorities have given themselves powers to control any claim on a period of 5 years. So we urge you to carefully consider the conditions and turnover before applying.

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.cnil@dgfip.finances.gouv.fr
VI. FAQ’S

1. WHAT IF I HAVE NO ACCESS TO THE INTERNET:

Currently there is no paper version of this form

2. HOW DO I LOG IN TO MY IMPOTS.GOUV 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**

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

3. WHAT IS THE START DATE OF MY ACTIVITY

There are three possibilities:
• The date the activity was registered
• The date mentioned on the K-BIS
• The date when the 1st euro of income was received

4. **WHAT HAPPENS IF THERE IS MORE THAN ONE GÉRANT?**

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

5. **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.

6. **HOW DO I KNOW HOW MUCH SICKNESS PAY I AM ENTITLED TO RELATIVE TO THE MONTH IN QUESTION?**

By logging in to your espace Ameli, you can now see the amounts relative to September, October and work out how much to declare.

7. **I HAVE A PART TIME JOB, CAN I STILL CLAIM?**

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

8. **FOR SEPTEMBER, HOW DO I ADD BACK DIRECTORS 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 fiscale section G. If there is more than one director, it is the collective sum that is added back and not just the claimant.

9. **I AM A NON-RESIDENT DIRECTOR OF A French company, can I have access to the aid?**

Yes as long as the other conditions is met

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.
10. **My French company is owned by 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.

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

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

12. **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.

13. **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.