

Title of the measure:	FRA 7 Energy Transition Tax Credit – Crédit d'Impôt Transition Energétique (CITE)
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General description

The “Energy Transition Tax Credit” or *Crédit d'Impôt Transition Energétique* (CITE) in French, replaces the “Sustainable Development Tax Credit” (CIDD) launched in 2005 (and stopped on 31st August 2014). It supports owners, leaseholders or dwelling occupiers for free (main residence) who pay tax in France in **purchasing efficient materials and equipment to limit energy consumption and greenhouse gas emissions** (list of equipment and materials giving access to taxes credit, maximal amount, technical characteristics and requested minimal performances criterion are detailed in the *Code Général des Impôts*).

From 1st January 2015 (and from 31st December 2015 for the French overseas departments) and for certain equipment and materials, owners **have to require to certified enterprises *Reconnue Garant de l'Environnement* (RGE) to benefit from taxes credit** (for more details see decree n°[2014-812](#) and list @<https://www.faire.fr>). Refurbishment works are still eligible to this tax credit in existing buildings older than 2 years that are the main residence of beneficiaries.

The “Finance law” (*loi de finances*) for 2015 extended this mechanism for expenses paid between 1st September 2014 and 31st December 2015, and simplified its procedures by applying a tax credit of 30 %, without income conditions and without the obligation to set up a bunch of works¹ (in the limit of €8,000 euros for a single, €16,000 for a couple and €400 in addition per dependent for a 5-year period encompassed between January 2005 and December 2019) but **the “Finance law for 2018” has significantly changed the rules** by:

- **Excluding oil boiler the from January 2018** excepted those complying with high performance criterion which benefited from a tax credit of 15% until June 2018 ;
- **Replacing the simple glazing by the double one that benefit from a credit tax of 15%** until June 2018;
- **Excluding insulating shutter and doors** from January, 1st 2018;

NB: these eligible conditions were extended to the end of 2018 when a quotation and a deposit were made before June 2018.

The scheme was expected to be replaced by a bonus system in 2019 to allow dwelling to benefit from the financial advantages as soon as the works are done and to take into account the energy efficiency of actions but this change is postponed to 2020.
In 2020, the scheme should be extended to leaseholders.

Since January 2019, the replacement of simple glazing by the double one is eligible again to the credit-tax (15% rate in the limit of 670€ per window²). Oil tank removal and installation of renewable heating equipment are eligible since 2019 for low income households (see decree n° 2019-88 for details). The tax credit rate may represent 50% of the fossil fuel tank removal costs.

The ministerial order published on March 2019 set different technical requirements and costs limits for equipment/actions:

- €3,350 (all taxes included) for condensing heating having a min. energy efficiency of 92% or micro combined heat and power gas heating system;

¹ "A bunch of work" is the combination of at least two actions implemented to improve the energy performance of a dwelling

² Cost limit set by Ministerial order of March 2019

<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000038203960&dateTexte&categorieLien=id>

- €4,000 for the purchase of an heat-pump water-heating system for low income households and up to €3,000 for other households;
- For solar individual water-heater, combined or hybrid PV & thermal system, the cost limits are the following:

Type of cell	Costs limits per m ² (all taxes included)	
	Households with low income (reference level of income set by decree)	Others
Thermal (liquid circulation)	€1,300	€1,000
Thermal (air contact)	€520	€400
Thermal & electrical hybrid with liquid circulation (up to 10 m ²)	€520	€400
Thermal & electrical (air contact) (up to 20m ²)	€260	€200

- €150/m² for external wall insulation and €100/m² for wall insulation from the interior (equipment and installation included);
- €670 for insulation of glazed surface in replacement of a simple glazing (frame + window included) from January 2019.

However, amount of the global credit tax is limited over a 5-year period to:

- ▶ 8,000 € for a single person, widow or divorced
- ▶ 16,000 € for a couple subject to joint taxation

These amount are increased 400 € per dependent child and to 200 € per child in alternate residence.

Conditions to benefit from the CITE?

1. Beneficiaries have to be **owners, leaseholders or occupiers for free** (main residence)³;
2. The **house must be achieved for more than 2 years when refurbishment works begin** ;
3. From 1st January 2015, some types of works have to be **made by qualified enterprises Reconnu Garant de l'Environnement (RGE⁴)** or by architects trained by the FEEBAT program or professional certified by CEQUAMI, CERTIBAT, qualiPAC ;
4. Installed equipment and materials have to conform to characteristics and **minimal performances criterion** given by the *Code Général des Impôts (Taxes General Code)*.

Nota Bene: income criterion have been reintroduced in 2019 but there no more an obligation to make a bunch of works to benefit from the tax credit scheme.

Since January 1st 2016, the company performing installation and/or refurbishment work (or its subcontractor) must visit the housing before the proposal of a quotation.

Eligible works and equipment

The list of equipment and materials giving access to this taxes credit scheme, amount, technical characteristics and requested minimal performances criterion are detailed in the *Code Général des Impôts* (article quarter 200).

Nota Bene: energy performance diagnostics (*Diagnosics de Performance Energétique - DPE*) and energy audit for non-legal mandatory cases and charging stations for electric vehicles are also eligible but photovoltaic installations and water collectors are no more eligible to tax credit since 2014 (see table below for more information).

³ The multiannual energy plan published in the beginning of 2019, proposes to extend the scope of beneficiaries to landlords.

⁴ Or "RGE Etudes" for energy audit

Specific measures for overseas territories:

Additional equipment are eligible for dwellings located in French overseas departments such as:

- Opaque and glazed materials for solar protection ;
- Equipment and materials for natural ventilating optimisation (air fans) ;
- Equipment for the connection of a building to a cooling network (incl. station or substation enabling cooling exchange and equipment allowing to balance and measure the amount of distributed cooling)

NB: the fees and connection charges are only eligible for the part representative of the cost of the connection equipment

NB: the thermal resistance criterions of materials used to insulate housing are different in overseas territories.

Impact evaluation

General impact and public expenses

According to the French NEEAP 2017, 150,000 condensing boilers eligible for the tax credit have been installed in 2015, as well as more than 21,000 air-water and geothermal heat pumps and 18,000 thermodynamic water heaters. In 2015, the number of thermal insulation of opaque walls that benefited from the tax credit was estimated at 160,000 for roofs and 65,000 for walls. 1.12 million households benefited from a tax credit in 2015 amounting to €800 on average for an average reported amount of €4,100 on works completed in 2014. The tax expenditure related to CITE amounted to €620 million in 2014 (based on 2013 income) and €900 million in 2015 (based on 2014 revenues). **The public cost of the scheme** (on the expenses incurred in 2015) was estimated at **€1.6 billion euros for the year 2016** and triggered € 5.8 billion of work. According to the report from the French Court for Auditor on the fiscal expenses to support the housing sector (see references), the public expenses for dwelling was estimated to €18b in 2018 of which **ME1,682** for the tax credit scheme for the energy transition.

The fiscal expenses per type of product can be found on the website of the Ministry for action and public accounts @ https://www.impots.gouv.fr/portail/statistiques/2042_nat/Impot_sur_le_revenu.htm (number of declaration 2042 RICI – data available in excel format since taxation year 2017 based on revenue 2016).

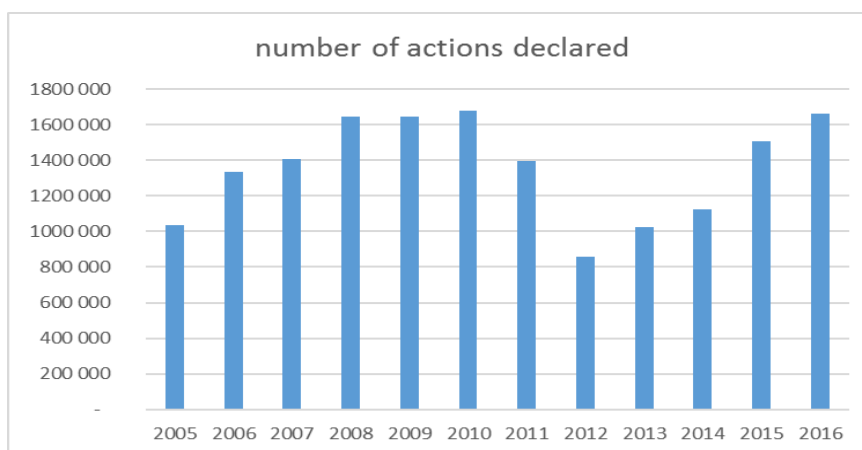


Figure 1 Number of eligible actions declared by beneficiaries⁵
(source: DGFIP+Ministry for Action and public from 2015)

⁵ The year corresponds to the year before the reference year of taxation

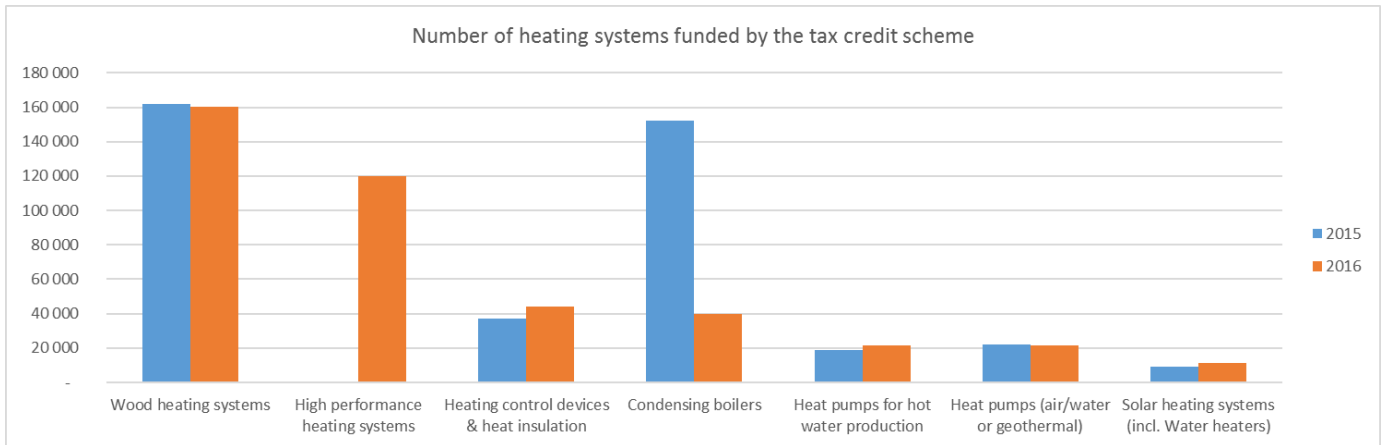


Figure 2 Number of heating systems funded by the tax credit scheme⁶
 source: Ministry for Action and public Accounts

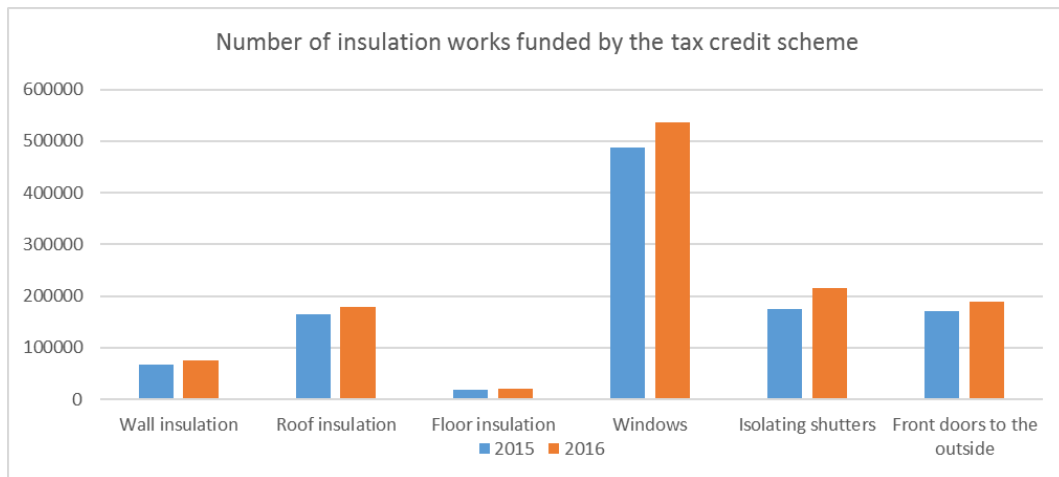


Figure 3 Number of insulation works funded by the tax credit scheme
 source: Ministry for Action and public Accounts

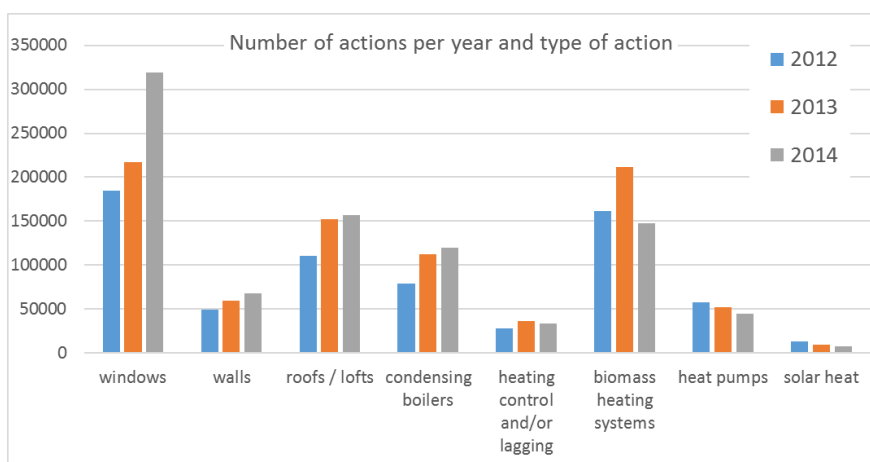


Figure 4 Distribution of the actions per type (year)
 (source: the French general direction for public finance)

⁶ The year corresponds to the year before the reference year of taxation

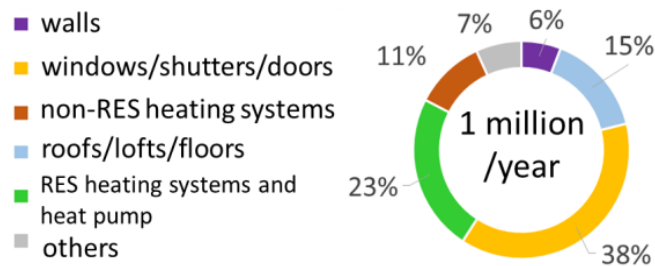


Figure 5 Global distribution of the actions per type for actions installed over 2012-2014 (source Broc et al from data of the French general direction for public finance– see References part)

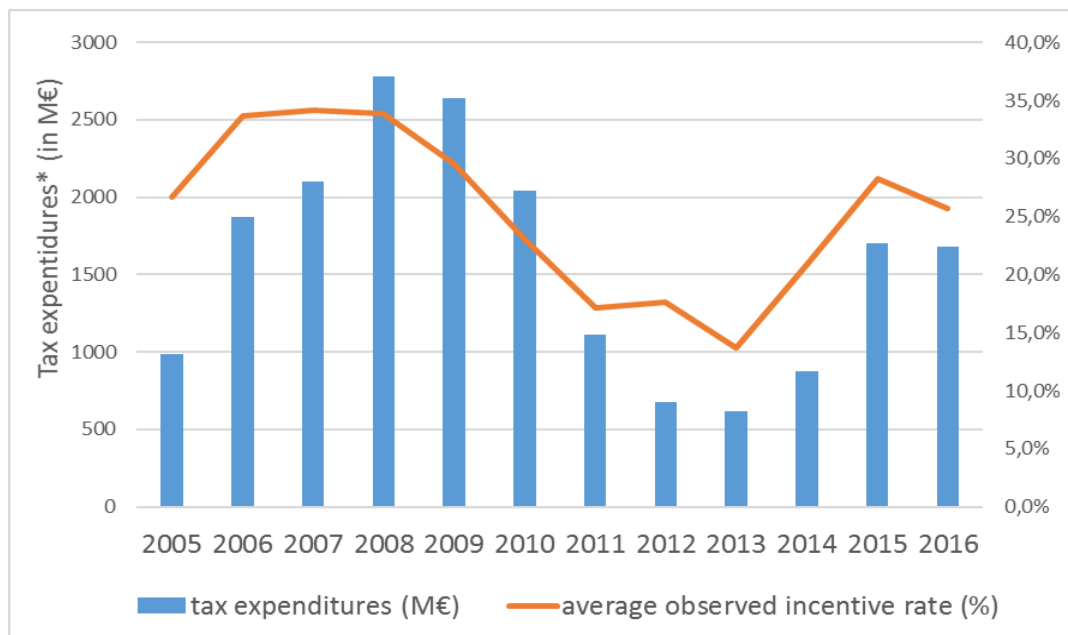


Figure 6 Amount of eligible expenses declared by beneficiaries in M€ and averaged incentive rate (source: report from the Court of Auditor on annual fiscal expenses + Ministry for Action and public)⁷

The study from the *French Court of Auditors on the efficiency of fiscal expenses related to sustainable development* (see References part) has raised the question of the relevancy to support high performance heating system powered by fossil fuel when the price of fossil fuel is very low and when the price of wood is more expensive than fossil fuel. This is all the more an issue than gas and fossil fuel condensing heating systems are already considered as reference solution for heating systems powered by fossil fuel. However, the recent evolutions of the scheme should partly solve this issue by supporting fossil fuel tank removal, by excluding fossil fuel heating systems and by strengthening the eligibility conditions to very high performance heating systems (micro-cogeneration gas systems were still eligible at the beginning of 2019).

Opinion pool

The French Observatory of energy refurbishment works for building (*Observatoire Permanent de l'amélioration ENergétique du logement – OPEN*) supported by the ADEME on works performed between 2012 and 2014 (and achieved in 2014) showed that 33% of interviewed craftsmen have declared that the previous unique credit tax rate (30%) has increased the number of orders.

⁷ The year corresponds to the year before the reference year of taxation

This study also shows that credit tax scheme is the second most known scheme for energy refurbishment works after the reduced VAT (see Figure 7).

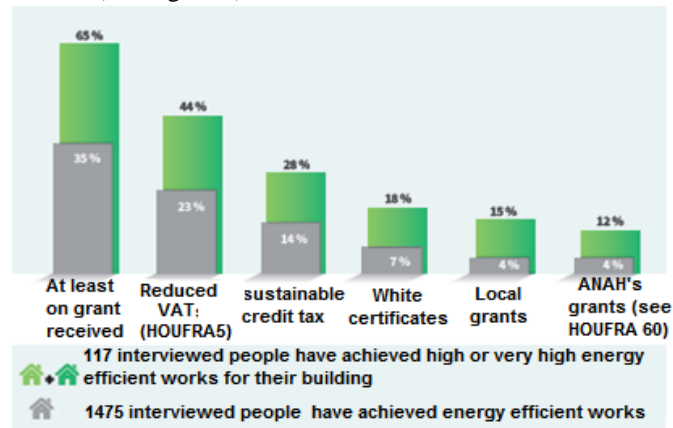


Figure 7 The most known public scheme for building energy efficient refurbishment works
(Source: summary of the French Observatory of energy refurbishment works for building – observed period 2012-2014⁸)

Energy savings and reduction of GHG emissions

Energy saved and potentially saved thanks to this scheme was assessed from the SceGES⁹ tool of the French General Direction for Energy and Climate (*DGEC*) thanks to a bottom-up approach describing the physical determinants of this credit tax measure. Thanks to actions implemented over the 2009-2012 period, 0.78 Mtoe of final energy would have been saved in 2013, 0.93 Mtoe in 2016 and 1.08 Mtoe would have been expected to be saved in 2020.

NB: this estimation does not take into account changes implemented since 2012.

Considering that the French residential sector consumed 45 Mtoe of final energy in 2013¹⁰, this scheme can be assumed to have high impact on the residential sector overall energy consumption.

Since 2017, the public expenses due to this scheme are refunded through green bonds¹¹. In this framework, the environmental impact of the scheme has been assessed by the French Research Center for Environment and Development, the CIRED from the model Res-IRF¹² and micro-economics data collected through ex-post surveys (following works supported by ADEME in 2017 and 2018¹³). This evaluation has confirmed the positive impact of the scheme on the climate change mitigation. Indeed, the scheme would have support 75,000 additional renovations per year in 2015 and 2016 corresponding to an increase of 16% in investment in energy efficient, to 43 TWh of saved energy and 2.9 MtCO₂ avoided emissions. These amounts correspond to 7% of the consumed energy and emitted CO₂ by the building sector in 2015.

⁸ Study available at <https://www.ademe.fr/open-observatoire-permanent-lamelioration-energetique-logement-campagne-2015>

⁹ SceGES comes from « GHG emissions scenarios elaborating» (*Scénarisation des Emissions de Gaz à Effet de Serre*)

¹⁰ Source : official energy statistics direction

¹¹ For more information see <https://www.aft.gouv.fr/fr/oat-verte> (in French)

¹² This model is based on the analysis of the building stock from energy performance diagnosis and households characteristics (income + occupation status). It determines the thermal renovation dynamics of existing dwellings from differences between theoretical and effective energy consumption and takes into account different constraints such as financing, barriers to renovation in condominiums, rebound effects...

¹³ [Louis-Gaëtan Giraudet, Cyril Bourgeois, Philippe Quirion, David Glotin, Evaluation prospective des politiques de réduction de la demande d'énergie pour le chauffage résidentiel, 21 décembre 2018](#)

Measure Impact Level		
<input type="checkbox"/> low	<input type="checkbox"/> medium	<input checked="" type="checkbox"/> high

Definition of impact:

Low: energy savings < 0.1% the of overall residential sector energy consumption

Medium: between 0.1 and 0.5%

High: > 0.5%

Interaction of measures

HOU-FRA5 VAT Reduction on energy efficiency investments

HOU-FRA31 Zero-rated eco-loan

HOU-FRA45 Energy Savings Certificates

HOU-FRA 60 Energy efficiency measures to tackle fuel poverty

Historical data

In 2005, in the framework of the French *POPE* law (*Programme fixant les orientations politiques énergétiques*), France has targeted to divided by 4 its GHG emissions between 1990 and 2050 and improved its annual energy performance of 2%. Following this law, the government has set up a specific credit tax for sustainable development and energy efficiency. Before this measure, there was a tax credit on refurbishment expenses made for main residences but this tax reduction did not depend on the energy performance of works.

In 2009, with the law *Grenelle*, the French government has targeted the building sector as a priority since this sector was identified as the first consumer of final energy and the second source of GHG emissions. Therefore, it has strengthened its objectives by announcing a target of 38% of energy consumption reduction within 2020 for existing buildings. To reach these objectives, it has extended the duration of the tax credit scheme and launched the zero-rate eco-loan (see HOU-FRA31 for more details).

The “Finance Law 2009” and “Finance Law 2010” have renewed this tax credit scheme until the end of 2014 and extended it to new equipment and made some no more eligible. The “Finance Law 2010” has in addition amended fixed rates in particular for condensing boilers and glass walls (15%), thermodynamic systems producing domestic hot water (40%), and underground heat exchangers for geothermal heat pumps (40%).

Following the success of this scheme, the “Finance Law 2012” has renewed it until the end of 2015 and has excluded new buildings from the scope since a new thermal regulation (RT 2012) has been set up for new buildings. In order to simplify the procedures, this “finance law” has also fixed two credit rates: 25% in the case of a bunch works, 15% otherwise.

The “Finance law 2015” has fixed a single tax credit rate (30%) from September, 1st 2014 and has constrained tax payers to make their work achieved by certified enterprises *Reconnue Garant de l’Environnement* (RGE) to be eligible to the tax credit from 1st January 2015 in mainland France (and from 31st December for the French overseas departments).

The “Finance law for 2018” has excluded single glazing, insulating shutter and doors, and oil boilers from the equipment list eligible to the scheme but the “Finance law for 2019” re-included the replacement of simple glazing by the double but limited the tax credit rate to 15% rate in the limit of €670 per window¹⁴). In addition, it included costs for oil tank removal and installation of renewable heating equipment for low income households (see decree n° 2019-88 for details). The tax credit rate may represent 50% of the oil tank removal costs

¹⁴ see Ministerial order published on March 2019

Evolution of the tax credit rate from 2005 per type of equipment

Type of works /equipment	Characteristics of the main residence	Rates in%								
		2005	2006-2008	2009	2010	2011	2012-2013	2014	2014 ¹⁵ -2018	2019...
Boilers										
Low temperature	Completed for more than 2 years	15								
Condensing boilers	Completed for more than 2 years	25	25		15	13	10 (18% if included in bunch of works)	15% for one action only	30% ¹⁶ Only for very high performance boilers and micro-cogeneration gas installations having an electric power lower or equal to 3 kVA are eligible.	
	Completed before 1977 and bought for less than 2 years		40							
Gas boilers	Completed for more than 2 years					17 (26% if included in bunch of works)	25% in the case of a bunch of works			
Thermal insulation materials										
Opaque thermal insulation	Completed for more than 2 years	25	25		22	15 (23% in case of bunch of works except for low floor on basement, open space, crawl space)	15% for one action only	30% ¹⁷		30% ¹⁸
	Completed before 1977 and bought for less than 2 years		40	25						
Glazed walls and shutters thermal insulation	Completed for more than 2 years	25	25		15	13	0-10 (18% in case of bunch of works except for front door and isolating shutters)	25% in the case of a bunch of works	Only 15% for double glazing for windows (decree specifying max level is pending)	
	Completed before 1977 and bought for less than 2 years		40							
Front door acceding outdoor	Completed for more than 2 years									
Thermal insulation of production	Completed for more than 2 years	25	25	25	22	15				

¹⁵ The unique rate of 30% is available since the 1st September of 2014

¹⁶ Rate for oil boiler was decreased to 15% from January to June, 30th 2018 (extended to December 2018 in case a money deposit following a quotation). Since then, the fossil fuel heating systems are not eligible anymore.

¹⁷ Since January 1st 2018 (and till June, 30th 2018), the rate is decreased to 15% when a simple glazing is replaced by a double one. This condition is extended to December 2018 when a money deposit (following a quotation) is made before June 2018. This tax-reduction of 15% is still available since January 2019 in the limit of €100 per window.

¹⁸ Within the limit of a ceiling (defined by an order to appear) per m² (insulation from the outside and insulation from the inside). For the insulation of opaque walls, supply of material and labor are included in the expenditure eligible

facilities or distribution of heat or hot water	Completed before 1977 and bought for less than 2 years		40							
Energy production equipment using renewable energy source										
Ren producing systems (excl. cases described below)	All buildings (new buildings included) ¹⁹	40	50	50	45	32 (40% if included in bunch of works)	15% for one action only 25% in the case of a bunch of works	30%	30% for individual solar water heater or combined solar system or PVT (photovoltaic and thermal hybrid system)	
Energy producing systems from photovoltaic installations					50-25		11			
Heating systems and equipment powered by wood or biomass					40	25	22 (36% ²⁰)	15 (26% ⁵) (23% or 34% ⁶ if included in bunch of works)	15% for one action only 25% in the case of a bunch of works	30% For low income housing only, cost installation are eligible ²¹ Since January 2019 hydraulic systems are eligible
Heating pump for heat generation										
Air/water heating pump whose main purpose is the production of heat or hot water	All buildings (new buildings included) ⁵	40	50	40	25	22	15 (23% if included in bunch of works) 25% in the case of a bunch of works	30%	Labor costs for laying of the underground heat exchanger are taken into account. For low-income households, labor costs for laying of the air / water heat pump are also eligible.	
Air/air										
Geothermal				40	40	36	26 (34% if included in bunch of works ²²)	15% for one action only 25% in the case of a bunch of	30% for cost of laying the underground heat exchanger	
Thermodynamic (except					40		26 (34% if		For low income households	

¹⁹ From the 1st January 2013, new buildings (completed before the last 2 years) are no more eligible to this tax credit

²⁰ In case of equipment replacement

²¹ Income level reference from ANAH –see decree n° 2019-88 for details

²² Works for the underground heat exchanger installation are not eligible to bonus in case of bunch of works

air/air) for domestic hot water production					included in bunch of works)	works	installation costs are eligible
Equipment for connection to heating network and cooling network in overseas territories			25	22	15		The fees and connection charges are only eligible for the part representative of the cost of the connection equipment
Others							
Equipment for rainwater collection and treatment	All buildings (new buildings included) ⁵		25	22	15		
Energy performance diagnostics (excl. regulatory mandatory)	Completed for more than 2 years		50	45	11		
Heating regulation and programming systems						15% for one action only	30% ²³ The pro. installer of electric charging stations must be qualified for station >3,7 kW
Equipment enabling individual heating costs or hot water accounting						25% in the case of a bunch of works	
Electric vehicle charging station							
Energy audit (excl. regulatory mandatory)							The audit includes proposals of which at least one works to reach the BBC renovation level
Fossil fuel tank removal							50% ²⁴

²³ Individual cost equipment only in collective housing

²⁴ For low income housing only (income level reference from ANAH –see decree n° 2019-88 for details)

References

- **Legislative and administrative acts**

Lois de finances (“Finance laws”) 2005, 2006, 2009, 2010, 2011, 2012, 2014, 2015, 2016, 2017, [2018](#) & [2019](#)

[Arrêté du 1er mars 2019 pris pour l'application de l'article 200 quater du code général des impôts relatif au crédit d'impôt sur le revenu pour la transition énergétique](#)

(this order published on March 2019 adds and changes the technical requirements and cost limits of certain equipment and materials eligible to the tax credit scheme)

[Décret n° 2019-88 du 11 février 2019 fixant les conditions de ressources pour le bénéfice du crédit d'impôt pour la transition énergétique au titre des coûts de dépose de cuve à fioul et de pose d'équipements de chauffage et de production d'eau chaude sanitaire utilisant des énergies renouvelables](#)

(this decree specifies the incomes criterion to benefit from the tax credit scheme for fossil fuel tank deposit and renewable heat equipment installations in implementation of [article 182 of the French finance law for 2019](#))

[Arrêté du 30 décembre 2017 pris pour l'application de l'article 200 quater du code général des impôts relatif au crédit d'impôt sur le revenu pour la transition énergétique](#)

(this ministerial order modifies the credit tax scheme conditions)

Arrêté du 9 octobre 2015 modifiant les conditions d'éligibilité des aides publiques attribuées à l'occasion de travaux de rénovation énergétique dans les logements situés en Guadeloupe, en Martinique, en Guyane, à La Réunion et à Mayotte

(this order specifies the tax credit conditions for overseas territories)

Décret n°2015-1262 du 9 octobre 2015 modifiant le décret no 2014-812 du 16 juillet 2014 pris pour l'application du second alinéa du 2 de l'article 200 quater du code général des impôts et du dernier alinéa du 2 du I de l'article 244 quater U du code général des impôts

Décret n°2014-812 du 27 février 2015 « pris pour l'application du second alinéa du 2 de l'article 200 quater du code général des impôts et du dernier alinéa du 2 du I de l'article 244 quater U du code général des impôts »

Arrêté du 16 juillet 2014 relatif aux critères de qualifications requis pour le bénéfice du crédit d'impôt développement durable et des avances remboursables sans intérêts destinées au financement de travaux de rénovation afin d'améliorer la performance énergétique des logements anciens

Décret n° 011-520 du 13 mai 2011 pris pour l'application de l'article 105 de la loi n° 2010-1657 du 29 décembre 2010 de finances pour 2011

Loi n°2005-781 du 13 juillet 2005 de programme fixant les orientations de la politique énergétique

Code Général des Impôts – article 200 quater

(the article 200 quarter of the French general Code for taxes specifies the list of equipment eligible to the tax credit)

- **Evaluations/analyses**

Cour des Comptes (*French Court of Auditors*), [La gestion des dépenses fiscales en faveur du logement](#) (the management of fiscal expenses in favor of housing) - 21 mars 2019 (March 21, 2019)

Silvano Domergue et Bruno Vermont, CGDD (Commissariat général au développement durable), [Étude d'impact du crédit d'impôt pour la transition énergétique](#) (*Impact of the credit tax scheme for the energy*)

transition), Évaluation réalisée sous la supervision du Conseil d'évaluation de l'OAT verte (Evaluation achieved under the supervision of the Evaluation Council for the French Green Bonds), Novembre 2018

Cour des Comptes (French Court of Auditors), [le soutien aux énergies renouvelables](#) (support to renewable energies), Communication à la commission des finances du Sénat (Communication to the Finance Commission of the French Senate), Mars 2018 (March 2018)

Broc et al., *Impacts and cost-effectiveness of major energy efficiency policies for existing buildings: what do we exactly know and what can we learn*, ECEEE summer study proceedings 2017

Waysand et al, *Revue des dépenses publiques - Revue de dépenses aides à la rénovation énergétique des logements privés*, 2017 (joint report published by the Ministry for finance and the General council for sustainable development in the framework of the programming law for public finance 2014-2019 (article 22) to gather materials on measures and structural reform for public accounts recovery

Cour des Comptes (French Court of Auditors), [l'efficacité des dépenses fiscales relatives au développement durable](#) (efficiency of fiscal expenses related to sustainable development), (Communication to the Finance Commission of the French Senate), Septembre 2016 (September 2016)

Econometric assessment from the National Institute of Statistics and Economic Studies (INSEE), *Le crédit d'impôt dédié au développement durable: une évaluation économétrique*, September 2012

Report from the evaluation comity on the fiscal expenses and social tax exemption (*Rapport du comité d'évaluation des dépenses fiscales et des niches sociales*), 2011

Synthesis of the tax credit scheme assessment (*Synthèse de l'évaluation du crédit d'impôt développement durable*), April 2011

www.economie.gouv.fr/files/import/rapport-depenses-fiscales/Annexe-D-rapport-CIDD.pdf

- **For further information**

Specific sections of governmental websites:

www.economie.gouv.fr/cedef/cite-credit-dimpot-economie-energie

www.ecologique-solidaire.gouv.fr/aides-financieres-renovation-energetique

Rénovation Info Service website to help households to get information on how to fund renovation works:

www.renovation-info-service.gouv.fr/

Publication from ADEME on RGE qualification and certification for renovation including list of works whose RGE qualification is mandatory to get taxes credit (*Le guide pratique « Choisir un professionnel pour ses travaux »*)

The national agency for information on housing website (*Agence nationale pour l'information sur le logement - ANIL*): www.anil.org/

Financial supports guide for energy renovation and renewable energies integration in residential building published by ADEME: <https://www.ademe.fr/aides-financieres-janvier-fevrier-2019>