|  |
| --- |
| State Aid Declaration (*de minimis)* |
| Scheme Name: IPAS+ |

If the submitted application is approved, the Project will benefit from *de minimis* State aid in line with the [*Commission Regulation (EU) No. 1407/2013*](http://ec.europa.eu/competition/state_aid/legislation/de_minimis_regulation_en.pdf)of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *the de minimis* aid, as amended by *Commission Regulation (EU) 2020/972* of 2 July 2020 amending *Regulation (EU) No 1407/2013* as regards its prolongation and amending *Regulation (EU) No 651/2014* as regards its prolongation and relevant adjustments.

*Commission Regulation (EU) No 1407/2013* allows a ‘single undertaking’ to receive an aggregate maximum amount of *de minimis* aid of EUR 200 000 under all *de minimis* aid measures, over a period of three ‘fiscal years’. This aggregate maximum threshold applies in principle to all economic sectors with the exception of a ‘single undertaking’ performing road freight transport for hire and reward for which a lower *de minimis* threshold of EUR 100 000 over any period of three ‘fiscal years’ applies. The agriculture and fisheries sectors are subject to different thresholds and criteria. For the purpose of this declaration, the term ‘single undertaking’ shall have the meaning as established in Commission Regulation (EU) No 1407/2013. Moreover, ‘fiscal year’ means the discal year as used for tax purposes by the undertaking concerned.

This maximum threshold would include all State aid granted under this scheme and any other State aid measure granted under the *de minimis* rule1. Any *de minimis* aid received in excess of the established threshold will have to be recovered, with interest, from the undertaking receiving the aid.

The following is an indicative list of the possible forms of State Aid:

* Grants from public bodies
* Loans or loan guarantees at favourable rates
* Tax benefits
* Waiving or deferral of fees or interest normally due
* Marketing and advertising assistance
* Consultancy, training and other support provided either free or at a reduced rate
* Aid for investment in environmental projects or research and development assistance
* Purchase, rent or lease of immovable property at less than market rate.

Potentially any assistance from a public body may constitute State aid. Should you have any doubts whether any public assistance received is *de minimis* aid, you should contact the agency or department from which the assistance was received in order to ascertain this.

**DECLARATION**

I declare that a comprehensive amount of *de minimis* aid received to date during the current fiscal year and the previous two fiscal years is:

|  |  |  |  |
| --- | --- | --- | --- |
| **Fiscal Year 2021** | **Fiscal Year 2022** | **Fiscal Year 2023** | **TOTAL** |
| € | € | € | € |

A breakdown of the source, type and amount of all *de minimis* aid received as well as that applied from any State aid grantor, is presented overleaf.

An updated State Aid (*de minimis*) Declaration form is to be submitted upon the signing of the Grant Agreement should the project be selected for funding.

Business Undertaking (Full Legal Name) VAT registration Number

Name and Surname (BLOCK CAPITALS) Position in Establishment

Signature Date

**Detailed Information Concerning Applicable State Aid Under the De Minimis Rule For Fiscal Year 2021, 2022, 2023**

**SECTION 1 – *DE MINIMIS* STATE AID AWARDED**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date** | **Source/Grantor** | **Type of State Aid**  **( Name of Measure)** | **Awarded to** | **Amount in €** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL (A1)** | | | |  |

**SECTION 2 – *DE MINIMIS* STATE AID STILL PENDING FOR APPROVAL**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date** | **Source/Grantor** | **Type of State Aid**  **( Name of Measure)** | **Awarded to** | **Amount in €** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL (A2)** | | | |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Source/Grantor** | **Type of State Aid**  **( Name of Measure)** | **Amount in €**  **(A3)** |
|  | MCST |  |  |

**SECTION 3 – *DE MINIMIS* STATE REQUESTED IN THIS APPLICATION**

|  |  |
| --- | --- |
| TOTAL of Sections 1, 2 and 3 above (A1 + A2 + A3) | € |