

BULLETIN DE DOCUMENTATION

Quelle définition pour les aides fiscales aux PME ?

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Abstract

The SME definition used in the tax Code was widely based on the entitlement to reduced rates of CIT until a recent decision of the Constitutional Court rejected the link between the level of taxable profits and the granting of tax benefits to SMEs. However, other ways of defining SMEs exist and have been used since the decision of the Constitutional Court, principally the size criteria laid down in the Corporation Code.

The first section of this paper sets out the fiscal criteria to define SMEs, the criteria laid down in the Corporation Code and the European and Regional definitions. Since these numerous definition criteria can lead to confusion, the second section tries to clarify the situation and, to this end, uses the database of the micro-simulation model MiSIS in order to distinguish the "fiscal" SMEs from the "Corporation Code" SMEs. This database has the advantage of merging accounting and tax information. Companies are classified according to several size criteria (total balance sheet, value added workforce and sector).

At this stage, neither the statistical nor the qualitative approach make it possible to conclude that the Corporation Code criterion would be better targeted than a fiscal criterion which would no longer be linked to the taxable profit but would maintain the other conditions qualifying for reduced rates. The examination of the SME annual accounts contributes to relativize the economic importance a certain number of external studies have given them.

Keywords: SMEs, fiscal incentives, corporate taxation

JEL classification: H25, K22