

# **Renewable energy policy database and support – RES-LEGAL EUROPE**

## **National profile: France**

Client: DG Energy

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## ***France - summary text***

In France, electricity from renewable sources is promoted through a feed-in tariff and tax benefits. The generation of heat through renewable energy plants is promoted through several systems of energy subsidies, tax regulation mechanisms as well as through a zero percent-interest loan. The main support scheme for renewable energy sources used in transport is a quota system. Furthermore, biofuels are supported through fiscal regulation.

The use of the grid for the transmission of electricity from renewable sources is subject to the general legislation on energy. There are no special provisions for electricity from renewable sources. As far as heating and cooling is concerned, public distribution of heat in France is a competence of the local or regional authorities. The procedure of grid connection is at the same time also the procedure for grid development, since the construction of a plant must occur simultaneously with the construction (development) of the district heating grid.

There are various policies aiming at promoting the development, installation and use of RES installations in France, including training programmes, certification schemes or RD&D programmes.



## RES-E support schemes

### Summary of support schemes

Overview	In France, electricity from renewable sources is promoted through a price regulation system based on a feed-in tariff and tax benefits.
Support schemes	<ul style="list-style-type: none"> <li>• <b>Price regulation.</b> In France, the generation of electricity from renewable energy sources is promoted through a feed-in tariff scheme. Operators of renewable electricity plants are contractually entitled against the suppliers (EDF and private suppliers) to payment for electricity exported to the grid. The distribution grid operator is obliged to enter into agreements on the purchase of electricity at a price fixed by law ("obligation to conclude agreements").</li> <li>• <b>Tenders.</b> The French government invites tenders for the construction of renewable energy plants in order to reach the target capacity set by the multi-annual investment plan (Programmation Pluriannuelle des Investissements PPI). <b>Tax regulation mechanisms.</b> Electricity generated from renewable energy sources is promoted through several tax incentives. Persons investing in renewable energy plants are eligible for an income tax credit (Crédit d'Impôt). Furthermore, persons that install photovoltaic installations on buildings are eligible for a reduced VAT rate.</li> </ul>
Technologies	In general, the French support measures apply to all renewable energy generation technologies. However, some incentives are limited to <b>certain technologies</b> .
Statutory provisions	<ul style="list-style-type: none"> <li>• Loi n°2000-108 (Loi n°2000-108 du 10 février 2000 relative à la modernisation et au développement du service public de l'électricité – Act on the modernisation and development of public electricity supply)</li> <li>• Loi n°2005-781 (Loi n°2005-781 du 13 juillet 2005 de programme fixant les orientations de la politique énergétique – Act on a strategic energy policy)</li> <li>• Décret n°2000-1196 (Décret n°2000-1196 du 6 décembre 2000 fixant par catégorie d'installations les limites de puissance des installations pouvant bénéficier de l'obligation d'achat d'électricité – Decree on capacity limits for different categories of renewable energy plants that are eligible for the feed-in tariff)</li> </ul>



	<ul style="list-style-type: none"> <li>• Décret n°2002-1434 (Décret n°2002-1434 du 4 décembre 2002 relatif à la procédure d'appel d'offres pour les installations de production d'électricité – Decree regulating the tendering procedure for the construction of renewable energy plants)</li> <li>• Décret n°2004-90 (Décret n°2004-90 du 28 janvier 2004 relatif à la compensation des charges de service public de l'électricité – Decree on compensation for the additional costs of public electricity supply)</li> <li>• Décret n° 2010-1510 (Décret n° 2010-1510 du 9 décembre 2010 suspendant l'obligation d'achat de l'électricité produite par certaines installations utilisant l'énergie radiative du soleil – Decree suspending the feed-in tariff for solar energy)</li> <li>• Arrêté du 17 novembre 2008 vent (Arrêté du 17 novembre 2008 fixant les conditions d'achat de l'électricité produite par les installations utilisant l'énergie mécanique du vent – Order on the eligibility requirements for wind power stations)</li> <li>• Arrêté du 4 mars 2011 soleil (Arrêté du 4 mars 2011 fixant les conditions d'achat de l'électricité produite par les installations utilisant l'énergie radiative du soleil – Order on the eligibility requirements for solar energy systems)</li> <li>• Arrêté du 23 juillet 2010 géothermie (Arrêté du 23 juillet 2010 fixant les conditions d'achat de l'électricité produite par les installations utilisant l'énergie des nappes aquifères ou des roches souterraines – Order on the eligibility requirements for geothermal energy plants)</li> <li>• Arrêté du 19 mai 2011 biogaz (Arrêté du 19 mai 2011 fixant les conditions d'achat de l'électricité produite par les installations qui valorisent le biogaz – Order on the eligibility requirements for biogas plants)</li> <li>• Arrêté du 1er mars 2007 hydro (Arrêté du 1er mars 2007 fixant les conditions d'achat de l'électricité produite par les installations utilisant l'énergie hydraulique des lacs, cours d'eau et mers – Order on the eligibility requirements for hydro-electric power stations)</li> <li>• Arrêté du 27 janvier 2011 biomasse (Arrêté du 27 janvier 2011 fixant les conditions d'achat de l'électricité produite par les installations utilisant à titre principal l'énergie dégagée par la combustion de matières non fossiles d'origine végétale ou animale – Order on the eligibility requirements for biomass plants)</li> <li>• Instruction fiscale 5 B-26-05 N° 147 (Instruction fiscale 5 B-26-05 N° 147 du 1er septembre 2005 b – Tax regulation)</li> </ul>
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|  | <ul style="list-style-type: none"><li>• Instruction fiscale 5 B-17-07 N° 88 (Instruction fiscale 5 B-17-07 N° 88 du 11 juillet 2007 – Tax regulation)</li><li>• Instruction fiscale 5 B-10-09 N°38 (Instruction fiscale 5 B-10-09 N°38 du 6 Avril 2009 – Tax regulation)</li><li>• Instruction fiscale 3 C-7-06 N°202 (Instruction fiscale 3 C-7-06 N°202 du 8 décembre 2006 – Tax regulation)</li><li>• Instruction fiscale 5 B-20-10 N° 77 (Instruction fiscale 5 B-20-10 N° 77 du 23 août 2010 - Tax regulation)</li><li>• Instruction fiscale 5 B-22-09 N° 65 (Instruction fiscale 5 B-22-09 N° 65 du 30 juin 2009 – Tax regulation)</li><li>• Code Général des Impôts (Tax code)</li></ul> |
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### Basic information on legal sources

<b>Name of legal source (original language)</b>	Loi n°2000-108 du 10 février 2000 relative à la modernisation et au développement du service public de l'électricité	Loi n°2005-781 du 13 juillet 2005 de programme fixant les orientations de la politique énergétique	Décret n°2001-410 du 10 mai 2001 relatif aux conditions d'achat de l'électricité produite par des producteurs bénéficiant de l'obligation d'achat (modifié par le décret n° 2009-252 du 4 mars 2009)	Décret n° 2000-1196 du 6 décembre 2000 fixant par catégorie d'installations les limites de puissance des installations pouvant bénéficier de l'obligation d'achat d'électricité
<b>Full name</b>				
<b>Name (English)</b>	Act on the Modernisation and Development of Public Electricity Supply	Act establishing an energy policy programme	Decree on the conditions for the purchase of electricity from producers receiving the feed-in tariff	Decree establishing capacity limits for different categories of plants for the generation of electricity from renewable sources that are eligible for the feed-in tariff
<b>Abbreviated form</b>	Loi n°2000-108	Loi n°2005-781	Décret n°2001-410	Décret n°2000-1196
<b>Entry into force</b>	12.02.2000	14.07.2005	12.05.2001	09.12.2000
<b>Last amended on</b>	01.01.2012	01.06.2011	06.03.2011	06.09.2007
<b>Future amendments</b>				
<b>Purpose</b>	Modernising and developing public electricity supply	This act sets out a strategy for energy policy.	Establishing detailed provisions on the feed-in tariff	The decree imposes capacity limits (art. 2 Décret n°2000-



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				1196).
<b>Relevance for renewable energy</b>	This act establishes the legal framework for the purchase of and payment for electricity from renewable sources (art. 10 Loi n°2000-108), the conditions regarding tenders (art. 8 Loi n°2000-108) and provisions on the funding of the support system (art. 5 Loi n°2000-108).	France supports renewable energy to ensure its energy independence and economic competitiveness (art. 2 Loi n°2005-781)	This decree obliges the producers of electricity from renewable sources to provide evidence of the percentage of electricity generated from renewable sources (art. 10 Loi n°2000-108 in conjunction with art. 2 Décret n°2009-252).	The decree establishes different categories of renewable energy plants and imposes different capacity limits on them (art. 2 Décret n°2000-1196).
<b>Link to full text of legal source (original language)</b>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=D6C0EE051DEA138D0FF0DC94F4D3513F.tpdjo13v_3?cidTexte=LEGITEXT000005629085&amp;dateTexte=20110111">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=D6C0EE051DEA138D0FF0DC94F4D3513F.tpdjo13v_3?cidTexte=LEGITEXT000005629085&amp;dateTexte=20110111</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000813253&amp;dateTexte=">http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000813253&amp;dateTexte=</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=BA284B8E7320FE25A46730B26A9DBD4C.tpdjo11v_1&amp;dateTexte=?cidTexte=JORFTEXT000000405905&amp;categorieLien=cid">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=BA284B8E7320FE25A46730B26A9DBD4C.tpdjo11v_1&amp;dateTexte=?cidTexte=JORFTEXT000000405905&amp;categorieLien=cid</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=0353A8399097FAF92B82C6B35413C0AB.tpdjo11v_1?cidTexte=LEGITEXT000005630236&amp;dateTexte=20090910">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=0353A8399097FAF92B82C6B35413C0AB.tpdjo11v_1?cidTexte=LEGITEXT000005630236&amp;dateTexte=20090910</a>
<b>Link to full text of legal source (English)</b>				



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<b>Name of legal source (original language)</b>	Décret n°2002-1434 du 4 décembre 2002 relatif à la procédure d'appel d'offres pour les installations de production d'électricité	Décret n°2004-90 du 28 janvier 2004 relatif à la compensation des charges de service public de l'électricité	Arrêté du 17 novembre 2008 fixant les conditions d'achat de l'électricité produite par les installations utilisant l'énergie mécanique du vent
<b>Full name</b>			
<b>Name (English)</b>	Decree regulating the tendering procedure for the construction of renewable energy plants	Decree on compensation for the additional costs arising from public electricity services	Order establishing conditions for the purchase of electricity generated from wind energy.
<b>Abbreviated form</b>	Décret n°2002-1434	Décret n°2004-90	Arrêté du 17 novembre 2008 vent
<b>Entry into force</b>	11.12.2002	29.01.2004	14.12.2008
<b>Last amended on</b>	01.07.2011	28.12.2009	29.12.2008
<b>Future amendments</b>			
<b>Purpose</b>	The decree sets out the conditions for tenders for the construction of renewable energy plants.	The decree regulates the compensation for additional costs incurring for electricity supply services.	Establishing technology-specific criteria for the feed-in tariff.
<b>Relevance for renewable energy</b>	The decree applies to tenders for the construction of renewable energy plants (art. 8 Loi n°2000-108 in connection with art. 1 Décret n°2002-1434).	Compensation is awarded to electricity suppliers (EDF and private suppliers) to cover the additional costs arising from the feed-in tariff they have to pay (art. 4 Décret n°2004-90).	The order aims to promote wind energy through a feed-in tariff.



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Link to full text of legal source (original language)	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=DBE69F50C6685093DFD9FFE8E19EA9F4.tpdjo11v_1?cidTexte=JORFTEXT00000782766&amp;dateTexte=20090910">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=DBE69F50C6685093DFD9FFE8E19EA9F4.tpdjo11v_1?cidTexte=JORFTEXT00000782766&amp;dateTexte=20090910</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=4F78C5C1C54248B16DB58369739524D5.tpdjo11v_1?cidTexte=JORFTEXT00000000434194&amp;idArticle=&amp;dateTexte=20090910">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=4F78C5C1C54248B16DB58369739524D5.tpdjo11v_1?cidTexte=JORFTEXT00000000434194&amp;idArticle=&amp;dateTexte=20090910</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=695B80510005B8FEBFD84D17A02C2CC0.tpdjo11v_1?cidTexte=JORFTEXT000019917183&amp;dateTexte=20090910">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=695B80510005B8FEBFD84D17A02C2CC0.tpdjo11v_1?cidTexte=JORFTEXT000019917183&amp;dateTexte=20090910</a>
Link to full text of legal source (English)			



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<b>Name of legal source (original language)</b>	Arrêté du 4 mars 2011 fixant les conditions d'achat de l'électricité produite par les installations utilisant l'énergie radiative du soleil telles que visées au 3° de l'article 2 du décret n° 2000-1196 du 6 décembre 2000	Arrêté du 23 juillet 2010 fixant les conditions d'achat de l'électricité produite par les installations utilisant l'énergie des nappes aquifères ou des roches souterraines telles que visées au 6° de l'article 2 du décret n°2000-1196 du 6 décembre 2000	Arrêté du 19 mai 2011 fixant les conditions d'achat de l'électricité produite par les installations qui valorisent le biogaz
<b>Full name</b>			
<b>Name (English)</b>	Order on the eligibility requirements for solar energy plants	Order establishing conditions for the purchase of electricity generated from geothermal energy	Order on the eligibility requirements for biogas plants
<b>Abbreviated form</b>	Arrêté du 4 mars 2011 soleil	Arrêté du 23 juillet 2010 géothermie	Arrêté du 19 mai 2011 biogaz
<b>Entry into force</b>	10.03.2011	24.07.2010	21.05.2011
<b>Last amended on</b>	01.02.2013	25.07.2010	01.03.2013
<b>Future amendments</b>			
<b>Purpose</b>	Establishing technology-specific criteria for the feed-in tariff.	Establishing technology-specific criteria for the feed-in tariff.	Establishing technology-specific criteria for the feed-in tariff. Moreover, this order suspended the Order of 10 July 2006 on the eligibility requirements for biogas plants (Arrêté du 10 juillet 2006 biogaz).



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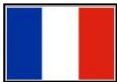
<b>Relevance for renewable energy</b>	The order aims to promote solar energy through a feed-in tariff.	The order aims to promote geothermal energy through a feed-in tariff.	The order aims to promote biogas through a feed-in tariff. This order replaces the Order of 10 July 2006, which has been rendered ineffective. However, under certain conditions plants may still be subject to the feed-in tariff requirements as defined in the Order of 10 July 2006.
<b>Link to full text of legal source (original language)</b>	<a href="http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000023661449&amp;fastPos=2&amp;fastReqId=1858641479&amp;categorieLien=id&amp;oldAction=rechTexte">http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000023661449&amp;fastPos=2&amp;fastReqId=1858641479&amp;categorieLien=id&amp;oldAction=rechTexte</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=953AA0277CADAAA00F52815CC5408168.tpdjo11v_1?cidTexte=JORFTEXT000022511606&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=953AA0277CADAAA00F52815CC5408168.tpdjo11v_1?cidTexte=JORFTEXT000022511606&amp;categorieLien=id</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=861963F2D5A007B2C1C011BE042852CE.tpdjo11v_1?cidTexte=JORFTEXT000024042984&amp;dateTexte=20111110">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=861963F2D5A007B2C1C011BE042852CE.tpdjo11v_1?cidTexte=JORFTEXT000024042984&amp;dateTexte=20111110</a>
<b>Link to full text of legal source (English)</b>			



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<b>Name of legal source (original language)</b>	Arrêté du 1er mars 2007 fixant les conditions d'achat de l'électricité produite par les installations utilisant l'énergie hydraulique des lacs, cours d'eau et mers, telles que visées au 1° de l'article 2 du décret n°2000-1196 du 6 décembre 2000	Arrêté du 27 janvier 2011 fixant les conditions d'achat de l'électricité produite par les installations utilisant à titre principal l'énergie dégagée par la combustion de matières non fossiles d'origine végétale ou animale telles que visées au 4° de l'article 2 du décret n° 2000-1196 du 6 décembre 2000	Instruction fiscale 5 B-26-05 N° 147 du 1er septembre 2005  Crédit d'impôt pour dépenses d'équipements de l'habitation principale en faveur des économies d'énergie et du développement durable Art.90 de la loi de finances pour 2005 (loi N°2004-1484 du 30 décembre 2004)
<b>Full name</b>			
<b>Name (English)</b>	Order establishing conditions for the purchase of electricity generated from hydro-energy	Order on the eligibility requirements for biomass plants	Tax regulation no. 5 B-26-05 N° 147 of 1 September 2005
<b>Abbreviated form</b>	Arrêté du 1er mars 2007 hydro	Arrêté du 27 janvier 2011 biomasse	Instruction fiscale 5 B-26-05 N° 147
<b>Entry into force</b>	22.04.2007	30.01.2011	01.09.2005
<b>Last amended on</b>		31.01.2011	
<b>Future amendments</b>			
<b>Purpose</b>	Establishing technology-specific criteria for the feed-in tariff.	Establishing technology-specific criteria for the feed-in tariff.	



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<b>Relevance for renewable energy</b>	The order aims to support hydro-electricity through a feed-in tariff.	The order aims to promote biomass through a feed-in tariff. This order replaces the Order of 28 December 2009 (Arrêté du 28 décembre 2009).	This regulation sets out the application of the tax credit scheme. This regulation is the basis for all related tax regulations (5B 22-09, 5B 21-09).
<b>Link to full text of legal source (original language)</b>	<a href="http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000794351&amp;dateTexte=">http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000794351&amp;dateTexte=</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=FE6727AD3B78C0020CDA70A9A793CC25.tpdjo03v_3?cidTexte=JORFTEXT000023491803&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=FE6727AD3B78C0020CDA70A9A793CC25.tpdjo03v_3?cidTexte=JORFTEXT000023491803&amp;categorieLien=id</a>	<a href="http://www11.minefi.gouv.fr/boi/boi2005/5fppub/textes/5b2605/5b2605.htm">http://www11.minefi.gouv.fr/boi/boi2005/5fppub/textes/5b2605/5b2605.htm</a>
<b>Link to full text of legal source (English)</b>			





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<b>Name of legal source (original language)</b>	Instruction fiscale 5 B-17-07 N° 88 du 11 juillet 2007  Impôt sur le revenu. Crédit d'impôt pour dépenses d'équipements de l'habitation principale en faveur des économies d'énergie et du développement durable.	Instruction fiscale 5 B-10-09 N°38 du 6 Avril 2009  Crédit d'impôt pour dépenses d'équipements de l'habitation principale en faveur des économies d'énergie et du développement durable (Arrêté du 13. Novembre 2007, Journal Officiel du 20. Novembre 2007)	Instruction fiscale 3 C-7-06 N°202 du 8 décembre 2006  TVA. Taux réduit. Travaux (autres que de construction ou de reconstruction) portant sur des locaux à usage d'habitation achevés depuis plus de deux ans.
<b>Full name</b>			
<b>Name (English)</b>	Tax regulation no. 5 B-17-07 N° 88 of 11 July 2007	Tax regulation no. 5 B-10-09 N° 38 of 6 April 2009	Tax regulation no. 3 C-7-06 N°202 of 8. December 2006
<b>Abbreviated form</b>	Instruction fiscale 5 B-17-07 N° 88	Instruction fiscale 5 B-10-09 N° 38	Instruction fiscale 3 C-7-06 N°202
<b>Entry into force</b>	11.07.2007	06.04.2009	08.12.2006
<b>Last amended on</b>			
<b>Future amendments</b>			
<b>Purpose</b>			
<b>Relevance for renewable energy</b>	The regulation sets out the application of the tax credit scheme.	This regulation is a commentary on those provisions of Arrêté du 13 November 2007 that enlarge the group of beneficiaries of the tax credit and	This regulation sets out detailed provisions on a reduced VAT rate for certain construction works on residential buildings (including the installation of



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		amended the performance requirements for beneficiaries already eligible before Arrêté du 13 November 2007 entered into force.	renewable energy plants). This regulation abolished tax regulation no. 3 C-2-01 N° 119, which, just like the new regulation, defined the institutions eligible for the tax credit.
Link to full text of legal source (original language)	<a href="http://www11.minefi.gouv.fr/boi/boi2007/cadliste.htm">http://www11.minefi.gouv.fr/boi/boi2007/cadliste.htm</a>	<a href="http://www11.minefi.gouv.fr/boi/boi2009/cadliste.htm">http://www11.minefi.gouv.fr/boi/boi2009/cadliste.htm</a>	<a href="http://www11.minefi.gouv.fr/boi/boi2006/cadliste.htm">http://www11.minefi.gouv.fr/boi/boi2006/cadliste.htm</a>
Link to full text of legal source (English)			



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<b>Name of legal source (original language)</b>	Instruction fiscale 5 B-20-10 N° 77 du 23 août 2010 Crédit d'impôt pour dépenses d'équipement de l'habitation principale en faveur des économies d'énergies et du développement durable. Aménagement du dispositif.	Instruction fiscale 5 B-22-09 N°65 du 30 juin 2009 Crédit d'impôt pour dépenses d'équipement de l'habitation principalement en faveur des économies d'énergies et du développement durable et aménagement du dispositif. Commentaires de l'article 109 de la loi de finances pour 2009 (N° 2008-1425 du 27 décembre 2008).	Code général des impôts
<b>Full name</b>			
<b>Name (English)</b>	Tax regulation no. 5 B-20-10 N° 77 of 23 August 2010	Tax regulation no. 5 B-22-09 N°65 of 30 June 2009	Tax Code
<b>Abbreviated form</b>	Instruction fiscale 5 B-20-10 N° 77 du 23 août 2010	Instruction fiscale 5 B-22-09 N°65 du 30 juin 2009	CGI
<b>Entry into force</b>	23.08.2010	30.06.2009	31.03.2000
<b>Last amended on</b>			25.08.2012
<b>Future amendments</b>			
<b>Purpose</b>	The regulation sets out the application of the tax credit scheme.	The regulation sets out the application of the tax credit scheme.	The act sets out tax measures.



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<b>Relevance for renewable energy</b>	Chapter 6, section 2 sets out which national and international industrial standards shall apply for PV installations to be eligible for the tax credit.	This tax regulation extended the application period of the tax credit ("crédit d'impôt") from 31 December 2009 to 31 December 2012.	Article 200 quarter describes the Crédit d'Impôt, which has become a means to support renewable energy. Article 279-0 bis sets out provisions on a reduced VAT rate for certain construction works in residential buildings (including the installation of renewable energy plants).
<b>Link to full text of legal source (original language)</b>	<a href="http://www11.minefi.gouv.fr/boi/boi2010/cadliste.htm">http://www11.minefi.gouv.fr/boi/boi2010/cadliste.htm</a>	<a href="http://www11.minefi.gouv.fr/boi/boi2009/cadliste.htm">http://www11.minefi.gouv.fr/boi/boi2009/cadliste.htm</a>	<a href="http://www.legifrance.gouv.fr/affichCode.do;jsessionid=9FA32219883609E1F23790D0341BFF17.tpdjo09v_3?cidTexte=LEGITEXT000006069577&amp;dateTexte=20111101">http://www.legifrance.gouv.fr/affichCode.do;jsessionid=9FA32219883609E1F23790D0341BFF17.tpdjo09v_3?cidTexte=LEGITEXT000006069577&amp;dateTexte=20111101</a>
<b>Link to full text of legal source (English)</b>			



### Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Ministère de l'Economie et des Finances - Ministry of Economic Affairs and Finance	<a href="http://www.economie.gouv.fr/">http://www.economie.gouv.fr/</a>		+33 140 04 04 04	
Ministère de l'Ecologie, du Développement durable et de l'Energie – Ministry of Ecology, Sustainable Development and Energy	<a href="http://www.developpement-durable.gouv.fr/">http://www.developpement-durable.gouv.fr/</a>		+33 14 081 212 2	
Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME) – Energy Agency	<a href="http://www2.ademe.fr/servlet/getDoc?id=11433&amp;m=3&amp;cid=96">http://www2.ademe.fr/servlet/getDoc?id=11433&amp;m=3&amp;cid=96</a>		+33 241 204 120	
Syndicat des Energies Renouvelables (SER) – Association for Renewable Energy	<a href="http://www.enr.fr/">http://www.enr.fr/</a>		+33 148 780 560	
Bureau de coordination énergie éolienne – Coordination office for wind energy	<a href="http://enr-ee.com/fr">http://enr-ee.com/fr</a>	Mélanie Persem	+49 30 285 50 46 76	<a href="mailto:melanie.persem@bmu.bund.de">melanie.persem@bmu.bund.de</a>
"Gide Loyrette Nouel" international law firm	<a href="http://www.gide.com/front/FR/home.htm">http://www.gide.com/front/FR/home.htm</a>	Véronique Fröding	+33 140 7536 09	<a href="mailto:froding@gide.com">froding@gide.com</a>



## Support schemes

### Feed-in tariff (Tarif d'achat)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> <li>• Loi n°2000-108</li> <li>• Loi n°2005-781</li> <li>• Décret n°2000-1196</li> <li>• Décret n°2001-410</li> <li>• Décret n°2002-1434</li> <li>• Décret n°2004-90</li> <li>• Arrêté du 17 novembre 2008 vent</li> <li>• Arrêté du 4 mars 2011 soleil</li> <li>• Arrêté du 23 juillet 2010 géothermie</li> <li>• Arrêté du 19 mai 2011 biogaz</li> <li>• Arrêté du 1er mars 2007 hydro</li> <li>• Arrêté du 27 janvier 2011 biomasse</li> </ul>	
Contact Authority	Ministry of Ecology, Sustainable Development and Energy	
Summary	<p>In France, electricity from renewable sources is promoted through a price regulation system based on a feed-in tariff. Electricity suppliers (EDF and private suppliers) and distribution grid operators are obligated to conclude agreements on the purchase of and payment for electricity, at a price fixed by an order, with the operators of plants that generate electricity from renewable energy sources ("obligation to conclude agreements", art. 10 Loi n°2000-108). Loi n°2000-108 only refers to distribution grid operators ("distributeur") even though EDF is a supplier rather than a distribution grid operator.</p> <p>On 10 March 2010, new terms and conditions for solar energy installations came into force (Arrêté du 4 mars 2011 soleil).</p>	
Eligible technologies	General information	Art. 2 Décret n°2000-1196 specifies which technologies are eligible for the feed-in tariff. The general provisions of this Décret are particularised by orders (arrêtés) for each technology. In general, all renewable energy generation technologies are eligible.
	Wind energy	Both onshore and offshore wind-energy plants are eligible (Arrêté du

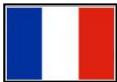


		17 novembre 2008) under the following conditions: <ul style="list-style-type: none"> <li>Only plants within the designated wind development areas (zone de développement éolien) are eligible. The minimum and maximum capacities allowed depend on the particular development area of a plant (art.10 and 10-1 Loi 2008-108).</li> </ul>
	<b>Solar energy</b>	Eligible with the following restrictions: <ul style="list-style-type: none"> <li>Only installations whose installed capacity does not exceed 12 MW are eligible (art. 10 par. 2 Loi n°2000-108; art. 2 Décret n°2000-1196).</li> </ul> <p>On 10 March 2010, new terms and conditions came into force (Arrêté du 4 mars 2011 soleil).</p>
	<b>Geothermal energy</b>	Eligible with the following restrictions: <ul style="list-style-type: none"> <li>Only plants whose installed capacity does not exceed 12 MW are eligible (art. 10 par. 2 Loi n°2000-108; art. 2 Décret n°2000-1196).</li> </ul>
	<b>Biogas</b>	Eligible with the following restrictions: <ul style="list-style-type: none"> <li>Only plants whose installed capacity does not exceed 12 MW are eligible (art. 10 par. 2 Loi n°2000-108; art. 2 Décret n°2000-1196).</li> <li>Electricity shall be generated either through the combustion of gas, which shall be produced through the pyrolysis or fermentation of substances and waste from agriculture, forestry and related industries, or through the treatment of water, or from domestic waste through the use of biogas</li> </ul>



		(art. 1 Arrêté du 19 mai 2011 biogaz).
	<b>Hydro-power</b>	<p>Eligible under the following conditions:</p> <ul style="list-style-type: none"> <li>Only plants whose installed capacity does not exceed 12 MW are eligible (art. 10 par. 2 Loi n°2000-108; art. 2 Décret n°2000-1196).</li> <li>Only plants that qualify under one of the following categories are eligible (art. 1 Arrêté du 1er mars 2007 hydro): plants that generate electricity from tidal or wave energy, marine current turbines, and run-of-river plants. Electricity generated by storage power stations that need energy to fill up their storage (e.g. pumped storage power stations) is not eligible for the feed-in tariff.</li> </ul>
	<b>Biomass</b>	<p>Eligible with the following restrictions:</p> <ul style="list-style-type: none"> <li>Only plants whose installed capacity does not exceed 12 MW are eligible (art. 10 par. 2 Loi n°2000-108; art. 2 Décret n°2000-1196).</li> <li>Electricity must be generated through the combustion of non-fossil matter of plant or animal origin (art. 1 Arrêté du 27 janvier 2011 biomasse).</li> <li>Biomass-fired combined heat and power plants shall have a capacity of more than 2 MW (art. 10 n°2, Loi n° 2000-108)</li> </ul>
<b>Amount</b>	<b>General information</b>	<p>The orders for the specific technologies (arrêtés) each determine the feed-in tariff for a certain source of energy. The tariffs are guaranteed minimum payments, which may be increased by a premium. The tariff rate depends on the costs of investment and operation, which arise for the plant operators but are to be borne by the</p>





		<p>suppliers (EDF and private suppliers). In addition, plant operators may receive a premium, which depends on the amount of electricity exported and is intended to reflect the degree to which this electricity helped achieve the national energy targets (art. 5 and 10 Loi n°2000-108).</p> <p>The tariff levels are set by specific orders (arrêtés) for each source of energy. Plants located in French overseas departments and collectivities (DOMs and COMs) and photovoltaic installations in Corsica are subject to special tariffs.</p>
	Wind energy	<p>French mainland:</p> <ul style="list-style-type: none"> <li>Onshore: €ct 8.2 per kWh for all plants during the first 10 years and then €ct 2.8 – 8.2 per kWh for the next five years, depending on the overall time of operation and time of operation per year (Arrêté du 17 novembre 2008).</li> <li>Offshore: €ct 13 per kWh for all plants during the first 10 years and then €ct 3 – 13 per kWh for the next five years, depending on the overall time of operation and time of operation per year (Arrêté du 17 novembre 2008).</li> </ul> <p>DOMs (overseas departments), some COMs (overseas collectivities):</p> <ul style="list-style-type: none"> <li>Onshore: €ct 11 per kWh for all plants during 15 years (Arrêté du 17 novembre 2008).</li> <li>Offshore: €ct 13 per kWh for all plants during the first 10 years and then €ct 3 – 13 per kWh for the next five years, depending on the overall time of operation and time of operation per year (Arrêté du 17 novembre 2008).</li> </ul>
	Solar energy	<p>The tariff applies to photovoltaic and thermodynamic installations and plants. The Order of 4 March 2011 introduced new terms and conditions. The tariff level depends on the installation or plant type (building-integrated installations, flexible solar panels or other solar energy installations), the use of the building and the capacity of the plant. Every quarter, the degression coefficients <math>S_n</math> and <math>V_n</math> will be</p>



		adjusted to the number of grid connection requests adopted in the previous quarter (Arrêté du 4 mars 2011 soleil). The French regulatory authority will publish the new coefficients and the resulting changes in tariff levels online approx. 3 weeks after the end of each semester (art. 4 and 5 Arrêté du 4 mars 2011 soleil). The tariffs are published at the following addresses: <a href="http://www.cre.fr/operateurs/producteurs/obligations-d-achat">www.cre.fr/operateurs/producteurs/obligations-d-achat</a> or <a href="http://www.developpement-durable.gouv.fr/Quels-sont-les-nouveaux-tarifs-d.html">www.developpement-durable.gouv.fr/Quels-sont-les-nouveaux-tarifs-d.html</a>
	<b>Geothermal energy</b>	French mainland: €ct 20 per kWh + premium of up to €ct 8 per kWh for energy efficiency  DOMs (overseas departments), some COMs (overseas collectivities): €ct 13 per kWh + premium of up to €ct 3 per kWh for energy efficiency (Arrêté du 23 juillet 2010)
	<b>Biogas</b>	Biogas plants with a capacity ≤ 150 kW: €ct 9.745 per kWh  Biogas plants with a capacity ≥ 2 MW: €ct 8.121 per kWh (Arrêté du 19 mai 2011)  Moreover, a bonus of €ct 4 can be granted for biogas plants with an energetic performance of at least 70% (Arrêté du 19 mai 2011)
	<b>Hydro-power</b>	<ul style="list-style-type: none"> <li>• <b>Wave energy, tidal energy:</b> €ct 15 per kWh</li> <li>• <b>Maritime current and run-of-river energy:</b> standard tariff of €ct 6.07 per kWh (further, more sophisticated tariff models including two to five elements are available at choice; these models account for summer and winter production differences and maximum and main load times) + premium for small hydro-power stations of €ct 0.5 – 2.5 per kWh + quality premium of max. €ct 1.68 per kWh (Arrêté du 01</li> </ul>



		mars 2007 hydro).
	<b>Biomass</b>	€ct 4.34 per kWh + premium of at least €ct 7.71 per kWh, depending on energy efficiency, the system capacity and the resources used. The premium depends on the level of energy efficiency (Arrêté du 27 janvier 2011 biomasse).
<b>Degression</b>	<b>General information</b>	The decrees on the feed-in tariffs for the single technologies (provide for the tariffs for existing plants to be inflation-indexed (coefficient "K"). Only the tariff levels for solar energy installations will be adjusted every quarter to the grid connection requests adopted in the previous quarter (Arrêté du 4 mars 2011 soleil). In addition, a certain percentage of each tariff is linked to a degression index (coefficient "L"). This adjustment is made annually on the day the purchase agreement was concluded. The index takes into account the index of labour costs per hour and the index of industrial production costs. The indexed percentage of the tariff is 20% to 70%, depending on the technology.
	<b>Wind energy</b>	The percentage of the tariff that is subject to reduction (coefficient "L") is 60% (Art. 7 Arrêté du 17 novembre 2008 vent).
	<b>Solar energy</b>	The percentage of the tariff that is subject to reduction (coefficient "L") is 20% (art. 8 Arrêté du 4 mars 2011 soleil).
	<b>Geothermal energy</b>	The percentage of the tariff that is subject to reduction (coefficient "L") is 70% (art. 7 Arrêté du 23 juillet 2010 géothermie).
	<b>Biogas</b>	The percentage of the tariff that is subject to reduction (coefficient "L") is 50% (art. 7 Arrêté du 19 mai 2011 biogaz).
	<b>Hydro-power</b>	The percentage of the tariff that is subject to reduction (coefficient



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		"L") is 60% (art. 8 Arrêté du 1er mars 2007 hydro).
	<b>Biomass</b>	The percentage of the tariff that is subject to reduction (coefficient "L") is 70% (art. 6 Arrêté du 27 janvier 2011 biomasse).
<b>Cap</b>	<p>Solar energy:</p> <ul style="list-style-type: none"> <li>Annual cap for installations and plants on the French mainland: peak capacity installed is multiplied by 1,500 hours of full load.</li> <li>Annual cap for other installations and plants: peak capacity installed is multiplied by 1,800 hours of full load.</li> </ul> <p>If the cap is reached, all further installation or plants installed will be subject to a lower tariff (€ct 5 per kWh) (art. 6 Arrêté du 4 mars 2011 soleil).</p> <p>Other renewable energy technologies are not subject to a cap.</p>	
<b>Eligibility period</b>	<p>According to the orders on the feed-in tariffs for the single technologies, eligibility for the tariff is limited in time. The duration of payment varies according to the source of energy:</p> <ul style="list-style-type: none"> <li><b>Wind energy:</b> onshore: 15 years, offshore: 20 years (Art. 4, Arrêté du 17 novembre 2008 vent)</li> <li><b>Solar energy (photovoltaic energy):</b> 20 years (Art. 3, Arrêté du 4 mars 2011 soleil)</li> <li><b>Geothermal energy:</b> 15 years (Art. 4, Arrêté du 23 juillet 2010 géothermie)</li> <li><b>Biogas:</b> 15 years (Art. 5, Arrêté du 19 mai 2011 biogaz)</li> <li><b>Biomass:</b> 20 years (Art. 4, Arrêté du 27 janvier 2011 biomasse)</li> <li><b>Hydro-electricity:</b> 20 years (Art. 5, Arrêté du 1er mars 2007 hydro)</li> </ul>	
<b>Addressees</b>	<p>The persons eligible for the feed-in tariff are the operators of renewable energy installations and plants that have a maximum installed capacity of 12 MW or are located in a wind development area, and the operators of biomass CHP plants with a capacity of more than 2 MW. The entities obligated to pay the feed-in tariff and satisfy the obligations arising from the tenders are the electricity suppliers. These include EDF (Electricité de France) and private suppliers listed in art. 23 Loi n°46-628 du 8 avril 1946 (art. 8, 10 Loi n°2000-108).</p>	
<b>Procedure</b>	<b>Process flow</b>	In order to enforce their right to payment, plant operators shall first apply to the competent prefect (regional directorate for industry, research and environment) for a certificate confirming entitlement to purchase and payment (certificat ouvrant droit à l'obligation d'achat).



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		<p>On request, entitlement to the tariff received for a certain plant may be conferred to a third party (art. 10 Loi n°2000-108; art. 1 Décret n° 2001-410).</p> <p>The suppliers (EDF and private suppliers) and the grid operators are obligated by law to enter into purchase agreements with the operators of renewable energy plants (obligation to conclude agreements). Due to the agreement concluded, the plant operator is contractually entitled to payment for the electricity he produces (art. 10 Loi n°2000-108).</p>
	<b>Competent authority</b>	Regional directorate for industry, research and environment (direction régionale de l'environnement, de l'aménagement et du logement)
<b>Flexibility Mechanism</b>		
<b>Distribution of costs</b>	<b>State</b>	
	<b>Consumers</b>	In France, the end consumers bear the costs arising from the suppliers' (EDF's and private suppliers') obligation to pay for electricity from renewable sources exported to the grid.
	<b>Plant operator</b>	
	<b>Grid operator</b>	
	<b>European Union</b>	
	<b>Distribution mechanism</b>	<ul style="list-style-type: none"> <li><b>Contribution au Service Public de l'Electricité (CSPE) – electricity suppliers (EDF and private suppliers).</b> Every consumer is obliged to pay Contribution au Service Public de l'Électricité, which covers the additional costs arising from</li> </ul>



		<p>the supply of electricity from renewable sources (see below: Grid operator/supply companies – consumers). Among other things, the CSPE covers the additional costs arising for the suppliers (EDF and private suppliers) from the payment of the feed-in tariff. The CSPE is levied four times a year (art. 15 Loi n°2000-108).</p> <ul style="list-style-type: none"> <li>• <b>Grid operator/supply companies – consumers.</b> The CSPE is paid by the final consumers (art. 5 Loi n°2000-108). The exact distribution mechanism of the funds generated through the CSPE is specified in Décret n°2004-90: The energy regulatory commission calculates the additional costs before the Ministry of Environment sets the compensation payment per kWh (art. 6 Décret n°2004-90). The transmission or distribution grid operators and the utility companies add this standard amount to the regular grid use charges or electricity price to be paid by the final consumers. The surcharges are transferred to the designated account of the national financial institution Caisse des dépôts (art. 10 Décret n°2004-90). Manufacturing companies consuming up to 240 million kWh per year are exempt from the obligation to pay CSPE if they produce electricity for their own use or sell it to end users for the end users' own consumption. Any further amount of electricity produced is subject to the surcharge. The maximum amount to be paid per plant is € 550,000 (art. 5 Loi n°2000-108).</li> </ul>
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### Tenders (Appels d'offres)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"><li>• Loi n°2000-108</li><li>• Loi n°2005-781</li><li>• Décret n°2000-1196</li><li>• Décret n°2001-410</li><li>• Décret n°2002-1434</li><li>• Décret n°2004-90</li><li>• Arrêté du 17 novembre 2008 vent</li><li>• Arrêté du 4 mars 2011 soleil</li><li>• Arrêté du 23 juillet 2010 géothermie</li><li>• Arrêté du 19 mai 2011 biogaz</li><li>• Arrêté du 1er mars 2007 hydro</li><li>• Arrêté du 27 janvier 2011 biomasse</li></ul>	
Contact Authority	Ministry of Ecology, Sustainable Development and Energy	
Summary	A promotional tariff may be awarded to the winners of tenders for the construction of renewable energy plants. The ministry responsible for energy invites tenders at irregular intervals to reach the target production of electricity from renewable sources, which is specified in the multi-annual investment plant (Programmation Pluriannuelle des Investissements PPI), (art. 8 Loi n°2000-108). The calls for tenders are published in the official gazette of the European Union. You can find information on current tenders on the website of the French regulatory authority <a href="http://www.cre.fr/documents/appels-d-offres">www.cre.fr/documents/appels-d-offres</a> .	
Eligible technologies	General information	The technologies eligible for the feed-in tariff are specified in the invitation to tender (art. 1 Décret n° 2002-1434). In general, tenders cover all sources of renewable energy.
	Wind energy	The conditions for tender are described in the invitation to tender (art. 1 Décret n°2002-1434).
	Solar energy	The conditions for tender are described in the invitation to tender (art. 1 Décret n°2002-1434).



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	<b>Geothermal energy</b>	The conditions for tender are described in the invitation to tender (art. 1 Décret n°2002-1434).
	<b>Biogas</b>	The conditions for tender are described in the invitation to tender (art. 1 Décret n°2002-1434).
	<b>Hydro-power</b>	The conditions for tender are described in the invitation to tender (art. 1 Décret n°2002-1434).
	<b>Biomass</b>	The conditions for tender are described in the invitation to tender (art. 1 Décret n°2002-1434).
<b>Amount</b>	<b>General information</b>	The actual payment to be awarded is calculated in accordance with the successful tenderer's finance plan (art. 1 Décret n°2002-1434).
	<b>Wind energy</b>	
	<b>Solar energy</b>	
	<b>Geothermal energy</b>	
	<b>Biogas</b>	
	<b>Hydro-power</b>	
	<b>Biomass</b>	
<b>Degression</b>	<b>General information</b>	The payment terms are set out in the successful tenderer's finance plan (art. 1 Décret n°2002-1434).
	<b>Wind energy</b>	
	<b>Solar energy</b>	
	<b>Geothermal energy</b>	
	<b>Biogas</b>	
	<b>Hydro-power</b>	
	<b>Biomass</b>	

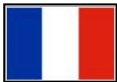




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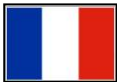
<b>Cap</b>		
<b>Eligibility period</b>	The period of payment is set out in the invitation to tender (art. 1 Décret n°2002-1434).	
<b>Addressees</b>	<p><b>Entitled party.</b> According to statutory law, the tenders are open to every person residing in an EU Member State or in a country specified by a relevant international treaty and planning to install a renewable energy plant in France (art. 8 Loi n°2000-108).</p> <p><b>Obligated party.</b> The electricity suppliers are obliged to both pay the feed-in tariff and provide the funds for the successful tenderers. The obligated suppliers include EDF (Electricité de France) and private grid operators listed in art. 23 Loi n°46-628 du 8 avril 1946 (art. 8, 10 Loi n°2000-108).</p>	
<b>Procedure</b>	<b>Process flow</b>	The suppliers (EDF and private suppliers) are obliged to conclude purchase agreements with the successful tenderers. They are also obliged to pay the electricity price specified in the tenders (art. 8 Loi n°2000-108).
	<b>Competent authority</b>	
<b>Flexibility Mechanism</b>		
<b>Distribution of costs</b>	<b>State</b>	
	<b>Consumers</b>	In France, the end consumers bear the costs arising from the suppliers' (EDF's and private suppliers') obligation to pay for all electricity from renewable sources exported to the grid.
	<b>Plant operator</b>	
	<b>Grid operator</b>	
	<b>European Union</b>	



	<p><b>Distribution mechanism</b></p>	<ul style="list-style-type: none"> <li>• <b>Contribution au Service Public de l'Electricité (CSPE) – electricity suppliers (EDF and private suppliers).</b> Every consumer is obliged to pay Contribution au Service Public de l'Électricité, which covers the additional costs arising from the supply of electricity from renewable sources (see below: Grid operator/supply companies – consumers). Among other things, the CSPE covers the additional costs arising for the suppliers (EDF and private suppliers) from the payment of the feed-in tariff. The CSPE is levied four times a year (art. 15 Loi n°2000-108).</li> <li>• <b>Grid operator/supply companies – consumers.</b> The CSPE is paid by the final consumers (art. 5 Loi n°2000-108). The exact distribution mechanism of the funds generated through the CSPE is specified in Décret n°2004-90: Every year, the energy regulatory commission calculates the additional costs before the Ministry of Environment sets the compensation payment per kWh (Décret n°2004-90). The transmission or distribution grid operators and the utility companies add this standard amount to the regular grid use charges or electricity price to be paid by the final consumers. The surcharges are transferred to the designated account of the national financial institution Caisse des dépôts (art. 10 Décret n°2004-90). Manufacturing companies consuming up to 240 million kWh per year are exempt from the obligation to pay CSPE if they produce electricity for their own use or sell it to end users for the end users' own consumption. Any further amount of electricity produced is subject to the surcharge. The maximum amount to be paid per plant is € 550,000 (art.</li> </ul>
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		5 Loi n°2000-108).
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**Tax regulation mechanisms I (Crédit d'impôt)**

Abbreviated form of legal source(s)	<ul style="list-style-type: none"><li>• Instruction fiscale 5 B-26-05 N° 147</li><li>• Instruction fiscale 5 B-17-07 N° 88</li><li>• Instruction fiscale 5 B-10-09 N° 38</li><li>• Instruction fiscale 5 B-20-10 N° 77 du 23 aout 2010</li><li>• Instruction fiscale 5 B-22-09 N°65 du 30 juin 2009</li><li>• CGI</li></ul>	
Contact Authority	Ministry of Economic Affairs, Finance and Foreign Trade	
Summary	In 2001, the tax credit was extended to include renewable energy sources. Accordingly, natural persons may deduce from income tax a certain percentage of investments in renewable energy plants. Art. 18 bis of Annex IV of the Code Général des Impôts lists all eligible plants and specifies technical and performance requirements. Further provisions regarding the implementation of the tax credit are laid down in Instruction fiscale 5 B-26-05 N° 147, Instruction fiscale 5 B-17-07 N° 88, Instruction fiscale 5 B-10-09 N° 38, Instruction fiscale 5 B-20-10 N° 77 and Instruction fiscale 5 B-22-09 N° 65. The crédit d'impôt for renewable energy plants will apply until the end of 2012 (art. 200 quater, Code Général des Impôts, referred to and specified in Instruction fiscale 5 B-22-09 N° 65). However, it is extended until 2015 for installations carried out in buildings completed since more than two years (Art. 200 quater, Code Général des Impôts).	
Eligible technologies	General information	The tax credit applies to the building-integration or purchase of the following renewable electricity generation technologies: solar energy, wind energy, hydro-energy and biomass energy generation (art.18 bis, Annex IV of the Code Général des Impôts).
	Wind energy	Eligible (art.18 bis, Annex IV of the Code Général des Impôts).
	Solar energy	Eligible under the following condition: <ul style="list-style-type: none"><li>• Installations shall comply with standards EN 61215 or NF EN 61646 (art.18 bis, Annex IV of the Code Général des Impôts) or international standards CEI 61215 or CEI 61646 (Instruction fiscale 5 B-20-10 N° 77).</li><li>• The amount of the tax credit shall not exceed € 3.200 per</li></ul>



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		installed kWp incl. VAT (art.18 bis, Annex IV of the Code Général des Impôts)
	<b>Geothermal energy</b>	
	<b>Biogas</b>	
	<b>Hydro-power</b>	Eligible (art.18 bis, Annex IV of the Code Général des Impôts).
	<b>Biomass</b>	Eligible (art.18 bis, Annex IV of the Code Général des Impôts).
<b>Amount</b>	<ul style="list-style-type: none"> <li>Persons that install renewable energy plants at their principal residence may deduce 11% of the net hardware costs for solar energy installations and 32% of the net hardware costs for other renewable energy plants from tax (art. 200 quater par. 1 c, 5 d Code Général des Impôts).</li> <li><b>Caps</b> for the period from 1 January 2005 to 31 December 2015 per principal residence: € 8,000 for individuals, € 16,000 for married or cohabiting couples (PACS) + € 400 per child; if they both have the duty of care: € 200 per child) (art. 200 quater par. 4 Code Général des Impôts).</li> <li>In <b>multi-family houses</b>, every resident may claim the money he invested (chapter 1 section 2 Instruction fiscale 5 B-26-05 N°147).</li> <li>The <b>capacity</b> of the eligible plant shall not exceed 3 kWp. Plants that generate more than 3 kWp are eligible only if the electricity consumption of the building is higher than half of the nominal installed capacity (section 1 par. 7 Instruction fiscale 5 B-17-07 N° 88).</li> </ul>	
<b>Addressees</b>	Entitlement to the credit is guaranteed by law. The tax credit may be claimed for investments in the main residence (Art. 200 quater Code Général des Impôts). All natural persons that are owners, tenants or rent-free tenants of their main residence are eligible (chapter 1 section 1 Instruction fiscale 5 B-26-05 N° 147).	
<b>Procedure</b>	<b>Process flow</b>	The tax credit is granted on income tax, after the eligible person has submitted the invoice for the investments and after other tax benefits and subsidies (except for subsidies for the installation of the plant) have been deducted (section 4 C2 Instruction fiscale 5 B-17-07 N° 88). If the amount of the tax payable is lower than the tax credit, the difference will be paid out. If the applicant is not subject to tax, the total amount is paid out (Art. 200 quater Code Général des Impôts).



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		chapter 3 section 5 Instruction fiscale 5 B-26-05 N° 147).
	<b>Competent authority</b>	Tax office (Direction Générale des Impôts, since 2008 named "Direction Générale des Finances Publiques")
<b>Flexibility Mechanism</b>		
<b>Distribution of costs</b>	<b>State</b>	The tax credit results in lower state revenues. Payments of the difference between the tax payable and the amount of tax credit are funded from the federal budget.
	<b>Consumers</b>	
	<b>Plant operator</b>	
	<b>Grid operator</b>	
	<b>European Union</b>	
	<b>Distribution mechanism</b>	

### Tax regulation mechanisms II (value-added tax reduction)

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>• CGI</li> <li>• Instruction fiscale 3 C-7-06 N°202</li> </ul>	
<b>Contact Authority</b>	<b>Ministry of Economic Affairs, Finance and Foreign Trade</b>	
<b>Summary</b>	<p>In France, the purchase of commodities is subject to a reduced VAT rate if they are related to investments in the improvement, the transformation, the fittings, the conservation or certain equipment of buildings constructed more than two years prior (Code Général des Impôts, art. 279-0 bis, 1). Thus, the purchase of such commodities by private individuals is indirectly promoted.</p> <p>This incentive was introduced by Finance Act 2000 (Loi n° 99-1172, Art. 5) and amended by subsequent annual Finance Acts. Loi n° 2000-1352 (art. 67) introduced the tax credit (Crédit d'Impôt) for renewable energy sources and made them eligible for a reduced VAT rate of 7%. This tax incentive is subject to a multitude of non-legislative standards.</p> <p>The reduced VAT rate applies to services, equipment and delivery (Instruction fiscale 3 C-7-06 N°202, title 1, chapter 2, sections 1, 75). In order for the equipment to be eligible, it shall be delivered and installed by the same company (either directly by this company or by a sub-contractor), and the equipment and the installation works shall be listed on the same invoice (Instruction fiscale 3 C-7-06 N° 202, title 1, chapter 2, sections 1, 82).</p>	
<b>Eligible technologies</b>	<b>General information</b>	The following renewable energy technologies are eligible: solar energy installations, wind energy plants, hydro-power plants and biomass plants (Instruction fiscale 3 C-7-06 N°202, 95).
	<b>Wind energy</b>	Eligible (Instruction fiscale 3 C-7-06 N°202, 95)
	<b>Solar energy</b>	<p>Eligible (Instruction fiscale 3 C-7-06 N°202, 95) with the following restrictions:</p> <ul style="list-style-type: none"> <li>• Installations shall be designed to cover the electricity needs of a building (installations that generate up to 3 kW or do not cover more than 30 m²). Larger installations are eligible for a tax reduction for the first 3 kW of electricity produced; electricity exceeding this amount is subject to the regular VAT rate.</li> <li>• The invoice shall show the different VAT rates separately</li> </ul>



		(RES N°2007/12 (TCA)).
	Geothermal energy	
	Biogas	
	Hydro-power	Eligible (Instruction fiscale 3 C-7-06 N°202, 95)
	Biomass	Eligible (Instruction fiscale 3 C-7-06 N°202, 95)
Amount	<ul style="list-style-type: none"> <li>• <b>On the French mainland and in Corsica</b>, the reduced VAT rate is 7% (Art. 279 bis, Code Général des Impôts).</li> <li>• <b>In the overseas departments and regions (DOM-ROM)</b> of Guadeloupe, Martinique and Réunion, the VAT amounts to 2.10% (Art. 296, Code general des Impôts)</li> </ul>	
Addressees	<p>The reduced VAT rate applies to investments made by the owner of a building, a co-owner syndicate (syndicat de copropriétaires), a tenant or his representative (Code Général des Impôts, arts. 279-0 bis, 3). This means that every natural person or legal entity may be granted a VAT reduction as long as all obligatory prerequisites are met (Instruction fiscale 3 C-7-06 N°202, title 1, chapter 3, sections 1, 184). Legal entities involved in business activities are not eligible for the reduced VAT rate, as they have to pay input-VAT, which may be deducted from the VAT they charge. Thus, the VAT is a pass-through item.</p>	
Procedure	Process flow	<ul style="list-style-type: none"> <li>• <b>Confirmation of entitlement.</b> The client ordering deliveries and services subject to the reduced VAT rate shall confirm in writing that the building in question was completed more than two years ago (Code Général des Impôts, arts. 279-0 bis, 3).</li> <li>• <b>Plant delivery and installation.</b> Having received this confirmation, the company assigned shall carry out the services related to the delivery and installation of the renewable energy plant. In order for the reduced VAT rate to be applicable to both the services and the cost of materials, the materials shall be purchased and installed by the same company or its sub-contractor (Instruction fiscale 3 C-7-06 N°202, title 1, chapter 2, sections 1, 82-84).</li> </ul>
	Competent authority	





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Flexibility Mechanism		
Distribution of costs	State	The reduced VAT rate for renewable energy plants leads to a lower state revenue, which is compensated for by other revenue.
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	

## RES-E grid issues

### Overview

<b>Overview of grid issues</b>	<p>In France, the use of the grid for the transmission of electricity from renewable sources is subject to the general legislation on energy. There are no special provisions for electricity from renewable sources.</p> <p>Loi n° 2000-108 of 10 February 2000 on the Modernisation and Development of Public Electricity Supply was amended and simplified by Ordonnance n° 2011-504 of 9 May 2011 to better reflect EU law (Preamble of Ordonnance n° 2011-504 du 9 mai 2011 portant codification de la partie législative du code de l'énergie). A number of articles of Loi n° 2000-108 were deleted and included in the Code de l'énergie.</p>
<b>Connection to the grid</b>	<p>Electricity producers are contractually entitled against the grid operator to the connection of renewable energy plants to the grid (art. L111-91 Code de l'énergie). The grid operator is obliged to conclude connection agreements without discriminating against certain plant operators (art. L121-4 Code de l'énergie). Renewable energy plants are not given priority.</p>
<b>Use of the grid</b>	<p>Plant operators are contractually entitled against the grid operator to use the grid. The grid operator is obliged to conclude agreements on connection and use without discriminating against certain plant operators (art. L121-4 Code de l'énergie). Renewable energy plants are not given priority.</p>
<b>Grid development</b>	<p>Plant operators may be contractually entitled to the expansion of the grid if the connection of a plant to the grid requires the grid to be extended. The grid operator is generally obligated to expand the grid in order to provide "service public de l'électricité" (art. 2 in conjunction with art. 14 and art. 18 Loi n°2000-108).</p>
<b>Statutory provisions</b>	<ul style="list-style-type: none"> <li>Loi n°2000-108 (Loi n°2000-108 du 10 février 2000 relative à la modernisation et au développement du service public de l'électricité – Act on the Modernisation and Development of Public Electricity Supply)</li> <li>Loi n° 2009-967 (Loi n° 2009-967 du 3 août 2009 de programmation relative à la mise en œuvre du Grenelle de l'environnement – Act on the Implementation of the Targets set at the "Grenelle de l'Environnement" Summit)</li> </ul>



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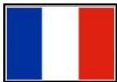


	<ul style="list-style-type: none"><li>• Loi n° 2010-788 (Loi n° 2010-788 du 12 juillet 2010 portant engagement national pour l'environnement – Act on France's Commitment to Protect the Environment)</li><li>• Décret n° 2008-386 (Décret n° 2008-386 du 23 avril 2008 relatif au raccordement d'installations de production aux réseaux publics d'électricité – Decree on the General Technical Requirements for Grid Connection)</li><li>• Décret n°2001-365 (Décret n°2001-365 du 26 avril 2001 relatif aux tarifs d'utilisation des réseaux publics de transport et de distribution d'électricité – Decree on Power Grid Charges)</li><li>• Arrêté du 23 avril 2008 (Arrêté du 23 avril 2008 relatif au raccordement à un réseau public de distribution d'électricité en basse tension ou en moyenne tension d'une installation de production d'énergie électrique – Order of 23 April 2008 on the Technical Requirements for Grid Connection)</li><li>• Code de l'énergie (Energy Code)</li><li>• Code de l'urbanisme (Town Planning Code)</li></ul>
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### Basic information on legal sources

<b>Name of legal source (original language)</b>	Loi n°2000-108 du 10 février 2000 relative à la modernisation et au développement du service public de l'électricité	Loi n°2009-967 du 3 août 2009 de programmation relative à la mise en œuvre du Grenelle de l'environnement (1)	Loi n° 2010-788 du 12 juillet 2010 portant engagement national pour l'environnement (1)
<b>Full name</b>			
<b>Name (English)</b>	Act on the Modernisation and Development of Public Electricity Supply	Act on the Implementation of the Targets Set at the "Grenelle de l'Environnement" Summit, also called „Grenelle 1"	Act on France's commitment to the environment, also called "Grenelle 2"
<b>Abbreviated form</b>	Loi n°2000-108	Loi n° 2009-967	Loi n° 2010-788
<b>Entry into force</b>	12.02.2000	05.08.2009	13.07.2010
<b>Last amended on</b>	01.01.2012	29.12.2012	24.03.2012
<b>Future amendments</b>			
<b>Purpose</b>	Modernising and developing public electricity supply	Implementing the resolutions made at the national environment summit.	Implementing the main targets of French environmental policy.
<b>Relevance for renewable energy</b>	This act established the legal framework for the purchase of and payment for electricity from renewable sources (art. 10 Loi n°2000-108), the conditions regarding tenders (art. 8 Loi n°2000-108) and provisions on the funding of the support	Chapter IV of the act is on energy. According to this chapter, renewable energy shall also be developed on the regional level. To this aim, the regions shall design a programme for the development of renewable energy. In	Articles 84 to 93 apply to renewable energy.



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	system (art. 5 Loi n°2000-108).	addition, the power grid shall be upgraded to meet the requirements of renewable energy (art. 19 Loi n° 2009-967).	
Link to full text of legal source (original language)	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=D6C0EE051DEA138D0FF0DC94F4D3513F.tpdjo13v_3?cidTexte=LEGITEXT000005629085&amp;dateTexte=20110111">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=D6C0EE051DEA138D0FF0DC94F4D3513F.tpdjo13v_3?cidTexte=LEGITEXT000005629085&amp;dateTexte=20110111</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT0000020949548">http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT0000020949548</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=405E4C73D052A6C2B559ACB396100722.tpdjo06v_1?cidTexte=JORFTEXT000022470434&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=405E4C73D052A6C2B559ACB396100722.tpdjo06v_1?cidTexte=JORFTEXT000022470434&amp;categorieLien=id</a>
Link to full text of legal source (English)			



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<b>Name of legal source (original language)</b>	Décret n° 2008-386 du 23 avril 2008 relatif aux prescriptions techniques générales de conception et de fonctionnement pour le raccordement d'installations de production aux réseaux publics d'électricité	Décret n°2001-365 du 26 avril 2001 relatif aux tarifs d'utilisation des réseaux publics de transport et de distribution d'électricité	Arrêté du 23 avril 2008 relatif aux prescriptions techniques de conception et de fonctionnement pour le raccordement à un réseau public de distribution d'électricité en basse tension ou en moyenne tension d'une installation de production d'énergie électrique
<b>Full name</b>			
<b>Name (English)</b>	Decree on the General Technical Requirements for Grid Connection	Decree on the Charges for the Use of Public Transmission and Distribution Grids	Order of 23 April 2008 on the Technical Requirements for Grid Connection
<b>Abbreviated form</b>	Décret n° 2008-386	Décret n°2001-365	Arrêté du 23 avril 2008
<b>Entry into force</b>	25.04.2008	28.04.2001	25.04.2008
<b>Last amended on</b>	20.05.2010	31.12.2005	06.03.2011
<b>Future amendments</b>			
<b>Purpose</b>	Providing general technical requirements for the connection of new and existing plants to the grid.	Establishing provisions on the charges for the use of the grid.	Providing technical requirements for the connection of low-voltage or medium-voltage electricity generation plants to the public distribution grid.
<b>Relevance for renewable energy</b>	This decree does not provide specific	The provisions of this decree also apply	Art. 22 sets out the connection



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	regulations on renewable energy but on the agreements to be concluded.	to the producers of electricity from renewable sources.	requirements for plants generating electricity from "unused" energy sources (e.g. wind energy plants or photovoltaic plants).
Link to full text of legal source (original language)	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=89AAC5759DD25511ADC764D0A27F8153.tpdjo06v_1?cidTexte=JORFTEXT00018692779&amp;dateTexte=20101214">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=89AAC5759DD25511ADC764D0A27F8153.tpdjo06v_1?cidTexte=JORFTEXT00018692779&amp;dateTexte=20101214</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=LEGITEXT000005630900&amp;dateTexte=20090911">http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=LEGITEXT000005630900&amp;dateTexte=20090911</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=2AD09691CCF12C9C8DCC4F6FE8B7B2E0.tpdjo16v_2?cidTexte=JORFTEXT00018698004&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=2AD09691CCF12C9C8DCC4F6FE8B7B2E0.tpdjo16v_2?cidTexte=JORFTEXT00018698004&amp;categorieLien=id</a>
Link to full text of legal source (English)			



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<b>Name of legal source (original language)</b>	Code de l'énergie	Code de l'urbanisme	
<b>Full name</b>			
<b>Name (English)</b>	Energy Code	Town Planning Code	
<b>Abbreviated form</b>	Code de l'énergie	Code de l'urbanisme	
<b>Entry into force</b>	01.06.2011		
<b>Last amended on</b>	01.01.2013	17.02.2013	
<b>Future amendments</b>	01.07.2013	01.06.2013	
<b>Purpose</b>	The Energy Code comprises all legal documents on energy that implement EU Directives 2009/72 Concerning Common Rules for the Internal Market in Electricity and 2009/73 Concerning Common Rules for the Internal Market in Natural Gas.	The Town Planning Code contains all French laws and regulations on city planning.	
<b>Relevance for renewable energy</b>	The provisions of the Energy Code also apply to the producers of electricity from renewable sources.	The provisions of the Town Planning Code regulate the planning permissions of certain renewable energy plants.	
<b>Link to full text of legal source (original language)</b>	<a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000023983208&amp;dateTexte=20120406">http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000023983208&amp;dateTexte=20120406</a>	<a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074075">http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074075</a>	
<b>Link to full text of legal source (English)</b>			





## RES-LEGAL EUROPE – National Profile France





### Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Commission de Régulation de l'Énergie (CRE) – regulatory authority	<a href="http://www.cre.fr/">http://www.cre.fr/</a>		+33 144 504 100	
Gestionnaire du Réseau de Transport d'Électricité (RTE) – transmission grid operator	<a href="http://www.rte-france.com/fr">http://www.rte-france.com/fr</a>		+33 141 02 10 00	
Electricité Réseau Distribution France (ERDF) – distribution grid operator	<a href="http://www.erdfdistribution.fr/Accueil">http://www.erdfdistribution.fr/Accueil</a>		+33 247 802 572	
"Gide Loyrette Nouel" international law firm	<a href="http://www.gide.com/front/EN/home.htm">http://www.gide.com/front/EN/home.htm</a>	Véronique Fröding	+33 140 7536 09	<a href="mailto:froding@gide.com">froding@gide.com</a>
Bureau de coordination énergies renouvelables – Coordination office for renewable energies	<a href="http://enr-ee.com/">http://enr-ee.com/</a>	Mélanie Persem	+49 30 285 50 46 76	<a href="mailto:melanie.persem@bmu.bund.de">melanie.persem@bmu.bund.de</a>



## Grid issues

### Connection to the grid

<b>Abbreviated form of legal sources</b>	<ul style="list-style-type: none"> <li>• Loi n°2000-108</li> <li>• Loi n° 2010-788</li> <li>• Décret n°2001-365</li> <li>• Arrêté du 23 avril 2008</li> <li>• Code de l'énergie</li> <li>• Code de l'urbanisme</li> </ul>
<b>Contact Authority</b>	<b>Gestionnaire du Réseau de Transport d'Electricité (RTE)</b>  <b>Electricité Réseau Distribution France (ERDF)</b>
<b>Overview</b>	<ul style="list-style-type: none"> <li>• Electricity producers are contractually entitled against the grid operator to the connection of renewable energy plants to the grid (art. L111-91 Code de l'énergie). Pursuant to art. 10 Loi 2008-108, the grid operator is obliged to import all electricity produced by renewable energy plants. The term "accès au réseau" used in this Act refers to both access and connection to the grid. Under the resolutions made at the "Grenelle de l'Environnement" summit, i.e. Loi n° 2009-967 and Loi n° 2010-788, each region shall develop a plan for the connection of renewable energy plants to the grid and submit it to the prefects of the region. This plan shall define the grid areas that need to be reinforced to reach the targets of the regional policy plan on climate, air and energy.</li> <li>• <b>High-voltage plants.</b> According to experts, the exact terms regulating the connection of a high-voltage power plant are laid down in a grid connection agreement (convention de raccordement).</li> <li>• <b>Low-voltage plants.</b> The connection of plants with a capacity of up to 36 kVA to a low-voltage grid requires the conclusion of an "all-in-one" agreement (convention de raccordement, d'accès et d'exploitation) on connection to the grid, use of the grid and plant operation.</li> </ul> <p><b>Entitled party:</b> All authorised electricity producers are entitled to connection (art. L111-93 Code de l'énergie). Authorised producers shall be all operators of renewable energy plants that hold the necessary licence issued by the Ministry for Energy (art. L331-1 Code</p>

	<p>de l'énergie).</p> <p><b>Obligated party:</b> The obligated party is the grid operator. The companies deemed to be grid operators are Electricité de France (EDF) and all non-nationalised distribution grid operators (art.10 Loi n°2000-108). Loi n°2000-108 only refers to distribution grid operators ("distributeur") even though EDF is a supplier rather than a distribution grid operator.</p>	
Procedure	Process flow	<p>The grid connection procedures may vary according to whether the renewable energy plant is connected to the high voltage (transmission grid) or to the low voltage grid (distribution grid). According to the national distribution grid operator ERDF, plants shall go through the following connection process:</p> <ul style="list-style-type: none"> <li>• Application for connection (applicants must fill in a form and submit the planning permission for the renewable energy plant). All applications are placed on a waiting list.</li> <li>• The applicant has the possibility to ask for a detailed study prior to the offer for the technical implementation and the costs of connection.</li> <li>• The grid operator shall submit an offer for the technical implementation and the costs of connection (connection offer - proposition technique et financière, "PTF") to the plant operator within three months after receipt of the application for connection. This period is brought to six weeks when the application concerns individual plants connected to the low voltage grid (max 50kV). In case the application concerns the high voltage grid, an engagement and performance agreement (convention d'engagement de performances) shall be signed between the two parties. The agreement determines the technical and legal conditions relating to the technical performance of the plant.</li> <li>• The grid connection agreement (convention de raccordement) is based on the PTF and stipulates, among other things, a deadline for connection and the costs for establishing connection.</li> </ul> <p>The regulatory authority (Commission de Regulation de l'Energie) is entitled to</p>



		<p>intervene in case of connection delays caused by the grid operator.</p> <p>The claim for connection to the grid arises when the connection agreement has been concluded and the initial payment has been made.</p> <p>Renewable energy plants located in the public maritime territory are exempted from the required procedures regarding planning permission, as well as from the required procedure regarding the connection of the plant to the grid (Art R 421-8-1, Code de l'urbanisme).</p>
	<b>Deadlines</b>	<p><b>Grid operator.</b></p> <p>The grid operator shall submit a PTF to the applicant within three months after receipt of the application and within six weeks when the application concerns individual plants connected to the low voltage grid (max 50kV). The deadlines are the same in case the applicant asked for a detailed study prior to the PTF (three months after receipt of the application and six weeks for plants with max 50kV).</p> <p>In case of a high voltage grid connection, the grid operator shall submit an engagement and performance agreement within 3 months upon acceptance of the PTF by the applicant.</p> <p><b>Applicant.</b> The applicant shall give notice of his consent within three months after receipt of the PTF.</p>
	<b>Obligation to inform</b>	
<p><b>Priority to renewable energy</b></p> <p><b>(qualitative criteria)</b></p>	<p>( ) Priority to renewable energy</p> <p>( X ) Non-discrimination</p>	<p>The grid operator is obliged to connect plants to the grid without discriminating against certain plant operators (art. L121-4 Code de l'énergie). Electricity generated from renewable sources is not given priority.</p>
<p><b>Capacity limits</b></p> <p><b>(quantitative criteria)</b></p>	<p>Plants with a maximum installed capacity of at least 3 kVA that generate electricity from "unused" sources (i.e. wind energy or photovoltaic energy plants) may be shut down by the public distribution network on the request of the distribution grid operator. Such action may only be taken if the real power exported to the grid does not exceed 30% of the real power of the entire grid. Further information on the shutdown of electricity plants is specified in the connection agreements. The terms and conditions of grid</p>	



	use are described in the grid use agreements (art. 22 Arrêté du 23 avril 2008).	
Distribution of costs		
	State	
	Consumers	
	Grid operator	
	Plant operator	Since December 2010, plant operators have been obliged to bear all costs directly related to the connection of electricity generation plants (including renewable energy plants) (art. 18 Loi n°2000-108).
	European Union	
	Distribution mechanism	

### Use of the grid

Abbreviated form of legal sources	<ul style="list-style-type: none"> <li>• Loi n°2000-108</li> <li>• Décret n°2001-365</li> <li>• Décret n° 2008-386</li> <li>• Code de l'énergie</li> </ul>
Contact Authority	<b>Gestionnaire du Réseau de Transport d'Electricité (RTE)</b>  <b>Electricité Réseau Distribution France (ERDF)</b>
Overview	<ul style="list-style-type: none"> <li>• Plant operators are contractually entitled against the grid operator to use the grid. The grid operator is obliged to conclude agreements on connection and use without discriminating against certain plant operators (art. L121-4 Code de l'énergie).</li> <li>• <b>Low-voltage plants greater than or equal to 36 kVA and high-voltage plants.</b> The operators of low-voltage plants greater than or equal to 36 kVA or high-voltage plants must conclude two agreements and one contract: The grid usage agreement (convention d'exploitation) shall stipulate the conditions for use of the grid and the liabilities of the parties as regards safety. The connection agreement (convention de raccordement) shall set out the specifications and the capacity of the plant and describe the technical procedure of grid connection (art. 2 and art. 9 Décret n° 2008-386). In addition, the parties shall conclude a grid access contract (contrat d'accès au réseau de distribution en injection) that specifies provisions on liability and on the availability and distribution of energy.</li> <li>• <b>Low-voltage plants.</b> The connection of plants with a capacity of up to 36 kVA to a low-voltage grid requires the conclusion of an "all-in-one" agreement (convention de raccordement, d'accès et d'exploitation) on connection to the grid, use of the grid and plant operation.</li> </ul> <p>The grid operator may refuse to conclude an agreement on grid use in the following exceptional cases (art. L111-93 Code de l'énergie):</p> <ul style="list-style-type: none"> <li>• for technical reasons, i.e. if usage could be detrimental to grid safety, reliability and quality.</li> <li>• if the producer does not hold the necessary licence.</li> </ul> <p><b>Entitled party:</b> All authorised electricity producers are entitled to use the grid (art. L111-91 Code de l'énergie). Authorised producers shall be all operators of renewable energy plants that hold the necessary licence issued by the Ministry for Energy (art. L311-1 Code de l'énergie).</p>



## RES-LEGAL EUROPE – National Profile France



	<b>Obligated party:</b> The obligated party is the grid operator. The companies deemed to be "grid operators" are Electricité de France (EDF) and all non-nationalised distribution grid operators (art.10 Loi n°2000-108). The term "EDF" shall refer to all national transmission and distribution grid operators.	
<b>Procedure</b>	<b>Process flow</b>	The claim for transmission arises at the date of the conclusion of the relevant agreements (grid use agreement, connection agreement, grid access contract).
	<b>Deadlines</b>	Limitations and deadlines regarding claims for access to the grid depend on the terms of a given agreement.
	<b>Obligation to inform</b>	
<b>Priority to renewable energy (qualitative criteria)</b>	( ) Priority to renewable energy ( X ) Non-discrimination	The grid operator is obligated to grant access to the grid without discriminating against certain plant operators (art. L121-4 Code de l'énergie). Electricity from renewable sources is not given priority of use.
<b>Curtailement</b>	Grid stability is not regulated by law. Where the grid operates on full load or overload, the grid operator shall take ad-hoc measures to shut down electricity plants on the French mainland.	
<b>Distribution of costs</b>	There are no special provisions on the costs and the distribution of the costs of grid use by electricity from renewable sources. The costs of use of the grid by electricity from renewable sources shall be calculated in pursuance of the general legislation on energy (Loi n°2000-108, Décret n°2001-365).	
	<b>State</b>	
	<b>Consumers</b>	
	<b>Grid operator</b>	
	<b>Plant operator</b>	





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	European Union	
	Distribution mechanism	



### Grid development

Abbreviated form of legal source	<ul style="list-style-type: none"> <li>Loi n°2000-108</li> <li>Décret n°2001-365</li> </ul>	
Contact Authority	<b>Gestionnaire du Réseau de Transport d'Electricité (RTE)</b>  <b>Electricité Réseau Distribution France (ERDF)</b>	
Overview	<p>Plant operators may be contractually entitled to the expansion of the grid if the connection of a plant to the grid requires the grid to be expanded. The connection agreement ("convention de raccordement") shall include provisions on the expansion of the grid. The agreement is based on an offer for the costs and the technical implementation (proposition technique et financière, PTF). The grid operator is generally obligated to expand the grid in order to ensure the public electricity service ("service public de l'électricité") (art. 18 Loi n°2000-108).</p> <p><b>Entitled party:</b> The agreement may entitle a plant operator to the expansion of the grid.</p> <p><b>Obligated party:</b> The obligated party is the grid operator. The companies deemed to be "grid operators" are Electricité de France (EDF) and all non-nationalised distribution grid operators (art.10 Loi n°2000-108). Loi n°2000-108 only refers to distribution grid operators ("distributeur") even though EDF is a supplier rather than a distribution grid operator.</p>	
Procedure	Process flow	A claim for the expansion of the grid will arise on the date of the conclusion of the agreement, unless access to the grid can be granted without expanding the grid.
	Enforcement of claims	
	Deadlines	Limitations and deadlines regarding a possible expansion of the grid depend on the agreement.
	Obligation to inform	



<b>Regulatory incentives for grid development and innovation</b>		
<b>Distribution of costs</b>	<b>State</b>	
	<b>Consumers</b>	The costs of a regular grid expansion are partly covered by the charges for the use of the grid, which the grid operator charges to all grid users including the final consumers (art. 5 Loi n° 2000-108, art. 2 Décret n°2001-365).
	<b>Grid operator</b>	
	<b>Plant operator</b>	The costs arising from the expansion of the grid, which may become necessary in order to connect a plant to the grid, are borne by the plant operator (art.18 Loi n°2000-108).
	<b>European Union</b>	
	<b>Distribution mechanism</b>	
<b>Grid studies</b>	The expansion of the grid is not explicitly regulated by law. However, the Act on France's Commitment to Protect the Environment, also called "Grenelle 2", obliges the regions to develop extensive plans to reinforce the grid. Grenelle II came into force as late as on 13 July 2010. The plans shall be evaluated and – where necessary – revised after five years (art. 68, III Loi n° 2010-788).	

## RES-H&C support schemes

### Summary of support schemes

Overview	In France the generation of heat through renewable energy plants is promoted through two systems of energy subsidies, three tax regulation mechanisms as well as through the granting of a zero percent-interest loan.
Summary of support schemes	<ul style="list-style-type: none"> <li>• <b>Subsidies.</b> The French government has introduced a national programme to support modest households in the thermal renovation of their buildings in order to decrease energy losses called “habiter mieux”. Moreover, the French government introduced in 2008 a heat fund (Fonds Chaleur) in order to support the production of renewable heat through the publication of yearly tenders for large biomass plants.</li> <li>• <b>Tax regulation mechanisms.</b> The production of heat from renewable energy sources is promoted through several tax incentives. Persons investing in renewable energy plants are eligible for an income tax credit (Crédit d'Impôt). Furthermore, persons that install certain heat production installations in buildings are eligible for a reduced VAT rate. Finally, the equipment of renewable energy production installations can benefit from an exceptional or a declining depreciation.</li> <li>• <b>Loan.</b> In 2009 the zero percent-interest loan was introduced for housing renovation within the frame of the “Grenelle de l’Environnement” Summit. It allows the financing of work aiming at improving the energy performance of the housing without paying a cash advance and without paying interests.</li> </ul>
Technologies	In general, the French support measures apply to all renewable energy generation technologies. However, some incentives are limited to <b>certain technologies</b> .
Statutory provisions	<ul style="list-style-type: none"> <li>• Décret n° 2012-447 (Décret n° 2012-447 du 2 avril 2012 relatif au règlement des aides du fonds d'aide à la rénovation thermique des logements privés (FART) - Decree of 2 April 2012 regarding the regulation of the fund for the support of the thermal renovation of private housings)</li> <li>• Arrêté du 3 mai 2007 (Arrêté du 3 mai 2007 relatif aux caractéristiques thermiques et à la performance énergétique des bâtiments existants - Order of 3 May 2007 regarding the thermal characteristics and the energetic performance of existing buildings)</li> <li>• Loi n° 2009-967 (Loi n° 2009-967 du 3 août 2009 de programmation relative à la mise en œuvre du Grenelle</li> </ul>



	<p>de l'environnement - Planning law of 3 August 2009 regarding the implementation of the “Grenelle de l'Environnement” Summit)</p> <ul style="list-style-type: none"> <li>• CGI (Code Général des Impôts – Tax Code)</li> <li>• CCH (Code de la Construction et de l'habitation - Construction and Housing Code)</li> <li>• Arrêté du 30 mars 2009 (Arrêté du 30 mars 2009 relatif aux conditions d'application de dispositions concernant les avances remboursables sans intérêt destinées au financement de travaux de rénovation afin d'améliorer la performance énergétique des logements anciens - Order of 30 March 2009 regarding the granting conditions of the zero percent-interest loan for the support of housing renovation aiming at improving the energetic performance of existing buildings)</li> <li>• Instruction fiscale 5 B-26-05 N° 147 (Instruction fiscale 5 B-26-05 N° 147 du 1er septembre 2005 b – Tax regulation)</li> <li>• Instruction fiscale 5 B-17-07 N° 88 (Instruction fiscale 5 B-17-07 N° 88 du 11 juillet 2007 – Tax regulation)</li> <li>• Instruction fiscale 3 C-7-06 N°202 (Instruction fiscale 3 C-7-06 N°202 du 8 décembre 2006 – Tax regulation)</li> </ul>
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### Basic information on legal sources

<b>Name of legal source (original language)</b>	Décret n° 2012-447 du 2 avril 2012 relatif au règlement des aides du fonds d'aide à la rénovation thermique des logements privés (FART)	Arrêté du 3 mai 2007 relatif aux caractéristiques thermiques et à la performance énergétique des bâtiments existants.	Loi n° 2009-967 du 3 août 2009 de programmation relative à la mise en œuvre du Grenelle de l'environnement
<b>Full name</b>			
<b>Name (English)</b>	Decree of 2 April 2012 regarding the regulation of the fund for the support of the thermal renovation of private housings	Order of 3 May 2007 regarding the thermal characteristics and the energetic performance of existing buildings	Planning law of 3 August 2009 regarding the implementation of the “Grenelle de l’Environnement” Summit
<b>Abbreviated form</b>	Décret n° 2012-447	Arrêté du 3 mai 2007	Loi n° 2009-967
<b>Entry into force</b>	04.04.2012	17.05.2007	05.08.2009
<b>Last amended on</b>	05.04.2012	17.05.2007	01.07.2010
<b>Future amendments</b>			
<b>Purpose</b>	This decree regulates the practical details of the fund for the support of modest households in the thermal renovation of their buildings.		Implementing the resolutions made at the national environment summit.
<b>Relevance for renewable energy</b>	This fund supports all renewable energy plants for the production of heat.	This order specifies the characteristics of the renewable energy plants eligible to the support fund for the thermal	Art. 19 introduces the setting-up of a heat fund (Fonds Chaleur) in order to support the production of heat through renewable



## RES-LEGAL EUROPE – National Profile France



		renovation of private housings	energy plants.
Link to full text of legal source (original language)	<a href="http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000025626889&amp;dateTexte=&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000025626889&amp;dateTexte=&amp;categorieLien=id</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=132198DE55D811741BEB8F28196B477C.tpdjo14v_1?cidTexte=JORFTEXT000000822199&amp;dateTexte=20120521">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=132198DE55D811741BEB8F28196B477C.tpdjo14v_1?cidTexte=JORFTEXT000000822199&amp;dateTexte=20120521</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=132198DE55D811741BEB8F28196B477C.tpdjo14v_1?cidTexte=JORFTEXT000020949548&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=132198DE55D811741BEB8F28196B477C.tpdjo14v_1?cidTexte=JORFTEXT000020949548&amp;categorieLien=id</a>
Link to full text of legal source (English)			



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<b>Name of legal source</b> (original language)	Code général des impôts	Code de la construction et de l'habitation	Arrêté du 30 mars 2009 relatif aux conditions d'application de dispositions concernant les avances remboursables sans intérêt destinées au financement de travaux de rénovation afin d'améliorer la performance énergétique des logements anciens
<b>Full name</b>			
<b>Name (English)</b>	Tax Code	Construction and Housing Code	Order of 30 March 2009 regarding the granting conditions of the zero percent-interest loan for the support of housing renovation aiming at improving the energetic performance of existing buildings.
<b>Abbreviated form</b>	CGI	CCH	Arrêté du 30 mars 2009
<b>Entry into force</b>	31.03.2000		31.05.2009
<b>Last amended on</b>		06.12.2012	09.05.2012
<b>Future amendments</b>		01.01.2013	
<b>Purpose</b>	The act sets out tax measures.	Articles R 319-5, R 319-19 and R 319-21 specify the grant conditions of the zero percent-interest loan for housing	





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		renovation.	
<b>Relevance for renewable energy</b>	Art. 244 quarter U introduces the zero percent-interest loan for housing renovation supporting among others the installation of heating plants and of sanitary hot water systems using renewable energies. Art. 18 bis of Annex IV lists all eligible plants and specifies technical and performance requirements for the tax credit. Art. 200 quarter describes the Crédit d'Impôt, which has become a means to support renewable energy. Art. 279-0 bis sets out provisions on a reduced VAT rate for certain construction works in residential buildings (including the installation of renewable energy plants).	Heating plants and sanitary hot water systems using renewable energies are eligible.	Article 7 and 8 specify the technical eligibility criteria of heating plants and sanitary hot water systems using renewable energies.
<b>Link to full text of legal source (original language)</b>	<a href="http://www.legifrance.gouv.fr/affichCode.do?sessionId=9FA32219883609E1F23790D0341BFF17.tpdjo09v_3?cidTexte=LEGITEXT000006074096&amp;dateTexte=20111101">http://www.legifrance.gouv.fr/affichCode.do?sessionId=9FA32219883609E1F23790D0341BFF17.tpdjo09v_3?cidTexte=LEGITEXT000006074096&amp;dateTexte=20111101</a>	<a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074096&amp;dateTexte=20120521">http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074096&amp;dateTexte=20120521</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do?sessionId=AE73AA9C5FEE7985ABB5B0017136B5F4.tpdjo09v_3?cidTexte=JORFTEXT000020459597&amp;dateTexte=20120521">http://www.legifrance.gouv.fr/affichTexte.do?sessionId=AE73AA9C5FEE7985ABB5B0017136B5F4.tpdjo09v_3?cidTexte=JORFTEXT000020459597&amp;dateTexte=20120521</a>
<b>Link to full text of legal source (English)</b>			



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<b>Name of legal source (original language)</b>	Instruction fiscale 5 B-17-07 N° 88 du 11 juillet 2007  Impôt sur le revenu. Crédit d'impôt pour dépenses d'équipements de l'habitation principale en faveur des économies d'énergie et du développement durable	Instruction fiscale 5 B-26-05 N° 147 du 1er septembre 2005  Crédit d'impôt pour dépenses d'équipements de l'habitation principale en faveur des économies d'énergie et du développement durable Art.90 de la loi de finances pour 2005 (loi N°2004-1484 du 30 décembre 2004)	Instruction fiscale 3 C-7-06 N°202 du 8 décembre 2006  TVA. Taux réduit. Travaux (autres que de construction ou de reconstruction) portant sur des locaux à usage d'habitation achevés depuis plus de deux ans.
<b>Full name</b>			
<b>Name (English)</b>	Tax regulation no. 5 B-17-07 N° 88 of 11 July 2007	Tax regulation no. 5 B-26-05 N° 147 of 1 September 2005	Tax regulation no. 3 C-7-06 N°202 of 8. December 2006
<b>Abbreviated form</b>	Instruction fiscale 5 B-17-05 N° 88	Instruction fiscale 5 B-26-05 N° 147	Instruction fiscale 3 C-7-06 N°202
<b>Entry into force</b>	11.07.2007	01.09.2005	08.12.2006
<b>Last amended on</b>			
<b>Future amendments</b>			
<b>Purpose</b>			
<b>Relevance for renewable energy</b>	The regulation sets out the application of the tax credit scheme.	This regulation sets out the application of the tax credit scheme	This regulation sets out detailed provisions on a reduced VAT rate for certain construction works on residential buildings



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			(including the installation of renewable energy plants).
Link to full text of legal source (original language)	<a href="http://www11.minefi.gouv.fr/boi/boi2007/cadliste.htm">http://www11.minefi.gouv.fr/boi/boi2007/cadliste.htm</a>	<a href="http://www11.minefi.gouv.fr/boi/boi2005/5fppub/textes/5b2605/5b2605.htm">http://www11.minefi.gouv.fr/boi/boi2005/5fppub/textes/5b2605/5b2605.htm</a>	<a href="http://www11.minefi.gouv.fr/boi/boi2006/cadliste.htm">http://www11.minefi.gouv.fr/boi/boi2006/cadliste.htm</a>
Link to full text of legal source (English)			



### Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Ministère de l'Écologie, du Développement Durable et de l'Énergie - Ministry of Ecology, Sustainable Development and Energy	<a href="http://www.developpement-durable.gouv.fr/">http://www.developpement-durable.gouv.fr/</a>		+33 14 081 212 2	
Ministère de l'Économie, des Finances et du Commerce extérieur - Ministry of Economic Affairs, Finance and Foreign Trade	<a href="http://www.economie.gouv.fr/">http://www.economie.gouv.fr/</a>		+33 140 04 04 04	
Agence de l'Environnement et de la Maîtrise de l'Énergie (ADEME) – Environment and Energy Management Agency	<a href="http://www2.ademe.fr/servlet/getDoc?id=11433&amp;m=3&amp;cid=96">http://www2.ademe.fr/servlet/getDoc?id=11433&amp;m=3&amp;cid=96</a>		+33 241 204 120	
Syndicat des Énergies Renouvelables (SER) – Association for Renewable Energy	<a href="http://www.enr.fr/">http://www.enr.fr/</a>		+33 148 780 560	
Agence Nationale pour l'Habitat (ANAH) - National	<a href="http://www.anah.fr/">http://www.anah.fr/</a>			



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Agency for Housing				
"Gide Loyrette Nouel" international law firm	<a href="http://www.gide.com/front/FR/home.htm">http://www.gide.com/front/FR/home.htm</a>	Véronique Fröding	+33 140 7536 09	<a href="mailto:froding@gide.com">froding@gide.com</a>



### Support schemes

#### Subsidy (Aide “Habiter mieux”)

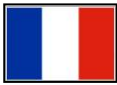
<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>• Décret n° 2012-447</li> <li>• Arrêté du 3 mai 2007</li> </ul>	
<b>Contact Authority</b>	<b>National Agency for Housing</b>	
<b>Summary</b>	<p>The French government has introduced a national programme to support modest households in the thermal renovation of their buildings in order to decrease energy losses called “habiter mieux”. The National Agency for Housing (ANAH - Agence Nationale pour l’Habitat) is in charge of the implementation of the support programme. This subsidy is given in form of a lump sum, which can only be granted in addition to a subsidy of the National Agency for Housing, provided the renovation works improve the energetic performance of the housing unit by at least 25% (compared to the conventional energy consumption) (Annex, Décret n° 2012-447). Moreover, the district where the housing unit is located shall be signatory of a local commitment agreement against fuel poverty (Annex, Décret n° 2012-447). The subsidies of the National Agency for Housing can be allocated under certain conditions, including:</p> <ul style="list-style-type: none"> <li>• The housing unit has to be completed since at least 15 years</li> <li>• The construction or renovation works shall amount at least to € 1,500</li> <li>• The work shall be undertaken by professionals</li> </ul>	
<b>Eligible technologies</b>	<b>General information</b>	According to the National Agency for Housing, all renewable energy plants for the production of heat are eligible.
	<b>Aerothermal</b>	Eligible under certain conditions defined in art. 22 of the Arrêté du 3 mai 2007 regarding the coefficient of performance and the heat source temperature.



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	<b>Hydrothermal</b>	Eligible under certain conditions defined in art. 22 of the Arrêté du 3 mai 2007 regarding the coefficient of performance and the heat source temperature.
	<b>Biogas</b>	Eligible
	<b>Biomass</b>	Wood-fuelled burners, heat-accumulation stoves, pellet stoves and wood-burning stoves are eligible under certain conditions regarding the capacity and output of the plant (Art. 41-44, Arrêté du 3 mai 2007)
	<b>Geothermal energy</b>	Eligible under certain conditions defined in art. 22 of the Arrêté du 3 mai 2007 regarding the coefficient of performance and the heat source temperature.
	<b>Solar Thermal</b>	Eligible
<b>Amount</b>	The subsidy amounts to € 1,600 per household. However the applicant may receive an additional support of the local authorities where the building is located, in which case the National Agency for Housing commits itself to increase the subsidy by the same amount up to € 500. The maximum amount of the subsidy allocated by the National Agency for Housing cannot exceed € 2,100 (Annex, Décret n° 2012-447). The amount of the subsidies for the years 2012 are calculated according to the income of the year 2010. Moreover, an advance of maximum 70% of the amount of the subsidy can be granted at the beginning of the renovation work. As of 2013, the amount of the subsidy shall be revised on 1 January of each year (Annex, Décret n° 2012-447).	
<b>Addressees</b>	Owners of housing units with modest to very modest income are entitled to the support programme. The income limits are defined according to the number of persons (1 to 5 members) in the household and according to whether the housing unit is located in the Île de France region or elsewhere.	

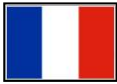


## RES-LEGAL EUROPE – National Profile France



	<ul style="list-style-type: none"> <li>Households with very modest income: € 8,934 to € 26,330 (+ € 2,646 or € 3,310 per additional person)</li> <li>Households with modest income: € 11,614 to € 39,497 (+ € 3,441 or € 4,962 per additional person)</li> </ul>	
Procedure	Process flow	The applicant shall be assisted in the preparation of the application by a professional operator. The costs of the assistance fees can be borne either by the local authorities or by a subvention, depending on the location of the housing unit. The application for the support programme “habiter mieux” shall be submitted to the National Agency for Housing together with the application for a subvention of the National Agency for Housing (Annex, Décret n° 2012-447). The list of the required application documents is to be found on the website of the National Agency for Housing: <a href="http://www.anah.fr/les-aides/conditions-generales.html">http://www.anah.fr/les-aides/conditions-generales.html</a>
	Competent authority	The National Agency for Housing (ANAH - Agence Nationale pour l’Habitat) is in charge of the implementation of the support programme on behalf of the French government (Annex, Décret n° 2012-447).
Flexibility mechanism		
Distribution of costs	State	The support programme is financed by a € 500 million fund established by the French government.
	Consumers	
	Plant operator	
	Grid operator	





## RES-LEGAL EUROPE – National Profile France



	European Union	
	Distribution mechanism	



### Subsidy (Fonds Chaleur)

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>Loi n° 2009-967</li> </ul>	
<b>Contact Authority</b>	Environment and Energy Management Agency	
<b>Summary</b>	<p>The French government introduced in 2008 a heat fund (Fonds Chaleur) in order to support the production of heat through renewable energy plants. This support system is endowed with a budget of € 1.2 billion for the period between 2009 and 2013 (Art. 19 §4, Loi n° 2009-967). The administration of the heat fund was delegated to the Environment and Energy Management Agency (ADEME- Agence de Développement de l'Environnement et de Maitrise de l'Énergie). The budget of the heat fund is divided into two subvention types: on the one hand, a national call for tenders, which is published yearly for large biomass plants, on the other hand the support of other renewable energy projects is administered on a regional level by the regional agencies of the ADEME.</p> <p>The call for tender 2012 was closed on 01.02.2012. Please refer to the website of the ADEME for more information concerning the call for the tender 2013 under <a href="http://www2.ademe.fr">http://www2.ademe.fr</a></p>	
<b>Eligible technologies</b>	<b>General information</b>	Only biomass plants with a heat production over 1,000 toe per year are eligible, provided they are submitted for the industrial, agricultural and service sectors.
	<b>Aerothermal</b>	
	<b>Hydrothermal</b>	
	<b>Biogas</b>	
	<b>Biomass</b>	Eligible under certain conditions as defined in the book of requirements and specifications of the ADEME (cahier des charges de l'Appel à projets Biomasse Chaleur Industrie, Agriculture et Tertiaire) regarding among others the percentage of wood fuel of the plant.



## RES-LEGAL EUROPE – National Profile France



	<b>Geothermal energy</b>	
	<b>Solar Thermal</b>	
<b>Amount</b>	The payment to be awarded is calculated in accordance with the successful tenderer's finance plan and with consideration of the relation between the amount of support asked for and the amount of renewable heat produced.	
<b>Addressees</b>		
<b>Procedure</b>	<b>Process flow</b>	The publication of the call for tender for the year 2013 is expected for September 2012 with an application phase running until the end of January 2013.
	<b>Competent authority</b>	The Environment and Energy Management Agency (ADEME- Agence de Développement de l'Environnement et de Maitrise de l'Énergie) is in charge of the implementation of the heat fund subventions on behalf of the French government.
<b>Flexibility mechanism</b>		
<b>Distribution of costs</b>	<b>State</b>	The support programme is financed by a € 1,2 billion fund established by the French government.
	<b>Consumers</b>	
	<b>Plant operator</b>	
	<b>Grid operator</b>	
	<b>European Union</b>	



	Distribution mechanism	
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### Loan (Éco-prêt à taux zéro)

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>• CGI</li> <li>• CCH</li> <li>• Arrêté du 30 mars 2009</li> </ul>	
<b>Contact Authority</b>	Ministry of Ecology, Sustainable Development and Energy	
<b>Summary</b>	<p>The zero percent-interest loan for housing renovation was introduced by the Finance Act of 2009 within the frame of the Environment Grenelle. It allows the financing of work aiming at improving the energy performance of the housing without paying a cash advance and without paying interests. One of the conditions in order to benefit from the loan is to carry out a bunch of works, consisting of at least two actions including the installation of a heating plant or of a sanitary hot water system using renewable energies (Art. 244 quater U, §2, CGI). Only one loan can be granted per housing unit. Moreover, the housing unit shall be a main residence built before 1990 (Art. 244 quater U, §1, CGI).</p>	
<b>Eligible technologies</b>	<b>General information</b>	The supply and the installation of heating plants and of sanitary hot water systems using renewable energies, including the costs of necessary works to be undertaken with the eligible work. Moreover, the general contractor fees as well as the project owner's insurance costs are also eligible.
	<b>Aerothermal</b>	
	<b>Hydrothermal</b>	
	<b>Biogas</b>	
	<b>Biomass</b>	Wood fuelled heating plants are eligible, provided they comply with the requirements of the third rate ("classe 3") as defined in the Annex



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		<p>II (Art. 7, Arrêté du 30 mars 2009).</p> <p>Wood-burning stoves, wood-fired hearths as well as fireplace inserts are also eligible, provided they have an energetic performance of at least 70% (Art. 7, Arrêté du 30 mars 2009).</p>
	<b>Geothermal energy</b>	
	<b>Solar Thermal</b>	Sanitary hot water installations are eligible, provided they are certified CSTBât or Solar Keymark or equivalent (Art. 8, Arrêté du 30 mars 2009).
<b>Amount</b>	<p>The amount of the zero percent-interest loan equals the amount of the costs of the works undertaken and shall not exceed (Art. R. 319-5, CCH):</p> <ul style="list-style-type: none"> <li>• € 20,000 if two categories of works are carried out (Art. R. 319-21, CCH), with reimbursement within 10 years (Art. 244 quater U, CGI).</li> <li>• € 30,000 if at least three categories of works are carried out (Art. R. 319-21, CCH), with reimbursement within 15 years (Art. 244 quater U, CGI).</li> </ul>	
<b>Addressees</b>	Homeowners occupying or renting their housing as well as BGB companies (partnership organised under the Civil Code) not subjected to corporation tax are eligible to the zero percent- interest rate loan (Art. 244 quater U, §1).	
<b>Procedure</b>	<b>Process flow</b>	The procedure for the grant of a zero percent-interest loan is the same as for any loan. The eligible person shall bring to the credit institution the necessary documents including a detailed quote of the works to be undertaken as well as the latest tax assessment (Art. R. 319-19, CCH). Only the credit institutions which have signed a convention with the French government are allowed to propose the



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		zero percent-interest loan.
	<b>Competent authority</b>	
<b>Flexibility mechanism</b>		
<b>Distribution of costs</b>	<b>State</b>	The costs of the absence of interests for the credit institutions are borne by the French State (Art. R. 319-9, CCH).
	<b>Consumers</b>	
	<b>Plant operator</b>	
	<b>Grid operator</b>	
	<b>European Union</b>	
	<b>Distribution mechanism</b>	



**Tax regulation mechanism (Crédit d'impôt développement durable)**

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>• CGI</li> <li>• Instruction fiscale 5 B-17-05 N° 88</li> <li>• Instruction fiscale 5 B-26-05 N° 147</li> </ul>	
<b>Contact Authority</b>	<b>Ministry of Economic Affairs, Finance and Foreign Trade</b>	
<b>Summary</b>	<p>In 2001, the tax credit was extended to include renewable energy sources. Accordingly, natural persons may deduce from income tax a certain percentage of investments in renewable energy plants. Art. 18 bis of Annex IV of the Code Général des Impôts lists all eligible plants and specifies technical and performance requirements. Further provisions regarding the implementation of the tax credit are laid down in Instruction fiscale 5 B-26-05 N° 147, Instruction fiscale 5 B-17-07 N° 88. The crédit d'impôt for renewable energy plants will apply until the end of 2012 (art. 200 quater, Code Général des Impôts). However, it is extended until 2015 for installations carried out in buildings completed since more than two years (art. 200 quater, Code Général des Impôts).</p>	
<b>Eligible technologies</b>	<b>General information</b>	The tax credit applies to the building-integration or purchase of all renewable electricity generation technologies except biogas (art.18 bis, Annex IV of the Code Général des Impôts).
	<b>Aerothermal</b>	<ul style="list-style-type: none"> <li>• Aerothermal air-to-water heat pumps are eligible, provided they comply with several requirements defined in article 18 bis, Annex IV of the tax Code regarding the coefficient of performance, the evaporation as well as the condensation temperature of the installations.</li> <li>• - Aerothermal heat pumps producing sanitary hot water are eligible, provided they meet the requirements of the standard EN 16147 regarding the coefficient of performance</li> </ul>





		and the water temperature.
	<b>Hydrothermal</b>	Heating plants as well as sanitary hot water installations are eligible (art.18 bis, Annex IV of the Code Général des Impôts).
	<b>Biogas</b>	
	<b>Biomass</b>	<p>Heating plants as well as sanitary hot water installations using wood or any kind of biomass are eligible under following conditions:</p> <ul style="list-style-type: none"> <li>the average concentration of carbon monoxide shall amount to maximum 0.3%</li> <li>the energetic performance shall correspond to at least 70%</li> <li>the environmental performance index as defined in article 18 bis, Annex IV of the tax Code, shall correspond to maximum 2</li> </ul> <p>The concentration of carbon monoxide and the energetic performance of the installations shall meet the requirements of the standards NF EN 13240, NF EN 14785, EN 15250, NF EN 13229 or NF EN 12815 (art.18 bis, Annex IV of the Code Général des Impôts).</p> <p>Wood-fired boilers with an energetic performance of at least 80% (according to standards NF EN 303. 5 and EN 12809) with a maximum capacity of 300 MW are eligible.</p>
	<b>Geothermal energy</b>	Geothermal heat pumps are eligible, provided they comply with several requirements defined in article 18 bis, Annex IV of the tax Code regarding the coefficient of performance, the evaporation as



		<p>well as the condensation temperature of the installations:</p> <ul style="list-style-type: none"> <li>• Ground-to-ground or ground-to-water geothermal heat pumps using liquid refrigerant</li> <li>• Brine-to-water geothermal heat pumps</li> <li>• Water-to-water geothermal heat pumps</li> </ul> <p>Geothermal heat pumps producing sanitary hot water are eligible, provided they meet the requirements of the standard EN 16147 regarding the coefficient of performance and the water temperature.</p>
	<b>Solar Thermal</b>	<p>Heating plants as well as sanitary hot water installations using solar energy are eligible, provided they are certified CSTBât or Solar Keymark or equivalent. The maximum amount of expenses shall not exceed € 1,000 incl. taxes per solar collector (art.18 bis, Annex IV of the Code Général des Impôts).</p>
<b>Amount</b>		
<b>Addressees</b>	<p>Entitlement to the credit is guaranteed by law. The tax credit may be claimed for investments in the main residence (Art. 200 quater Code Général des Impôts). All natural persons that are owners, tenants or rent-free tenants of their main residence are eligible (chapter 1 section 1 Instruction fiscale 5 B-26-05 N° 147).</p>	
<b>Procedure</b>	<b>Process flow</b>	<p>The tax credit is granted on income tax, after the eligible person has submitted the invoice for the investments and after other tax benefits and subsidies have been deducted (section 4 C2 Instruction fiscale 5 B-17-07 N° 88). If the amount of the tax payable is lower than the tax credit, the difference will be paid out. If the applicant is not subject to</p>



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		tax, the total amount is paid out (Art. 200 quater Code Général des Impôts, chapter 3 section 5 Instruction fiscale 5 B-26-05 N° 147).
	<b>Competent authority</b>	Tax office (Direction Générale des Impôts, since 2008 named "Direction Générale des Finances Publiques")
<b>Flexibility Mechanism</b>		
<b>Distribution of costs</b>	<b>State</b>	The tax credit results in lower state revenue. Payments of the difference between the tax payable and the amount of tax credit are funded from the national budget.
	<b>Consumers</b>	
	<b>Plant operator</b>	
	<b>Grid operator</b>	
	<b>European Union</b>	
	<b>Distribution mechanism</b>	

### Tax regulation mechanisms II (value-added tax reduction)

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>• CGI</li> <li>• Instruction fiscale 3 C-7-06 N°202</li> </ul>	
<b>Contact Authority</b>	<b>Ministry of Economic Affairs, Finance and Foreign Trade</b>	
<b>Summary</b>	<p>In France, the purchase of commodities is subject to a reduced VAT rate if they are related to investments in the improvement, the transformation, the fittings, the conservation or certain equipment of buildings constructed more than two years prior (Code Général des Impôts, art. 279-0 bis, 1). Thus, the purchase of such commodities by private individuals is indirectly promoted.</p> <p>This incentive was introduced by Finance Act 2000 (Loi n° 99-1172, Art. 5) and amended by subsequent annual Finance Acts. Loi n° 2000-1352 (art. 67) introduced the tax credit (Crédit d'Impôt) for renewable energy sources and made them eligible for a reduced VAT rate of 7%. This tax incentive is subject to a multitude of non-legislative standards.</p> <p>The reduced VAT rate applies to services, equipment and delivery (Instruction fiscale 3 C-7-06 N°202, title 1, chapter 2, sections 1, 75). In order for the equipment to be eligible, it shall be delivered and installed by the same company (either directly by this company or by a sub-contractor), and the equipment and the installation works shall be listed on the same invoice (Instruction fiscale 3 C-7-06 N° 202, title 1, chapter 2, sections 1, 82).</p>	
<b>Eligible technologies</b>	<b>General information</b>	The following renewable energy technologies are eligible: boilers, heat pumps, fireplace inserts, wood-burning stoves, solar water heaters (Instruction fiscale 3 C-7-06 N°202, 95).
	<b>Aerothermal</b>	
	<b>Hydrothermal</b>	
	<b>Biogas</b>	
	<b>Biomass</b>	The supply and installation of boilers, heat pumps, fireplace inserts and wood-burning stoves in individual housing units as well as in



		buildings is eligible (Instruction fiscale 3 C-7-06 N°202, Annex V).
	<b>Geothermal energy</b>	
	<b>Solar Thermal</b>	The supply and installation of solar water heaters in individual housing units as well as in buildings is eligible (Instruction fiscale 3 C-7-06 N°202, Annex V).
<b>Amount</b>	<ul style="list-style-type: none"> <li>On the French mainland and in Corsica, the reduced VAT rate is 7% (Art. 279 bis, Code Général des Impôts).</li> <li>In the overseas departments and regions (DOM-ROM) of Guadeloupe, Martinique and Réunion, the VAT amounts to 2.10% (Art. 296, Code general des Impôts)</li> </ul>	
<b>Addressees</b>	The reduced VAT rate applies to investments made by the owner of a building, a co-owner syndicate (syndicat de copropriétaires), a tenant or his representative (Code Général des Impôts, arts. 279-0 bis, 3). This means that every natural person or legal entity may be granted a VAT reduction as long as all obligatory prerequisites are met (Instruction fiscale 3 C-7-06 N°202, title 1, chapter 3, sections 1, 184). Legal entities involved in business activities are not eligible for the reduced VAT rate, as they have to pay input-VAT, which may be deduced from the VAT they charge. Thus, the VAT is a pass-through item.	
<b>Procedure</b>	<b>Process flow</b>	<ul style="list-style-type: none"> <li>Confirmation of entitlement. The client ordering deliveries and services subject to the reduced VAT rate shall confirm in writing that the building in question was completed more than two years ago (Code Général des Impôts, arts. 279-0 bis, 3).</li> <li>Plant delivery and installation. Having received this confirmation, the company assigned shall carry out the services related to the delivery and installation of the renewable energy plant. In order for the reduced VAT rate to be applicable to both the services and the cost of materials, the materials shall be purchased and installed by the same company or its sub-contractor (Instruction fiscale 3 C-7-06 N°202, title 1, chapter 2, sections 1, 82-84).</li> </ul>



	Competent authority	
Flexibility Mechanism		
Distribution of costs	State	The reduced VAT rate for renewable energy plants leads to a lower state revenue, which is compensated for by other revenue.
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



### Tax regulation mechanisms III (declining or exceptional depreciation)

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>CGI</li> </ul>	
<b>Contact Authority</b>	<b>Ministry of Economic Affairs, Finance and Foreign Trade</b>	
<b>Summary</b>	<p>The equipment for the production of energy from renewable energy sources, purchased or made before 1 January 2011 can benefit from a declining or an exceptional depreciation (art. 39 AA and 39 AB, CGI). These fiscal measures allow amortising the renewable energy installations within less time than normally. Article 2, Annex IV of the Tax Code describes the list of the eligible installations.</p>	
<b>Eligible technologies</b>	<b>General information</b>	All renewable energy technologies used for heat production except hydrothermal energy are eligible to the declining depreciation.
	<b>Aerothermal</b>	Aerothermal heat pumps are eligible, provided they have a coefficient of performance of at least 3 (art 2, no.5, Annex IV Tax Code).
	<b>Hydrothermal</b>	
	<b>Biogas</b>	The equipment for the recovery of biogas for energetic purposes as defined in art 2, no.3, Annex IV of the Tax Code is eligible.
	<b>Biomass</b>	The equipment for the exploitation of biomass for heating purposes as defined in art 2, no.3, Annex IV of the Tax Code is eligible.
	<b>Geothermal energy</b>	Geothermal heat pumps are eligible, provided they have a coefficient of performance of at least 3 (art 2, no.5, Annex IV Tax Code).
	<b>Solar Thermal</b>	The equipment for the installation of a solar thermal plant is eligible as defined in art 2, no.3; Annex IV of the Tax Code is eligible.
<b>Amount</b>	<p>As far as the declining depreciation is concerned, the coefficients for the calculation of the depreciation correspond to 2, 2.5 and 3 according to whether the normal expected lifetime of the equipment is of 3 or 4 years, 5 or 6 years or more than 6 years (art.</p>	



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	<p>39 AA, CGI).</p> <p>An exceptional depreciation over a period of 12 months from the date of their commissioning is also possible for renewable energy equipments (39 AB, CGI).</p>	
<b>Addressees</b>	All type of companies can benefit from a declining or exceptional depreciation for the equipment of renewable energy production installations.	
<b>Procedure</b>	<b>Process flow</b>	Prior to the equipment of renewable energy installations, the company shall submit to its regional directorate of public finance a request form for authorisation of an exceptional or a declining depreciation. The administration shall notify its decision within three months after receipt of the complete application. The absence of a notification within three months is considered as a tacit authorisation.
	<b>Competent authority</b>	According to the tax ministry, the competent authorities are the regional directorates of public finance.
<b>Flexibility Mechanism</b>		
<b>Distribution of costs</b>	<b>State</b>	This fiscal measure does not imply a distribution of costs. Generally, it does not result into lower state revenue, and thus does not have to be compensated by other state revenue. However, the state may have to refund taxes under the declining or exceptional depreciation earlier than originally foreseen.
	<b>Consumers</b>	
	<b>Plant operator</b>	
	<b>Grid operator</b>	





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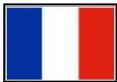


	European Union	
	Distribution mechanism	



## RES-LEGAL EUROPE – National Profile France





## RES-H&C grid issues

### Overview

<p><b>Overview of grid issues</b></p>	<p>In France, public distribution of heat is a competence of the local or regional authorities. In order to promote the use of renewable energies, territorial collectivities are entitled to classify heating networks located in their area, provided they are supplied with at least 50% of heat from renewable energy sources. New and renovated buildings located within a classified area are obliged to be connected to the heating network.</p> <p>The procedure of grid connection is at the same time also the procedure for grid development, since the construction of a plant must occur simultaneously with the construction (development) of the district heating grid.</p>
<p><b>Statutory provisions</b></p>	<ul style="list-style-type: none"> <li>• Code de l'énergie (Code de l'énergie – Energy Code)</li> <li>• Décret n°81-542 (Décret n°81-542 du 13 mai 1981 pris pour l'application des titres I, II et III de la loi n° 80-531 du 15 juillet 1980 relative aux économies d'énergie et à l'utilisation de la chaleur - Decree no. 81-542 of 13 May 1981 in application of the law regarding energy savings and heat use)</li> </ul>

### Basic information on legal sources

<b>Name of legal source (original language)</b>	Code de l'énergie	Décret n°81-542 du 13 mai 1981 pris pour l'application des titres I, II et III de la loi n° 80-531 du 15 juillet 1980 relative aux économies d'énergie et à l'utilisation de la chaleur.	
<b>Full name</b>			
<b>Name (English)</b>	Energy Code	Decree no. 81-542 of 13 May 1981 in application of the law regarding energy savings and heat use	
<b>Abbreviated form</b>	Code de l'énergie	Décret n°81-542	
<b>Entry into force</b>	01.06.2011	16.05.1981	
<b>Last amended on</b>	18.08.2012	01.04.2012	
<b>Future amendments</b>	01.07.2013		
<b>Purpose</b>			
<b>Relevance for renewable energy</b>	Articles L712-1 to L712-3 introduce regulation for the classification of district heating networks.	This decree specifies the conditions for the classification of district heating networks.	
<b>Link to full text of legal source (original language)</b>	<a href="http://www.legifrance.gouv.fr/affichCode.do?dateTexte=20111214&amp;cidTexte=LEGITEXT000023983208&amp;fastReqId=458309822&amp;fastPos=1&amp;oldAction=rechCodeArticle">http://www.legifrance.gouv.fr/affichCode.do?dateTexte=20111214&amp;cidTexte=LEGITEXT000023983208&amp;fastReqId=458309822&amp;fastPos=1&amp;oldAction=rechCodeArticle</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=69AC04B917A9D8A7B1793F82F67534A4.tpdj_o15v_2?cidTexte=JORFTEXT000000883813&amp;dateTexte=20120607">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=69AC04B917A9D8A7B1793F82F67534A4.tpdj_o15v_2?cidTexte=JORFTEXT000000883813&amp;dateTexte=20120607</a>	
<b>Link to full text of legal source</b>			



(English)			
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### Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Ministère de l'Ecologie, du Développement durable et de l'Energie – Ministry of Ecology, Sustainable Development and Energy	<a href="http://www.developpement-durable.gouv.fr/">http://www.developpement-durable.gouv.fr/</a>		+33 14 081 212 2	
Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME) – Energy Agency	<a href="http://www2.ademe.fr/servlet/getDoc?id=11433&amp;m=3&amp;cid=96">http://www2.ademe.fr/servlet/getDoc?id=11433&amp;m=3&amp;cid=96</a>		+33 241 204 120	
"Gide Loyrette Nouel" international law firm	<a href="http://www.gide.com/front/EN/home.htm">http://www.gide.com/front/EN/home.htm</a>	Véronique Fröding	+33 140 7536 09	<a href="mailto:froding@gide.com">froding@gide.com</a>



## Grid issues

### Connection to the grid

<b>Abbreviated form of legal sources</b>	<ul style="list-style-type: none"> <li>• Décret n°81-542</li> <li>• Code de l'énergie</li> </ul>	
<b>Contact Authority</b>	Ministry of Ecology, Sustainable Development and Energy	
<b>Overview</b>	<p>In France the public distribution of heat is a competence of the local or regional authorities. In order to promote the use of renewable energies, territorial collectivities are entitled to classify heating networks located in their area, provided they are supplied with at least 50% of heat from renewable energy sources (Art. L712-1, Code de l'énergie). The service area of the classified heating network is defined as a priority development area (Art. L712-2, Code de l'énergie). New buildings as well as buildings subjected to significant renovations with a capacity over 30 kW and located within priority development areas are obliged to be connected to the heating network (Art. L712-3, Code de l'énergie).</p>	
<b>Procedure</b>	<b>Process flow</b>	<p>The application for the classification of a heating network shall be submitted by the owner of the heating network (Art 10, Décret n°81-542).</p> <p>The application shall contain a feasibility study as defined in article 11 of the Decree no. 81-542, as well as information regarding the economical and technological performances of the heating network (Art 12, Décret n°81-542).</p> <p>The classification of the heating network is granted by the territorial collectivities.</p> <p>The heat production plant can only be connected to the heating network if the connecting costs are below the tariffs set by the territorial collectivities for each priority development area (Art 17, Décret n°81-542).</p>
	<b>Deadlines</b>	



## RES-LEGAL EUROPE – National Profile France



	<b>Obligation to inform</b>	The territorial collectivity shall publish a yearly report regarding the operation of the classified heating networks located within its area. The report shall include an assessment of the used renewable energies, the energetic performance of the network as well as a costs breakdown.
<b>Priority to renewable energy</b> <b>(qualitative criteria)</b>	( ) Priority to renewable energy ( ) Non-discrimination	There are no existing regulations regarding priority given to renewable energy. However, the classification of heating networks represents a measure favouring the use of renewable energy for heating purposes. It allows the territorial collectivities to organise their energy planning in relation with their energy and climate plan (plan climat énergie territorial), whereas owners are ensured that new and renovated buildings will be connected to their heating network.
<b>Capacity limits</b> <b>(quantitative criteria)</b>		
<b>Distribution of costs</b>		
	<b>State</b>	
	<b>Consumers</b>	The costs related to the connection to a heating network as well as all the related expenses shall be borne by the end consumer (Art. 3 Décret n°81-542).
	<b>Grid operator</b>	
	<b>Plant operator</b>	
	<b>European Union</b>	
	<b>Distribution mechanism</b>	





## RES-LEGAL EUROPE – National Profile France



## RES-T support schemes

### Summary of support schemes

<b>Overview</b>	The main support scheme for renewable energy sources used in transport is a quota system. This scheme prompts companies importing or producing petrol, gas or diesel fuels to ensure that biofuels make up a defined percentage of the company's total annual sale of fuel. Furthermore, biofuels are supported through fiscal regulation.
<b>Summary of support schemes</b>	<p><b>Tax regulation mechanism:</b> Biodiesel and bioethanol used for fuel purposes and blended within conventional fuels benefit from a partial exemption of the domestic consumption tax.</p> <p><b>Biofuels quota:</b> The quota of biofuels to be blended within conventional fuels is defined for each fuel type. In case they do not respect the biofuels quota, companies releasing fuel for consumption are submitted to a higher rate of the tax on polluting activities.</p>
<b>Technologies</b>	The fiscal regulation mechanism and the biofuels quota apply to biofuels only.
<b>Statutory provisions</b>	<ul style="list-style-type: none"> <li>• Code des Douanes (Code des Douanes - Customs Code)</li> <li>• Loi n° 2005-781 (Loi n° 2005-781 du 13 juillet 2005 de programme fixant les orientations de la politique énergétique - Planning Act no. 2005-781 setting the directions of energy policy)</li> <li>• Arrêté du 23 décembre 1999 gasoline (Arrêté du 23 décembre 1999 relatif aux caractéristiques du supercarburant sans plomb - Decree of 23 December 1999 regarding the characteristics of premium unleaded gasoline)</li> <li>• Arrêté du 26 janvier 2009 (Arrêté du 26 janvier 2009 relatif aux caractéristiques du supercarburant sans plomb 95-E10 (SP95-E10) - Decree of 26 January 2009 regarding the characteristics of premium unleaded gasoline SP 95- E10)</li> <li>• Arrêté du 23 décembre 1999 diesel (Arrêté du 23 décembre 1999 relatif aux caractéristiques du gazole et du gazole grand froid - Decree of 23 December 1999 regarding the characteristics of diesel oil)</li> <li>• Arrêté du 28 décembre 2006 (Arrêté du 28 décembre 2006 relatif aux caractéristiques du superéthanol - Decree of 28 December 2006 regarding characteristics of superethanol)</li> <li>• Arrêté du 30 décembre 2006 (Arrêté du 30 décembre 2006 relatif aux caractéristiques du gazole et du gazole</li> </ul>



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	grand froid dénommés gazole B30 - Decree of 30 December 2006 regarding characteristics of diesel oil B30)
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### Basic information on legal sources

<b>Name of legal source</b> <b>(original language)</b>	Code des Douanes	Loi n° 2005-781 du 13 juillet 2005 de programme fixant les orientations de la politique énergétique	Arrêté du 23 décembre 1999 relatif aux caractéristiques du supercarburant sans plomb
<b>Full name</b>			
<b>Name (English)</b>	Customs Code	Planning Act no. 2005-781 setting the directions of energy policy	Decree of 23 December 1999 regarding the characteristics of premium unleaded gasoline
<b>Abbreviated form</b>	Code des Douanes	Loi n° 2005-781	Arrêté du 23 décembre 1999 gasoline
<b>Entry into force</b>		15.07.2005	30.12.1999
<b>Last amended on</b>	30.06.2012	01.06.2011	28.07.2010
<b>Future amendments</b>	01.01.2013	01.01.2014	
<b>Purpose</b>	The act sets out certain tax measures.	The act defines the national energy policy	
<b>Relevance for renewable energy</b>	Article 265bis A introduces a partial exemption of the domestic consumption tax for biofuels; article 266 quinquies introduces a reduced rate of the tax on polluting activities for biofuel products.	Article 4 sets a target of 10% of biofuels in the total fossil fuels production by 2015.	Annex I defines the quota of bioethanol to be blended within premium unleaded gasoline SP95 and SP98.



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Link to full text of legal source (original language)	<a href="http://www.legifrance.gouv.fr/affichCode.do;jsessionid=59F8CB9E7B52E7738AD562B8BAB82A74.tpdjo11v_3?cidTexte=LEGITEXT000006071570&amp;dateTexte=20120605">http://www.legifrance.gouv.fr/affichCode.do;jsessionid=59F8CB9E7B52E7738AD562B8BAB82A74.tpdjo11v_3?cidTexte=LEGITEXT000006071570&amp;dateTexte=20120605</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=77C05F82CB509BAE4A8635A704F448CD.tpdjo07v_2?cidTexte=JORFTEXT000000813253&amp;dateTexte=20120606">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=77C05F82CB509BAE4A8635A704F448CD.tpdjo07v_2?cidTexte=JORFTEXT000000813253&amp;dateTexte=20120606</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=77C05F82CB509BAE4A8635A704F448CD.tpdjo07v_2?cidTexte=JORFTEXT000000399371&amp;dateTexte=20120606">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=77C05F82CB509BAE4A8635A704F448CD.tpdjo07v_2?cidTexte=JORFTEXT000000399371&amp;dateTexte=20120606</a>
Link to full text of legal source (English)			



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<b>Name of legal source (original language)</b>	Arrêté du 26 janvier 2009 relatif aux caractéristiques du supercarburant sans plomb 95-E10 (SP95-E10)	Arrêté du 23 décembre 1999 relatif aux caractéristiques du gazole et du gazole grand froid	Arrêté du 28 décembre 2006 relatif aux caractéristiques du superéthanol
<b>Full name</b>			
<b>Name (English)</b>	Decree of 26 January 2009 regarding the characteristics of premium unleaded gasoline SP 95- E10	Decree of 23 December 1999 regarding the characteristics of diesel oil	Decree of 28 December 2006 regarding characteristics of superethanol
<b>Abbreviated form</b>	Arrêté du 26 janvier 2009	Arrêté du 23 décembre 1999 diesel	Arrêté du 28 décembre 2006
<b>Entry into force</b>	01.02.2009	30.12.1999	13.01.2007
<b>Last amended on</b>	01.04.2009	26.08.2010	
<b>Future amendments</b>			
<b>Purpose</b>			
<b>Relevance for renewable energy</b>	Annex I defines the quota of bioethanol to be blended within premium unleaded gasoline SP95-E10.	Annex I defines the quota of biodiesel to be blended within diesel oil.	Annex I defines the quota of bioethanol to be blended within superethanol E85.
<b>Link to full text of legal source (original language)</b>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=244DB723C3D67AFA498D5D68C36BD5FF.tpdjo04v_1?cidTexte=JORFTEXT00020175845&amp;dateTexte=20120606">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=244DB723C3D67AFA498D5D68C36BD5FF.tpdjo04v_1?cidTexte=JORFTEXT00020175845&amp;dateTexte=20120606</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=CEBB66724B8B52376B4D7C66BCA1C0F6.tpdjo15v_2?cidTexte=JORFTEXT0000000399334&amp;dateTexte=20120606">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=CEBB66724B8B52376B4D7C66BCA1C0F6.tpdjo15v_2?cidTexte=JORFTEXT0000000399334&amp;dateTexte=20120606</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=77C05F82CB509BAE4A8635A704F448CD.tpdjo07v_2?cidTexte=JORFTEXT000000245613&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=77C05F82CB509BAE4A8635A704F448CD.tpdjo07v_2?cidTexte=JORFTEXT000000245613&amp;categorieLien=id</a>
<b>Link to full text of legal source</b>			



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(English)			
<b>Name of legal source (original language)</b>	Arrêté du 30 décembre 2006 relatif aux caractéristiques du gazole et du gazole grand froid dénommés gazole B30		
<b>Full name</b>			
<b>Name (English)</b>	Decree of 30 December 2006 regarding characteristics of diesel oil B30		
<b>Abbreviated form</b>	Arrêté du 30 décembre 2006		
<b>Entry into force</b>	14.01.2007		
<b>Last amended on</b>	28.07.2010		
<b>Future amendments</b>			
<b>Purpose</b>			
<b>Relevance for renewable energy</b>	Annex I defines the quota of biodiesel to be blended within diesel oil B30.		
<b>Link to full text of legal source (original language)</b>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=870027C74EE6D7C05A8FE60A2B66A0C5.tpdjo07v_2?cidTexte=JORFTEXT000000245935&amp;dateTexte=20120606">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=870027C74EE6D7C05A8FE60A2B66A0C5.tpdjo07v_2?cidTexte=JORFTEXT000000245935&amp;dateTexte=20120606</a>		



Link to full text of legal source (English)			
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### Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Ministère de l'Economie, des Finances et du Commerce extérieur - Ministry of Economic Affairs, Finance and Foreign trade	<a href="http://www.economie.gouv.fr/">http://www.economie.gouv.fr/</a>		+33 140 04 04 04	
Ministère de l'Ecologie, du Développement durable et de l'Énergie – Ministry of Environment, Sustainable Development and Energy	<a href="http://www.developpement-durable.gouv.fr/">http://www.developpement-durable.gouv.fr/</a>		+33 14 081 212 2	
Administration des Douanes et Droits Indirects – Customs Administration	<a href="http://www.douane.gouv.fr">http://www.douane.gouv.fr</a>		+33 172 40 78 50	
Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME) – Energy Agency	<a href="http://www2.ademe.fr/servlet/getDoc?id=11433&amp;m=3&amp;cid=96">http://www2.ademe.fr/servlet/getDoc?id=11433&amp;m=3&amp;cid=96</a>		+33 241 204 120	
Syndicat des Energies Renouvelables (SER) – Association for Renewable Energy	<a href="http://www.enr.fr/">http://www.enr.fr/</a>		+33 148 780 560	
"Gide Loyrette Nouel" international law firm	<a href="http://www.gide.com/front/FR/home.htm">http://www.gide.com/front/FR/home.htm</a>	Véronique Fröding	+33 140 7536 09	<a href="mailto:froding@gide.com">froding@gide.com</a>



### Support schemes

#### Tax regulation mechanism (exemption of the domestic consumption tax (exonération de la taxe intérieure de consommation))

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>Code des Douanes</li> </ul>	
<b>Contact Authority</b>	Customs Administration	
<b>Summary</b>	<p>Biodiesel and bioethanol used for fuel purposes and blended within conventional fuels benefit from a partial exemption of the domestic consumption tax. In order to benefit from the tax exemption, biofuels shall be produced by units approved by the Minister of Budget following a European tender procedure (Art. 265 bis A, Code des Douanes). The approval has a validity period of 6 years (Art. 265 bis A, Code des Douanes). The reduction rates can be increased depending on the economical context.</p> <p>Moreover, pure vegetable oils used as agricultural fuel, for fishing fleets or for captive fleet automobiles of territorial collectivities benefit from a full exemption of the domestic consumption tax (Art. 265 ter and 265 quater, Code des Douanes).</p>	
<b>Eligible technologies</b>	<b>General information</b>	Subject to the tax exemption are only biofuels.
	<b>Biofuels</b>	Eligible
	<b>Electricity</b>	
	<b>Hydrogen</b>	
<b>Amount</b>	<p>Biodiesel (Fatty acid methyl ester from vegetal oil or animal fat as well as synthetic biodiesel) (Art. 265 bis A, Code des Douanes):</p> <ul style="list-style-type: none"> <li>Amount of the domestic consumption tax: € 42.84 per hectoliter</li> <li>Amount of the reduction: € 8 per hectoliter</li> </ul> <p>Bioethanol with combined nomenclatures NC 220710 or NC 220710 (Art. 265 bis A, Code des Douanes):</p> <ul style="list-style-type: none"> <li>Amount of the domestic consumption tax: from € 17.29 (Superethanol E85) to € 63.96 according to the fuel type</li> <li>Amount of the reduction: € 14 per hectoliter</li> </ul> <p>Ethyl ester of vegetable oils (Art. 265 bis A, Code des Douanes):</p>	



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	<ul style="list-style-type: none"> <li>Amount of the domestic consumption tax: € 42.84 per hectoliter</li> <li>Amount of the reduction: € 14 per hectoliter</li> </ul>	
<b>Addressees</b>	<p>Eligible to the partial exemption of the domestic consumption tax are producers of biofuels, provided their production units received an approval of the Ministry of Budget (Art. 265 bis A, Code des Douanes).</p> <p>Eligible to the full exemption of the domestic consumption tax are farmers who produce pure vegetable oils either for their own use or selling them to fishing fleets as well as captive fleet automobiles of territorial collectivities (Art. 265 ter and 265 quater, Code des Douanes).</p>	
<b>Procedure</b>	<b>Process flow</b>	The tax return shall be submitted to the local customs office collecting the tax for road vehicles along with the declaration of sustainability according to article L. 166-7 of the Energy Code. A biofuel blending certificate of the authority responsible of the excise duty for mineral oils as well as a production certificate of the relevant EU Member State is also required. The tax exemption is granted upon release of the blended biofuel products for consumption (Art. 265 bis A, Code des Douanes).
	<b>Competent authority</b>	The competent authority is the French customs administration.
<b>Flexibility Mechanism</b>		
<b>Distribution of costs</b>	<b>State</b>	
	<b>Consumers</b>	The domestic consumption tax is paid by the final fuel consumer.
	<b>Plant operator</b>	
	<b>Grid operator</b>	
	<b>European Union</b>	



	Distribution mechanism	
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**Biofuel quota (reduction of the tax on polluting activities (réduction de la taxe générale sur les activités polluantes))**

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>• Loi n° 2005-781</li> <li>• Arrêté du 23 décembre 1999 gasoline</li> <li>• Arrêté du 26 janvier 2009</li> <li>• Arrêté du 23 décembre 1999 diesel</li> <li>• Arrêté du 28 décembre 2006</li> <li>• Arrêté du 30 décembre 2006</li> <li>• Code des Douanes</li> </ul>	
<b>Contact Authority</b>	Customs Administration	
<b>Summary</b>	<p>The national biofuels development plan (plan national de développement des biocarburants) has set a target of 10% of biofuels in the total fossil fuels production by 2015 (Art.4, Loi n° 2005-781). In order to reach this target, the quota of biofuels to be blended within conventional fuels is defined for each fuel type. In case companies releasing fuel for consumption do not respect the biofuels quota, they are submitted to a higher rate of the tax on polluting activities (TGAP) (Art. 266 quinquies, Code des Douanes).</p>	
<b>Eligible technologies</b>	<b>General information</b>	Subject to the obligation are only biofuels.
	<b>Biofuels</b>	Eligible
	<b>Electricity</b>	
	<b>Hydrogen</b>	
<b>Amount</b>	<b>Amount of quota and period of application</b>	<p>The following rates apply:</p> <ul style="list-style-type: none"> <li>• Premium unleaded gasoline SP95 and SP98 (supercarburant sans plomb SP95 et SP98) shall contain 5% volume/volume (v/v) of</li> </ul>



		<p>bioethanol (Annex I, Arrêté du 23 décembre 1999 gasoline)</p> <ul style="list-style-type: none"> <li>• Premium unleaded gasoline SP95-E10 shall contain 10% v/v of bioethanol (Annex I, Arrêté du 26 janvier 2009)</li> <li>• Diesel oil shall contain 7% v/v of biodiesel (EMAG- Esters méthyliques d'acides gras) (Annex I, Arrêté du 23 décembre 1999 diesel)</li> <li>• Superethanol E85 shall contain between 65% and 85% v/v of bioethanol, according to the season (Annex II, Arrêté du 28 décembre 2006)</li> </ul> <p>Moreover, the diesel oil B30 allows the blending of 30% v/v of biodiesel for captive fleet automobiles (Annex I, Arrêté du 30 décembre 2006)</p>
	<b>Adjustment of quotas</b>	The French Government may adjust the quotas by law in order to reach the targets set by the national biofuels development plan.
	<b>Fees and penalty charges</b>	In France, energetic products are subjected to a tax on polluting activities called TGAP (Taxe Générale sur les Activités Polluantes). The TGAP on fuels amounts to between € 17.29 and € 63.96 according to the fuel type (Art. 265, Code des Douanes). Providers of petrol or diesel fuels are subjected to an increased rate of TGAP if they release fuel products for consumption with a lower proportion of biofuels than stipulated by law (Art. 266 quindecies, Code des Douanes). As a matter of fact the increased rate of TGAP, which amounts to 7% since 2010, is reduced according to the proportion of biofuels contained in the fuel sold (Art. 266 quindecies, Code des Douanes).



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<b>Addressees</b>	Eligible to the reduction of the tax on polluting activities are persons who release fuel products for consumption (such as refiners or supermarkets), provided the latter contain a proportion of biofuels (Art. 266 quindecies, Code des Douanes).	
<b>Procedure</b>	<b>Process flow</b>	The companies releasing fuel for consumption shall submit a tax return along with the payment of the tax as described in article 95,§4 of the Customs Code. The documents shall be sent to the local customs office collecting the tax for road vehicles before 10 April of each year. The certificates justifying the calculation of the tax shall be submitted as well (Art. 266 quindecies, Code des Douanes).
	<b>Competent authority</b>	The competent authority is the French customs administration.
<b>Flexibility Mechanism</b>		
<b>Distribution of costs</b>	<b>State</b>	
	<b>Consumers</b>	The tax on polluting activities is paid by the final fuel consumer.
	<b>European Union</b>	
	<b>Others</b>	
	<b>Distribution mechanism</b>	

## Policies

### Summary of policies

<p><b>Overview</b></p>	<p>The following policies aim at promoting the development, installation and usage of RES-installations: There are 2 training programmes for RES-installers; 4 certification schemes for PV installations, solar thermal plants, wood-heating systems and heat pumps; two different research, development and demonstration (RD&amp;D) programmes; a building obligation for the use of renewable heating and two support schemes for RES-H infrastructures.</p>
<p><b>Summary of policies</b></p>	<ul style="list-style-type: none"> <li>• In general there are two types of <b>training programmes for installers of RES-systems</b>: The association Qualit'EnR promotes quality installations in the field of solar thermal energy, photovoltaic, biomass as well as heat pumps. The organisation Qualibat grants qualifications and certifications to professionals of the building trade, including installers of renewable energy plants.</li> <li>• The <b>certification schemes for RES-Installations are the following</b>: The quality label "Alliance Qualité Photovoltaïque" (AQPV) aims at promoting the marketing of photovoltaic panels produced in France with high quality standards. The label Ô Solaire certifies high quality solar thermal products. The label Flamme Verte certifies high quality wood-heating systems. Finally the certification label NF PAC grants certifications for heat pumps.</li> <li>• As far as the <b>exemplary role of public authorities</b> is concerned, there is no programme of the French government promoting the development of a specific renewable energy technology in public buildings. However, the Grenelle Building Plan was established in order to reach the targets set by the Grenelle of Environment in all building sectors, including public buildings.</li> <li>• There are two types of <b>Research, Development and Demonstration Programmes</b>: The Demonstration Fund (Fonds Demonstrateur) supports demonstration projects in the field of environmental innovation.</li> </ul>





	<p>Moreover, the French National Research Agency (ANR) disposes of a sustainable energy support programme.</p> <ul style="list-style-type: none"> <li>• <b>RES-H building obligation:</b> The thermal regulation 2012 includes the mandatory use of renewable energies in order to reach energetic performance requirements in single-family house.</li> <li>• There are two <b>support schemes for RES-H infrastructures:</b> The Heat Fund (Fonds Chaleur) supports the production of heat through renewable energy plants as well as the use of district heating. Moreover, under certain conditions, the supply of heat through district heating networks can be subject to a reduced VAT of 5,5%.</li> </ul>
<b>Technologies</b>	
<b>Statutory provisions</b>	<ul style="list-style-type: none"> <li>• CGI (Code général des impôts - Tax Code)</li> <li>• Loi n° 2009-967 (Loi n° 2009-967 du 3 août 2009 de programmation relative à la mise en œuvre du Grenelle de l'environnement - Planning law of 3 August 2009 regarding the implementation of the "Grenelle de l'Environnement" Summit)</li> <li>• CCH (Code de la construction et de l'habitation - Construction and Housing Code)</li> <li>• Instruction fiscale 3C-1-07 n°32 (Instruction fiscale 3C-1-07 n°32 du 8 mars 2007 - Tax regulation no. 32 of 8 March 2007)</li> <li>• Instruction fiscale 3C-1-09 n° 8 (Instruction fiscale 3C-1-09 n° 8 du 22 janvier 2009 - Tax regulation no. 8 of 22 January 2009)</li> <li>• Arrêté du 26 octobre 2010 (Arrêté du 26 octobre 2010 relatif aux caractéristiques thermiques et aux exigences de performance énergétique des bâtiments nouveaux et des parties nouvelles de bâtiments - Decree of 26 October 2010 regarding the thermal characteristics and energetic performance requirements)</li> </ul>



### Basic information on legal sources

<b>Name of legal source</b> (original language)	Code général des impôts	Loi n° 2009-967 du 3 août 2009 de programmation relative à la mise en œuvre du Grenelle de l'environnement	Code de la construction et de l'habitation
<b>Full name</b>			
<b>Name (English)</b>	Tax Code	Planning law of 3 August 2009 regarding the implementation of the “Grenelle de l’Environnement” Summit	Construction and Housing Code
<b>Abbreviated form</b>	CGI	Loi n° 2009-967	CCH
<b>Entry into force</b>	31.03.2000	05.08.2009	
<b>Last amended on</b>	25.08.2012	01.07.2010	25.08.2012
<b>Future amendments</b>			01.01.2013
<b>Purpose</b>	The act sets out tax measures.	Implementing the resolutions made at the national environment summit.	This code gathers regulations regarding construction, real estate promotion and social housings.
<b>Relevance for renewable energy</b>	Art. 278-0 bis sets out provisions on a reduced VAT rate for the supply of heat through district heating networks using at	Art. 19 introduces the setting-up of a heat fund (Fonds Chaleur) in order to support the production of heat through renewable energy sources (including	Art L 111-10-3 introduces an improvement obligation of energetic performance for existing buildings of the service sector.



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	least 50% renewable energy.	district heating networks).	
Link to full text of legal source (original language)	<a href="http://www.legifrance.gouv.fr/affichCode.do;jsessionid=9FA32219883609E1F23790D0341BFF17.tpdjo09v_3?cidTexte=LEGITEXT000006069577&amp;dateTexte=20111101">http://www.legifrance.gouv.fr/affichCode.do;jsessionid=9FA32219883609E1F23790D0341BFF17.tpdjo09v_3?cidTexte=LEGITEXT000006069577&amp;dateTexte=20111101</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=132198DE55D811741BEB8F28196B477C.tpdjo14v_1?cidTexte=JORFTEXT000020949548&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=132198DE55D811741BEB8F28196B477C.tpdjo14v_1?cidTexte=JORFTEXT000020949548&amp;categorieLien=id</a>	<a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074096&amp;dateTexte=20120521">http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074096&amp;dateTexte=20120521</a>
Link to full text of legal source (English)			



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<b>Name of legal source (original language)</b>	Instruction fiscale 3C-1-07 n°32 du 8 mars 2007	Instruction fiscale 3C-1-09 n° 8 du 22 janvier 2009	Arrêté du 26 octobre 2010 relatif aux caractéristiques thermiques et aux exigences de performance énergétique des bâtiments nouveaux et des parties nouvelles de bâtiments
<b>Full name</b>			
<b>Name (English)</b>	Tax regulation no. 32 of 8 March 2007	Tax regulation no. 8 of 22 January 2009	Decree of 26 October 2010 regarding the thermal characteristics and energetic performance requirements
<b>Abbreviated form</b>	Instruction fiscale 3C-1-07 n°32	Instruction fiscale 3C-1-09 n° 8	Arrêté du 26 octobre 2010
<b>Entry into force</b>	08.03.2007	22.01.2009	27.10.2010
<b>Last amended on</b>			28.10.2010
<b>Future amendments</b>			
<b>Purpose</b>	Tax regulation specifies the application of art 278-0 bis providing for a reduced VAT rate for the supply of heat through district heating networks.	Tax regulation specifies the application of art 278-0 bis providing for a reduced VAT rate for the supply of heat through district heating networks.	Art 16 introduces the mandatory use of renewable energies in order to reach energetic performance requirements for single-family house.
<b>Relevance for renewable energy</b>			
<b>Link to full text of legal source (original language)</b>	<a href="http://www11.minefi.gouv.fr/boi/boi2007/3capub/textes/3c107/3c107.pdf">http://www11.minefi.gouv.fr/boi/boi2007/3capub/textes/3c107/3c107.pdf</a>	<a href="http://www11.minefi.gouv.fr/boi/boi2009/3capub/textes/3c109/3c109.pdf">http://www11.minefi.gouv.fr/boi/boi2009/3capub/textes/3c109/3c109.pdf</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do?sessionId=8086A1901A4FFBFC3AA1CE7BBA056A3D.tpdjo02v_3?cidTexte=JORFTEXT000022959397&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do?sessionId=8086A1901A4FFBFC3AA1CE7BBA056A3D.tpdjo02v_3?cidTexte=JORFTEXT000022959397&amp;categorieLien=id</a>
<b>Link to full text of legal source</b>			



(English)			
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### Further information

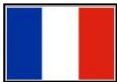
Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Ministère de l'Ecologie, du Développement durable et de l'Energie– Ministry of Ecology, Sustainable Development and Energy	<a href="http://www.developpement-durable.gouv.fr/">http://www.developpement-durable.gouv.fr/</a>		+33 14 081 212 2	
Ministère de l'Economie, des Finances et du Commerce extérieur - Ministry of Economic Affairs, Finance and Foreign Trade	<a href="http://www.economie.gouv.fr/">http://www.economie.gouv.fr/</a>		+33 140 04 04 04	
Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME) – Energy Agency	<a href="http://www2.ademe.fr/servlet/getDoc?id=11433&amp;m=3&amp;cid=96">http://www2.ademe.fr/servlet/getDoc?id=11433&amp;m=3&amp;cid=96</a>		+33 241 204 120	
Syndicat des Energies Renouvelables (SER) – Association for Renewable Energy	<a href="http://www.enr.fr/">http://www.enr.fr/</a>		+33 148 780 560	
Agence Nationale de la Recherche (ANR) – French	<a href="http://www.agence-nationale-">http://www.agence-nationale-</a>		+33 178 09 80 00	



## RES-LEGAL EUROPE – National Profile France



National Research Agency	<a href="http://recherche.fr/">recherche.fr/</a>		Tenders Hotline : 0811 42 8000 (only accessible from France)	
Qualit'EnR, Portail des installateurs d'énergies renouvelables – Qualit'EnR, Portal	<a href="http://www.qualit-enr.org/">http://www.qualit-enr.org/</a>		0 826 621 621 (€ ct 15 TTC/min, only accessible from France)	
Qualibat, Qualification et certification des entreprises de construction	<a href="http://www.qualibat.com/">http://www.qualibat.com/</a>		+33 147 04 26 01  Hotline: 0810 000 308 (only accessible from France)	
Certita SAS	<a href="http://www.certita.org">http://www.certita.org</a>		+33 1 47 17 64 85	<a href="mailto:certita@certita.fr">certita@certita.fr</a>
"Gide Loyrette Nouel" international law firm	<a href="http://www.gide.com/front/FR/home.htm">http://www.gide.com/front/FR/home.htm</a>	Véronique Fröding	+33 140 7536 09	<a href="mailto:froding@gide.com">froding@gide.com</a>

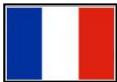


### Policy categories

#### Training programmes for Installers (Qualit'EnR)

Abbreviated form of legal source(s)	
<b>Sectors</b>	Electricity Heating and Cooling
<b>Contact Authority</b>	Qualit'EnR
<b>Description</b>	The association Qualit'EnR was established in 2006 as an initiative of five national professional organisations in order to promote quality installations in the field of solar thermal energy, photovoltaic, biomass as well as heat pumps. The association was established for private households willing to install a renewable energy plant, with the aim to ensure them a quality installation.
<b>Addressees</b>	Upon acceptance of their application, professional installers (employees or entrepreneurs) of renewable energy plants may receive a training in the following fields: <ul style="list-style-type: none"> <li>• Solar thermal (solar water heaters and combined solar plants)</li> <li>• Photovoltaic (integrated and other PV systems)</li> <li>• Biomass (wood-burning fireplace inserts, stoves as well as wood-fueled boilers)</li> <li>• Heat pumps (geothermal and aerothermal heat pumps)</li> </ul>
<b>Competent authority</b>	The competent authority is the association Qualit'EnR.
<b>Further information</b>	Information on the application, the costs and the agenda of the training programmes can be found under: <a href="http://www.qualit-enr.org/">http://www.qualit-enr.org/</a>
<b>Distribution of costs</b>	<b>State</b>





## RES-LEGAL EUROPE – National Profile France



	<b>Private Financing</b>	The company of the installer bears the costs of the training programme, unless the company pays its contribution to a training organisation, in which case the latter may bear part of the costs.
	<b>European Union</b>	
	<b>Others</b>	



### Training programmes for Installers (Qualibat)

Abbreviated form of legal source(s)		
Sectors	Electricity Heating and Cooling	
Contact Authority	The local Qualibat agency	
Description	<p>The non-profit organisation Qualibat was established in 1949 by the Ministry of Construction in order to assess the activities and professional competence of companies working in the construction sector. Qualibat does not provide training programmes for installers; however it grants qualifications and certifications to professionals of the building trade, including installers of renewable energy devices. The certification attribution is conditioned to the acceptance of an application and to the satisfaction of legal and administrative, technical as well as financial requirements. Once the company is certified, it shall lend itself to control procedures approximately every two years.</p> <p>Qualibat grants certification to the professional installers of photovoltaic, solar thermal, geothermal and biomass devices.</p>	
Addressees	All professionals of the building trade may apply to be Qualibat-certified.	
Competent authority	The competent authority is the local Qualibat agency in charge of the department where the applying company is located.	
Further information	Information on the nomenclature of the certification, the application procedure, as well as the cost of certification can be found under: <a href="http://www.qualibat.com/">http://www.qualibat.com/</a>	
Distribution of costs	State	
	Private Financing	The company of the installer bears the costs of the certification.



## RES-LEGAL EUROPE – National Profile France

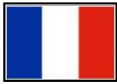


	European Union	
	Others	



## Certification Programmes for RES installations (Alliance Qualité Photovoltaïque)

<b>Abbreviated form of legal source(s)</b>		
<b>Sectors</b>	Electricity	
<b>Contact Authority</b>	French Association for Renewable Energy	
<b>Description</b>	The quality label “Alliance Qualité Photovoltaïque” (AQPV) was launched in July 2011 by industrialists of the photovoltaic sector and is administered by the French Association for Renewable Energy (SER – Syndicat des Energies Renouvelables). It aims at promoting the marketing of photovoltaic panels produced in France with high quality standards. The labellisation of the photovoltaic modules is undertaken upon application and includes two constituents: the certification of origin and the degree of technical performances of the photovoltaic panel. Once a manufacturing company has had its photovoltaic panels certified, it shall commit itself to a yearly control audit in order to preserve the AQPV usage rights.	
<b>Addressees</b>	Eligible persons are manufacturers of photovoltaic modules.	
<b>Competent authority</b>	The competent authority is the French renewable energy syndicate (SER – Syndicat des Energies Renouvelables). However the applications are handled by the organisation Certisolis.	
<b>Further information</b>	Information on the application procedure as well as the cost of labellisation can be found under: <a href="http://aqpv.fr">http://aqpv.fr</a>	
<b>Distribution of costs</b>	<b>State</b>	
	<b>Industry</b>	
	<b>System Producers</b>	The costs of the labellisation are borne by the applicants.



## RES-LEGAL EUROPE – National Profile France



	European Union	
	Others	


Certification Programmes for RES installations (Ô Solaire)

<b>Abbreviated form of legal source(s)</b>		
<b>Sectors</b>	Heating and Cooling	
<b>Contact Authority</b>	Certita	
<b>Description</b>	The label Ô Solaire was created by industrialists of the solar thermal sector members of the renewable energy association Enerplan, in order to certify high quality solar thermal products. Ô Solaire is administered by Enerplan and supported by the French energy agency Ademe. The label is granted to manufacturers of solar thermal products including solar water heaters and combined solar thermal systems (for water heating and heat production) upon acceptance of their application.	
<b>Addressees</b>	Eligible persons are manufacturers of solar thermal devices.	
<b>Competent authority</b>	The competent authority is the renewable energy association Enerplan. However the applications are handled by the certification association Certita.	
<b>Further information</b>	Information on the application procedure as well as the cost of labellisation can be found under: <a href="http://www.o-solaire.fr/">http://www.o-solaire.fr/</a> <a href="http://www.certita.org/">http://www.certita.org/</a>	
<b>Distribution of costs</b>	<b>State</b>	
	<b>Industry</b>	
	<b>System Producers</b>	The costs of the labellisation are borne by the applicants.



## RES-LEGAL EUROPE – National Profile France



	European Union	
	Others	


Certification Programmes for RES installations (Flamme verte)

<b>Abbreviated form of legal source(s)</b>		
<b>Sectors</b>	Heating and Cooling	
<b>Contact Authority</b>	French Energy Agency	
<b>Description</b>	<p>The label Flamme Verte was launched in 2000 by the French energy agency Ademe together with industrialists of the wood heating sector in order to certify high quality devices such as wood-burning fireplace inserts, stoves as well as wood-fueled boilers. All manufacturers who signed the Flamme Verte quality charter commit themselves to produce devices meeting security, pollution and energetic performance requirements. Control procedures are conducted by the certification association Certita.</p> <p>In order to support the acquisition of Flamme Verte - labelled wood heating devices, the French government grants a tax credit amounting up to 34% of the equipment costs (please refer to the support section for more information on the tax credit).</p>	
<b>Addressees</b>	Manufacturers of wood heating systems.	
<b>Competent authority</b>	The competent authority is the French energy agency Ademe. However the applications are handled by the certification association Certita.	
<b>Further information</b>	Information on the requirements of the Flamme Verte quality charter can be found under: <a href="http://www.flammeverte.org/">http://www.flammeverte.org/</a>	
<b>Distribution of costs</b>	<b>State</b>	
	<b>Industry</b>	There are no direct costs implied. However, the signing of the charter may involve higher costs expenditures regarding the higher quality of the products.





## RES-LEGAL EUROPE – National Profile France



	System Producers	
	European Union	
	Others	


Certification Programmes for RES installations (NF PAC)

Abbreviated form of legal source(s)		
Sectors	Heating and Cooling	
Contact Authority	Certita	
Description	The main French certification organisation AFNOR (Association Francaise de Normalisation) delivers a certification label for heat pumps called NF PAC ensuring their compliance to the French and European standards as well as to technical and energetic performance requirements set by the NF PAC Committee. The label is granted to manufacturers of heat pumps including aerothermal and geothermal heat pumps upon acceptance of their application.	
Addressees	Eligible are manufacturers of heat pumps	
Competent authority	The competent authority is the French certification organisation AFNOR. However the applications are handled by the certification association Certita.	
Further information	Information on the application procedure as well as the cost of labellisation can be found under: <a href="http://www.marque-nf.com/appli.asp?NumAppli=NF414&amp;Lang=French">http://www.marque-nf.com/appli.asp?NumAppli=NF414&amp;Lang=French</a> <a href="http://www.certita.org/">http://www.certita.org/</a>	
Distribution of costs	State	
	Industry	
	System Producers	The costs of the labellisation are borne by the applicants.



## RES-LEGAL EUROPE – National Profile France



	European Union	
	Others	



## RES-LEGAL EUROPE – National Profile France



### Exemplary role of public authorities in accordance with Art. 13 Abs, 5 RES Directive (Plan Bâtiment Grenelle)

Abbreviated form of legal source(s)	
Sectors	Electricity Heating and Cooling
Contact Authority	Ministry of Ecology, Sustainable Development and Energy
Description	<p>There is no programme of the French government promoting the development of a specific renewable energy technology in public buildings. However, the Grenelle Building Plan (Plan Bâtiment Grenelle) was established in order to reach the targets set by the Grenelle of Environment in all building sectors, including public buildings.</p> <p>According to the French legislation, all new buildings shall meet the energetic performance requirements of the label HPE (Haute Performance énergétique) by 2012 and be energy positive by 2020, beginning from the 1 January 2011 for public buildings.</p> <p>Moreover, public existing buildings are submitted to a reduction obligation of the greenhouse gas emissions of 50% by 2018, which involves the need of an increased use of renewable energies.</p>
Addressees	<p>All new buildings shall comply with the energetic performance requirements of the label HPE:</p> <ul style="list-style-type: none"> <li>• From 1 January 2011 for public and service sector buildings as well as for buildings built within the national urban renovation programme</li> <li>• From 1 January 2013 for residential buildings</li> </ul>
Competent authority	The Grenelle Building Plan was established by the Ministry of Ecology, Sustainable Development and Energy.



**Further information**

<http://www.developpement-durable.gouv.fr/Plan-batiment,13149.html>



**RD&D Policies (Fonds démonstrateur)**

Abbreviated form of legal source(s)	
<b>Sectors</b>	Electricity Heating and Cooling Transport
<b>Contact Authority</b>	French energy agency
<b>Description</b>	The Grenelle of Environment is a political action process begun in 2007 which brought together the stakeholders of environmental issues and sustainable development in order to agree on common long-term decisions. In the wake of the Grenelle of Environment, a fund of € 325 million was granted for the period 2009 to 2012 in order to support demonstration projects in the field of environmental innovation. The fund is administered by the French energy agency ADEME. On the basis of strategic roadmaps, the ADEME publishes call for expression of interest for scientific research organisations and companies.
<b>Addressees</b>	Scientific research organisations and companies are eligible to the call for expression of interest.
<b>Competent authority</b>	The competent authority is the French energy agency ADEME.
<b>Further information</b>	Information on the demonstration fund can be found on the website of the French energy agency under: <a href="http://www2.ademe.fr/servlet/KBaseShow?sort=-1&amp;cid=96&amp;m=3&amp;catid=22687">http://www2.ademe.fr/servlet/KBaseShow?sort=-1&amp;cid=96&amp;m=3&amp;catid=22687</a>



**RD&D Policies (Aides de l'Agence Nationale de la Recherche)**

Abbreviated form of legal source(s)	
<b>Sectors</b>	Electricity Heating and Cooling Transport
<b>Contact Authority</b>	French National Research Agency
<b>Description</b>	The French National Research Agency (ANR) is a public institution which is intended to support research projects in several fields. The sustainable energy support programmes of the ANR are in line with the priority fields identified within the national research and innovation strategy and the Grenelle de l'Environnement. Among others, the support programmes thus focus on “decarbonised” and efficient heating systems (SEED programme), electricity from renewable energies (PROGELEC programme), or sustainable transport (TDM programme). The National Research Agency publishes call for tenders according to these programmes.
<b>Addressees</b>	Depending on the respective call for tender.
<b>Competent authority</b>	The competent authority is the French National Research Agency (ANR).
<b>Further information</b>	Information on the demonstration fund can be found on the website of the National Research Agency under: <a href="http://www.agence-nationale-recherche.fr/programmes-de-recherche/energie-durable/">http://www.agence-nationale-recherche.fr/programmes-de-recherche/energie-durable/</a>



## RES-H building obligations

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>• Arrêté du 26 octobre 2010</li> <li>• Code de la construction et de l'habitation</li> </ul>
<b>Sectors</b>	<p>Electricity</p> <p>Heating and Cooling</p>
<b>Contact Authority</b>	Ministry of Ecology, Sustainable Development and Energy
<b>Description</b>	<p>There are no RES-H building obligations directly supporting the use of heating systems from renewable energy sources. However, RES-H can be required indirectly through the energetic performance obligations.</p> <p>The thermal regulation 2012 oblige new buildings to comply with minimum energetic performance requirements as defined by the label BBC-Effinergie. Since 2012, the use of renewable energies in order to reach energetic performance requirements (including the use of sanitary hot water and heating devices) is mandatory for single-family houses (Art. 16 arrêté du 26 octobre 2010). The thermal regulation 2012 applies for new buildings as follows:</p> <ul style="list-style-type: none"> <li>• For service sector buildings and residential buildings situated within a national renovation programme area: from 28 October 2011</li> <li>• For residential buildings situated within 500 meters of a national renovation programme area: from 1 March 2013</li> <li>• For other residential buildings: from 1 January 2013</li> </ul> <p>As far as existing buildings are concerned, buildings of the service sector are obliged from January 2012 to improve their energetic performance by 2020 (Art L 111-10-3 Code de la construction et de l'habitation), including by using renewable energy plants for heating purposes.</p>
<b>Obligated entities</b>	The thermal regulation for new buildings applies to office and education buildings as well to residential buildings (Art. 1, Arrêté du 26 octobre 2010). Moreover, an improvement obligation of energetic performance applies for existing buildings of the service sector (Art L 111-10-3 Code de la construction et de l'habitation).





## RES-LEGAL EUROPE – National Profile France



<b>Competent authority</b>	The competent authority is the Ministry of Ecology, Sustainable Development and Energy (Ministère de l'Écologie, du Développement Durable et de l'Énergie)
<b>Further information</b>	Further information on the thermal regulation 2012 can be found on the website of the Ministry of Sustainable Development under: <a href="http://www.legrenelle-environnement.fr">http://www.legrenelle-environnement.fr</a>
<b>Obligation on regional level</b>	



## RES-LEGAL EUROPE – National Profile France



### Support of RES-H infrastructure (Fonds Chaleur)

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>Loi n° 2009-967</li> </ul>
<b>Sectors</b>	Heating and Cooling
<b>Contact Authority</b>	French Energy Agency
<b>Description</b>	The French government introduced in 2008 a heat fund (Fonds Chaleur) in order to support the production of heat through renewable energy plants. This support system is endowed with a budget of € 1.2 billion for the period between 2009 and 2013 (Art. 19 §4, Loi n° 2009-967). The support of district heating projects is administered on a regional level by the regional agencies of the ADEME. In order to be eligible, the district heating network shall use at least 50% of heat from renewable energy sources. The financial support cannot exceed 60% of the eligible costs.
<b>Addressees</b>	The eligible projects for the support of district heating through the heat fund are defined by the regional agencies of the ADEME.
<b>Competent authority</b>	The French Energy Agency (ADEME- Agence de Développement de l'Environnement et de Maitrise de l'Énergie) is in charge of the implementation of the heat fund subventions on behalf of the French government.
<b>Further information</b>	


Support of RES-H infrastructure (VAT reduction)

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>• Code Général des Impôts</li> <li>• instruction fiscale 3C-1-09</li> <li>• instruction fiscale 3C-1-07</li> </ul>
<b>Sectors</b>	Heating and Cooling
<b>Contact Authority</b>	Ministry of Economic Affairs, Finance and Foreign Trade
<b>Description</b>	In France, the supply of heat is subject to a reduced VAT of 5,5%, provided the heating network uses at least 50% of heat from biomass, geothermal, or waste energy as well as from energy recovery (Code Général des Impôts, art. 278-0 bis, instruction fiscale 3C-1-07). The VAT reduction is enforceable on invoices from the 1 March 2009 (instruction fiscale 3C-1-09).
<b>Addressees</b>	Every natural person or legal entity may be granted a VAT reduction for district heating.
<b>Competent authority</b>	The competent authority is the national tax office (Direction Générale des Impôts)
<b>Further information</b>	