TIME TO ADAPT

COVID-19

First emergency tax/legal/social measures for companies

24 March 2020, 17h
Measures taken by the Government with immediate effect
Because of the particular context in which we are all operating, this document should be considered as a synthesis to date of the tax, social and legal measures taken by the Government regarding the Covid-19 crisis. We would also like to draw the reader’s attention to the evolutionary nature of this synthesis.
Postponement and/or remission of tax payments

- **Possibility for companies to postpone, without penalty, the payment of the next installments of direct taxes**
  - Concerns all companies’ direct taxes (corporate tax installments, payroll tax), but not the VAT and assimilated taxes or the withholding of the employees’ personal income tax by employers
  - Applies for a period of 3 months
  - The measure applies on request (no justification has to be made), by completing [this simplified form](#) addressed to the relevant tax center
  - If concerned companies have already settled their March deadlines (notably the first corporate income tax installment)
    - Possibility of opposing the SEPA direct debit at their bank,
    - Alternatively, possibility to request a reimbursement from their tax center once the debit has been processed on their bank account

- **For companies facing serious difficulties, it is possible to request a tax remission (also applicable to interest on arrears and penalties)**
  - Companies must complete [this simplified form](#)
  - The request has to prove it cannot pay the relevant amount

- **Regarding the payment of the « cotisation foncière des entreprise » (companies’ property tax) and the « taxe foncière » (property tax)**
  - Possible suspension of the monthly payment. Companies must contact the relevant tax center
    - The total amount of the tax will be deducted from the balance, without penalty

- **Measures relevant to the self-employed**
  - The possibility of adjusting the rate and advance payment of the withholding tax at any time, and
  - Deferring the payment of social home loan (« Prêt d’accession sociale »), instalments on their professional income from one month to the next, up to three times if their instalments are monthly, or from one quarter to the next if their instalments are quarterly
Acceleration of tax credit reimbursement procedures

- Possibility of reporting to tax centers, using this simplified form, any invoices awaiting payment by the French State, local authorities and public bodies in order to accelerate payment

- The FTA (Direction générale des Finances publiques – ‘French Tax Administration’) has instructed its departments to accelerate the refund of tax credits owed to businesses
  - Accelerate the refund of VAT credits
  - And the same applies to tax credits that are refundable in 2020
    - the CICE (competitiveness and employment tax credit)
    - the CIR/CII (research tax credit)
    - the tax credit for film production expenses
    - the tax credit for production expenses for audiovisual works
    - the tax credit for foreign film and audiovisual production expenses
    - the tax credit for businesses engaged in live musical or variety shows
    - the tax credit for phonographic production expenses
    - the tax credit for video game makers
  - To do so, you need to submit:
    - for a tax credit reimbursement application: Form No. 2573
    - Declaration No. 2069-RCI to justify a tax credit or specific return, unless it has been previously filed
    - in the absence of a profit and loss statement, a statement of the tax balance (Form No. 2572) allowing the tax due to be paid and the refundable claim for 2020 to be established
Payment of VAT due in March will not be postponed but process of VAT credit reimbursements will be sped up

Payment of VAT due in March will not be postponed

- Question that was raised by deputies during the discussion of the amending finance bill for 2020 on 19 March 2020:
  - According to the Government, VAT (unlike social security contributions and other taxes) follows the activities of a company: hence, if there is no activity, no VAT is due.
  - VAT allows the French State to finance itself and public services, and to borrow on the markets
  - Possibility for companies in difficulty, and subject to the simplified scheme, to approach their tax center in order to explore, on a case-by-case, a solution
    - FTA must act with « efficiency and goodwill »

Process of VAT credit reimbursements sped up

- Confirmation by the Government that indirect taxes (VAT, excise duties, etc.) must continue to be paid as due in the ordinary course, without any postponement regime
  - Instead, the FTA has been asked to speed up, as much as possible, the reimbursement of tax credits
- Increase of the cap, up to which delegates can sign under Article 214 of Annex IV to the French General Tax Code, to €500,000 (link to the relevant legislation)
Impacts on on-going tax audits and procedures

Specific procedural arrangements could be adopted by the Government through an ordinance (Article 11 of the emergency bill passed on 22 March):

- **Future tax audits**
  - **No tax audit** nor any procedural step will be initiated during this period
  - Tax auditors apparently already received such instructions

- **Possible postponement of tax returns deadlines**

- **Possible adjustment of the reporting procedures**
  - In order to enable companies to continue to be able to certify that they are up to date with their social and tax obligations. However, this proof is already required in various procedures (in particular when a case is referred to the CCSF « Commission des chefs de services financiers »).

- **Possible suspension of the deadlines applicable to companies’ tax claims and to the FTA when starting a new tax audit**
  - Moratorium on time limits, remedies and limitation periods
  - Possible retroactivity as of 12 March 2020

**On-going tax audits**

- For tax audits currently in progress, companies could invoke the impossibility of being able to respond to the tax authorities’ requests

**What is the CCSF?**

- This commission can grant companies that encounter financial difficulties payment terms to pay their tax and social security debts (employer’s share) in complete confidentiality

- **Who is caught?**
  - The debtor itself (trader, craftsman, farmer, natural person exercising an independent professional activity and legal entity under private law (companies, associations))
  - Or the ad hoc representative

- **Eligibility requirements**
  - **Be up to date with the filing of tax and social security returns** and the payment of employee contributions and deductions at the source
  - Not have been convicted of undeclared work

- **Nature and amount of debts**
  - The debts affected are, in particular, taxes, social security contributions to the basic compulsory schemes payable - excluding employee shares and withholding tax
  - There is no minimum or maximum amount

- **Which CCSF is competent?**
  - In principle, the CCSF of the department of the company’s head office or principal establishment
  - The referral is made by mail to the permanent secretariat of the CCSF

To find out what you need to build up your file, please visit

https://www.impots.gouv.fr/portail/professionnel/ccsf-et-codefici
Postponement of the deadline for the initial application for CIR (research tax credit) approval for private law research organizations

- The file can be sent to the ministry in charge of the investigation until 15 April 2020 (not 30 March)
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Postponement of deadline for payment of social security contributions

Social security contributions postponement

- A postponement of the deadline for payment of contributions which are already due and payable is possible. This is not the case for future payments (the French social security administration “URSSAF” notes that employers must at least pay the employees’ share) (https://www.economie.gouv.fr/mesures-exceptionnelles-urssaf-et-services-impots-entreprises)
- Surcharges and late penalties may attract an exceptional rebate for specific periods.
- The later the request is made, the more social security contributions will be included in this postponement scheme.
- For companies with more than 50 employees whose URSSAF due date for payment is on the 5th of the month, there is the possibility of the deferral of all or part of the payment of their employee and employer contributions due on 5 April 2020 (https://www.urssaf.fr/portail/home/actualites/toute-lactualite-employeur/mesures-exceptionnelles-pour-ies.html)
  - Postponement for up to 3 months (more information on this will be provided at a later date)
  - No penalties
  - Possibility of adjusting the payment depending on the need (nil or part of the contributions)
  - For the payment of contributions not using the DSN (déclaration sociale nominative), it is possible either to adjust the amount of the bank transfer, or not to make a transfer
  - If the employer pays its contributions using the DSN, it must transmit the March 2020 DSN before 12.00 pm, Monday 6 April 2020, and can adjust its SEPA payment within this DSN
  - If the employer does not wish to defer all contributions and would prefer to pay the employee contributions, the employer can spread out payment of the employer's contributions, as is usually the case

Nota bene: The DSN - Nominative Social Declaration is a monthly file produced by payroll to communicate information necessary for the management of the social protection of employees to the relevant organizations and administrations. This replaces the existing declarations and formalities; previously employers addressed administrative matters to a variety of stakeholders (CPAM, Urssaf, AGIRC ARRCO, Complementary organizations, Pôle emploi, Tax Center, Special scheme funds, etc.)

- Contact a local URSSAF center, or visit www.urssaf.fr
- Postponement or a remittance agreement is also possible for complementary retirement pension contributions

Postponement or a remittance agreement is also possible for complementary retirement pension contributions
The emergency bill to deal with the covid-19 epidemic was passed by parliament on 22 March 2020.

Article 11 (Article 7 of the initial draft) of the bill provides that:

« I. - Under the conditions provided for in Article 38 of the [French] Constitution, the Government is authorized to take, by ordinance and within three months of the publication of this law, any measure, which may come into force if necessary on and from 12 March 2020, which falls within the scope of the law (...):

▌ 1° a) (...)  
▌ b) Regarding labor law, social security law and civil service law whose purpose is:

▌ to limit the termination of employment contracts and to mitigate the effects of the decline in activity, by facilitating and reinforcing the use of the partial activity scheme for all businesses, whatever their size, in particular by temporarily adapting the social regime applicable to compensation paid within this context, by extending it to new categories of beneficiaries, by reducing, in the case of employees, the remaining costs to be borne by the employer and in the case of the self-employed, the loss of income, by adapting its methods of implementation, by promoting better coordination with vocational training and by taking better account of part-time employees;

▌ to adapt the conditions and procedures for granting the additional allowance provided for in Article L. 1226-1 of the French Labor Code (absence due to illness or accident);

▌ to allow a company agreement or branch agreement to authorize the employer to impose or modify the dates on which a part of paid leave is to be taken, up to a limit of six working days, by derogating from the notice periods and the procedures for taking such leave as outlined in Book I of Part III of the French Labor Code and by the collective agreements and contracts applicable in the company;

▌ to allow any employer to impose or modify unilaterally the dates of days of reduced working hours, of rest days provided for in flat-rate agreements (« conventions de forfeit ») and of rest days allocated to the employee’s time savings account, by derogating from the notice periods and the procedures for taking such leave as outlined in Book I of Part III of the Labor Code, by collective agreements and contracts, as well as by the general regulations of the civil service;

▌ to allow businesses in sectors particularly important to the security of the nation, or to the continuity of economic and social life, to derogate from the rules of public policy and the provisions of agreements relating to working hours, weekly rest and Sunday rest;

▌ to amend, on an exceptional basis, the deadlines and terms of payment of amounts paid under the profit-sharing scheme pursuant to Article L. 3314-9 of the French Labor Code and under the profit-sharing scheme pursuant to Article L. 3324-12 of the same Code;

▌ to modify the deadline and conditions of payment of the exceptional purchasing power bonus (« la prime exceptionnelle de pouvoir d’achat ») mentioned in Article 7 of Act no. 2019-1446 of 24 December 2019 on the financing of social security for 2020;

▌ (...)

▌ to develop procedures for healthcare workers to perform their tasks as defined in Title II of Book VI of Part Four of the French Labor Code, in particular for monitoring the health status of workers, and to set out rules for monitoring the health status of workers who have been unable, as a result of the epidemic, to benefit from the monitoring provided for by the same Code;

▌ to modify the arrangements for informing and consulting employee representative bodies, in particular the social and economic committee, so that they can deliver their opinions within given deadlines, and to suspend the electoral processes of the social and economic committees which are in progress;

▌ to amend the provisions of Part 6 of the French Labor Code, in particular to enable employers, training bodies and operators to meet the legal obligations regarding the quality and registration of qualifications and authorizations, and to adapt the conditions of remuneration and payment of social security contributions for vocational trainees;

▌ to adapt, on an exceptional basis, the methods for determining the periods of allocation of replacement income mentioned in Article L. 5421-2 of the French Labor Code.
The partial activity scheme can be requested by businesses in case of exceptional circumstances (article R.5122-1 of the French Labor Code).

If an employment contract is suspended, the employee receives a compensatory indemnity from their employer. This indemnity must be at least equal to 70% of the prior gross remuneration, e.g. about 84% of net salary. It can be increased by the employer. This compensation is increased to 100% of the previous net compensation if training is provided.

Currently and pending the emergency law, to support the payment of this indemnity, the employer benefits from a lump-sum grant co-financed by the French State (approximately 63%) and by the Unemployment Agency (37%):

- 7.74 euros for companies with less than 250 employees;
- 7.23 euros for companies with more than 250 employees.

In return for a lump-sum grant co-financed by the French State and by the Unemployment Agency:

- Employers, regardless of the size of the company, would be reimbursed 100% of the compensatory indemnity paid from March 1, 2020 (draft decree).
- It should be noted that this payment is limited to 1000 hours per year per employee, regardless of the professional sector.

The request to use the partial activity scheme and the submission of the file is made directly online via a dedicated website (https://activitepartielle.emploi.gouv.fr/aparts/).

In businesses with over 50 employees, the employer must first consult the staff representatives (Work Council or staff delegates). If applicable, employers must directly inform their employees about the implementation of a partial activity scheme.

Applicable regulation states that the administrative authority normally has a maximum 15 day period to process the request (article R.5122-4 of the French Labor Code). However, given the current situation, the time for a response is reduced to 48 hours. If the administrative authority does not respond within this period, the request is taken to have been accepted.

A decree will be passed in the coming days in order to reform the partial activity scheme, in order to cover 100% of the compensation paid to employees within the limit of 4,5 the national minimum wage.

The ASP’s server (service and payment agency), which employers can use to submit a partial activity request, has been overwhelmed, preventing access to many businesses.

In order not to penalize businesses, the Labor Ministry has decided to grant employers a 30 day period during which their requests can be filed, with retroactive effect.

Faced with the influx of requests, the labor administration has noted since March 19 that requests to use the partial activity scheme must meet the provisions of articles L 5122-1 of the French Labor Code and that the requests will be audited.

It was noted, in particular, that:

- no request for a partial activity scheme will be authorized if a company wishes to close preventively.
- requests can be made retrospectively and with a delay of 30 days. If the request relates to a period prior to 30 days before the time of the request, it must be for a specific reason.
- due to the lack of clarity about the duration of the epidemic, requests may be made until June 30, 2020.
- In the event of renewal of the request, the company must enter into commitments concerning the employees (refer to the non-exhaustive list in article R. 5122-9 of French Labor Code).
Upgraded and simplified partial activity scheme/ "FNE" Training (continued)

Cases eligible for partial activity:
- Administrative closure of an establishment
- Prohibition by administrative decision of public demonstrations
- (Massive) absence of employees who are critical to business activity
- Temporary interruption of non-essential activities
- Suspension of public transport by administrative decision
- Decline in activity linked to the epidemic. Supply difficulties, deterioration of sensitive services, cancellation of orders, etc., are all reasons for using the partial activity system

Please note that currently, employees with yearly lump sum working time schemes (« forfait en jours ou en heures ») cannot benefit from the partial activity scheme, except in the case where all or part of the relevant business closes. The emergency law has however modified the availability of the partial activity scheme with respect to this class of employee, however the details are not known.

‘FNE’ Training

In light of the consequences of the Coronavirus on companies, Ms. Muriel Penicaud has noted that training is the solution to be favoured over unemployment or redundancy.

The Ministry of Labor noted that companies which see their activity reduced or suspended may be able to use the partial activity system (article R.5122-1 of the French Labor Code). However, in the event of prolonged under-activity or total cessation of activity, companies can choose to provide their employees with FNE training in order to provide the employees useful skills for when they resume activity.

In the event of partial activity, the employment contract is suspended and the employees receive a compensatory indemnity paid by the company corresponding to 70% of the gross salary. If training is provided by the company, the compensatory indemnity is 100% of the net remuneration.

« FNE » training is formalized by an agreement between the French State (« DIRECCTE ») and the business (or « OPCO »).

Support from the French State:
- If it is the sole public funder, the State may grant aid of up to 50% of the eligible costs, or 70% in the event of an increase under a FNE agreement

The companies concerned:
- « FNE » training is aimed primarily at companies or groups of employers with fewer than 250 employees;
- The employees relevant to this program are those exposed to the loss of their job or those with low qualifications compared to the labor market in their employment area (note that managers are not excluded from this program)
Training which may be part of an « FNE » agreement
- Acquisition of a qualification
- Accrediation of work experience
- Skills assessment
- Professional or placement assessments
- Training courses to promote the professional versatility of employees

Mobilisable training programs:
- The training plan
  - The personal training account put in place during working hours under the conditions defined in article L. 6323-11 of the French Labor Code
  - The period of professionalization

Obligations of the company in implementing an « FNE » agreement:
- Continue to employ the employees trained for a duration at least equal to the period of the agreement, plus by 6 months (except in the case of training for an external redeployment)

Procedure:
- Transmission of the request by mail to the French State (« DIRECCTE ») before the start of the training activities
- Transmission of the request to the Work Council or to staff delegates
- Entry into an agreement for a period of up to 18 months

Skilled operators:
- The OPCOs are the skilled operators supporting professional training. They support SMEs and professional branches with training and have the following function:
  - To ensure the financing of apprenticeship and professionalisation contracts
  - To provide technical support to professional branches
  - To support employees’ career transitions
  - To provide a local service to small businesses and SMEs
Regional contacts for « DIRECCTE » (Regional directorates for business, competition, consumption, labor and employment)

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<td>Auvergne-Rhône-Alpes</td>
<td><a href="mailto:ara.redressementproductif@direccte.gouv.fr">ara.redressementproductif@direccte.gouv.fr</a></td>
<td>04 72 68 29 69</td>
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Support in handling a conflict with a client or supplier by the business ombudsman

- The « Mediateur des entreprises » (Business Ombudsman) is one of the mechanisms promoted by the Government in order to help economic actors to combat the Covid-19 epidemic.

- The Business Ombudsman is called upon to help to businesses experiencing economic difficulties due to disputes which are caused by the consequences of the health crisis.

- The cases which can be referred to the Business Ombudsman:
  - Any dispute relating to the performance of a private contract, including a tacit contract, or of a public procurement contract, can be referred.
  - Unbalanced contract terms, non-respected payment terms, abrupt breach of contract, stealing of intellectual property.
  - Any business or public entity, regardless of its size or activity sector, may refer a complaint to the Business Ombudsman.
  - There is a form available, setting out:
    - The context of the request (public procurement or not/individual or collective initiative);
    - Information about the company/organization;
    - Object of the dispute;
    - Information about the party causing the difficulties.

- Website: [https://www.mieist.bercy.gouv.fr](https://www.mieist.bercy.gouv.fr)
Holding of general assembly meetings, boards of directors, supervisory boards

In order to temporarily overcome the legal requirements of physical presence for holding (i) general assembly meetings (ii) boards of directors (iii) supervisory boards, especially during the period of approval of accounts, the government is currently circulating, for the purpose of consultation, a draft ordinance adapting arrangements for the deliberations of boards and meetings.

Main measures:
- Relaxation of legal requirement regarding mandatory physical presence of shareholders in general assembly meetings;
- The exemption from rules governing the conditions of participation of directors for the boards that approve the annual accounts;
- The potential implementation of alternative methods of participating and voting.

Stakeholders expect the ordinance in the week starting 23 March 2020.
Measures taken for the courts

Reduction of activity

- Activation of business continuity plans in all jurisdictions
- The courts will be closed except for the handling of «essential» disputes, namely:
  - Correctional hearings for pre-trial detention and judicial review;
  - Immediate appearance hearings;
  - Presentations before the investigating judge and the liberties and detention judge;
  - Security enforcement judge hearings for emergency management;
  - Hearings of the juvenile court and the juvenile judge for emergency management, especially educational assistance;
  - Public prosecutor’s offices;
  - Emergency referrals to the judicial court, and urgent measures under the jurisdiction of the family court judge (in particular buildings at threat of ruin, eviction of a violent spouse);
  - Hearings before a civil liberties and detention judge (hospitalization under duress, retention of foreigners);
  - Juvenile court permanence, emergency educational assistance;
  - Hearings of the Investigation Chamber for detention;
  - Hearings of the Correctional Appeals Chamber and the Sentence Enforcement Chamber for emergency management.
- Reception services for the public will be closed
- Apart from «essential» disputes, all hearings will be postponed. Arrangements will be made to ensure that litigants and lawyers are informed of these postponements (signage, website or phone message)

Measures taken by the Tribunal de commerce de Paris

- All substantive hearings of the Tribunal de commerce de Paris are cancelled up to and including April 17
- In cases of extreme urgency, an interim hearing may be held. To this end, a judge will be able to receive the parties to deal with motions to assign from time to time. To make an appointment with a judge, please use this address: webmaster@greffe-tc-paris.fr
- Declarations of cessation of payments can be made in a dematerialized way on the digital court: www.tribunaldigital.fr
- With regard to the prevention of business difficulties, it is still possible to refer the matter to a judge at the following address: prevention@greffe-tc-paris.fr
Other measures

- Recognition of the Coronavirus by the French State as an event of force majeure for its public procurement agreements
  - Consequently, for all State public procurement contracts, penalties for delays will not be applied
Other measures

BPI France (French Bank for Public Investment) implements exceptional measures to support affected Very Small Enterprises (“VSEs”) and Small and Medium Size Enterprises (“SMEs”)

- Granting of the BPI France guarantee, up to 90% for bank loans with a term of 3 to 7 years
- Guarantee up to 90% of bank overdrafts if confirmed by the bank for 12 to 18 months
- Extension of traditional guarantees for investments loans to accompany the restructuring carried out by the banks, without management fees.
- Restructuring of medium and long term loans for BPI France customers, upon request and depending on the context
- Creation of "Atout Loan": loan without security interests on the assets of the company or its director, dedicated to VSEs, SMEs and mid-cap companies going through difficulties related to Coronavirus. The loan is granted over a period of 3 to 5 years, with a deferred amortization period.

- Eligible companies:
  - VSEs, SMEs and Intermediate Sized Enterprises (“ETIs”)
  - Minimum 12 months of activity
  - All sectors of activity. The following companies are excluded from the scheme: civil real estate companies (SCI), financial intermediation firms, agricultural firms with a turnover of less than 750 000 euros, and firms in difficulty

Purpose of the loan:
- Financing of a one-time cash requirement
- Exceptional increase in working capital requirement linked to the economic situation

Loan Amount:
- From 50 000 to 5 000 000 euros for SMEs, and up to 30 000 000 for ETIs

Guarantee:
- No guarantee on the assets of the company or its director

Duration/Depreciation:
- From 3 to 5 years
- Deferred capital depreciation for up to 12 months

Financial conditions:
- Fixed or variable rate

Terms and conditions:
- Financial partnership (1 to 1)
- Quarterly maturity, financial depreciation of the capital

Implementation of dedicated access to information and guidance for companies affected by Coronavirus
Other measures

Restructuring plan for debts with the support of the State and Banque de France (French Central Bank)

The Commission of chief financial services (Commission des chefs de services financiers or CCSF) can grant companies payment deadlines to pay their tax and social security debts (employer’s share) in complete confidentiality

- [Link](#) to the list of (Comité Départemental d’examen des problèmes de Financement des Entreprises) CODEFI and CCSF permanent secretaries in the Departmental or Regional Directorates of Public Finance
- [Link](#) to the page indicating the modalities and the procedure, and allowing the downloading of the CCSF referral file
Because of the particular context in which we are all operating, this document should be considered as a synthesis to date of the tax, social and legal measures taken by the Government regarding the Covid-19 crisis. We would also like to draw the reader’s attention to the evolutionary nature of this synthesis.
Emergency law to deal with the Covid-19 outbreak

Legal translation of support measures as described by the President of the Republic and the French Government

An emergency law to deal with the Covid-19 epidemic was presented by the Prime Minister, discussed in the Senate and the National Assembly from 19 to 22 March 2020, and definitively adopted on 22 March 2020

Broad authorization given to the Government to take by ordinance, within 3 months of the publication of the law, any measure falling within the scope of the law in order to deal with the economic and financial consequences of the spread of Covid-19, which may enter into force, if necessary, as from 12 March 2020

- Simplifying, clarifying and adapting the rules relating to the establishment, closing, auditing, review, approval and publication of accounts and other documents that legal persons governed by private law and other entities are required to file or publish, in particular those relating to time limits, as well as adapting the rules relating to the allocation of profits and the payment of dividends
- Direct or indirect aid to companies whose viability is called into question, in particular by setting up measures to support the cash flow of such companies and a fund whose financing will be shared with the French Regions (ie the regions and the communities covered by article 74 of the French Constitution, New Caledonia and any other territorial community or voluntary public establishment)
- To amend, with due respect for reciprocal rights, the obligations of legal persons governed by private law carrying on an economic activity with customers and suppliers, as well as of cooperatives towards their partners, in particular in terms of payment periods and penalties and the nature of the consideration, in particular with regard to the contracts for the sale of travel and stays mentioned in II and III of Art. L. 211-14 of the French Tourism Code taking effect as of 1 March 2020 and the services relating to educational stays for minors organized within the framework of Article L. 227-4 of the French Social Action and Families Code
- To amend insolvency and restructuring laws in order to facilitate the preventive treatment of the consequences of the health crisis
- Measures with respect to labor law, social security law and civil service law : refer slide 10
- Measures allowing the payment of rent, water, gas and electricity bills for professional and commercial premises to be postponed in full or spread out, and to waive financial penalties and any suspension, interruption or reduction that could apply to the non-payment of these bills, for the benefit of micro-enterprises within the meaning of Decree No. 2008-1354, whose activity is affected by the spread of the epidemic
- Adjustment of the provisions of Article L. 115-3 of the French Social Action and Families Code, in particular to extend the deadline set in its third paragraph for 2020 (which restricts utility suppliers from interrupting or terminating residential utilities supply because of non-payment of bills), and postponing the end date of the suspension of all rental eviction measures provided for in Article L. 412-6 of the French Code of Civil Eviction Procedures for the year 2020
- Adjustment of the rules about awarding, payment periods, performance and termination with respect to public contracts and the public procurement code, as well as the stipulations of public contracts with the same purpose
- Adjustment of the time limits and procedures applicable to the filing and processing of declarations and applications submitted to administrative authorities, the time limits and procedures for consulting the public or any body or authority prior to the taking of a decision by an administrative authority and, where appropriate, the time limits within which such a decision may or must be taken or may arise, as well as the time limits for the carrying out, by any person, of inspections, works and requirements of any kind imposed by laws and regulations, unless these result from a court decision
- Adjustment, interruption, suspension or postponement of the term of the periods provided for on pain of nullity, lapse, foreclosure, limitation, unenforceability, forfeiture of a right, termination of an approval or authorization or assignment of a measure. Measures made applicable on and from 12 March 2020
- Adjustment of the rules of civil and administrative procedure before the civil and administrative courts on the holding of hearings and disclosure rules
- Adjusting the organizational arrangement of the Public Investment Bank (BPI – “Banque publique d’investissement”) to strengthen its capacity to provide guarantees

It is important to bear in mind that the scope of these authorizations is very broad, in order to give the Government the tools and means to intervene to combat the epidemic. However, it should be pointed out that (i) the number and especially (ii) the scope of the orders that will be made in these areas is, for the time being, to be determined
Useful links

- Demande simplifiée de délai de paiement ou de remise pour les entreprises en difficulté liées au Coronavirus - Covid 19 (ODT) : [https://www.impots.gouv.fr/portail/node/9751](https://www.impots.gouv.fr/portail/node/9751)
- Portail BPI : [https://contacts.bpifrance.fr/serviceclient/demande/siege](https://contacts.bpifrance.fr/serviceclient/demande/siege)
- Médiateur des entreprises : [https://www.mieist.bercy.gouv.fr/](https://www.mieist.bercy.gouv.fr/)
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