**De minimis guidance:**

This document is meant to update the projects beneficiaries on the specific de minimis aspects and to enable the signature of the declaration further on foreseen. It consists of a general explanatory part, which is followed by the declaration on the de minimis support, to be signed by each project partner.

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| **De minimis aid under Interreg V-A EMR (2014-2020)** |
| Public support given to undertakings in the framework of the Interreg V-A EMR 2014 – 2020 Programme can be granted under the de minimis rule. In general, de minimis offers an attractive and flexible solution for the management of small public grants.  The use of the de minimis framework, however, implies that undertakings can receive grants from the Programme only if they have not received public aid under the de minimis rule totaling more than € 200.000 per Member State within three fiscal years from the date of granting the aid. In fact, **de minimis aid is granted per undertaking and Member State. Consequently, looking at the trilateral** character of the Interreg V-A EMR Programme, the approved ERDF funding for an undertaking can be granted proportionally by the three Member States involved in the Programme (BE, DE, NL), thus giving project beneficiaries the possibility to receive up to EUR 600.000,00 of de minimis aid in the framework of the Programme (conditions and restrictions outlined in this document).  **In particular, de minims aids received and/or expected from other European, national or regional sources have to be taken into account when checking whether the aid amounts are in line with the above–indicated threshold.** |

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| **The proportional approach to de minimis aid under Interreg V-A EMR** | |
| In the programming period 2014-2020, the de minimis calculation (based on the proportional approach by the three Member States (MS) for the ERDF contribution and including possible national/regional co-financing amounts) shall observe the following rule:   * **Total public funding** for the undertaking = ERDF co-financing + (if applicable) additional funding provided by BE, NL or DE (in most cases granted by national/regional authorities):   + **ERDF co-financing** amount for economic activities (= de minimis amount to be granted in equal shares by the three MS participating in the Programme – BE, DE and NL);   + **Additional national/regional co-financing** to be counted under the MS granting the aid (example: regional co-financing from the Dutch Province of Limburg to be listed under „de minimis aid granted by NL“).   **Calculation example:** | |
| * **Assumptions:** * Undertaking (= project partner) from NL; * Solely activities of economic nature (= all activities fall under state aid – determined in the state aid conclusions of the MA/JS); * Project partner receiving 50% of ERDF co-financing + € 50.000,00 of regional co-financing from the Dutch Province of Limburg (decision of the Province) * De minimis considered as the most suitable legal solution to ensure the state aid compliance of the undertaking. | |
| **Partner budget and public funding:** | |
| Total budget of the undertaking: | € 450.000,00 |
| ERDF co-financing (50%): | € 225.000,00 |
| Additional regional co-financing from NL: | € 50,000.00 |
| **State aid conclusions:** | |
| De minimis aid granted by BE: | € 75.000,00 (split in equal shares for ERDF) |
| De minimis aid granted by DE: | € 75.000,00 (split in equal shares for ERDF) |
| De minimis aid granted by NL: | € 125.000,00 (€ 75.000,00 – split in equal shares for ERDF + € 50.000,00 for regional co-financing) |

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| **Specific rules and restrictions** |
| The de minimis ceiling is reduced to € 100.000 per Member State in the road **transport sector** while other sectors such as agriculture, aquaculture and fisheries have even lower ceilings.  Furthermore, aid to export-related activities and aid contingent upon the use of domestic over imported good cannot be granted under the de minimis rule.  The de minimis threshold counts per “**single undertaking**”. In case a project partner is part of a group, the entire group is considered as one single undertaking and the de minimis threshold applies to the entire group.  The notion of single undertaking includes all enterprises having at least one of the following relationships with each other, as provided for in Article 2(2) of Regulation (EU) No 1407/2013 on de minimis aid:  a. One enterprise has a majority of the shareholders’ or members’ voting rights in another enterprise;  b. One enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;  c. 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;  d. 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.  Enterprises having any of the relationships referred to in the above points through one or more other enterprises shall also be considered to be a single undertaking.  **It is to be noted that in the framework of State aid, an “enterprise” is to be understood as any entity engaged in an economic activity irrespective to its legal status. This could include public bodies, associations, charities, universities, etc.**  **Agricultural products** means products listed in Annex I to the Treaty, with the exception of fishery and aquaculture products covered by Regulation (EC) No 104/2000.  **Processing of agricultural products** means any operation on an agricultural product resulting in a product which is also an agricultural product, except on-farm activities necessary for preparing an animal or plant product for the first sale.  **Marketing of agricultural products** means holding or display with a view to sale, offering for sale, delivery or any other manner of placing on the market, except the first sale by a primary producer to resellers or processors and any activity preparing a product for such first sale; a sale by a primary producer to final consumers shall be considered as marketing if it takes place in separate premises reserved for that purpose. |

**De minimis self-declaration:**

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| **Project: *acronym*** |
| **Project partner: *name of the organisation*** |

The amount of de minimis aid granted to an undertaking within an Interreg V-A EMR 2014 – 2020 project is ultimately linked to the respect of the de minimis threshold at the moment of granting the aid. Information concerning previous aid received under the de minimis rule is to be provided with this declaration. **An updated self-declaration on previous de minimis aid is to be provided in case the project proposal is selected for funding, prior to signing the grant letter.**

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| **Declaration – part a)** | | |
| 1. **Please select those statements that apply to State aid relevant activities carried out in the project by your organisation (please select only one option):** | **Yes** | **No** |
| * State aid relevant activities carried out in the project by the organisations participating in the project belong to the road freight transport sector |  |  |
| * State aid relevant activities carried out in the project by the organisations participating in the project are related to the primary production of agricultural products |  |  |
| * State aid relevant activities carried out in the project by the organisations participating in the project concern the processing and marketing of agricultural products |  |  |
| * State aid relevant activities carried out in the project by the organisations participating in the project fall in the fishery and aquaculture sector |  |  |
| * In the context of the project, the organisations participating in the project carry out export-related activities |  |  |
| * Towards third countries or Member States. The project budget is directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current costs linked to the export activity. |  |  |
| * The organisations participating in the project seek support for aid contingent on the use of domestic over imported goods |  |  |
| None of the above statements applies to the organisations participating in the project. |  |  |

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| **Declaration – part b)** |
| For the organisations participating in the project (Lead Beneficiary and project partners), the fiscal year covers the following period of every year:  *From 01 01 to 31 12* |
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| **Declaration – part c)** |

My organisation **(*Project Partner - name*)** and all other entities belonging to the same group as my organisation (according to the notion of “single undertaking” as defined in Article 2(2) of Regulation (EU) No 1407/2013 on de minimis aid) benefited of the following public aid under the de minimis regime in the current and in the two previous fiscal years (to be filled in only if applicable):

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| **De minimis aids already received from Belgium (if applicable)** | | | |
| **No.** | **Amount of de minimis aid granted** | **Date of granting de minimis aid** | **Belgian organisation granting the de minimis aid** |
| 1. |  |  |  |
| 2. |  |  |  |
| 3. |  |  |  |

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| **De minimis aids already received from Germany (if applicable)** | | | |
| **No.** | **Amount of de minimis aid granted** | **Date of granting de minimis aid** | **German organisation granting the de minimis aid** |
| 1. |  |  |  |
| 2. |  |  |  |
| 3. |  |  |  |

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| **De minimis aids already received from the Netherlands (if applicable)** | | | |
| **No.** | **Amount of de minimis aid granted** | **Date of granting de minimis aid** | **Dutch organisation granting the de minimis aid** |
| 1. |  |  |  |
| 2. |  |  |  |
| 3. |  |  |  |

In case this de minimis threshold has been exceeded, I am aware of the fact no other de minimis budget can be granted under the current Programme for the respective project.

In case of the project providing downstream support to end users (so-called “indirect aid” such as training or consultancy), the project partnership is responsible for securing the same conditions: verifying the total threshold, verifying the calculation and collecting the de minimis declarations. Also, for this case, if based on the calculations, it results that the threshold is exceeded, no de minimis aid is to be provided downstream. The project partnership commits to undertake these verifications and then to inform accordingly the Programme bodies.

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| **Legal declaration and signature** |

I commit myself – under penal law – to inform the Managing Authority and Joint Secretariat of the Interreg V-A EMR 2014 – 2020 Programme if, after the date of signature of this declaration, the conditions underlying this declaration have changed.

I acknowledge that untruthful/false declarations, in addition to the administrative sanctions and the request for refunding unduly received contribution charged with the interests, can also be prosecuted by the penal code.

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| *Signature by the legal representative of the organisation* |
| *Place, date* |