

Insights

RENT WAIVER: IS THE TAX CREDIT IMPOSSIBLE?

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SUMMARY

Introduced by article 20 of the finance law for 2021, this tax credit aims to encourage lessors to abandon the rent for the month of November 2020, which corresponds to a period of second confinement, to the benefit of tenants particularly affected by Covid-19.

BCLP Paris Partners Christine Daric and Olivier Mesmin authored an article published by [Chef D'entreprise](#) concerning Article 20 of the 2021 finance law. This new measure is designed as a tax credit to reimburse businesses for rent due in November 2020, which corresponds to a second period of lockdown under COVID-19. The authors consider the new measure and ask whether it might be as difficult to benefit from the rent waiver tax credit as it is to get vaccinated.

Is it as difficult to benefit from the rent waiver tax credit as it is to get vaccinated? A look back at this new measure from the 2021 finance law created to meet the challenges of economic players in light of the pandemic.

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Christine Daric

Co-Author, Paris

christine.daric@bclplaw.com

[+33 \(0\) 1 44 17 77 68](tel:+332144177768)



Olivier Mesmin

Co-Author, Paris

olivier.mesmin@bclplaw.com

[+33 \(0\) 1 44 17 77 69](tel:+332144177769)

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