**Form of information**

**presented when applying for de minimis aid**

**Filling instructions**

**Section A. Information on the entity to which de minimis aid is to be granted**



**Item 1** Enter your data as an entity that applies for aid, i.e. NIP (TIN) or other registration number (for entities that do not have a NIP number). The identifier should be consistent with that provided in the applications for aid.

**Items 2 and 3** The name and registered office of the entity should be in accordance with the registration documents in your country. If aid is requested by a partner of a civil, general or commercial partnership, or a general partner of a limited partnership or limited joint-stock partnership who is not a shareholder, in connection with the activities carried out in the partnership, the information regarding the partnership should be provided in item A of the form. In the case of a civil partnership, the NIP (or other registration number of that partnership), the name under which the partnership operates in the market and the place of business, and if there is no name and place of business, the names and addresses of all partners in that partnership should be provided.

**Item A 1.** - **to be completed only by Polish applicants** - enter the data of the partner of the enterprise or the general partner in connection with the activities carried out by the partner in the enterprise. E.g., a civil partnership applies for aid in the form of relief or exemption from property tax while only one of the partners of the partnership is the owner of the property or tax payer. In such a situation, in item A we enter the data of the enterprise while in item A1 we enter the data of the partner who took advantage of the tax law relief (which is important for tax offices).

**NOTE**: in most cases, recipients of state aid, including enterprises, receive aid in the form of grants, but not in the form of tax exemptions. In such a situation the data are filled in only in item A.



**Item 4 -** **to be completed only by Polish applicants** - enter the identifier of the municipality in which the entity has its residence or seat. Enter the full seven-digit identifier of the municipality in whose area you reside or have an office. The current [list of identifiers of municipalities](https://uokik.gov.pl/sporzadzanie_sprawozdan_z_wykorzystaniem_aplikacji_shrimp.php#faq1944) can be found on the Office of Competition and Consumer Protection (OCCP) website in the *Files to help with reporting and instructions* section.

Item **5** - mark the correct item with an X. If you mark 'other', indicate - in the box below this answer - what legal form it is, e.g. civil partnership, association, foundation.

**Applicants from outside Poland** - in the case of legal form, indicate the form that is most similar to the legal forms in your country.



Item **6** mark the correct item with an X. If you are not a SME, mark X as other enterprise.

The criteria for qualifying an enterprise as a micro, small or medium-sized enterprise (SME) are set out in Annex I to Commission Regulation (EU) No. 651/2014 of June 17, 2014 declaring certain types of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty.

When determining SME status, the explanations in the document issued by the European Commission will be helpful:

[User ‘s guide to SME definition](https://op.europa.eu/en/publication-detail/-/publication/756d9260-ee54-11ea-991b-01aa75ed71a1/language-en/format-PDF/source-293817907)

The concept of an enterprise and economic activity is explained in the Commission's Notice on the concept of state aid as understood in Article 107(1) of the Treaty on the Functioning of the European Union (2016/C 262/01).

An entrepreneur within the meaning of state aid is any entity that performs economic activities regardless of its legal form and method of financing. Therefore, entrepreneurs can be both public and private entities, e.g. associations, foundations, a museum, a local government unit, organizations that conduct research and disseminate knowledge (e.g. a university, a research institute) to the extent that they carry out economic activities involving offering goods and services on the market.



**Item 7** - enter the class of activity with reference to which you are applying for aid. If it is not possible to determine one such activity, provide the Polish Classification of Activities PKD or NACE class of that activity that generates the largest portion of revenues. Enter the appropriate PKD /NACE class and enter its format without a period, such as 8560.

**NOTE:** if you have more than one PKD code, provide the code for the business activity for which you are applying for aid. [List of PKD classes](https://uokik.gov.pl/sporzadzanie_sprawozdan_z_wykorzystaniem_aplikacji_shrimp.php#faq1944) can be found on the OCCP's pages under *Files to help with reporting and instructions* (Pliki pomocne przy sporządzaniu sprawozdań i instrukcje) section. NACE classes are governed by Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of December 20, 2006 on the NACE statistical classification of economic activities Rev. 2 and amending Council Regulation (EEC) No. 3037/90 and certain EC regulations on specific statistical domains (OJ L 393 of December 30, 2006, pp. 1-39) [consolidated act](https://eur-lex.europa.eu/legal-content/PL/TXT/?uri=celex:02019R2152-20220101).

**Item 8** - enter the start date of economic activity with reference to which you are applying for aid.



**Item 9** - answer the questions in subsections 9a through 9e. If you apply for funding and you are bound to another entity (or entities) by at least one of the relationships specified in item 9, then your enterprise and your related entities form a single enterprise.

**The term "single enterprise" is defined** in Article 2(2) of EC Regulation No. 1407/2013 for the purpose of cumulation of de minimis aid. If you mark at least one answer in the affirmative, then:

* provide the tax identification number NIP/registration number of all related entrepreneurs (you do not enter your own data because they have already been provided in item A). In case of affiliation with foreign enterprises, indicate the country-specific enterprise identifier. Along with the NIP or other registration number, provide the name of the related entrepreneur.
* specify the value of the aid in EUR resulting from de minimis aid certificates issued **ONLY** by Polish entities (e.g., by Polish government or local government bodies, entrepreneurs based in Poland, etc.).

**NOTE:** entities with a complex structure, which consist of many interrelated units with separate legal personality, must be treated as a single economic organism. All entities that are controlled (legally or de facto) by the same entity should be treated as **one enterprise.** Entities where the connection is solely through a public body, e.g., the Treasury or a local government entity, are not considered related.



**Item 10** - answer the questions in subsections 10a through 10c.

If you check the affirmative answer, fill in the information in subsection **a) or b)** regarding NIP and the value of the aid resulting from de minimis aid certificates issued **ONLY** by Polish entities to the merged or acquired companies.

If you check the affirmative answer in subsection **c)**, provide your NIP tax identifier or other registration number prior to the split and the value of de minimis aid with respect to the activities acquired by your enterprise as a result of the split.

If it is impossible to determine the value of the aid obtained before the split for the activities acquired by your enterprise, state:

* the total value of de minimis aid resulting from de minimis aid certificates issued **ONLY** by Polish entities in the current tax year and in the two preceding tax years before the split,
* the value of your company's capital before the split, as well as the value of the capital at the time of the split.

**Section B. Information on the economic situation of an entity to which de minimis aid is to be granted**



**DO NOT fill out** part B of the form concerning information on economic situation if de minimis aid will be provided in the form of **grants (ERDF funding)**, tax exemption, refund of social security contributions.

Part B is completed only when de minimis aid is provided in the form of a loan, guarantee, deferral of repayment, payment of aid in installments, the value of which depends on the economic situation of the enterprise (to calculate its value it is necessary to determine the reference rate of the enterprise, i.e. the financial capacity of the enterprise). Providing an affirmative answer does not exclude an entrepreneur from receiving de minimis aid because Regulation 1407/2013 does not exclude the granting of aid to entrepreneurs in a difficult situation, but it does affect the determination of the final value of de minimis aid.

**SECTION C. Information regarding the economic activity of the entity to which de minimis aid is to be granted**



**In Section C, you declare whether when applying for de minimis aid you carry an economic activity in certain sectors. Why?**

**Because:** According to Article 1 of the European Commission Regulation (EU) No. 1407/2013 of December 18, 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid, de minimis aid may not be granted to entities operating in sectors such as:

- fisheries and aquaculture (covered by Council Regulation (EC) No. 104/2000),

- primary production of agricultural products (covered by Commission Regulation (EU) No. 1408/2013),

- processing and marketing of agricultural products,

- acquisition of vehicles for the transportation of goods by road.

**Items1-2** - if you check the affirmative answer, you should apply for the allocation of aid in the fisheries, aquaculture and agricultural production sectors.

**Item 3** - if the answer to item 3 is affirmative, the provision of aid is prohibited if part of the funds is transferred to the producer of agricultural products.

**Item 4** - an affirmative answer means that the amount of de minimis aid is limited to EUR 100 thousand if the aid is for activities in the road transport sector. De minimis aid for the acquisition of vehicles used to provide road transport services is prohibited.

**NOTICE:** You declare whether you carry an activity in the road transport sector in order to comply with the de minimis aid limit in relation to your activities in this sector. If an entity is engaged in both road transport and other activities to which the EUR 200,000 limit applies, it may receive de minimis aid up to a maximum of EUR 200,000, of which only EUR 100,000 of this amount may be allocated to road transport activities over three consecutive fiscal years (Article 3(2) of European Commission Regulation (EU) No. 1407/2013 of December 18, 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union on de minimis aid).

**Item 5** - an affirmative answer means that de minimis aid cannot be granted or the limit is lower.

**Item 6** - if your enterprise has accounting for agricultural activities separate from other forms of de minimis aid then such aid may be granted, but you must describe how accounting separation is ensured for specific economic activities (rules for keeping separate records and method of assigning costs and revenues).

**SECTION D. The information on the received aid in respect of the same costs which are to be covered by de minimis aid that is applied for**



**Question No. 1** - mark the answer YES because de minimis aid is provided for a specific project/activity in the project. In the case of project implementation, expenses are identifiable even if they are incurred as simplified costs.

**Question No. 2** - if you checked the answer 'yes' there will be a cumulation of de minimis aid granted from ERDF with other de minimis aid or state aid granted for the same project or activity/investment, e.g. cumulation will occur if:

- you have received other de minimis aid for the same project from a Polish entity (the granting of de minimis aid for a project by the MA and de minimis aid granted by an institution from another country is not cumulative, e.g., to cover own contribution to the project).

- you have received state aid for the same project or activity/investment from a Polish or foreign entity. The granting of de minimis aid will be possible if it does not exceed the intensity level of previously granted state aid. **Example:** if you have previously received a grant for the construction or modernization of infrastructure in the form of state aid and used the maximum level of state aid intensity equal to 80%, then de minimis aid for additional costs associated with this investment, such as expertise on the same infrastructure, cannot be granted because it would increase the allowable level of aid intensity.

**If you answered YES in question 2** go on to fill in the table.

**EXAMPLE FILING according to the instructions below:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Date of aid** | **Granting entity** | **Legal basis for granting the aid** | | **Form of aid** | **Value of aid received** | | **Purpose of the aid** |
| **Basic information** | **Detailed information** | **nominal** | **gross.** |  |
| **1** | **2** | **3a** | **3b** | **4** | **5a** | **5b** | **6** |
| 1.10.2023 | Ministry of Development Funds and Regional Policy, (Managing Authority for the INTERREG programme) | Act of April 28, 2022 on the principles of implementation of tasks financed from European funds in the financial perspective 2021-2027, Article 30 paragraph 4 | SA.111014  Regulation of the Minister of Development Funds and Regional Policy on the granting de minimis and State aid under the Interreg programmes for 2021-2027 (OJ 2022.2755 and OJ 2023.2502), Agreement No. ............ of January 10, 2023 concluded between the Minister of Development Funds and Regional Policy and ..................(name of a beneficiary) | A.1.1 | 180,000 | 180,000 | e1 |

**In column 1** state:

* the date of the agreement between the aid provider and the aid applicant
* in the absence of the agreement, the day of receiving an actual benefit (e.g., the day of participation in a training, the day of participation in a trade fair),
* date from the certificate in the case of de minimis aid.

**In column 2**, in the case of state aid, provide data on the provider of state aid from the agreement. In the case of de minimis aid, provide data from the de minimis aid certificate.

**In column 3a** , provide the date and name of the act with the corresponding number of the provision of this act (e.g. Act of April 28, 2022 on the Principles of Implementation of Tasks Financed from European Funds in the Financial Perspective 2021-2027, Article 30, paragraph 4). Specify in the following order: the date and title and the designation of the year (number) and item of the Official Journal in which the act was published, as well as the designation of the provision of the act that is the basis for the aid (in the order: article, paragraph, point, letter, indent).

**In column 3b**, enter the date and name of the regulation with the name of the publisher. If there is an agreement, the number, date, parties and subject of the agreement should also be provided. If there is no agreement, be sure to write the word "NONE” ("BRAK") e.g.: SA.111014 Regulation of the Minister of Development Funds and Regional Policy on the granting de minimis and State aid under the Interreg programmes for 2021-2027 (OJ 2022.2755, OJ 2023.2502) and agreement number .........., dated ......., concluded by and between: …………………………………, Subject Matter of the Agreement .................................... OR the word "NONE" if there is no agreement.

In the absence of an implementing act as a legal basis for the provision of aid, insert "none". If the basis for providing aid was a decision, resolution or agreement, the symbol identifying this act should be given; in the case of a decision - the number of the decision, in the case of a resolution - the number of the resolution, in the case of an agreement - the number of the agreement, the subject matter and the parties to the agreement. In the absence of a decision, resolution or agreement that is the legal basis for the provision of aid, insert "none”.

**In column 4**, enter only the code indicating the form of aid from the "Form of Aid" table, e.g.: A1.1 - grant and other non-refundable benefits, A1.4 - reimbursement, etc.





**In column 5a and in column 5b**, enter in EUR the value of state aid from the agreement or from other document from which the value of the aid is derived, or from the certificate in the case of de minimis aid.

The nominal value of the aid, e.g., the total amount of funding of your part of the budget in the project is the basis for calculating the amount of aid provided, such as the amount of the project budget, the loan provided or the amount of tax deferred.

Gross value = value of subsidy paid.

In the absence of an agreement or other document, the value of the actual grant must be given. In the case of a form of aid other than a grant, its value should be given as a grant equivalent calculated in accordance with the relevant EU regulations. In the case of the value of the aid determined in a currency other than EUR, the value of the aid in EUR shall be calculated in accordance with the average EUR exchange rate in effect on the day the aid is granted, as announced by the Central Bank of the country in which the applicant is located.

**In column 6** provide the code indicating the purpose of the aid from the table "Purpose of state aid", e.g.: e1 - de minimis aid, a25 - aid for participation in projects within the framework of European Territorial Cooperation (if aid is provided under Article 20 a, the designation should be a 25.1). Other uses are not allowed in the programme.









**NOTICE:** If you have shown in the table the aid received for a project or an investment activity, other than de minimis aid, then also complete items 1 through 8. Provide information on the project or activity/investment for which you have received aid.

**SECTION E. Information relating to the person authorized to submit information**



In Section E you indicate the data of the person authorized to submit information:

* Name and surname:
* Position:
* Phone number:
* Date and signature.