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## Energy Transition Tax Credit (ISCED)

Verified 01 janvier 2022 - Legal and Administrative Information Directorate (Prime Minister)

### **i** Income tax: 2022 income tax return for 2021

This page is updated for the 2021 tax return.

However, forms, online services and information documents are not yet available for the 2022 campaign and will be posted as soon as they become available.

If you **before 1<sup>st</sup> January 2021** You can benefit from an Eco-Transition Tax Credit (ETC) for insulation work on your primary home or expenses to reduce energy consumption. This tax credit is granted under resource conditions.

**⚠ Warning :** this device shall be deleted for expenditure made since 1<sup>st</sup> January 2021 and replaced by [MaPrimeRénov energy transition premium](https://www.service-public.fr/particuliers/vosdroits/F35083?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F35083?lang=en>).

### Who can benefit?

You can take advantage of it if you meet the following 2 conditions:

- Housing is your main dwelling
- You meet resource requirements.

**📌 Please note :** the CITE shall be allocated without any resource condition for the installation of a charging station for an electric vehicle.

Your 2019 earnings must be **senior** a value that depends on the number of people in the household.


2019 minimum reference tax income (RFR) to benefit from the CITE (for expenses incurred in 2020)

Household component	Ile-de-France	Other
1	€25,068	€19,074
2	€36,792	€27,896
3	€44,188	€33,547
4	€51,597	€39,192
5	€59,026	€44,860
Per additional person	+ €7,422	+ €5,651

**👉 FYI :** if your income is less than these values, you can benefit from [MaPrimeRénov energy transition premium](https://www.service-public.fr/particuliers/vosdroits/F35083?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F35083?lang=en>) paid by Anah.

### Who shall I contact

Specify your city or postcode The choice of a municipality in the suggestion list will automatically trigger an update of the content

- [National Habitat Agency \(Anah\)](http://www.anah.fr/contact/)  (<http://www.anah.fr/contact/>)

In addition, your 2019 earnings must not exceed a ceiling, which depends on your family quotient.

Reference Tax Income (RFR) 2019 maximum to benefit from the CITE for expenses incurred in 2020

Family quotient shares	Max RFR
1	€27,706
1 <sup>er</sup> half part	+ €8,209
2 <sup>e</sup> half part	+ €8,209
Additional half share from 3 <sup>e</sup>	+ €6,157

*Example :*


A couple with a child living in a Parisian area make up a 3-person home.

The RFR of the torque to benefit from CITE must be at least €44,188.

However, the RFR of this torque shall not exceed €50,281.

This corresponds to the situation of 2,5 shares of quotient, namely: €27,706 + €8,209 + €8,209 + €6,157.

Attention: this example concerns a couple who is not in a situation of increase of the family quotient.

 **Please note :** if your income exceeds the maximum ceiling, you can benefit from CITE for your expenses for insulation of walls and roof.

## Work to benefit from CITE

The Energy Transition Tax Credit (ETITC) applies to expenditures on insulation of housing or equipment that reduce energy consumption.

Housing must be your main dwelling (<https://www.service-public.fr/particuliers/vosdroits/F752?lang=en>) and have been completed for more than 2 years (at the start of the work).

### Work Date

The tax credit applies to **expenditure paid in 2021 at the latest** .

You have to justify accepting a quote and paying a deposit in 2019 or 2020.

### Work

The work must be done by a company that carries out all the work or subcontracts part of it to another company. For most work, the company must be RGE certified (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F32251?lang=en>).

Consult the list of works drawn up by Ademe for details of the works concerned.

### Work involved (non-exhaustive list):

- Replacing single-glazed windows with double-glazed windows
- Equipment for heating or hot water production using wood, solar or other biomass
- Non-air heat pumps
- Closed fireplaces and interior fireplace inserts
- Energy performance diagnosis, when not required (1 per unit per 5-year period)
- Thermal insulation materials (excluding windows or doors)
- Deposition of a fuel tank
- Installing a dual-flow VMC
- Electric vehicle charging system

## Tax Credit Amount

The tax credit is based on the work performed (lump sum amounts, including installation) and cannot exceed 75% of the value paid by the owner.

However, the tax credit is capped at:

- €2,400 for a single person
- €4,800 for a couple subject to joint taxation

And the ceiling is increased by €120 per dependant (€60 per child in alternate residence).

This limit is calculated over a period of 5 years of the 1<sup>st</sup> January 2016 to December 31, 2020.

## Declaration

Keep your receipts, as the tax authority can claim them (invoice from the company that supplied the materials/equipment and carried out the work).

If the tax credit exceeds the amount of tax you must pay, the excess is returned to you.

The 2021 reporting period of the revenues has ended. The 2022 income tax return for the year 2021 will take place in April 2022.

➔ **FYI** : CITE is cumulative with zero-interest eco-lending (<https://www.service-public.fr/particuliers/vosdroits/F19905?lang=en>).

## Statute and miscellaneous references

- General tax code: Articles 200c to 200c [↗](https://www.legifrance.gouv.fr/codes/id/LEGIARTI000041464488/) (<https://www.legifrance.gouv.fr/codes/id/LEGIARTI000041464488/>)  
*Work to obtain a CITE (200c)*
- General Tax Code, Annexe 3: Article 46 AX [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000033188717/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000033188717/>)  
*Work to be carried out by a company certified "RGE"*
- General Tax Code, Annexe 4: Article 18a to 18b [↗](https://www.legifrance.gouv.fr/codes/id/LEGIARTI000036487614/) (<https://www.legifrance.gouv.fr/codes/id/LEGIARTI000036487614/>)  
*Detailed equipment list for CITE*
- Tax Bofip No. BOI-IR-RICI-280 on the energy transition tax credit [↗](http://bofip.impots.gouv.fr/bofip/3883-PGP) (<http://bofip.impots.gouv.fr/bofip/3883-PGP>)

## Online services and forms

- Taxes: access your Home (<https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en>)  
Online service
- Income tax return (paper) (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)  
Form
- 2021 Income Tax Return 2020: tax reductions and tax credits (<https://www.service-public.fr/particuliers/vosdroits/R32008?lang=en>)  
Form
- 2021 Online 2020 Income Statement (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>)  
Online service
- Calculator for 2021: 2020 income tax (<https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en>)  
Simulator

## For more information, please contact

- Tax Site [↗](https://www.impots.gouv.fr/portail/) (<https://www.impots.gouv.fr/portail/>)  
*Ministry of Finance*
- Website of the Agency for Environment and Energy Control (Ademe) [↗](http://www.ademe.fr) (<http://www.ademe.fr>)  
*Ecological Transition Agency (Ademe)*
- Website of the National Agency for Housing Information (Anil) [↗](http://www.anil.org/) (<http://www.anil.org/>)  
*National Housing Information Agency (Anil)*
- Aid, premiums and grants for energy renovation works [↗](https://www.faire.fr/aides-de-financement) (<https://www.faire.fr/aides-de-financement>)  
*Ecological Transition Agency (Ademe)*
- What does the term GGE mean? [↗](https://www.ademe.fr/entreprises-monde-agricole/labels-certifications/entreprises-batiment/comprendre-mention-reconnu-garant-lenvironnement) (<https://www.ademe.fr/entreprises-monde-agricole/labels-certifications/entreprises-batiment/comprendre-mention-reconnu-garant-lenvironnement>)  
*Ecological Transition Agency (Ademe)*
- 2021 Practice Brochure - 2020 Income Tax Return [↗](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm) ([https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir\\_2021/accueil.htm](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm))  
*Ministry of Finance*
- I declare my tax credits and reductions [↗](https://www.impots.gouv.fr/portail/particulier/questions/jai-declare-des-reductions-et-credits-dimpot-suis-je-concerne-par-le-versement) (<https://www.impots.gouv.fr/portail/particulier/questions/jai-declare-des-reductions-et-credits-dimpot-suis-je-concerne-par-le-versement>)  
*Ministry of Finance*