

## SAVINGS POTENTIAL WITH B.E.R. SYSTEM

**A** select Ardennes!

### Industrial project example

Investment level :  
€2.7 million

Project type :  
creation of an industrial company.

Company size :  
small business

Jobs created :  
35

Site :  
AFR area  
(120 municipalities in the Ardennes)

Subsidy limit :  
€800,000

(Eligible costs x 30% rate for a small company)

### Tertiary project example

Investment level :  
€2.3 million

Project type :  
siting of a Customer Relations Centre

Company size :  
large company (group)

Jobs created :  
150 in 3 years (gradually)

Site :  
AFR area  
(120 municipalities in the Ardennes)

Subsidy limit :  
€700,000

(eligible costs x 10% rate for a large company)

### Example of Tertiary takeover

Project type :  
creation of a company to take over a trading company

Company size :  
small business

Jobs created :  
15

Site :  
outside AFR area  
(de minimis rule)

Subsidy limit :  
€200,000

per period of 3 sliding fiscal years (de minimis)

€800,000

potential exemption through the B.E.R. over the first 4 years (corporate tax and URSSAF social security charges)

€700,000

potential exemption through the B.E.R. over 6 years (corporate tax and URSSAF social security charges)

€400,000

potential exemption through the B.E.R. over 5 years (corporate tax and URSSAF social security charges)

The B.E.R. enables many projects to reach public subsidy thresholds

Grand Est  
ALSACE CHAMPAGNE-ARDENNE LORRAINE

ARDENNE  
METROPOLE

argonne  
ardennaise  
Communauté de Communes

Portes du Luxembourg  
Communauté de Communes

Les Crêtes  
Préardennaises  
Communauté de Communes

ARDENNES  
THERMOPOLIS

Communauté de Communes  
ARDENNE

Vallees  
et Plateau  
d'Ardenne  
Communauté de Communes

days  
rethéliens  
de l'Est

CCI ARDENNES

AGRICULTURES  
& TERRITOIRES  
D'ARDENNES

Chambre de Métiers  
et de l'Artisanat

All of the economic players have federated within Ardennes Développement to provide companies with one single, consolidated public response in French Ardennes.

Ardennes development is your business partner to support you in your projects

ARDENNES  
DEVELOPPEMENT  
Agence de Développement Économique

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Grand Est  
ALSACE CHAMPAGNE-ARDENNE LORRAINE  
L'Europe s'invente chez nous

# Tax incentive

in French Ardennes: the B.E.R.\* package

\*Bassin d'Emploi à Redynamiser

## French Ardennes No tax for your company?

Ideally located at less than 2 hours from Ile-de-France by TGV or the motorway, and close to the Benelux countries, French Ardennes region benefits from a system of tax and social security exemptions that is almost unique in France, called the B.E.R, covering about 3/4 of the department.

Promote new development projects

Support establishment of new companies

Optimise investment



5 years

of potential exemptions  
(taxes + charges)

+1,000

companies  
already benefiting

www.ardennes-developpement.com

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## B.E.R. exemption on-line tool



Thanks to the B.E.R. simulator, you can freely evaluate in just a few minutes the potential exemptions you could benefit from. Find out more information and simulate your implantation or development project on our online tool :

[ber.ardennes-developpement.com/en](http://ber.ardennes-developpement.com/en)

# THE B.E.R. A QUICK AND EASY SYSTEM

Companies that create or take over businesses up until the 31 December 2022 in the Bassin d'Emploi à Redynamiser (B.E.R.) region of French Ardennes will benefit from tax and social security breaks that are almost unique in France:

Exemption from tax and social security charges for 5 years

## WHO IS IT FOR?

### Eligible activities

- Industrial, commercial or artisanal,
- non-commercial but subject to corporate tax.

### Sector exclusions :

- > furniture leasing and rental of residential and agricultural buildings.
- > civil activities (pure holdings, rental of unfurnished buildings, etc.).

### Mandatory condition

- Material installation of assets in the B.E.R. area.
- Must respond to at least one of the two following criteria (for non-sedentary companies):
  - > full-time or equivalent employment of a sedentary employee
  - > at least 25% of turnover made locally

## B.E.R. AREA

Applies to only two employment zones in France :

➤ the Meuse Valley B.E.R. zone in the Ardennes which includes 351 municipalities

➤ A zone in Occitania

## WHAT TAX AND SOCIAL SECURITY BREAKS ARE AVAILABLE IN THE B.E.R.?

	Tax section			URSSAF* section
	IS/R	C.E.T.	T.F.B.	Social security contributions
Start-up	Up to 5 years			Up to 5 years
Expansion	No	Up to 5 years		Up to 5 years
Takeover	Up to 5 years	No		Up to 5 years

\* URSSAF : french organization in charge of social security contributions recovery  
 I.S. : corporate income tax  
 I.R. : income tax  
 C.E.T. : local economic contribution  
 T.F.B. : property tax

## SUCCESS STORIES

### AFS Sedan

world leader in rolling mill cylinders. When the former site of the Akers group was taken over, the directors were able to use the B.E.R. system to save the company and its expertise.



### Exploseo

a company specialising in internet SEO. The B.E.R. system, and the very attractive professional real estate available were decisive factors in the decision to settle in the Ardennes.



More information on our blog : [blog.ardennes-developpement.com](http://blog.ardennes-developpement.com)

## Public subsidy limits

Public subsidies for businesses are governed by European laws :

### de minimis rule

public subsidy limits for the same business (or for group if applicable):  
€200,000 (€100,000 for transport companies)  
per period of 3 fiscal years

Or (optional)

### AFR area

for 120 French Ardennes municipalities Eligible costs (investments or salary costs) x Rate (set according to the company size)