**ASSESSMENT OF THE OCCURRENCE OF *DE MINIMIS AID IN A SMALL PROJECT***

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| **Question No.** | **Question** | **YES** | **NO** | **JUSTIFICATION** |
| **Q1** | Is the applicant an entrepreneur within the meaning of the state aid regulations?  i.e., it offers goods and services on the market, and the co-financing in the project will be used to conduct business activity[[1]](#footnote-1)? |  |  |  |
| **Q2** | Is there a risk of de *minimis* aid in the project based on state aid criteria*[[2]](#footnote-2)*:   1. State support 2. Selective support 3. Economic advantage of the support, i.e., the project beneficiary offers goods and services in the project for a fee, which is a source of a revenue.[[3]](#footnote-3) |  |  |  |
| **Q3** | Does *the de minimis* aid received by the applicant from different national sources exceeds the limit of 300 000 EUR in the last 3 years[[4]](#footnote-4)? |  |  |  |
| **Q4** | Is there a risk in the project that other entities (recipients of small project activities that perform economic activity in accordance with the state aid regulation) will receive economic benefits (e.g. lower rent)?[[5]](#footnote-5) |  |  |  |

**ASSESSMENT SUMMARY**

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| **IS THERE A RISK OF DE MINIMIS AID IN THE PROJECT?** | **YES/NO** | **JUSTIFICATION**  ***(Specify whether the de minimis aid will occur at the level of the applicant or the recipient of the activities under a small project)*** |
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1. Activities related to culture, conservation of cultural heritage and nature conservation, if they are mainly financed from public funds, are not of an economic nature, e.g,. museums, national parks, MOK - in accordance with the Commission Notice on the concept of State aid within the meaning of Article 107(1) of the Treaty on the Functioning of the European Union (2016/C 262/01) point 2.6. [↑](#footnote-ref-1)
2. The prerequisites for the impact on competitiveness and trade are not examined, because de minimis aid does not infringe the freedom of competition in the common market within the EU. [↑](#footnote-ref-2)
3. Performing economic activity on the non-economic infrastructure is an exception if it is ancillary. The economic activities can be carried out if it does not exceed 20 % of the capacity of that infrastructure in a given year. [↑](#footnote-ref-3)
4. COMMISSION REGULATION (EU) 2023/2831 of 13 December 2023. The limit for Polish Partners should be verified based on the information form on de minimis aid submitted by the applicant and the data in SHRIMP or SUDOP system at the assessment stage and just before signing the grant agreement. [↑](#footnote-ref-4)
5. Examination of the existence of indirect aid in a small project and the pass-through of the benefits to third parties. [↑](#footnote-ref-5)