

Support and Anti-Pollution Activities:

- For individuals: Deduction from the income tax basis of 2/3 of income from:
- For companies: Application of the reduced tax rate of 10% of profits from:
 - Direct investment carried out by the childcare and support for the elderly, education, teaching and scientific research institutions and by vocational training establishments and establishments of production and cultural industries, youth and leisure activities and by health and hospital facilities
 - Direct investment in private student housing projects;
 - Direct investment carried out by collection, processing, recovery, recycling or treatment of waste specialised companies;

Encouragement of young promoters:

- Are fully deductible and Within the limits of the income or profit subject to tax, the income or profits reinvested in the subscription to the initial capital or its increase of the enterprises created by **Young Promoters**: Young graduates of higher education, whose age does not exceed thirty years at the date of the creation of the company and who personally and permanently assume the management of their project

Newly established companies:

Newly established companies other than those operating in the financial sector, energy sectors with the exception of renewable energies, mining, real estate development, and local consumption, and trade and telecommunication operators benefit from:

- Deduction of profits and income during the first 4 years of activity as follows:
 - 100% during the first year;
 - 75% during the second year;
 - 50% during the third year;
 - 25% during the fourth year;
- Additional deduction at the rate of 30% for depreciation of machinery, equipment and equipment intended for use, with the exception of passenger cars other than those constituting the main object of the undertaking, Operating, acquired or manufactured in the context of extension operations, the basis of income tax or corporation tax due for the first year from the date of acquisition, Manufacture or commencement of use.