

Covid-19 : Solidarity fund

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

November 2020



&



SUMMARY

I. WHAT IS THE <i>FONDS DE SOLIDARITÉ</i>	3
II. PRINCIPAL INCLUSION CONDITIONS	4
III. LIST OF ACTIVITIES S1 and S1 bis	8
IV. DECISION TREES	11
1. For September	11
2. For October if activity is not in a curfew zone	12
3. For October if activity is in a curfew zone	13
4. For November.....	14
V. HOW TO WORK OUT SALES DECREASE	15
VI. HOW TO APPLY	17
VI. FAQ'S	22
1. What if I have no access to the internet:	22
2. How do I log in to my impots.gouv espace particulier?	22
3. What is the start date of my activity	22
4. What happens if there is more than one gérant?	23
5. I have more than one business can I claim on more than one?	23
6. How do I know how much sickness pay I am entitled to relative to the month in question?	23
7. I have a part time job, can I still claim?	23
8. For September, How do I add back directors remunerations and social contributions when seeing if I am under the profit of 60k€?	23
9. I am a non-resident director of a French company, can I have access to the aid?	23
10. My French company is owned by LTD Company can I apply?	24
11. I have more than one business, can I apply for each of these?	24
12. Will Sareg do this for me?.....	24
13. Can I track the progress of my application?.....	24

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.

	Month	Ref	September	October	November
Fund Details	Opens		20th Oct	20th Nov	1st Dec
	Deadline		30th Nov	31st Dec	31st Jan
	Maximum aid in Euros (subject to conditions)		1 500	10 000	10 000
Business Conditions	Start of activity before		31st Mar 2020	31st Aug 2020	30th Sep 2020
	Employee limit (as a group)	1	20	50	50
	French Resident	2	Yes	Yes	Yes
	Entity not controlled by other entity	3	Yes	None	None
	Turnover Condition	4	2 M€	None	None
	Profit Condition	5	60k€ Per shareholder or collaborative spouses	None	None
	Principal Activity	6	Only if in S1 or S1 bis list or shut by administrative decree	Only if in S1 or S1 bis list or shut by administrative decree	All activities
	Not be in administration or liquidation as at March 2020	7	Yes	Yes	Yes
Claimant Conditions	No other full time Employment Contract (CDD or CDI)	8	As at 1st of Sep	As at 1st of Oct	As At 1st of Nov
	Pension	9	Any pension received is deducted from the amount of aid		
	Sickness pay	10	Any Sickness pay is deducted from the amount of aid		

- 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/JORFTEXT000042475143>

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

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>

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.

List Activities S1	List Activities S1 bis
Cable cars and lift mechanisms	Herbal drinks culture
Hotels and other lodgings	Cultivation of the vine
Touristic lodgings and other short stay lodgings	Sea fishing / Freshwater Fishing
Camping ground or parks for campervans and other vehicles	Marine aquaculture/Freshwater aquaculture
Traditional restaurants	Production of distilled alcoholic drinks including sparkling Wines
Cafes and other services	Wine, cider and fruity wine makers
Fast food restaurants	Production of other undistilled fermented drinks including beer
Food courts and canteens with different contracted companies	Cheese production under protected designation of origin or indication of geographical manufacture
Catering services	Production of malt
Pubs, Bars	Food Purchasing Centres
Screening of cinematographic films and other technical cinema industries and moving image	Other intermediaries in the food and drink trade
Post production of films, videos and television programs	Wholesale of fruit and vegetables.
Distribution of films	Herbalism/ horticulture/ wholesale of flowers and plants
Advice and operational assistance to companies and other film distribution organisations in relation to public relation and communication	Wholesale of dairy products, eggs, edible oils and fats
Rental and leasing of leisure and sporting goods	Wholesale of beverages
Touring operator activities	Wholesale trade of fish, shellfish and crustaceans
Other reservations services and related activities	Wholesale of various specialized foods
Organization of fairs, public or private events, exhibitions or professional seminars	Wholesale of frozen products and food
Modelling agencies	Non-defined specialism wholesale trade
Tax refund and currency exchange companies (manual exchange)	Wholesale of textiles
Teaching of sports and leisure activities.	Wholesale of clothing and footwear
Performing arts	Wholesale of other household goods

List Activities S1	List Activities S1 bis
Support activities for performing arts	Wholesale of crockery, glassware and cleaning products
Artistic creation with plastics	Wholesale of various supplies and equipments for trade and services
Art Galleries	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
Artists	Wholesale laundry- dry cleaning services
Management of performance venues and production of shows	Service stations (petrol, gas, diesel)
Museum management	Sound recording and music editing
Speaker guides	Book publishers
Management of historic sites and monuments and similar tourist attractions	Auxiliary air transport services including water transport
Management of botanical and zoological gardens and nature reserves	Shops in shopping centres and airports
Management of sports facilities	Souvenir shops
Sports club activities	Other trades in arts and crafts
Activity within sports centres	Sporting bets
Other sport related activities	Activities related to original sound productions, on tapes, cassettes, CD, making recordings available, promoting and distributing them.
Activities in theme parks and funfairs	Private security
Other recreational and leisure activities	Routine cleaning of buildings
Casino operations	Production of foie gras and handcrafted preparations of cold meats.
Body maintenance - Spas - Gyms	Pastry
Trains and railways for tourists	Retail sale of meat products in specialized stores
Cross-Channel transport	Retail sale of meat products on stalls and markets
Passenger air transport.	Manufacture of work clothes
Transport for passengers on rivers, lakes, rental for boats for amusement.	Reproduction of recordings
Regular road passenger transport	Production of hollow glass
Other passenger road transport	Manufacture of ceramic articles for household or ornamental use
Maritime and coastal passenger transport	Cutlery manufacturing
Production of films and television programmes	Manufacture of household metal articles
Production of institutional and advertising films	Manufacture of non-electric household appliances
Film production for cinema	Manufacture of electric lighting equipment
Photographic activities	Electric installation work in any given place
Cultural education	Layouts of points of sale
Translators – interpreters	Retail sale of flowers; in pots or cut off, of floral arrangements, of plants and seeds
Provision and rental of marquees, tents, structures, sound system, photography, light and pyrotechnics	Retail sale of books on stalls and markets
Passenger transport by taxi and passenger vehicles with a driver	Travel insurance broker
Short – term rental of cars and light motor vehicles	Rental and operation of non-residential reception buildings.
Manufacturing of metal structures	Public relations and communication consultancy
Media advertising management	Activities of advertising agencies

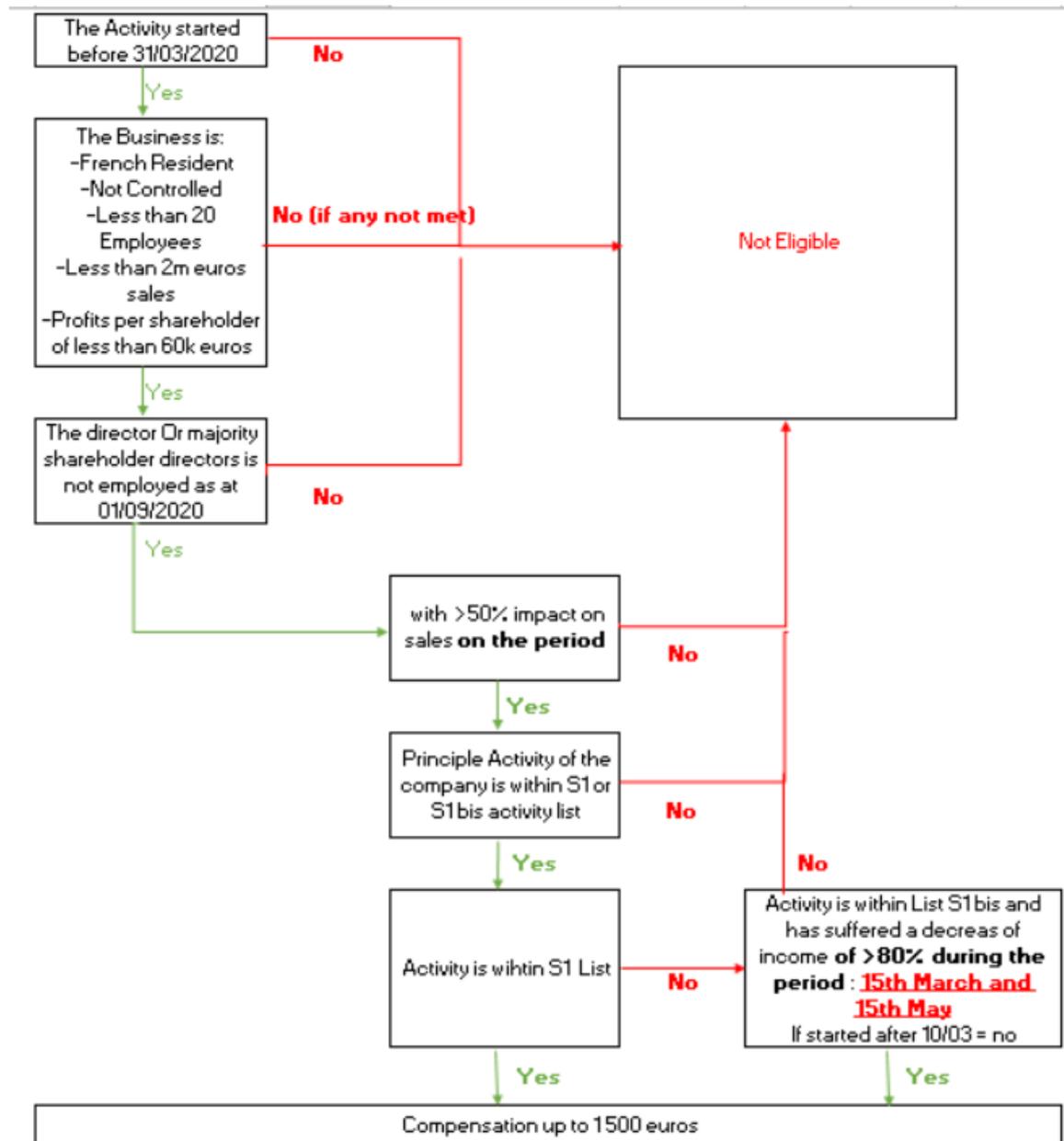
List Activities S1	List Activities S1 bis
Collective reception of minors in tourist accommodation.	Specialized design activities.
	Various specialized, scientific and technical activities.
	Administrative support services for visa applications
	Other artistic creations
	Retail laundry and dryer (dry clean) dry cleaning
	Construction of mobile homes made for campsites
	Manufacture of formal work clothes, gloves and headgear accessories and costumes for big events.
	Sale by automated machine
	Wholesale of meat and meat products
	Activities of labour (employment) placement agencies / recruitment agencies
	Care of pets with or without accommodation
	Manufacture of lace and embroidery
	Dressmakers
	Craft companies making at least 50% of their turnover through sales of their products or services at fairs and exhibitions.
	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
	Manufacture and distribution of scenic, audio-visual and event materials
	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.
	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.
	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.
	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
	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.
	Manufacture of food products when at least 50% of turnover is carried out with one or more companies in the catering sector.
	Manufacture of kitchen equipment when at least 50% of turnover is carried out with one or more companies in the catering sector.
	Installation and maintenance of kitchen when at least 50% of turnover is carried out with one or more companies in the catering sector
	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.

IV. DECISION TREES

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

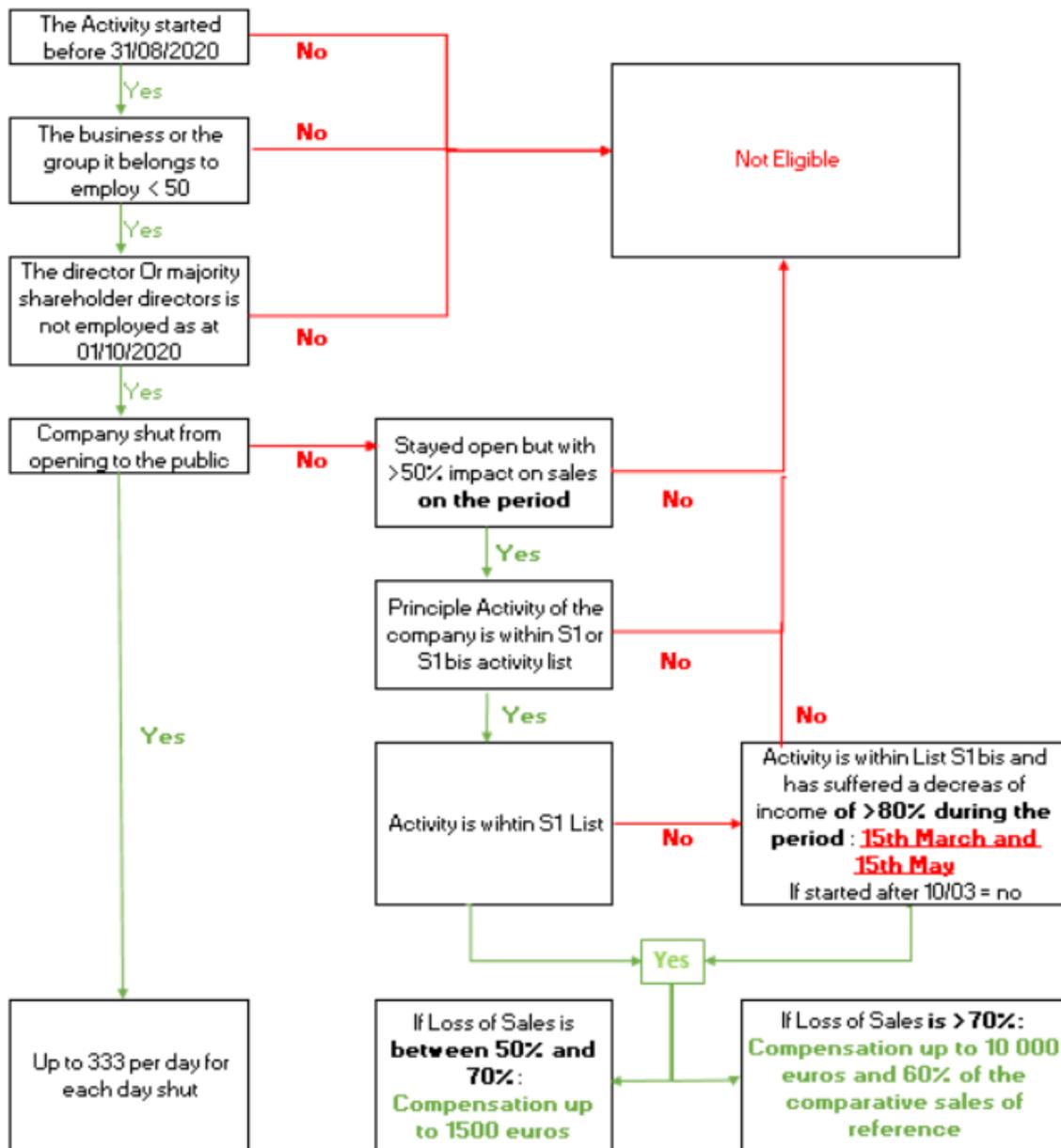
- September
- October if activity is not in a curfew zone
- October if activity is in a curfew zone
- November

1. FOR SEPTEMBER



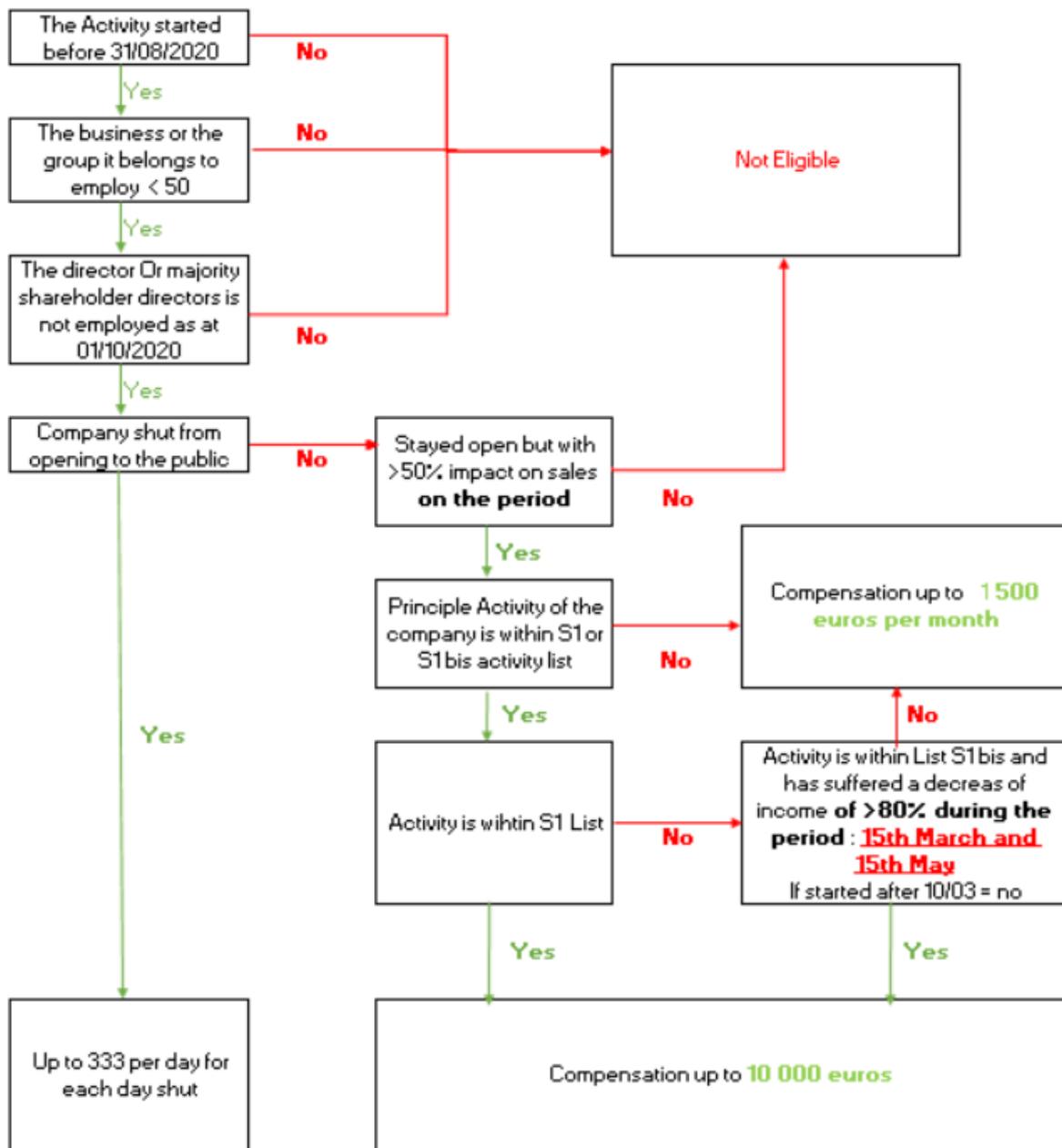
- Any Sickness pay or Pensions received by the Entrepreneur or director claiming is deducted off of the final compensation amount.
- Any companies on the activity list S1bis that started after 10/03/2020 cannot benefit
- Claim possible until 30th of November 2020
- Sales comparisons guide explore in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

2. FOR OCTOBER IF ACTIVITY IS NOT IN A CURFEW ZONE



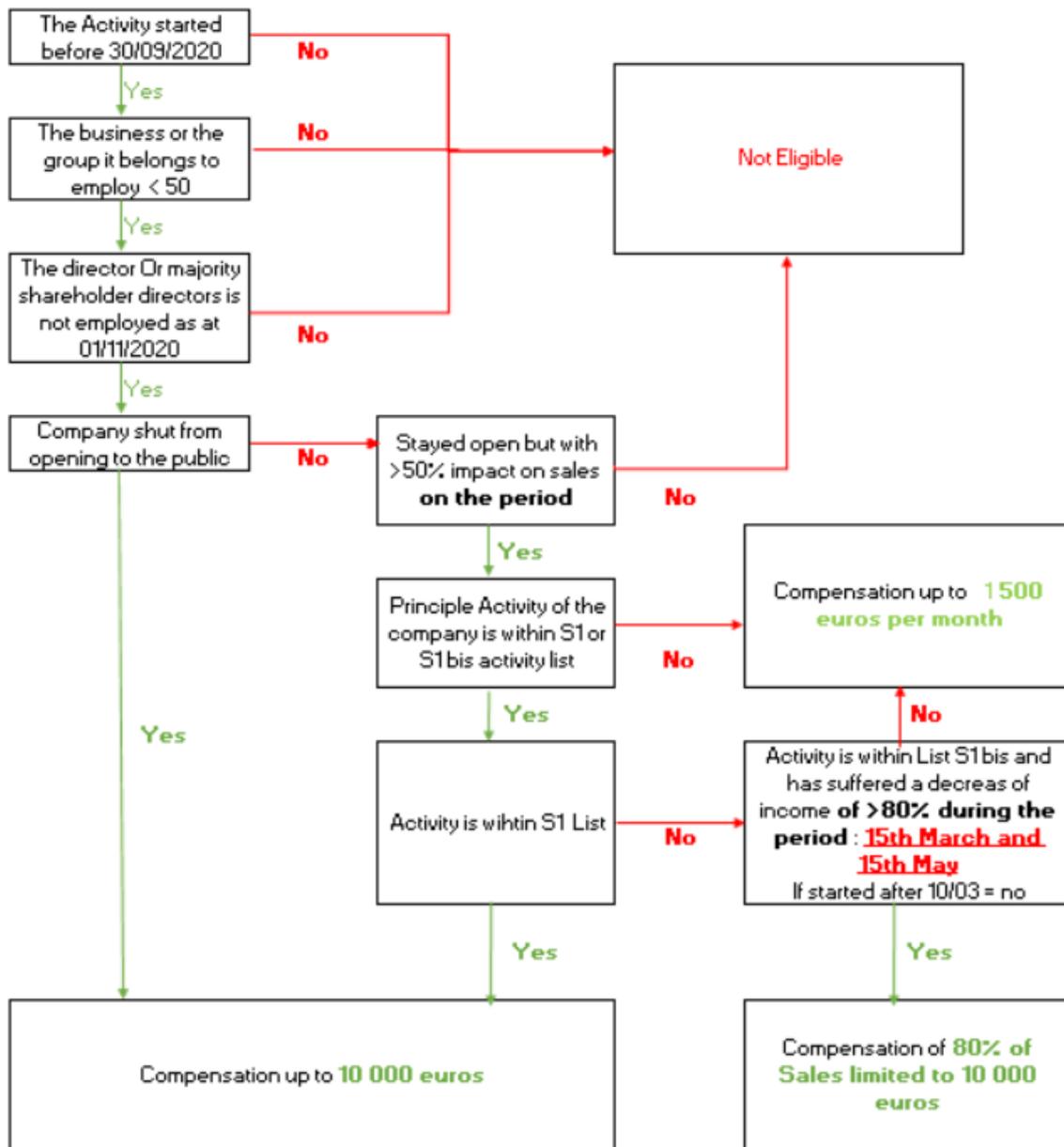
- Any Sickness pay or Pensions received by the Entrepreneur or director claiming is deducted off of the final compensation amount.
- Any companies on the activity list S1bis that started after 10/03/2020 cannot benefit
- Claim Possible until 31st Of December 2020
- Sectors included in the curfew zone are <https://www.prefectures-regions.gouv.fr/ile-de-france/Actualites/COVID-19-mise-en-place-du-couvre-feu>
- 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
- Sectors included in the curfew zone are <https://www.prefectures-regions.gouv.fr/ile-de-france/Actualites/COVID-19-mise-en-place-du-couvre-feu>
- 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 SALES 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 ($100/7 \times 4 = 57$ 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

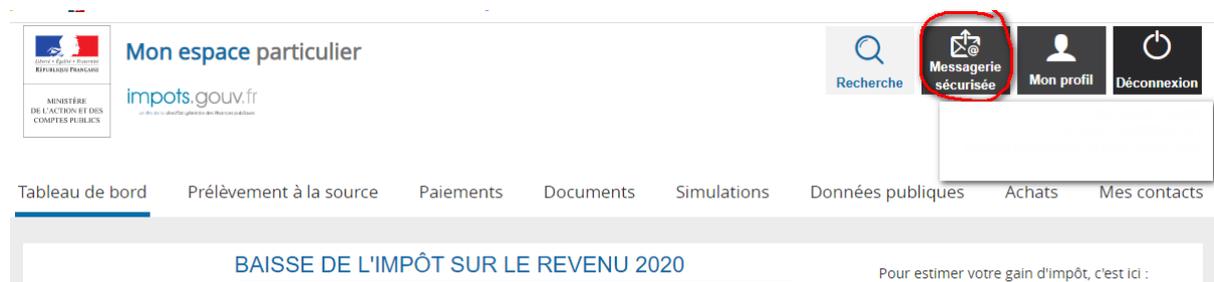
To request the grant, you must go to the French Government tax site and apply via your **personal** online account (**Espace Particulier**): <https://cfspart.impots.gouv.fr/auth> see table in section 2 for deadlines.

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"**

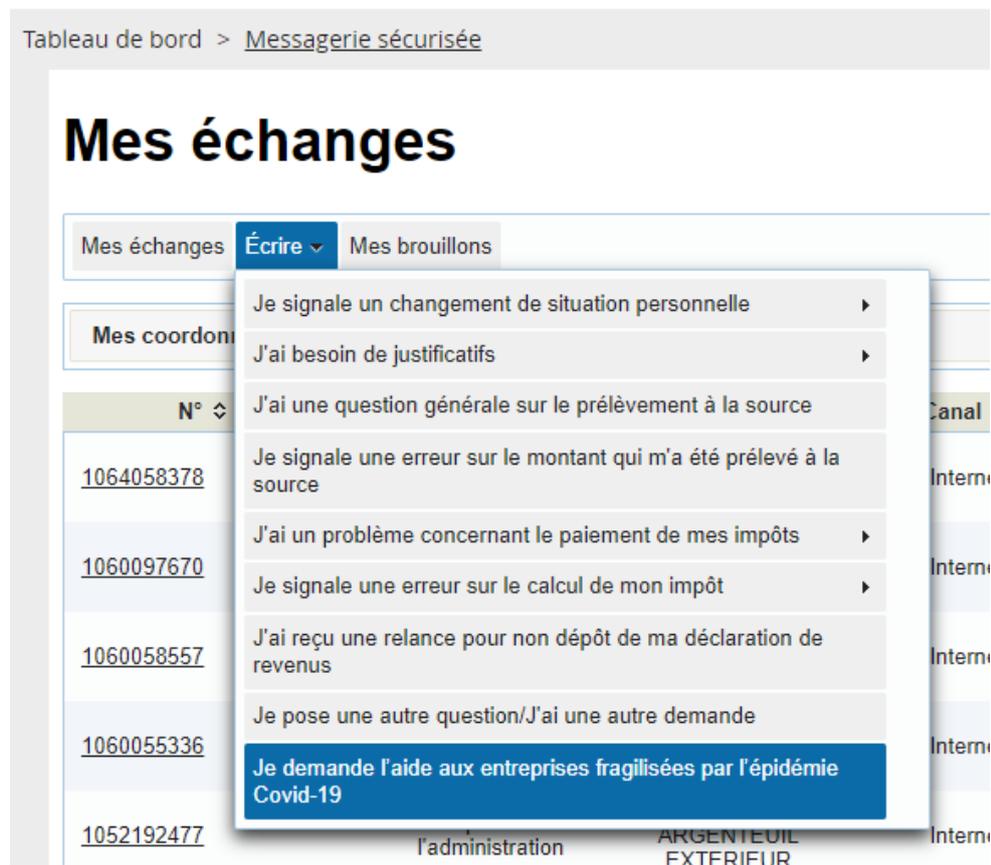
Once you are logged in:

Click on "Messagerie sécurisée"



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



Once you are in – you must choose the period required:

Note November will be available on 1st of December:

- **Veillez indiquer la période concernée par votre demande ***

Sélectionnez la période
Entre le 01/08/2020 et le 31/08/2020
Entre le 01/09/2020 et le 30/09/2020
Interdiction d'accueil du public entre le 25/09/2020 et le 30/09/2020
Entre le 01/10/2020 et le 31/10/2020

- **Next step is entering Siret / Siren**

- **Veillez 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)**

Sélectionnez le secteur d'activité
Téléphériques et remontées mécaniques
Hôtels et hébergement similaire
Hébergement touristique et autre hébergement de courte durée
Terrains de camping et parcs pour caravanes ou véhicules de loisirs
Restauration traditionnelle
Cafétérias et autres libres-services
Restauration de type rapide

- 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 é 123-12 du code de la construction et de l'habitation (discothèques).
- Je certifie que mon entreprise **n'exerce pas** son activité principale dan: 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 : remplit 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 es

Nombre de salarié(s) en CDD ou CDI (entre 0 et 50) *

4° Lorsqu'elle contrôle une ou plusieurs sociétés commerciales au présentes conditions ou lorsqu'elle est contrôlée par une société cc

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 cases correspondantes.

Mon entreprise fait 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 durant la période du 1er octobre 2020 au 31 octobre 2020 d'un arrêté préfectoral d'interdiction de déplacement de personnes hors de leur lieu de résidence en application de l'article 51 du décret n° 2020-1262 du 16 octobre 2020 prescrivant les mesures générales nécessaires pour faire face à l'épidémie de covid-19 dans le cadre de l'état d'urgence sanitaire.

Durant la période du 1er octobre 2020 au 31 octobre 2020, mon entreprise a subi une perte de chiffre d'affaires.

Sous réserve des contrôles de l'administration, votre aide 0 € sera de

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

Interdiction de déplacement de personnes	
Chiffre d'affaires de la période de référence * (CA durant la même période de l'année précédente ; - ou, CA mensuel moyen de l'année 2019 ; - ou, pour les entreprises créées entre le 1er juin 2019 et le 31 janvier 2020, CA mensuel moyen sur la période comprise entre la date de création de l'entreprise et le 29 février 2020 ; - ou, pour les entreprises créées entre le 1er février 2020 et le 29 février 2020, CA réalisé en février 2020 et ramené sur un mois ; - ou pour les entreprises créées après le 1er mars 2020, le chiffre d'affaires mensuel moyen réalisé entre le 1er juillet 2020, ou à défaut la date de création de l'entreprise, et le 30 septembre 2020 pour les pertes d'octobre 2020 et ramené sur un mois.)	<input type="text" value="10 000"/> €
Chiffre d'affaires mensuel de la période comprise entre le 1er octobre 2020 et le 31 octobre 2020 *	<input type="text" value="5 100"/> €
Votre déclaration montre une variation de :	-4900 €
Votre déclaration montre une variation de :	-49.0 % de votre chiffre d'affaires
Montant des pensions de retraite ou d'indemnités journalières de sécurité sociale au titre du mois d'octobre 2020 (pour les personnes physiques ou pour les personnes morales, leur dirigeant majoritaire) * (si aucune pension de retraite ou d'indemnités journalière de sécurité sociale n'ont été ou ne vont être perçues, indiquer « 0 »)	<input type="text" value="0"/> €

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 : 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**

Je certifie sur l'honneur que mon entreprise remplit les conditions pour bénéficier de cette aide et l'exactitude des informations déclarées ainsi que l'absence de dette fiscale ou sociale impayée au 31 décembre 2019, à l'exception de celles bénéficiant d'un plan de règlement. Cette condition ne concerne pas les entreprises ayant par ailleurs sollicité des mesures d'étalement accordées dans le cadre de la crise sanitaire du COVID 19. L'article 441-6 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.

Avant de procéder au dépôt de votre demande, merci de vérifier l'exactitude des informations renseignées. Une fois votre formulaire transmis, il sera définitif. La modification de votre demande ou d'éventuelles demandes complémentaires pour la période allant du 1er au 31 octobre 2020 ne seront plus possibles.

Si vous avez une question ou si vous êtes confronté à un problème, veuillez consulter le site impots.gouv.fr et sa foire aux questions, ou bien contacter votre expert-comptable. Vous pouvez également téléphoner à Impôts Services au 0 806 000 225 (service gratuit + prix d'un appel), ou contacter votre service DGFiP gestionnaire qui gère votre dossier.

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. Les destinataires des données sont les agents habilités de la DGFiP, les agents habilités des autres services compétents intervenant dans l'instruction et le suivi de ce dispositif d'aide ainsi que dans le cadre du dispositif d'aide complémentaire octroyée par les Régions relevant de l'article 4 du décret n° 2020-371 du 30 mars 2020 modifié. Vous pouvez exercer un droit d'accès, de rectification et d'effacement de ces données ainsi qu'un droit à la limitation ou à l'opposition du traitement en adressant votre demande via votre messagerie sécurisée au centre des finances publiques dont vous dépendez.

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

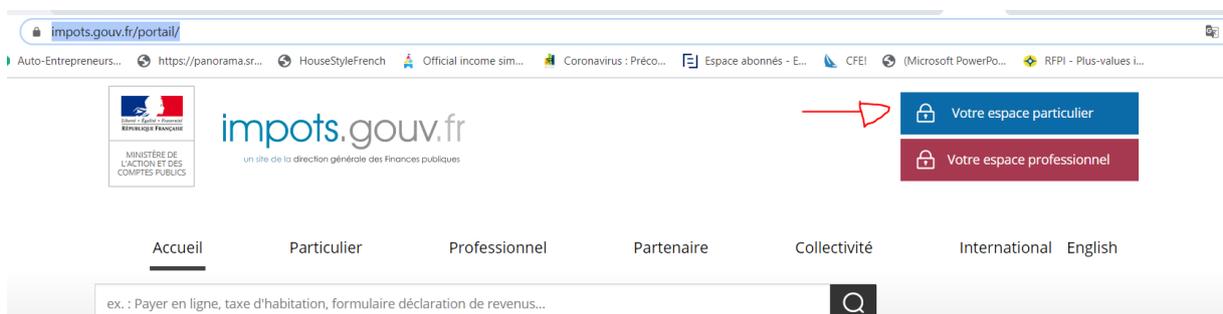
1. WHAT IF I HAVE NO ACCESS TO THE INTERNET:

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

Your 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)

Vos références

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	N° D'ACCÈS EN LIGNE
DÉCLARANT 2	REVENU FISCAL DE RÉFÉRENCE : REPORTEZ-VOUS À VOTRE DERNIER AVIS D'IMPÔT SUR LE REVENU

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 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.

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 sté de copropriétaires de navres - 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					

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.