Declaration on honour
on de minimis aid

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| [ ]  Applicant or[ ]  proposed sub-grantee | Enter (Company) name applicant or proposed sub-grantee *Text boxes with the same label are filled with the text entered here when printing the document.* |
| Legal form | Enter text |
| Registration number and register (if applicable) | Enter text |
| Address | Enter text |
| Authorised signatory/signatories | Enter name of authorised signatoryIf applicable: Enter name co-signatory*Text boxes with the same label are filled with the text entered here when printing the document.* |
| Project name | Enter text |
| Aid amount (gross grant equivalent) in EUR | Enter text |

# Explanatory note

According to Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (Official Journal of the EU L, 2023/2831 of 15 December 2023), the granting of aid **to a single undertaking** up to an **amount of EUR 300,000** **within a period of three fiscal years** is not considered state aid.

De minimis aid must be explicitly designated as such by the aid donor. The form of the aid (e.g., grant, subsidised loan, guarantee, tax relief) is irrelevant. The value of the aid is expressed in EUR as aid amount or gross grant equivalent.

A **single undertaking** encompasses all entities, which are controlled (legally or de facto) by one and the same entity. Control can be exercised as follows: one enterprise has a majority of the shareholders’ or members’ voting rights in another enterprise; one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise; one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association; one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders’ or members’ voting rights in that enterprise. Therefore, de-minimis aid received by any entity that forms part of the single undertaking must be disclosed.

The **three-year period** is a rolling period, i.e., three years are counted back from the date of grant.[[1]](#footnote-2) The date of grant is the date at which the undertaking becomes legally entitled to the aid under the applicable national law, irrespective of when the de minimis aid is actually paid to the undertaking. Payments in tranches based on the same granting act must be considered as one grant. The amounts entered must be gross amounts, i.e., the amounts before deduction of taxes and other charges. Aid payable in several instalments must be discounted at the time of granting.

In the case of mergers or acquisitions, all prior de minimis aid granted to any of the merging undertakings shall be taken into account in determining whether any new de minimis aid to the new or the acquiring undertaking exceeds the relevant ceiling. If one undertaking splits into two or more separate undertakings, de minimis aid granted prior to the split shall be allocated to the undertaking that benefited from it, which is in principle the undertaking taking over the activities for which the de minimis aid was used. If such an allocation is not possible, the de minimis aid shall be allocated proportionately on the basis of the book value of the equity capital of the new undertakings at the effective date of the split.

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# Declaration

I/We herewith confirm that I am/we are informed about the scope and content of Regulation (EU) 2023/2831 and the obligation to repay unlawful state aid, including interest, and that

Enter (Company) name applicant or proposed sub-grantee

*Mark as applicable*

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|[ ]  as a 'single undertaking' (as defined in Article 2(2) of Regulation (EU) 2023/2831) has not received de minimis aid under Regulation (EU) 2023/2831 or under any other de minimis regulation[[2]](#footnote-3) in the current fiscal year and in the previous two fiscal years; |
|[ ]  has been granted or has applied for (but not yet received) the following de minimis aid under Regulation (EU) 2023/2831 or under other de minimis regulations[[3]](#footnote-4): |

|  |  |
| --- | --- |
| Enter (Company) name applicant or proposed sub-grantee and, if applicable, affiliated entities[[4]](#footnote-5)  | Enter text |
| Aid donor | Enter text |
| Purpose and legal basis (*applicable de minimis regulation*) | Enter text |
| [ ]  amount of aid granted or[ ]  amount of aid applied for | Enter text |
| [ ]  date of grant or[ ]  date of application | Enter text |

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| --- | --- |
| Enter (Company) name applicant or proposed sub-grantee and, if applicable, affiliated entities[[5]](#footnote-6) | Enter text |
| Aid donor | Enter text |
| Purpose and legal basis (*applicable de minimis regulation*) | Enter text |
| [ ]  amount of aid granted or[ ]  amount of aid applied for | Enter text |
| [ ]  date of grant or[ ]  date of application | Enter text |

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| --- | --- |
| Enter (Company) name applicant or proposed sub-grantee and, if applicable, affiliated entities[[6]](#footnote-7)  | Enter text |
| Aid donor | Enter text |
| Purpose and legal basis (*applicable de minimis regulation*) | Enter text |
| [ ]  amount of aid granted or[ ]  amount of aid applied for | Enter text |
| [ ]  date of grant or[ ]  date of application | Enter text |

<Space for comments>

I am/We are authorised to sign and declare that the information I/we have provided is true and correct.

I/We undertake to notify ADA immediately of any changes to the above information as soon as I/we become aware of them.

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| Enter place on Enter date*Signature(s)* |
| Enter name of authorised signatory | If applicable: Enter name co-signatory |

1. For example, for a grant that becomes effective on 15 June 2024, the relevant three-year period is between 15 June 2021 and 15 June 2024. Regulation (EU) 2023/2831 therefore deviates from the rule previously applied. [↑](#footnote-ref-2)
2. Commission Regulation (EU) 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 (TFEU) to de minimis aid (Official Journal of the EU L 352/1 of 24 December 2013);

Commission Regulation (EU) No 1408/2013 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 in the agriculture sector (Official Journal of the EU L 352/9 of 24 December 2013);

Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the fishery and aquaculture sector (Official Journal of the EU L 190/45 of 28 June 2014);

Commission Regulation (EU) No 360/2012 of 25 April 2012 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid granted to undertakings providing services of general economic interest (Official Journal of the EU L 114/8 of 26 April 2012);

Commission Regulation (EU) 2023/2832 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid granted to undertakings providing services of general economic interest (Official Journal of the EU L 2023/2832 of 15.12.2023). [↑](#footnote-ref-3)
3. See footnote no 1. [↑](#footnote-ref-4)
4. Affiliated entities as defined in Article 2(2) of Regulation (EU) 2023/2831. [↑](#footnote-ref-5)
5. See footnote no 3. [↑](#footnote-ref-6)
6. See footnote no 3. [↑](#footnote-ref-7)