



EUROPEAN COMMISSION

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**Subject:** State Aid SA.105310 (2022/N) – France  
**TCF: Exceptional scheme for the reduction of the social security contributions in favour of undertakings in the agriculture, forestry and aquaculture sectors strongly affected by the consequences of the Russian aggression against Ukraine (amendment to SA.102783 (2022/N))**

Excellency,

## 1. PROCEDURE

- (1) By electronic notification of 14 December 2022, France notified an amendment (the “notified amendment”) to the existing aid scheme (the “existing aid scheme”) under the Temporary Crisis Framework for State aid measures to support the economy following the aggression against Ukraine by Russia<sup>1</sup>. The Commission approved the existing aid scheme in case SA.102783 (2022/N) – “*TCF: Dispositif exceptionnel de prise en charge de cotisations sociales en faveur des entreprises du secteur de l’agriculture, de la forêt et de l’aquaculture fortement affectées par les*

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<sup>1</sup> Communication from the Commission on the Temporary Crisis Framework for State aid measures to support the economy following the aggression against Ukraine by Russia (OJ C 426, 9.11.2022, p.1). This Temporary Crisis Framework (‘current Temporary Crisis Framework’) replaces the Temporary Crisis Framework adopted on 23 March 2022 (OJ C 131 I, 24.3.2022, p. 1), as amended on 20 July 2022 (OJ C 280, 21.7.2022, p. 1) (‘previous Temporary Crisis Framework’). The previous Temporary Crisis Framework was withdrawn with effect from 27 October 2022.

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*conséquences de l'agression de la Russie contre l'Ukraine*"<sup>2</sup> (the "initial decision").

- (2) France exceptionally agrees to waive its rights deriving from Article 342 of the Treaty on the Functioning of the European Union ("TFEU"), in conjunction with Article 3 of Regulation 1/1958<sup>3</sup> and to have this Decision adopted and notified in English.

## **2. DESCRIPTION OF THE NOTIFIED AMENDMENT**

- (3) The objective of the existing aid scheme is to remedy the liquidity shortage faced by undertakings that are directly or indirectly affected by the serious disturbance of the economy caused by the Russian aggression against Ukraine, the sanctions imposed by the EU or by its international partners, as well as by the economic counter measures taken so far by Russia.
- (4) France wishes to amend the existing aid scheme by prolonging the duration of the measure until 31 December 2023.
- (5) Apart from the notified amendment, France confirms that no further amendments are proposed to the existing aid scheme and that all other conditions of that scheme remain unaltered. France also confirms that aid granted under section 2.1. of the previous Temporary Crisis Framework and aid granted under the same respective section of the current Temporary Crisis Framework will not exceed the aid ceilings provided in the respective section of the current Temporary Crisis Framework at any point in time.
- (6) The legal basis of the notified amendment is the draft of the Ministerial Instruction dedicated to the exceptional scheme of reduction of social contributions in favour of companies in the agriculture, forestry, agricultural or forestry work and aquaculture sectors strongly affected by the consequences of Russia's aggression against Ukraine<sup>4</sup>.
- (7) Aid may be granted under the existing aid scheme, as amended, as from the notification of the Commission's decision approving the notified amendment.

## **3. ASSESSMENT**

### **3.1. Lawfulness of the measure**

- (8) By notifying the amendment before putting it into effect, the French authorities have respected their obligations under Article 108(3) TFEU.

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<sup>2</sup> Commission Decision C(2022) 3286 final of 16 May 2022 (OJ C 220, 3.6.2022, p. 12). The existing aid scheme has already been amended as approved in Commission Decision C(2022) 5059 final of 12 July 2022 in case SA.103548 (2022/N) (Not yet published in the OJ).

<sup>3</sup> Regulation No 1 determining the languages to be used by the European Economic Community (OJ 17, 6.10.1958, p. 385).

<sup>4</sup> *Projet d'instruction ministérielle dédiée aux prises en charge exceptionnelles de cotisations sociales en faveur des entreprises du secteur de l'agriculture, de la forêt, de travaux agricoles ou forestiers et de l'aquaculture fortement affectées par les conséquences de l'agression de la Russie contre l'Ukraine.*

### **3.2. Existence of State aid**

- (9) For a measure to be categorised as aid within the meaning of Article 107(1) TFEU, all the conditions set out in that provision must be fulfilled. First, the measure must be imputable to the State and financed through State resources. Second, it must confer an advantage on its recipients. Third, that advantage must be selective in nature. Fourth, the measure must distort or threaten to distort competition and be liable to affect trade between Member States.
- (10) The existing aid scheme constitutes State aid within the meaning of Article 107(1) TFEU for the reasons set out in recitals (27) to (33) of the initial decision and in recitals (12) to (14) of the Commission Decision C(2022) 5059 final of 12 July 2022 in case SA.103548 (2022/N). The notified amendment does not affect that conclusion. The Commission therefore refers to the respective assessment of the initial decision and concludes that the existing aid scheme, as amended, constitutes State aid within the meaning of Article 107(1) TFEU.

### **3.3. Compatibility**

- (11) The existing aid scheme is compatible with the internal market pursuant to Article 107(3)(b) TFEU, since it meets the conditions of section 1 and section 2.1 of the Temporary Crisis Framework for the reasons set out in recitals (34) to (43) of the initial decision and in recitals (15) to (18) of the Commission Decision C(2022) 5059 final of 12 July 2022 in case SA.103548 (2022/N). The Commission therefore refers to the respective assessment of the initial decision. The Commission notes that that assessment remains valid although the Temporary Crisis Framework has in the meantime been replaced by the version referred to in recital (1) of this Decision, inasmuch as the conditions of sections 1 and 2.1 of the previous Temporary Crisis Framework that are relevant for the initial decision have not been modified substantively in the current Temporary Crisis Framework<sup>5</sup>.
- (12) The notified amendment does not affect the conclusion that the existing aid scheme is compatible with the internal market pursuant to Article 107(3)(b) TFEU. In particular, as the prolongation of the duration of the measure until 31 December 2023 (recital (4)) is in conformity with the requirements of point 55(c) of the Temporary Crisis Framework, the Commission considers that the notified amendment does not affect the assessment of the compatibility of the existing aid scheme with the internal market, as carried out in the initial decision and in Commission Decision C(2022) 5059 final of 12 July 2022 in case SA.103548 (2022/N).
- (13) Apart from the notified amendment, France confirms that no further amendments are proposed to the existing aid scheme and that all other conditions of that scheme remain unaltered (recital (5)).
- (14) France confirms that, in accordance with point 84 of the Temporary Crisis Framework, overall, aid granted under Section 2.1 of the previous Temporary Crisis Framework and aid granted under the same respective section of the current Temporary Crisis Framework will not exceed the aid ceilings provided in the

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<sup>5</sup> See in this regard Annex II (Correlation Table) to the Temporary Crisis Framework.

respective sections of the current Temporary Crisis Framework at any point in time (see recital (5)).

- (15) The Commission therefore considers that the notified amendment is necessary, appropriate and proportionate to remedy a serious disturbance in the economy of a Member State pursuant to Article 107(3)(b) TFEU, since it meets all the relevant conditions of the Temporary Crisis Framework. The Commission therefore considers that the notified amendment does not alter the Commission's conclusion on the compatibility of the existing aid scheme in the initial decision and in Commission Decision C(2022) 5059 final of 12 July 2022 in case SA.103548 (2022/N).

#### **4. CONCLUSION**

The Commission has accordingly decided not to raise objections to the scheme, as amended, on the grounds that it is compatible with the internal market pursuant to Article 107(3)(b) of the Treaty on the Functioning of the European Union.

The decision is based on non-confidential information and is therefore published in full on the Internet site: <http://ec.europa.eu/competition/elojade/isef/index.cfm>.

Yours faithfully,

For the Commission

Margrethe VESTAGER  
Executive Vice-President