

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

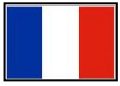
## National profile: France

Client: DG Energy

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

In France, electricity from renewable sources is promoted through a feed-in tariff, tenders and tax benefits. The generation of heat through renewable energy plants is promoted through several 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 feed-in tariff, tenders and tax benefits.
Support schemes	<ul style="list-style-type: none"> <li>• <b>Feed-in Tariff.</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).</li> <li>• <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 certain technologies.
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> </ul>



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	<ul style="list-style-type: none"> <li>• Loi n°2015-992 (Loi n° 2015-992 du 17 août 2015 relative à la transition énergétique pour la croissance verte - Act on the energy transition for green growth)</li> <li>• Loi de finances rectificative pour 2013 (Loi n° 2013-1279 du 29 décembre 2013 de finances rectificative pour 2013 - Amending Finance Act 2013)</li> <li>• Code de l'Énergie (Energy Code)</li> <li>• Arrêté du 17 juin 2014 vent (Arrêté du 17 juin 2014 fixant les conditions d'achat de l'électricité produite par les installations utilisant l'énergie mécanique du vent implantées à terre– Order on the eligibility requirements for onshore wind power installations)</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 25 avril 2014 (Arrêté du 25 avril 2014 portant diverses dispositions relatives aux 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 - Order of 25 April 2014 introducing various provisions regarding solar energy plants)</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> </ul>
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	<ul style="list-style-type: none"> <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>• BOI-IR-RICI-280-20150422 (Bulletin Officiel des Finances Publiques — IR - Crédit d'impôt pour la transition énergétique - Official Tax Bulletin – Instruction on the application of the Tax Credit for Energy Transition) )</li> <li>• BOI-IR-RICI-280-40-20150812 (Bulletin Officiel des Finances Publiques - Crédit d'impôt pour la transition énergétique - Modalités d'application - Official Tax Bulletin – Instruction on the application conditions of the Tax Credit for Energy Transition)</li> <li>• BOI-TVA-LIQ-30-20-90-20-20140929 (Bulletin Officiel des Finances Publiques - TVA - Taux réduits - Travaux (autres que de construction ou de reconstruction) portant sur des locaux à usage d'habitation achevés depuis plus de deux ans - Official Tax Bulletin - provisions on the reduced VAT rate for works carried out in residential buildings)</li> <li>• BOI-IR-RICI-280-10-20-20120912 (Bulletin Officiel des Finances Publiques – Crédit d'impôt afférent aux dépenses en faveur du développement durable - Logements ouvrant droit au crédit d'impôt - Official Tax Bulletin – Instruction on the residential buildings eligible to the Tax Credit for Energy Transition)</li> <li>• BOI-TVA-LIQ-50 (Bulletin officiel des impôts BOI-TVA-LIQ-50 du 2 janvier 2014 - Official tax bulletin BOI-TVA-LIQ-50 from 2 January 2014)</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° 2015-992 du 17 août 2015 relative à la transition énergétique pour la croissance verte	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 on the energy transition for green growth	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°2015-992	Décret n°2001-410	Décret n°2000-1196
<b>Entry into force</b>	12.02.2000		12.05.2001	09.12.2000
<b>Last amended on</b>	09.08.2015	19.08.2015	31.03.2014	30.03.2014
<b>Future amendments</b>	07.08.2016			





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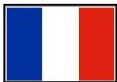
<b>Purpose</b>	Modernising and developing public electricity supply	This act sets out a strategy for energy policy.	Establishing detailed provisions on the feed-in tariff	The decree imposes capacity limits (art. 2 Décret n°2000-1196).
<b>Relevance for renewable energy</b>	This act establishes the legal 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.	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="https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000031044385&amp;categorieLien=id">https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000031044385&amp;categorieLien=id</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</b> (original language)			Arrêté du 17 juin 2014 fixant les conditions d'achat de l'électricité produite par les installations utilisant l'énergie mécanique du vent implantées à terre	Loi n° 2013-1279 du 29 décembre 2013 de finances rectificative pour 2013
<b>Full name</b>				
<b>Name (English)</b>			Order establishing conditions for the purchase of electricity generated from wind energy from onshore installations.	Amending Finance Act 2013
<b>Abbreviated form</b>			Arrêté du 17 juin 2014 vent	Loi de finances rectificative pour 2013
<b>Entry into force</b>			2.7.2014	30.12.2014
<b>Last amended on</b>				01.01.2015
<b>Future amendments</b>				
<b>Purpose</b>			Establishing technology-specific criteria for the feed-in tariff.	This act amends the revenues and expenditures of the French state foreseen for the year 2013.
<b>Relevance for renewable energy</b>			The order aims to promote wind energy through a feed-in tariff.	Article 21 provides for transitional measures regarding



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				the eligibility of PV installations to the reduced VAT rate.
Link to full text of legal source (original language)			<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=14D6BA2ABC476AE5714EFFB6E547838D.tpdjo05v_3?cidTexte=JORFTEXT000029167875&amp;dateTexte=20141118">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=14D6BA2ABC476AE5714EFFB6E547838D.tpdjo05v_3?cidTexte=JORFTEXT000029167875&amp;dateTexte=20141118</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=1E720A12B1A35C6D284E7217E7FC15E3.tpdjo15v_1?cidTexte=JORFTEXT000028400921&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=1E720A12B1A35C6D284E7217E7FC15E3.tpdjo15v_1?cidTexte=JORFTEXT000028400921&amp;categorieLien=id</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	Bulletin officiel des impôts BOI-TVA-LIQ-50 du 21 juillet 2014
<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	Official tax bulletin BOI-TVA-LIQ-50 from 21 July 2014
<b>Abbreviated form</b>	Arrêté du 4 mars 2011 soleil	Arrêté du 23 juillet 2010 géothermie	Arrêté du 19 mai 2011 biogaz	BOI-TVA-LIQ-50
<b>Entry into force</b>	10.03.2011	24.07.2010	21.05.2011	01.01.2014
<b>Last amended on</b>	02.11.2015	25.07.2010	02.11.2015	
<b>Future amendments</b>				



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<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).	The tax bulletin specifies the provisions set in various legislations.
<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.	This official tax bulletin specifies the eligibility conditions of the value-added tax reduction for renewable energy installations.
<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>	<a href="http://bofip.impots.gouv.fr/bofip/9226-PGP">http://bofip.impots.gouv.fr/bofip/9226-PGP</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	Bulletin Officiel des Finances Publiques – Impôts  IR - Crédit d'impôt pour la transition énergétique	Code général des impôts
<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	Official Tax Bulletin – Instruction on the application of the Tax Credit for Energy Transition	Tax Code
<b>Abbreviated form</b>	Arrêté du 1er mars 2007 hydro	Arrêté du 27 janvier 2011 biomasse	BOI-IR-RICI-280-20150422	CGI
<b>Entry into force</b>	22.04.2007	30.01.2011		31.03.2000
<b>Last amended on</b>		31.01.2011	22.04.2015	01.01.2015
<b>Future amendments</b>				01.07.2016



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<b>Purpose</b>	Establishing technology-specific criteria for the feed-in tariff.	Establishing technology-specific criteria for the feed-in tariff.		The act sets out tax measures.
<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 tax bulletin specifies the field of application of the tax credit scheme.	Article 200 quater 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://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEX000000794351&amp;dateTexte=20111101">http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEX000000794351&amp;dateTexte=</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do?sessionId=FE6727AD3B78C0020CDA70A9A793C25.tpdjo03v_3?cidTexte=JORFTEX000023491803&amp;categorieLi=en=id">http://www.legifrance.gouv.fr/affichTexte.do?sessionId=FE6727AD3B78C0020CDA70A9A793C25.tpdjo03v_3?cidTexte=JORFTEX000023491803&amp;categorieLi=en=id</a>	<a href="http://bofip.impots.gouv.fr/bofip/3883-PGP.html?identifiant=BOI-IR-RICI-280-20150422">http://bofip.impots.gouv.fr/bofip/3883-PGP.html?identifiant=BOI-IR-RICI-280-20150422</a>	<a href="http://www.legifrance.gouv.fr/affichCode.do?sessionId=9FA32219883609E1F23790D0341BFF17.tpdjo09v_3?cidTexte=LEGITEXT000006069577&amp;dateTexte=20111101">http://www.legifrance.gouv.fr/affichCode.do?sessionId=9FA32219883609E1F23790D0341BFF17.tpdjo09v_3?cidTexte=LEGITEXT000006069577&amp;dateTexte=20111101</a>
<b>Link to full text of legal source (English)</b>				



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<b>Name of legal source (original language)</b>	Bulletin Officiel des Finances Publiques – Impôts IR - Crédit d'impôt pour la transition énergétique - Modalités d'application	Bulletin Officiel des Finances Publiques – Impôts IR - Crédit d'impôt afférent aux dépenses en faveur du développement durable - Logements ouvrant droit au crédit d'impôt	Bulletin Officiel des Finances Publiques – Impôts TVA - Taux réduits - Travaux (autres que de construction ou de reconstruction) portant sur des locaux à usage d'habitation achevés depuis plus de deux ans	Arrêté du 25 avril 2014 portant diverses dispositions relatives aux 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
<b>Full name</b>				
<b>Name (English)</b>	Official Tax Bulletin – Instruction on the eligibility conditions for the Tax Credit for Energy Transition	Official Tax Bulletin – Instruction on the residential buildings eligible to the Tax Credit for Energy Transition	Official Tax Bulletin - provisions on the reduced VAT rate for works carried out in residential buildings.	Order of 25 April 2014 introducing various provisions regarding solar energy plants
<b>Abbreviated form</b>	BOI-IR-RICI-280-40-20150812	BOI-IR-RICI-280-10-20-20120912	BOI-TVA-LIQ-30-20-90-20-20140929	Arrêté du 25 avril 2014
<b>Entry into force</b>				09.05.2014
<b>Last amended on</b>	12.08.2015	12.09.2012	29.09.2014	
<b>Future amendments</b>				
<b>Purpose</b>				This order repeals the Decree of 7 January 2013 increasing the feed-in tariff for solar energy plants.

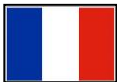




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<b>Relevance for renewable energy</b>	The tax bulletin sets out the eligibility conditions of the tax credit scheme.	The tax bulletin describes which residential buildings are eligible to the tax credit.	This tax bulletin sets out detailed provisions on a reduced VAT rate for certain construction works on residential buildings (including the installation of renewable energy plants).	According to this decree, installations that submitted a complete application for connection after 10 March 2014 are no longer entitled to the increased rate for components manufactured in Europe.
<b>Link to full text of legal source (original language)</b>	<a href="http://bofip.impots.gouv.fr/bofip/3825-PGP.html?identifiant=BOI-IR-RICI-280-40-20150812">http://bofip.impots.gouv.fr/bofip/3825-PGP.html?identifiant=BOI-IR-RICI-280-40-20150812</a>	<a href="http://bofip.impots.gouv.fr/bofip/3886-PGP.html?identifiant=BOI-IR-RICI-280-10-20-20120912">http://bofip.impots.gouv.fr/bofip/3886-PGP.html?identifiant=BOI-IR-RICI-280-10-20-20120912</a>	<a href="http://bofip.impots.gouv.fr/bofip/1666-PGP.html?identifiant=BOI-TVA-LIQ-30-20-90-20-20140929">http://bofip.impots.gouv.fr/bofip/1666-PGP.html?identifiant=BOI-TVA-LIQ-30-20-90-20-20140929</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000028907566&amp;dateTexte=&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000028907566&amp;dateTexte=&amp;categorieLien=id</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)
Portail de l'Economie et des Finances - Economy and Finance Portal	<a href="http://www.economie.gouv.fr/">http://www.economie.gouv.fr/</a>		+33 140 04 04 04	
Ministère de l'Environnement, de l'Énergie et de la Mer – Ministry of the Environment, Energy and Maritime Affairs	<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://www.ademe.fr/">http://www.ademe.fr/</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	
Office franco-allemand pour les énergies renouvelables – French-German Office for Renewable Energy	<a href="http://enr-ee.com/fr">http://enr-ee.com/fr</a>	Mélanie Persem	+49 30 18 305 46 76	<a href="mailto:melanie.persem@developpement-durable.gouv.fr">melanie.persem@developpement-durable.gouv.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>



## Support schemes

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

<b>Abbreviated form of legal source(s)</b>	<ul style="list-style-type: none"> <li>• Loi n°2000-108</li> <li>• Code de l'Énergie</li> <li>• Arrêté du 17 juin 2014 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> <li>• Arrêté du 25 avril 2014</li> </ul>
<b>Contact Authority</b>	Ministry of Ecology, Sustainable Development and Energy
<b>Summary</b>	<p>In France, electricity from renewable sources is promoted through a feed-in tariff. Electricity suppliers (Electricité de France (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>Please note: The Act on Energy Transition for green growth from 17 August 2015 foresees a thorough reshaping of the existing support schemes for renewable energies. According to this reform, the French support system for renewable energies shall be composed of two main schemes: a feed-in tariff ("obligation d'achat"), and a so called "additional remuneration" ("complément de remuneration"). The granting procedure for the feed-in tariff as well as for the additional remuneration shall differ depending on the size of the installation. Smaller installations shall receive their support through a so-called "open window" procedure ("guichet ouvert"), whereas larger installations shall be subject to a tender procedure.</p>



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	<p>The implementation details will be outlined in the enforcement decree of the Act on Energy Transition, which is expected to be published before the end of 2016.</p> <p>As long as the enforcement decree is not published, the current regulations for the feed-in tariffs apply (Art. 104, Loi n°2015-992).</p>	
<b>Eligible technologies</b>	<b>General information</b>	<p>Article L314-1 of the Energy Code specifies which technologies are eligible for the feed-in tariff. The general provisions of this article are particularised by orders (arrêtés) for each technology. In general, all renewable energy generation technologies are eligible.</p> <p>Pending the publication of the enforcement decree of the Act on Energy Transition defining the application conditions for the new feed-in tariff scheme introduced by law n°2015-992 of 17 August 2015, the current eligibility conditions apply (see below).</p>
	<b>Wind energy</b>	Producers of electricity from onshore wind-energy plants, who submitted a complete application for feed-in tariff from 2007 onwards, are eligible to the feed-in tariff (Arrêté du 17 juin 2014).
	<b>Solar energy</b>	<p>Eligible with the following restrictions:</p> <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>
	<b>Geothermal energy</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. L314-1, Code de l'Énergie).</li> </ul>



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	<b>Biogas</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. L314-1, Code de l'Énergie).</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 (art. 1 Arrêté du 19 mai 2011 biogaz).</li> </ul>
	<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. L314-1, Code de l'Énergie).</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>



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		<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. L314-1, Code de l'Énergie).</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>
Amount	General information	<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 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>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>Producers of electricity from onshore wind-energy plants who submitted a complete application for feed-in tariff from 2007 onwards, can benefit from the the following feed-in tariffs:</p> <p>French mainland:</p>



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		<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 juin 2014).</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 juin 2014).</li> </ul>
	<b>Solar energy</b>	<p>The tariff applies to photovoltaic and thermodynamic installations and plants. The tariffs depend on the type and the total capacity of the installation, without distinction of the use of the building. Every quarter, the degression coefficients <math>S_n</math> and <math>V_n</math> will be adjusted to the number of grid connection requests adopted in the previous quarter (Arrêté du 4 mars 2011 soleil). The decrease of the tariff rates is limited to max 20% per year (Annex 1, n°9, Arrêté du 4 mars 2011). 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 quarter (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></p>
	<b>Geothermal energy</b>	<p>French mainland: €ct 20 per kWh + premium of up to €ct 8 per kWh for energy efficiency</p>

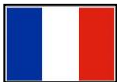


## RES-LEGAL EUROPE – National Profile France



		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>	<p>Biogas plants with a capacity <math>\leq 150</math> kW: €ct 9.745 per kWh</p> <p>Biogas plants with a capacity <math>\geq 2</math> MW: €ct 8.121 per kWh (Arrêté du 19 mai 2011)</p> <p>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).</p> <p>Please note: On 30 October 2015, the Energy minister published a decree revaluing the purchase price of electricity produced by existing biogas cogeneration plants, with the aim to improve their profitability (Art. 5 bis, Arrêté du 19 mai 2011). This measure is mainly destined to farmers following their operating and financial difficulties with biogas plants. The revaluation of the tariff is effected in the form of an amendment to the purchase agreement and applies over the remaining contract period (Art. 5 bis, Arrêté du 19 mai 2011). In order to benefit from the tariff revaluation, biogas installations shall meet one of the following requirements (Art. 5 bis, Arrêté du 19 mai 2011):</p> <ul style="list-style-type: none"> <li>- The producer is holder of a purchase contract dated from 1 November 2015 or before</li> <li>- The producer has filed a complete identification application before 15 October 2015 with the French energy agency Ademe.</li> </ul> <p>The new amount of the feed-in tariff for existing biogas plants is set as follows (Annex, X, Arrêté du 19 mai 2011):</p>





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		<ul style="list-style-type: none"> <li>Biogas plants with a capacity of <math>\leq 80</math> kW: €ct 18 per kWh</li> <li>Biogas plants with a capacity of <math>\geq 300</math> kW: €ct 16,5 per kWh</li> </ul> <p>The values for biogas plants between 80 kW and 300 kW are calculated by linear interpolation.</p> <p>Moreover, a bonus of €ct 4 can be granted for biogas plants using a share of at least 60% livestock manure (Annex, X, Arrêté du 19 mai 2011).</p>
	Hydro-power	<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 mars 2007 hydro).</li> </ul>
	Biomass	€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 (Arrêté du 27 janvier 2011 biomasse).
Degression	General information	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



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		"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 "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>	



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	Other renewable energy technologies are not subject to a cap.	
<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 (Art. 4, Arrêté du 17 juin 2014 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 with a maximum installed capacity of 12 MW. Plants that are located in a wind development area, and operators of biomass CHP plants are eligible as well. 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 local distribution operators (Art. L314-1, code de l'Énergie).</p>	
<b>Procedure</b>	<p><b>Process flow</b></p>	<ul style="list-style-type: none"> <li>• <b>Certificate ensuring the entitlement to the feed-in tariff:</b> Until 31 december 2015, the procedure foresees the obtention of a certificate prior to the conclusion of the purchase agreement.</li> <li>• <b>Purchase agreement:</b> 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. L314-1, Code de l'énergie).</li> </ul>



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	<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>Public Service Obligation ( PSO - « Contribution au Service Public de l'Electricité » – electricity suppliers (EDF and private suppliers).</b> Every consumer is obliged to pay a PSO contribution, 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 PSO contribution covers the additional costs arising for the suppliers (EDF and private suppliers) from the payment of the feed-in tariff. The PSO contribution is levied four times a year (art. <a href="#">L.311-10</a>, <a href="#">L.314-1</a> et <a href="#">L.121-27</a>, <a href="#">Code de l'énergie</a> ).</li> </ul>



		<ul style="list-style-type: none"><li>• <b>Grid operator/supply companies – consumers.</b> The PSO contribution is paid by the final consumers (art. 121-10, Code de l'Énergie). The exact distribution mechanism of the funds generated through the PSO contribution is specified in articles 121-6 to 121-28 of the Energy Code: The energy regulatory commission calculates the additional costs before the Ministry of Environment sets the compensation payment per kWh. 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. Manufacturing companies consuming up to 240 million kWh per year are exempt from the obligation to pay PSO contribution 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. 121-6 to 121-28 , Code de l'Énergie).</li></ul>
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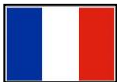


## RES-LEGAL EUROPE – National Profile France



### Tenders (Appels d'offres)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"><li>Loi n°2000-108</li><li>Code de l'Énergie</li></ul>	
Contact Authority	Ministry of Ecology, Sustainable Development and Energy	
Summary	<p>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>.</p> <p>Please note: The Act on Energy Transition for green growth from 17 August 2015 foresees a thorough reshaping of the existing support schemes for renewable energies. According to this reform, the French support system for renewable energies shall be composed of two main schemes: a feed-in tariff ("obligation d'achat"), and a so called "additional remuneration" ("complément de remuneration"). The granting procedure for the feed-in tariff as well as for the additional remuneration shall differ depending on the size of the installation. Smaller installations shall receive their support through a so-called "open window" procedure ("guichet ouvert"), whereas larger installations shall be subject to a tender procedure (Art. 311-12, Code de l'Énergie). The implementation details will be outlined in the enforcement decree, which is expected to be published before the end of 2016. Pending the publication of the enforcement decree, the current regulations for the tender procedures apply (Art. 104, Loi °2015-992).</p>	
Eligible technologies	General information	The technologies eligible for the feed-in tariff are specified in the invitation to tender (Art. 311-10, Code l'Énergie). In general, tenders cover all sources of renewable energy.
	Wind energy	The conditions for tender are described in the invitation to tender (Art. 311-10, Code l'Énergie).



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	<b>Solar energy</b>	The conditions for tender are described in the invitation to tender (Art. 311-10, Code l'Énergie).
	<b>Geothermal energy</b>	The conditions for tender are described in the invitation to tender (Art. 311-10, Code l'Énergie).
	<b>Biogas</b>	The conditions for tender are described in the invitation to tender (Art. 311-10, Code l'Énergie).
	<b>Hydro-power</b>	The conditions for tender are described in the invitation to tender (Art. 311-10, Code l'Énergie).
	<b>Biomass</b>	The conditions for tender are described in the invitation to tender (Art. 311-10, Code l'Énergie).
<b>Amount</b>	<b>General information</b>	The actual payment to be awarded is calculated in accordance with the proposal of the winning tender (art. 311-10 to 311-14, Code de l'Énergie).
	<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 according to the proposal of the winning tender (art. 311-10 to 311-14, Code de l'Énergie).
	<b>Wind energy</b>	



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	Solar energy	
	Geothermal energy	
	Biogas	
	Hydro-power	
	Biomass	
Cap		
Eligibility period	The payment details are set out in the invitation to tender (art. 311-10 to 311-14, Code de l'Énergie).	
Addressees	<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 an energy plant in France (art. 311-10, Code de l'Énergie).</p> <p><b>Obligated party.</b> The electricity suppliers are obliged to both pay the feed-in tariff or the additional remuneration ("complément de rémunération") and provide the funds for the successful tenderers. The obligated suppliers include EDF (Electricité de France) and private distribution grid operators (art. 311-10 to 311-14, Code de l'Énergie).</p>	
Procedure	Process flow	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. 311-10 to 311-14, Code de l'Énergie).
	Competent authority	
Flexibility Mechanism		
Distribution of costs	State	





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	<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>	
	<b>Distribution mechanism</b>	<ul style="list-style-type: none"> <li>• <b>Public Service Obligation (PSO – « Contribution au Service Public de l'Electricité » – electricity suppliers (EDF and private suppliers)).</b> Every consumer is obliged to pay a PSO contribution, 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 PSO contribution covers the additional costs arising for the suppliers (EDF and private suppliers) from the payment of the feed-in tariff. The PSO contribution is levied four times a year (<a href="#">L.311-10</a>, <a href="#">L.314-1</a> et <a href="#">L.121-27</a>, Code de l'énergie).</li> <li>• <b>Grid operator/supply companies – consumers.</b> The PSO contribution is paid by the final consumers (art. 121-10, Code de l'Énergie). The exact distribution mechanism of the funds generated through the PSO contribution is specified in articles 121-6 to 121-28 of the Energy Code: Every year, the energy regulatory commission calculates the additional costs before the Ministry of Environment sets the compensation payment per kWh. 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</li> </ul>



## RES-LEGAL EUROPE – National Profile France



		<p>financial institution Caisse des dépôts. Manufacturing companies consuming up to 240 million kWh per year are exempt from the obligation to pay the PSO contribution 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. 121-6 to 121-28 , Code de l'Énergie).</p>
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### Tax regulation mechanisms I (Crédit d'impôt)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"><li>• BOI-IR-RICI-280-20150422</li><li>• BOI-IR-RICI-280-40-20150812</li><li>• BOI-IR-RICI-280-10-20-20120912</li><li>• CGI</li><li>• Arrêté du 30 décembre 2015</li></ul>	
Contact Authority	Ministry of Economic Affairs, Finance and Foreign Trade	
Summary	<p>Natural persons may deduce from income tax a certain percentage of investments in renewable energy plants. The tax credit (“crédit d'impôt”) for renewable energy plants, which was supposed to 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) has been extended until the end of 2016 for installations carried out in buildings completed since more than two years (Art. 200 quater, Code Général des Impôts).</p> <p>Please note: Expenditures in solar energy installations for the sole production of electricity paid after 1 January 2014 are no longer eligible to the tax credit.</p>	
Eligible technologies	General information	The tax credit applies to the building-integration or purchase of the following renewable electricity generation technologies: 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	
	Geothermal energy	
	Biogas	



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	<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 30 % of the net hardware costs from income tax (art. 200 quater par. 1 c, 5 Code Général des Impôts).</li> <li><b>Caps</b> for the period from 1 January 2005 to 31 December 2016 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 (Tit. 28, chap. 1, sec. 1, BOI-IR-RICI-280-20150422).</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 (Tit. 28, chapitre 1, sec. 2, BOI-IR-RICI-280-10-20-20120912).</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 (tit. 28, chap. 1, sec. 1, BOI-IR-RICI-280-20150422).	
<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. 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, tit. 28, chap. 3, sec. 1 BOI-IR-RICI-280-20150422).



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	<b>Competent authority</b>	Tax office ("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>	



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

Abbreviated form of legal source(s)	<ul style="list-style-type: none"><li>CGI</li><li>BOI-TVA-LIQ-30-20-90-20-20140929Loi de finances rectificative pour 2013</li><li>BOI-TVA-LIQ-50</li></ul>	
Contact Authority	Ministry of Economic Affairs, Finance and Foreign Trade	
Summary	<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>From 1 January 2014, the reduced VATfor photovoltaic installations was increased from 7% to 10%.</p> <p>The reduced VAT rate applies to services, equipment and delivery (BOI-TVA-LIQ-30-20-90-20-20140929). 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 (BOI-TVA-LIQ-30-20-90-20-20140929).</p>	
Eligible technologies	General information	The following renewable energy technologies are eligible: solar energy installations, wind energy plants, hydro-power plants and biomass plants (BOI-TVA-LIQ-30-20-90-20-20140929).
	Wind energy	Eligible (BOI-TVA-LIQ-30-20-90-20-20140929)
	Solar energy	Eligible (BOI-TVA-LIQ-30-20-90-20-20140929) with the following restrictions:



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		<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 m<sup>2</sup>). 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>
	Geothermal energy	
	Biogas	
	Hydro-power	Eligible (BOI-TVA-LIQ-30-20-90-20-20140929)
	Biomass	Eligible (BOI-TVA-LIQ-30-20-90-20-20140929)
Amount	<ul style="list-style-type: none"> <li><b>On the French mainland and in Corsica</b>, the reduced VAT rate is 5.5% (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> <p>From 1 January 2014, the reduced VAT for photovoltaic installations was increased from 7% to 10%.</p>	
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. 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</li> </ul>



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		<p>than two years ago (Code Général des Impôts, arts. 279-0 bis, 3).</p> <ul style="list-style-type: none"> <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 (BOI-TVA-LIQ-30-20-90-20-20140929).</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	





## RES-E grid issues

### Overview

<b>Overview of grid issues</b>	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.
<b>Connection to the grid</b>	Electricity producers are contractually entitled against the grid operator to the connection of renewable energy plants to the grid. The grid operator is obliged to conclude connection agreements without discriminating against certain plant operators. Renewable energy plants are not given priority.
<b>Use of the grid</b>	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. Renewable energy plants are not given priority.
<b>Grid development</b>	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 the Public Service Obligation (PSO - "Service Public de l'Électricité").
<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> <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°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> </ul>



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	<ul style="list-style-type: none"><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><li>• Code de l'environnement (Environmental Code)</li></ul>
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## RES-LEGAL EUROPE – National Profile France



### 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>	09.08.2015	15.11.2015	15.10.2014
<b>Future amendments</b>	07.08.2016		
<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	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	Articles 84 to 93 apply to renewable energy.



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	provisions on the funding of the support system (art. 5 Loi n°2000-108).	of renewable energy. In 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=JORFTEXT000020949548">http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000020949548</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</b> (original language)		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 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°2001-365	Arrêté du 23 avril 2008
<b>Entry into force</b>		28.04.2001	25.04.2008
<b>Last amended on</b>		11.12.2014	06.03.2011
<b>Future amendments</b>			



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<b>Purpose</b>		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>		The provisions of this decree also apply to the producers of electricity from renewable sources.	Art. 22 sets out the connection requirements for plants generating electricity from "unused" energy sources (e.g. wind energy plants or photovoltaic plants).
<b>Link to full text of legal source (original language)</b>		<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=JORFTEXT000018698004&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=2AD09691CCF12C9C8DCC4F6FE8B7B2E0.tpdjo16v_2?cidTexte=JORFTEXT000018698004&amp;categorieLien=id</a>
<b>Link to full text of legal source (English)</b>			



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<b>Name of legal source (original language)</b>	Code de l'énergie	Code de l'urbanisme	Code de l'environnement
<b>Full name</b>			
<b>Name (English)</b>	Energy Code	Town Planning Code	Environmental Code
<b>Abbreviated form</b>	Code de l'énergie	Code de l'urbanisme	Code de l'environnement
<b>Entry into force</b>	01.06.2011	30.05.2014	
<b>Last amended on</b>	01.10.2015	01.01.2015	01.10.2015
<b>Future amendments</b>	01.07.2016	01.01.2016	01.07.2016
<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.	The Environmental Code gathers all regulations and provisions regarding environmental law.
<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.	The provisions of the Environmental Code regulate among others the regional plans on climate, air and energy.



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Link to full text of legal source (original language)	<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>	<a href="http://www.legifrance.gouv.fr/affichCode.do;jsessionid=58BF955F1AE8B396F6F6D0DEE917516A.tpdjo06v_1?cidTexte=LEGITEXT000006074220&amp;dateTexte=">http://www.legifrance.gouv.fr/affichCode.do;jsessionid=58BF955F1AE8B396F6F6D0DEE917516A.tpdjo06v_1?cidTexte=LEGITEXT000006074220&amp;dateTexte=</a>
Link to full text of legal source (English)			





## 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) – Energy 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/en">http://www.gide.com/en</a>	Véronique Fröding	+33 140 7536 09	<a href="mailto:froding@gide.com">froding@gide.com</a>
Office franco-allemand pour les énergies renouvelables – French-German Office for Renewable Energy	<a href="http://enr-ee.com/">http://enr-ee.com/</a>	Mélanie Persem	+49 30 18 305 46 76	<a href="mailto:melanie.persem@developpement-durable.gouv.fr">melanie.persem@developpement-durable.gouv.fr</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>• Loi n°2009-967</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>	<p>Gestionnaire du Réseau de Transport d'Electricité (RTE)</p> <p>Electricité Réseau Distribution France (ERDF)</p>
<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 reseau" 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> </ul>



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	<ul style="list-style-type: none"> <li>• <b>High-voltage plants.</b> 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 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</li> </ul>



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		<p>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.</p> <ul style="list-style-type: none"> <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 intervene in case of connection delays caused by the grid operator. 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</p>



## RES-LEGAL EUROPE – National Profile France



		<p>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>	
<b>Priority to renewable energy</b> (qualitative criteria)	<p>( ) Priority to renewable energy</p> <p>( X ) Non-discrimination</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.
<b>Capacity limits</b> (quantitative criteria)		
<b>Distribution of costs</b>		
	<b>State</b>	
	<b>Consumers</b>	
	<b>Grid operator</b>	
	<b>Plant operator</b>	Plant operators are obliged to bear all costs directly related to the connection of electricity generation plants (including renewable energy plants) (art. 18 Loi n°2000-108).
	<b>European Union</b>	



## RES-LEGAL EUROPE – National Profile France



	Distribution mechanism	
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### Use of the grid

<b>Abbreviated form of legal sources</b>	<ul style="list-style-type: none"> <li>• Loi n°2000-108</li> <li>• Décret n°2001-365</li> <li>• Code de l'énergie</li> <li>• Arrêté du 23 avril 2008</li> </ul>
<b>Contact Authority</b>	Gestionnaire du Réseau de Transport d'Electricité (RTE) Electricité Réseau Distribution France (ERDF)
<b>Overview</b>	<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. 342-1 to 342-12, Code de l'Énergie). 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>



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	<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> <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). The term "EDF" shall refer to all national transmission and distribution grid operators.</p>	
Procedure	Process flow	The claim for transmission arises at the date of the conclusion of the relevant agreements (grid use agreement, connection agreement, grid access contract).
	Deadlines	Limitations and deadlines regarding claims for access to the grid depend on the terms of a given agreement.
	Obligation to inform	
Priority to renewable energy (qualitative criteria)	( ) 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.
Curtailment	<p>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.</p> <p>Plants with a maximum installed capacity corresponding to at least 1% of the minimum capacity distributed on the public distribution grid, 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</p>	





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	specified in the connection agreements. The terms and conditions of grid use are described in the grid use agreements (art. 22 Arrêté du 23 avril 2008).	
Distribution of costs	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).	
	State	
	Consumers	
	Grid operator	
	Plant operator	
	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><li>Code de l’environnement</li></ul>	
Contact Authority	Gestionnaire du Réseau de Transport d’Electricité (RTE)  Electricité Réseau Distribution France (ERDF)	
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.



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	Obligation to inform	
Regulatory incentives for grid development and innovation		
Distribution of costs		
	State	
	Consumers	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. L 341-2, Code de l'Énergie).
	Grid operator	
	Plant operator	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).
	European Union	
	Distribution mechanism	
Grid studies	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 ("schéma régional de raccordement au réseau des énergies renouvelables"). The plans shall be evaluated and – where necessary – revised after five years (art. L-222-1 and L-222-2 Code de l'Environnement ; L321-7, code de l'énergie).	



## RES-H&C support schemes

### Summary of support schemes

<b>Overview</b>	In France the generation of heat through renewable energy plants is promoted through two systems of energy subsidies, two tax regulation mechanisms as well as through the granting of a zero percent-interest loan.
<b>Summary of support schemes</b>	<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, there is a heat fund (Fonds Chaleur), which supports 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. <b>Loan.</b> The zero percent-interest loan has been 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>
<b>Technologies</b>	In general, the French support measures apply to all renewable energy generation technologies. However, some incentives are limited to certain technologies.
<b>Statutory provisions</b>	<ul style="list-style-type: none"> <li>• Décret n° 2013-610 (Décret n° 2013-610 du 10 juillet 2013 relatif au règlement des aides du fonds d'aide à la rénovation thermique des logements privés (FART) - Decree of 10 July 2013 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> </ul>



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	<ul style="list-style-type: none"> <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>• 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>• BOI-IR-RICI-280-20150422 (Bulletin Officiel des Finances Publiques - Crédit d'impôt pour la transition énergétique - Official Tax Bulletin – Instruction on the application of the Tax Credit for Energy Transition) BOI-IR-RICI-280-40-20150812 (Bulletin Officiel des Finances Publiques - Crédit d'impôt pour la transition énergétique - Modalités d'application - Official Tax Bulletin – Instruction on the application conditions of the Tax Credit for Energy Transition)</li> <li>• BOI-TVA-LIQ-30-20-90-20-20140929 (Bulletin Officiel des Finances Publiques - TVA - Taux réduits - Travaux (autres que de construction ou de reconstruction) portant sur des locaux à usage d'habitation achevés depuis plus de deux ans - Official Tax Bulletin - provisions on the reduced VAT rate for works carried out in residential buildings)</li> <li>•</li> </ul>
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### Basic information on legal sources

<b>Name of legal source (original language)</b>	Décret n° 2013-610 du 10 juillet 2013 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 10 July 2013 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° 2013-610	Arrêté du 3 mai 2007	Loi n° 2009-967
<b>Entry into force</b>	13.07.2013	17.05.2007	05.08.2009
<b>Last amended on</b>	13.07.2013	17.05.2007	15.11.2015
<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 renovation of private housings	Art. 19 introduces the setting-up of a heat fund (Fonds Chaleur) in order to support the production of heat through renewable energy plants.



## RES-LEGAL EUROPE – National Profile France



Link to full text of legal source (original language)	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=7EFA2B51D5A260F14FEF2B5A11C70809.tpdjo14v_1?cidTexte=JORFTEXT000027692187&amp;dateTexte=20140618">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=7EFA2B51D5A260F14FEF2B5A11C70809.tpdjo14v_1?cidTexte=JORFTEXT000027692187&amp;dateTexte=20140618</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 (original language)</b>	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>	01.01.2015	01.01.2015	01.09.2014
<b>Future amendments</b>	01.07.2016	01.07.2016	
<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 renovation.	





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<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;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/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;jsessionid=AE73AA9C5FEE7985ABB5B0017136B5F4.tpdjo09v_3?cidTexte=JORFTEXT000020459597&amp;dateTexte=20120521">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=AE73AA9C5FEE7985ABB5B0017136B5F4.tpdjo09v_3?cidTexte=JORFTEXT000020459597&amp;dateTexte=20120521</a>
<b>Link to full text of legal source (English)</b>			



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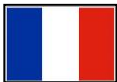
<b>Name of legal source (original language)</b>	Bulletin Officiel des Finances Publiques – Impôts IR - Crédit d'impôt pour la transition énergétique - Modalités d'application	Bulletin Officiel des Finances Publiques – Impôts IR - Crédit d'impôt pour la transition énergétique	Bulletin Officiel des Finances Publiques – Impôts TVA - Taux réduits - 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>	Official Tax Bulletin – Instruction on the eligibility conditions for the Tax Credit for Energy Transition	Official Tax Bulletin – Instruction on the application of the Tax Credit for Energy Transition	Official Tax Bulletin - provisions on the reduced VAT rate for works carried out in residential buildings.
<b>Abbreviated form</b>	BOI-IR-RICI-280-40-20150812	BOI-IR-RICI-280-20150422	BOI-TVA-LIQ-30-20-90-20-20140929
<b>Entry into force</b>			
<b>Last amended on</b>	12.08.2015	22.04.2015	29.09.2014
<b>Future amendments</b>			
<b>Purpose</b>			
<b>Relevance for renewable energy</b>	The tax bulletin sets out the eligibility conditions of the tax credit scheme.	This tax bulletin specifies the field of application of the tax credit scheme.	This tax bulletin sets out detailed provisions on a reduced VAT rate for certain construction works on residential buildings (including the installation of renewable energy plants).



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Link to full text of legal source (original language)	<a href="http://bofip.impots.gouv.fr/bofip/3825-PGP.html?identifiant=BOI-IR-RICI-280-40-20150812">http://bofip.impots.gouv.fr/bofip/3825-PGP.html?identifiant=BOI-IR-RICI-280-40-20150812</a>	<a href="http://bofip.impots.gouv.fr/bofip/3883-PGP.html?identifiant=BOI-IR-RICI-280-20150422">http://bofip.impots.gouv.fr/bofip/3883-PGP.html?identifiant=BOI-IR-RICI-280-20150422</a>	<a href="http://bofip.impots.gouv.fr/bofip/1666-PGP.html?identifiant=BOI-TVA-LIQ-30-20-90-20-20140929">http://bofip.impots.gouv.fr/bofip/1666-PGP.html?identifiant=BOI-TVA-LIQ-30-20-90-20-20140929</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'Environnement, de l'Énergie et de la Mer – Ministry of Environment, Energy and Maritime Affairs	<a href="http://www.developpement-durable.gouv.fr/">http://www.developpement-durable.gouv.fr/</a>		+33 14 081 212 2	
Portail de l'Economie et des Finances - Economy and Finance Portal	<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) –Environment and Energy Management Agency	<a href="http://www.ademe.fr/">http://www.ademe.fr/</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 pour l'Habitat (ANAH) - National Agency for Housing	<a href="http://www.anah.fr/">http://www.anah.fr/</a>			
"Gide Loyrette Nouel" international law firm	<a href="http://www.gide.com/fr">http://www.gide.com/fr</a>	Véronique Fröding	+33 140 7536 09	<a href="mailto:froding@gide.com">froding@gide.com</a>



## RES-LEGAL EUROPE – National Profile France





## Support schemes

### Subsidy (Prime “Habiter mieux”)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> <li>Décret n° 2013-610</li> <li>Arrêté du 3 mai 2007</li> </ul>	
Contact Authority	National Agency for Housing	
Summary	<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 premium, 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% for homeowners and at least 35% for landlords and associations of co-owners (compared to the conventional energy consumption) (Annex, Décret n° 2013-610). Moreover, the district where the housing unit is located shall be signatory of a local commitment agreement against fuel poverty (Annex, Décret n° 2013-610).</p>	
Eligible technologies	General information	<ul style="list-style-type: none"> <li>According to the National Agency for Housing, all renewable energy plants for the production of heat are eligible</li> </ul>
	Aerothermal	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.
	Hydrothermal	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>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>	<p>For homeowners: The subsidy amounts to € 3,000 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 € 3,500 (Annex, Décret n° 2013-610). From 2013, the amount of the subsidy shall be revised on 1 January of each year. Moreover, an advance of maximum 70% of the amount of the subsidy can be granted at the beginning of the renovation work (Annex, Décret n° 2013-610).</p> <p>For landlords: The subsidy amounts to € 2,000 par housing (Annex, Décret n° 2013-610).</p> <p>For associations of co-owners: The subsidy amounts to € 1,500 per housing lot. An advance of maximum 40% of the amount of the subsidy can be granted at the beginning of the renovation work (Annex, Décret n° 2013-610).</p>	
<b>Addressees</b>	<p>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.</p> <ul style="list-style-type: none"> <li>Households with very modest income and living in the Ile de France region: € 19,716 to € 46,426 (+ € 5,834 per additional person)</li> <li>Households with very modest income and living in other regions: € 14,245 to € 33,504 (+ € 4,222 per additional person)</li> </ul>	



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	<ul style="list-style-type: none"> <li>Households with modest income and living in the Ile de France region: € 24,002 to € 56,516 (+ € 7,104 per additional person)</li> <li>Households with modest income and living in other regions: € 18,262 to € 42,952 (+ € 5,410 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° 2013-610). The list of the required application documents for regular applications 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° 2013-610).
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	

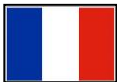




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	European Union	
	Distribution mechanism	



## RES-LEGAL EUROPE – National Profile France



### 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 has introduced a heat fund (Fonds Chaleur) in order to support the production of heat through renewable energy plants (Art. 19 §4, Loi n° 2009-967). During the period between 2009 and 2013, the heat fund was endowed a budget amounting to € 1.2 billion. In April 2015, the Minister of Energy Ségolène Royal announced that the fund credits shall be increased to € 420 million by 2017. 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 present information on the financial support granted through the heat fund only focus on the national call for tenders for large biomass plants with a heat production over 1,000 toe per year. The subsidies provided at regional level are not presented on this database. For more information on the regional subsidies provided through the heat fund for renewable energies, please consult the website of the ADEME under: <a href="http://www.ademe.fr/expertises/energies-renouvelables-reseaux-stockage/passer-a-laction/produire-chaleur/fonds-chaleur-bref">http://www.ademe.fr/expertises/energies-renouvelables-reseaux-stockage/passer-a-laction/produire-chaleur/fonds-chaleur-bref</a></p> <p>The call for tender 2015 opened on 12.09.2014 and closed on 30.01.2015. The call for tender is expected to be renewed in September 2016 in accordance with the provisions of the draft law on energy transition, which has been voted in first reading on 14 October 2014 by the National Assembly. Please refer to the website of the ADEME for more information regarding the call for tender 2015 under: <a href="https://appelsaprojets.ademe.fr/aap/BCIAT%2020152014-56">https://appelsaprojets.ademe.fr/aap/BCIAT%2020152014-56</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>	



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	<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.
	<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 call for tenders of the heat fund are published on a yearly basis. Projects shall submit a tender application, provided they meet the eligibility conditions of the tender.
	<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 € 420 million fund established by the French government.



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	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	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 has been introduced 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 with a capacity below 300 kW are eligible, provided they meet the energy performance and emission



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		<p>thresholds as defined by the fifth rate of the standard NF EN 303.5 (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 meet the following requirements listed in article 18 bis, annex IV of the tax code (Art 18 bis, Annex IV of the Tax Code; Art. 7, Arrêté du 30 mars 2009):</p> <ul style="list-style-type: none"> <li>• The installation shall have an energetic performance of at least 70%..</li> <li>• The average concentration of carbon monoxide shall be less than or equal to 0,3% (with 13% O<sub>2</sub>).</li> <li>• The particle emission of the installation shall be less than or equal to 90 mg/Nm<sup>3</sup> (with 13% O<sub>2</sub>).</li> <li>• The environmental performance index of the installation shall be less than or equal to 1.</li> </ul> <p>Moreover, the company undertaking the installation of the biomass heating systems shall hold a quality label delivered by an accredited certification body. This condition applies for expenses in renewable energy devices made from 1 January 2015 (Art. 7, Arrêté du 30 mars 2009).</p>
	<b>Geothermal energy</b>	
	<b>Solar Thermal</b>	<p>Solar installations for the production of heat are eligible, provided they meet several requirements, including the following (Art 18 bis, Annex IV of the Tax Code; Art. 7, Arrêté du 30 mars 2009):</p> <ul style="list-style-type: none"> <li>• The installation shall be certified CSTBât or Solar Keymark or equivalent.</li> </ul>



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		<ul style="list-style-type: none"> <li>The seasonal energy efficiency of the installation shall correspond to at least 90%.</li> </ul> <p>Sanitary hot water installations are also eligible, provided they meet following requirements (Art 18 bis, Annex IV of the Tax Code; Art. 7, Arrêté du 30 mars 2009):</p> <ul style="list-style-type: none"> <li>The installation shall be certified CSTBât or Solar Keymark or equivalent.</li> <li>The energy efficiency of the water heating system shall correspond to at least 65% to 85%, depending on the installation size.</li> </ul> <p>Moreover, the company undertaking the installation of the sanitary hot water system shall hold a quality label delivered by an accredited certification body. This condition applies for expenses in renewable energy devices made from 1 January 2015 (Art. 8, Arrêté du 30 mars 2009).</p>
<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>	<p>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).</p>	



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<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 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>• BOI-IR-RICI-280-40-20150812</li> <li>• BOI-IR-RICI-280-20150422</li> </ul>	
<b>Contact Authority</b>	Ministry of Economic Affairs, Finance and Foreign Trade	
<b>Summary</b>	Natural persons may deduce from income tax a certain percentage of investments in renewable energy plants. The tax credit ("crédit d'impôt") for renewable energy plants applied 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).	
<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 and the water temperature.</li> </ul>
	<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 meeting the requirements of standards NF EN 303. 5 and EN 12809 with a maximum capacity of 300 MW are eligible.</p>
	<b>Geothermal energy</b>	<p>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 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>



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		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.
	<b>Solar Thermal</b>	<ul style="list-style-type: none"> <li>- 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).</li> </ul>
<b>Amount</b>	<ul style="list-style-type: none"> <li>• Persons that install renewable energy plants at their principal residence may deduce 30 % of the net hardware costs from income tax (art. 200 quater par. 1 c, 5 Code Général des Impôts).</li> <li>• <b>Caps</b> for the period from 1 January 2005 to 31 December 2016 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 (Tit. 28, chap. 1, sec. 1, BOI-IR-RICI-280-20150422).</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 (tit. 28, chap. 1, sec. 1, BOI-IR-RICI-280-20150422).	
<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 have been deducted. 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



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		quater Code Général des Impôts, tit. 28, chap. 3, sec. 1 BOI-IR-RICI-280-20150422).
	<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>	



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### 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>• BOI-TVA-LIQ-30-20-90-20-20140929</li> </ul>	
<b>Contact Authority</b>	Ministry of Economic Affairs, Finance and Foreign Trade	
<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>The reduced VAT rate applies to services, equipment and delivery (BOI-TVA-LIQ-30-20-90-20-20140929). 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 (BOI-TVA-LIQ-30-20-90-20-20140929).</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 (BOI-TVA-LIQ-30-20-90-20-20140929).
	<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 (BOI-TVA-LIQ-30-20-90-20-20140929).
	<b>Geothermal energy</b>	



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	<b>Solar Thermal</b>	The supply and installation of solar water heaters in individual housing units as well as in buildings is eligible (BOI-TVA-LIQ-30-20-90-20-20140929).
<b>Amount</b>	<ul style="list-style-type: none"> <li>On the French mainland, the reduced VAT rate is 5.5% (Art. 279 bis, Code Général des Impôts).</li> <li>In Corsica, 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. 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.	
<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 (BOI-TVA-LIQ-30-20-90-20-20140929).</li> </ul>
	<b>Competent authority</b>	



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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-LEGAL EUROPE – National Profile France







## RES-H&C grid issues

### Overview

<b>Overview of grid issues</b>	<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>
<b>Statutory provisions</b>	<ul style="list-style-type: none"> <li>• Code de l'énergie (Code de l'énergie – Energy Code)</li> <li>•</li> </ul>


**Basic information on legal sources.**

<b>Name of legal source (original language)</b>	Code de l'énergie		
<b>Full name</b>			
<b>Name (English)</b>	Energy Code		
<b>Abbreviated form</b>	Code de l'énergie		
<b>Entry into force</b>	01.06.2011		
<b>Last amended on</b>	01.10.2015		
<b>Future amendments</b>	01.07.2016		
<b>Purpose</b>			
<b>Relevance for renewable energy</b>	Articles L712-1 to L712-3 introduce regulation 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>		
<b>Link to full text of legal source (English)</b>			



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### Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Ministère de l'Environnement, de l'Énergie et de la Mer – Ministry of Environment, Energy and Maritime Affairs	<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'Énergie (ADEME) – Energy Agency	<a href="http://www.ademe.fr/">http://www.ademe.fr/</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>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 application for the classification of a heating network shall be submitted by the owner of the heating network (Art 10, Décret n°81-542). It shall contain a feasibility study, as well as information regarding the economical and technological performances of the heating network (Art. R712-4, Code de l'énergie). The classification of the heating network is granted by the territorial collectivities.</p> <p>The service area of the classified heating network is defined as a priority development area (Art. L712-2, Code de l'énergie). Heat production plants with a capacity over 30 kW installed in new buildings as well as in buildings subjected to significant renovations 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>	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. R712-9, Code de l'énergie).
	<b>Deadlines</b>	
	<b>Obligation to inform</b>	
<b>Priority to renewable energy</b>	( ) Priority to renewable energy	There are no existing regulations regarding priority given to renewable energy. However, the classification of heating networks represents a measure favouring the use of



## RES-LEGAL EUROPE – National Profile France



<b>(qualitative criteria)</b>	( ) Non-discrimination	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 heat production installations in 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.
	<b>Grid operator</b>	
	<b>Plant operator</b>	
	<b>European Union</b>	
	<b>Distribution mechanism</b>	



## 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° 2015-992 (Loi n° 2015-992 du 17 août 2015 relative à la transition énergétique pour la croissance verte - Act on the energy transition for green growth) 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> </ul>



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|--|--|
|  | <ul style="list-style-type: none"><li>• Arrêté du 30 décembre 2006 (Arrêté du 30 décembre 2006 relatif aux caractéristiques du gazole et du gazole grand froid dénommés gazole B30 - Decree of 30 December 2006 regarding characteristics of diesel oil B30)</li></ul> |
|--|--|



### Basic information on legal sources

<b>Name of legal source (original language)</b>	Code des Douanes	Loi n° 2015-992 du 17 août 2015 relative à la transition énergétique pour la croissance verte	Arrêté du 23 décembre 1999 relatif aux caractéristiques du supercarburant sans plomb
<b>Full name</b>			
<b>Name (English)</b>	Customs Code	Act on the energy transition for green growth	Decree of 23 December 1999 regarding the characteristics of premium unleaded gasoline
<b>Abbreviated form</b>	Code des Douanes	Loi n°2015-992	Arrêté du 23 décembre 1999 gasoline
<b>Entry into force</b>			30.12.1999
<b>Last amended on</b>	01.07.2015	19.08.2015	28.07.2010
<b>Future amendments</b>	01.07.2016		
<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 43 sets a target of 10% of renewable energies in the total energy consumption in the transport sector by 2020 and of at least 15% by 2030.	Annex I defines the quota of bioethanol to be blended within premium unleaded gasoline SP95 and SP98.

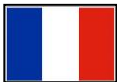




## RES-LEGAL EUROPE – National Profile France



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="https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT0000031044385&amp;categorieLien=id">https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT0000031044385&amp;categorieLien=id</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)			



## RES-LEGAL EUROPE – National Profile France



<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>	05.12.2013	04.01.2015	
<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=JORFTEXT000020175845&amp;dateTexte=20120606">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=244DB723C3D67AFA498D5D68C36BD5FF.tpdjo04v_1?cidTexte=JORFTEXT000020175845&amp;dateTexte=20120606</a>	<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=CEBB66724B8B52376B4D7C66BCA1C0F6.tpdjo15v_2?cidTexte=JORFTEXT000000399334&amp;dateTexte=20120606">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=CEBB66724B8B52376B4D7C66BCA1C0F6.tpdjo15v_2?cidTexte=JORFTEXT000000399334&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>



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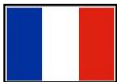
Name of legal source (original language)	Arrêté du 30 décembre 2006 relatif aux caractéristiques du gazole et du gazole grand froid dénommés gazole B30		
Full name			
Name (English)	Decree of 30 December 2006 regarding characteristics of diesel oil B30		
Abbreviated form	Arrêté du 30 décembre 2006		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



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	<a href="#">FTEXT000000245935&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)
Portail de l'Economie et des Finances - Economy and Finance Portal	<a href="http://www.economie.gouv.fr/">http://www.economie.gouv.fr/</a>		+33 140 04 04 04	
Ministère de l'Environnement, de l'Énergie et de la Mer – Ministry of Environment, Energy and Maritime Affairs	<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://www.ademe.fr/">http://www.ademe.fr/</a>		+33 <b>241 204 120</b>	
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> <p>Please note: the exemption from the domestic consumption tax for biofuels shall be abrogated after 31 December 2015. From 1 January 2016 onwards, biofuels will not be exempted from the domestic consumption tax anymore.</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: € 3 per hectoliter in 2015</li> </ul> <p>Bioethanol with combined nomenclatures NC 220710 (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: from € 17.29 (Superethanol E85) to € 63.96 according to the fuel type</li> <li>Amount of the reduction: €7 in 2015</li> </ul> <p>Ethyl ester of vegetable oils (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: €7 in 2015</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 articles L.661-3 to L. 661-6 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.



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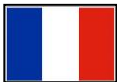
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	





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

Abbreviated form of legal source(s)	<ul style="list-style-type: none"><li>• Loi n°2015-992</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>	
Contact Authority	Customs Administration	
Summary	The act on energy transition of 2015 sets a target of 10% renewable energies in the total energy consumption of the transport sector by 2020 and of at least 15% by 2030 (Art. 43, Loi n°2015-992). In order to reach these targets, 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).	
Eligible technologies	General information	Subject to the obligation are only biofuels.
	Biofuels	Eligible
	Electricity	
	Hydrogen	
Amount	Amount of quota and period of application	<p>The following rates apply:</p> <ul style="list-style-type: none"><li>• Premium unleaded gasoline SP95 and SP98 shall contain 8% volume/volume (v/v) of bioethanol (Annex I, Arrêté du 23 décembre 1999 gasoline)</li></ul>



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		<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 (Methyl esters of fatty acids) (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 amount of the TGAP on fuels is defined until 2017. 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% for petrol and 7.7% for diesel, is reduced according to the proportion of biofuels contained in the fuel sold (Art. 266 quindecies, Code des Douanes).
<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).	



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<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 quinquies, 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; 3 certification schemes for PV installations, solar thermal plants, wood-heating systems and heat pumps; one research, development and demonstration (RD&amp;D) programme; 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, geothermal 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 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 is one <b>Research, Development and Demonstration Programme</b>: The "Investment for the Future" programme (Investissement d'avenir) supports demonstration projects in the field of environmental innovation.</li> <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> </ul>



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	<ul style="list-style-type: none"> <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>BOI-TVA-LIQ-30-20-95-20140225 (TVA - Prestations imposables au taux réduit - Travaux d'amélioration de la qualité énergétique - Tax regulation – Eligibility of refurbishment works improving energy quality to the reduced VAT rate)</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 (original language)</b>	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>	01.01.2015	15.11.2015	01.01.2015
<b>Future amendments</b>	01.07.2016		01.07.2016
<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 least 50% renewable energy.	Art. 19 introduces the setting-up of a heat fund (Fonds Chaleur) in order to support the production of heat through	Art L 111-10-3 introduces an improvement obligation of energetic performance for existing buildings of the service sector.



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		renewable energy sources (including 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=5A0950470E13F6781CF981B8D770FC9C.tpdjo14v_1?cidTexte=JORFTEXT000020949548&amp;dateTexte=20141121">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=5A0950470E13F6781CF981B8D770FC9C.tpdjo14v_1?cidTexte=JORFTEXT000020949548&amp;dateTexte=20141121</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</b> (original language)	TVA - Prestations imposables au taux réduit - Travaux d'amélioration de la qualité énergétique		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 – Eligibility of refurbishment works improving energy quality to the reduced VAT rate		Decree of 26 October 2010 regarding the thermal characteristics and energetic performance requirements
<b>Abbreviated form</b>	BOI-TVA-LIQ-30-20-95-20140225		Arrêté du 26 octobre 2010
<b>Entry into force</b>	08.03.2007		27.10.2010
<b>Last amended on</b>			01.07.2015
<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.		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</b> (original language)	<a href="http://bofip.impots.gouv.fr/bofip/9417-PGP.html?identifiant=BOI-TVA-LIQ-30-20-95-20140225">http://bofip.impots.gouv.fr/bofip/9417-PGP.html?identifiant=BOI-TVA-LIQ-30-20-95-20140225</a>		<a href="http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=8086A1901A4FFBFC3AA1CE7BBA056A3D.tpdjo02v_3?cidTexte=JORFTEXT000022959397&amp;categorieLien=id">http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=8086A1901A4FFBFC3AA1CE7BBA056A3D.tpdjo02v_3?cidTexte=JORFTEXT000022959397&amp;categorieLien=id</a>

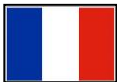




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### Further information

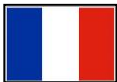
Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Ministère de l'Environnement, de l'Énergie et de la Mer – Ministry of Environment, Energy and Maritime Affairs	<a href="http://www.developpement-durable.gouv.fr/">http://www.developpement-durable.gouv.fr/</a>		+33 14 081 212 2	
Portail de l'Economie et des Finances - Economy and Finance Portal	<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://www.ademe.fr/">http://www.ademe.fr/</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	
Qualit'EnR, Portail des installateurs d'énergies renouvelables – Qualit'EnR, Portal	<a href="http://www.qualit-enr.org/">http://www.qualit-enr.org/</a>		+33 148 78 70 90	



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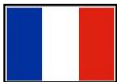
Qualibat, Qualification et certification des entreprises de construction - Qualibat, certification of construction companies	<a href="http://www.qualibat.com/">http://www.qualibat.com/</a>		+33 147 04 26 01 Hotline: 0810 000 308 (only accessible from France)	
Certita SAS	<a href="http://www.certita.org">http://www.certita.org</a>		+33 175 44 71 71	<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)

<b>Abbreviated form of legal source(s)</b>	
<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 and geothermal probes. 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> <li>• Geothermal probes</li> </ul>
<b>Competent authority</b>	The competent authority is the association Qualit'EnR.



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<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>	
	<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>	



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### Training programmes for Installers (Qualibat)

<b>Abbreviated form of legal source(s)</b>		
<b>Sectors</b>	Electricity Heating and Cooling	
<b>Contact Authority</b>	The local Qualibat agency	
<b>Description</b>	<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 to professionals of the building trade, including installers of renewable energy devices. The qualification 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>	
<b>Addressees</b>	All professionals of the building trade may apply to be Qualibat-certified.	
<b>Competent authority</b>	The competent authority is the local Qualibat agency in charge of the department where the applying company is located.	
<b>Further information</b>	Information on the nomenclature of the qualification, the application procedure, as well as the cost of qualification can be found under: <a href="http://www.qualibat.com/">http://www.qualibat.com/</a>	
<b>Distribution of costs</b>	<b>State</b>	
	<b>Private Financing</b>	The company of the installer bears the costs of the certification.



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	European Union	
	Others	



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### 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>	<p>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.</p>	
<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>	<p>Information on the application procedure as well as the cost of labellisation can be found under:</p> <p><a href="http://aqpv.fr">http://aqpv.fr</a></p>	
<b>Distribution of costs</b>	<b>State</b>	
	<b>Industry</b>	





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	<b>System Producers</b>	The costs of the labellisation are borne by the applicants.
	<b>European Union</b>	
	<b>Others</b>	



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### Certification Programmes for RES installations (Flamme verte)

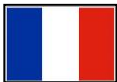
<b>Abbreviated form of legal source(s)</b>		
<b>Sectors</b>	Heating and Cooling	
<b>Contact Authority</b>	French Energy Agency	
<b>Description</b>	<p>The label Flamme Verte was launched in 2000 by the French energy agency Ademe together with industrialists of the wood heating sector in order to certify 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 30% 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.



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	<b>System Producers</b>	
	<b>European Union</b>	
	<b>Others</b>	

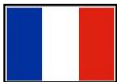


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### Certification Programmes for RES installations (NF PAC)

<b>Abbreviated form of legal source(s)</b>		
<b>Sectors</b>	Heating and Cooling	
<b>Contact Authority</b>	Certita	
<b>Description</b>	<p>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 the manufacturer of following installations upon acceptance of their application:</p> <ul style="list-style-type: none"> <li>- solar water heaters,</li> <li>- biomass installations using wood charcoal, wood fuel, wood briquettes and wood pellets</li> <li>- heat pumps including aerothermal and geothermal heat pumps.</li> </ul>	
<b>Addressees</b>	Eligible are manufacturers of solar water heaters, biomass installations and heat pumps.	
<b>Competent authority</b>	The competent authority is the French certification organisation AFNOR. However the applications are handled by the certification association Certita.	
<b>Further information</b>	<p>Information on the application procedure as well as the cost of labellisation can be found under:</p> <p><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></p> <p><a href="http://www.certita.org/">http://www.certita.org/</a></p>	
<b>Distribution of costs</b>	State	
	Industry	



## RES-LEGAL EUROPE – National Profile France



	System Producers	The costs of the labellisation are borne by the applicants.
	European Union	
	Others	



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

<b>Abbreviated form of legal source(s)</b>	Loi n° 2009-967
<b>Sectors</b>	Electricity, Heating and Cooling
<b>Contact Authority</b>	Ministry of Ecology, Sustainable Development and Energy
<b>Description</b>	<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 BBC (Bâtiments Basse Consommation) by 2012 and be energy positive by 2020, beginning from the 1 January 2011 for public buildings (art. 4, Loi n° 2009-967).</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 (art. 5, Loi n° 2009-967).</p>
<b>Addressees</b>	<p>All new buildings shall comply with the energetic performance requirements of the label HPE (art. 4, Loi n° 2009-967):</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>
<b>Competent authority</b>	The Grenelle Building Plan was established by the Ministry of Ecology, Sustainable Development and Energy.
<b>Further information</b>	<a href="http://www.territoires.gouv.fr/">http://www.territoires.gouv.fr/</a>



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### RD&D Policies (Investissements d'avenir)

<b>Abbreviated form of legal source(s)</b>	
<b>Sectors</b>	Electricity Heating and Cooling
<b>Contact Authority</b>	French energy agency
<b>Description</b>	<p>In 2010, following the conclusions of a commission on strategic investment priorities and domestic borrowing, the government decided the allocation of € 35 billion for the support of investments in several sectors such as higher education and research as well as sustainable development. The “Investments for the Future” program (“Investissements d’Avenir”) was thus created in order to promote the development of projects fostering innovation and creating non-relocatable jobs in these sectors. Within this framework, the French Energy Agency ADEME is responsible for the implementation of the environmental and energy transition. As such, it has been granted a budget of € 3.3 billion in 2014 to support innovative projects for the developments of smart grid and renewable energies. This budget is divided into 2 main topic groups:</p> <ul style="list-style-type: none"> <li>- € 2,130 million is allocated to projects contributing to the energy and ecologic transition</li> <li>- € 1,150 million is allocated to projects in the field of transport</li> </ul> <p>On the basis of strategic roadmaps, the ADEME publishes call for expression of interest for companies.</p>
<b>Addressees</b>	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 “Investments for the Future” program can be found on the website of the French energy agency under:



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	<a href="http://www.ademe.fr/entreprises-monde-agricole/innover-developper/investissements-davenir/presentation">http://www.ademe.fr/entreprises-monde-agricole/innover-developper/investissements-davenir/presentation</a>
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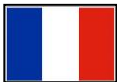


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### RES-H building obligations

<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 and public 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 and public service sector (Art L 111-10-3 Code de la construction et de l'habitation).



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<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.planbatimentdurable.fr/">http://www.planbatimentdurable.fr/</a> and <a href="http://www.rt-batiment.fr/">http://www.rt-batiment.fr/</a>
<b>Obligation on regional level</b>	



**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>	<p>The French government introduced in 2008 a heat fund (Fonds Chaleur) in order to support the production of heat through renewable energy plants. During the period between 2009 and 2013, the heat fund was endowed a budget amounting to € 1.2 billion. In April 2015, the Minister of Energy Ségolène Royal announced that the fund credits shall be increased to € 420 million by 2017. 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 amount of financial support depends on the technical and economical characteristics of the project</p>
<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>	



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### 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>• BOI-TVA-LIQ-30-20-95-20140225</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, BOI-TVA-LIQ-30-20-95-20140225). The VAT reduction is enforceable on invoices from the 1 January 2014 (BOI-TVA-LIQ-30-20-95-20140225).
<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>	