## APPENDIX 1

**State Aid Declaration (De Minimis)**

***To be completed by each partner***

If the submitted application is approved, the Project will benefit from *de minimis* State aid in line with *Commission Regulation (EC) No. 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid*.

Commission Regulation (EC) No. 1407/2013 allow a ‘single undertaking’ to receive an aggregate maximum amount of *de minimis* aid of €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 or reward for which a lower de Minimis threshold of EUR 100,000 over a 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 (EC) No. 1407/2013.* Moreover ‘fiscal year’ means the fiscal 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* rule. 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 201X** | **Fiscal Year 201X** | **Fiscal Year** **201X** | **TOTAL** |
| € | € | € | € |

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

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 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.**

*(Note: Information should include both State aid received as well as applications for de minimis State aid still pending approval by potential grantors)*

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Source/Grantor** | **Type of State Aid**  | **Amount in €** |
|  |  |  |  |
| *Eg: 2/01/2009* | *Central Government* | *Soft Loan Scheme* | *10,000* |
|  |  |  |  |
|  |  |  |  |
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**APPENDIX 2**

**VAT FORM**

***To be completed by each partner***

**Part I – Declaration by Beneficiary**

|  |  |
| --- | --- |
|  |  |
| 1. **Program Code**
 |  |
|  |  |
| 1. **Program Title**
 |  |
|  |  |
|  |  |
| 1. **Beneficiary’s**

**Name and****Address** |  |
|  |  |
| **4. Name of Beneficiary’s contact person** |  |
|  |  |
| 1. **Beneficiary’s**

**VAT number** |  |
|  |  |
| **5. Brief description of activities** |  |
|  |  |

1. **Does the organization have any sales on which VAT is charged or zero rated sales (exempt with credit)?**

 Yes [ ]  No [ ]

If **NO**, the organization has no right of recouping VAT from the VAT Department.

If **YES**, please provide a short description of the sales on which VAT is charged.

|  |
| --- |
|  |

1. **Please identify whether the activitiies are directly related to the sales on which VAT is charged or to sales which are zero rated (exempt with credit).**

Yes [ ]  No [ ]  Partial [ ]

If **YES**, for this activity, the organisation would be considered as a taxable person with an obligation for article 10 registration and would have the right of full deduction of input VAT attributable to the project in terms of article 22 of the VAT Act (Cap. 406, Laws of Malta), provided that the project would be entirely used for the purpose of such supplies.

If **NO**, for this activity, the organisation would either be considered as a taxable person doing exempt without credit supplies or a non-taxable legal person with activities outside the scope of VAT and for which registration under article 10 is not required and whereby there would be no right of input VAT deduction under the VAT Act.

If **PARTIAL**, for this activity, the organisation would be considered as a taxable person requiring article 10 registration and would have a partial right of input VAT deduction in terms of article 22 of the VAT Act.

**I declare that the above mentioned information is correct.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |  |   |  |   |
| Signature and stamp of  |  | Name of Beneficiary |  | Date |
| Beneficiary |  | Representative |  |  |

For official use only:

**Part II – Declaration by VAT Division**

Based on the information reported by the Beneficiary in his declaration the VAT status of the beneficiary organisation vis-a-vis the activities envisaged under the program is considered as:

|  |
| --- |
| Taxable person (right of full deduction) [ ]  |
| Taxable person (partial right to deduct) [ ]  |
| Taxable person (exempt with credit) [ ]  |
| Taxable person (exempt without credit) [ ]  |
| Non-taxable legal person (activities out of scope of VAT) [ ]  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |  |   |  |   |
| Signature and stamp of VAT |  | Name of VAT Department |  | Date |
| Department Representative |  | Representative |  |  |