

Annex II of the Application

DECLARATION IN CASE OF DE MINIMIS AID GRANTED ON THE BASIS OF COMMISSION REGULATION (EU) NO. 1407/2013

This Declaration must be printed and certified by the legally authorised representative of the Applicant organisation. The signed and scanned document shall be attached to the application.

Project title	
Acronym	
Name of the organisation	
Role of the organisation¹	Lead Partner/ Partner 1/ Partner 2 / Partner 3/ Partner 4/ Partner 5

(Please mark with „X”)

- ☐ Merger during the current and the previous two fiscal years
☐ Splitting of undertakings during the current and the previous two fiscal years

Date of merger/splitting: dd / mm / yyyy

I hereby declare that to the applicant I represent and to all other undertakings with which the applicant is considered to be a "single undertaking" within the meaning of Article 2 (2) of Commission Regulation 1407/2013/EU the following de minimis aid have been granted in Hungary² during the current fiscal year and the previous two fiscal years.

My declaration also covers de minimis aid for which the applicant and the undertakings with which the applicant is considered to be a single undertaking have applied (rejected applications do not need to be declared, only those that are being evaluated).

My declaration also contains data necessary to comply with Article 3 (8)-(9) of Commission Regulation 1407/2013/EU.³

¹ Please keep the relevant role and delete the rest.

² Please note that Hungary is the managing authority, Hungary is the aid provider.

³ Please note for mergers and 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 threshold. De minimis aid lawfully granted before the merger or acquisition shall remain lawful.

Please note for splitting of undertakings: 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 between the undertakings in the splitting on the basis of the book value of the equity capital on the effective date of the split.

2. De minimis aid⁴

no	Legal basis (No. of the Commission Regulation)	Granting authority	Beneficiary and objective of the aid	Has the aid been used for road freight transport for hire or reward?	Date of the application for aid (if a decision has not yet been made on the aid)	Date of the aid granting	Amount of aid in EUR	Gross grant equivalent ⁵ in EUR

3. Data on „single undertaking”

I hereby declare that the applicant and the below-mentioned undertakings are considered to be a single undertaking within the meaning of Article 2 (2) of Commission Regulation 1407/2013/EU

Name of undertaking	VAT number

De minimis aid granted on the basis of the Commission Regulation 1407/2013/EU shall not be cumulated with State aid in relation to the same eligible costs or with State aid for the same risk finance measure, if such cumulation would exceed the highest relevant aid intensity or aid amount defined in a block exemption regulation or a decision adopted by the European Commission. Accordingly, I declare the following on behalf of the applicant.

My declaration also covers aid applications in relation to the same eligible costs as the eligible costs of de minimis aid concerned by this declaration, and aid applications for risk finance measures submitted by the applicant for which the applicant also requests de minimis aid concerned by this declaration (rejected applications do not need to be declared, only those that are being evaluated).

⁴ When providing the de minimis declarations and amounts I have considered all undertakings (all these undertakings are part of the 'single undertaking'), mergers and splitting of undertakings.

⁵ Calculated in Hungary according to annex 2 of Government Decree No. 37/2011 (III.22.) on the procedure related to state aid within the meaning of European Union competition law and on the regional aid map.

4. Data on state aid granted in relation to the same eligible costs or for the same risk finance measures								
no	Legal basis (No of the Commission Regulation)	Granting authority	Aid category (e.g.: Regional investment and operating aid)	Date of application for aid (if a decision has not yet been made on the aid)	Date of the aid granting	The total amount of the same eligible costs at nominal value	Gross grant equivalent of state aid granted with the same risk financing measure / gross grant equivalent of state aid granted with the same eligible costs ⁶	Maximum aid intensity (%) or maximum aid amount
						Eur	Eur	

I declare that I am the authorized representative of the applicant and that the information provided above is accurate, complete and true.

I give my consent to the data controller handing over the above data to the relevant authorities.

I understand that in the period between the date of the declaration and the date of the grant⁷, if the applicant is granted with other de minimis aid or other state aid to be taken into account from the point of view of the cumulation, the applicant is obliged to notify the granting authority immediately - even before the granting of the aid in this declaration -, and is obliged to issue this declaration again with appropriately modified data content.

Date	
Place	
Signature	
Name and position	

⁶ Calculated in Hungary according to annex 2 of Government Decree No. 37/2011 (III.22.) on the procedure related to state aid within the meaning of European Union competition law and on the regional aid map.

⁷ De minimis aid shall be deemed granted at the moment the legal right to receive the aid is conferred on the applicant undertaking under the applicable national legal regime irrespective of the date of payment of the de minimis aid to the applicant undertaking. This moment is generally the date of the contract including de minimis aid.

GUIDANCE

for the Declaration in case of de minimis aid

The gross grant equivalent of de minimis aid granted on the basis of the Commission Regulation 1407/2013/EU to one and the same undertaking defined in the Article 2(2) of the Commission Regulation 1407/2013/EU in the current fiscal year and during the two preceding fiscal years may not exceed the threshold of EUR 200,000 per Member State, in the case of undertakings performing road freight transport for compensation EUR 100,000, taking into account the rules regarding mergers and splittings according to the Article 3(8)-(9) of the Commission Regulation 1407/2013/EU.

What is the gross grant equivalent?

- The aid to be paid in several instalments over the course of a year must be discounted to the value valid at the date of granting by applying the reference rate valid at the date of granting.

In what cases are the applicant and another undertaking considered as one and the same undertaking 'single undertaking'?

- one undertaking has the majority of the shareholders' or members' voting rights in another undertaking, or
- one undertaking has the right to appoint or remove the majority of the members of the administrative, management or supervisory body of another undertaking, or
- one undertaking has the right to exercise a dominant influence over another undertaking pursuant to a contract entered into between the undertakings or to a provision in its memorandum or articles of association, or
- one undertaking, which is a shareholder in or member of another undertaking, controls alone, pursuant to an agreement with other shareholders in or members of the undertaking, a majority of shareholders' or members voting rights in that undertaking.
- If the applicant has any of the above connections through one or more other undertakings, they must be considered as one and the same undertaking.

In which cases should the rules of merger or splitting be applied for the applicant?

- In the event that the merger or splitting took place during the current fiscal year and the two previous fiscal years.
- All prior de minimis aid granted to undertakings in the merger must be included in the de minimis aid framework of the applicant resulting from the merger, or in the de minimis aid framework of the legal successor applicant. De minimis aid lawfully granted before the merger or acquisition shall remain lawful.
- 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 on the date of the splitting between the undertakings in the splitting.
- In order to determine whether the new de minimis aid exceeds the applicable threshold, de minimis aid granted to undertakings that are considered to be one and the same undertaking with the applicant must also be taken into account.

Cumulation

- De minimis aid granted on the basis of the Commission Regulation 1407/2013/EU can be cumulated with other de minimis aid granted on the basis of other Commission Regulations on de minimis aid [e.g. de minimis aid for agriculture granted on the basis of the 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 (OJ L 352/9, 24.12.2013)] up to the threshold of EUR 200,000 and EUR 100,000 in the case of companies performing commercial road freight transport for compensation, defined in the Commission Regulation 1407/2013/EU.

For example If an undertaking engaged exclusively in agricultural and road freight transport activities is granted with de minimis aid for agricultural in the amount of EUR 15,000, this undertaking can be granted with an aid in the amount of EUR 85,000 for its road freight activities, taking into account the lower threshold of EUR 100,000. However, if this company also carries out other activities (e.g. auditing), for these other activities the threshold of EUR 200,000 defined in the Commission Regulation 1407/2013/EU applies, therefore the undertaking can be granted with de minimis aid in the amount of EUR 185,000.

- De minimis aid granted on the basis of the Commission Regulation 1407/2013/EU can be cumulated with the de minimis aid for SGEI granted on the basis of the 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 (OJ L 114/8, 26.4.2012) up to the threshold of EUR 500,000 defined in the Commission Regulation 360/2012/EU.
- If an undertaking engaged in the fishing and aquaculture sector also carries out activities in one or more sectors or other areas of activity on the basis of the Commission Regulation 1407/2013/EU, with regard to the activities belonging to the fishing and aquaculture sector, the de minimis aid for fishery granted on the basis of the Commission Regulation (EU) No 717/2014/EU 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 (OJ L 190/45, 28.6.2014) can be cumulated with the de minimis aid granted on the basis of the Commission Regulation 1407/2013/EU, up to the threshold of EUR 200,000 and EUR 100,000 in the case of companies performing commercial road freight transport for compensation, defined in the Commission Regulation 1407/2013/EU.

The parties must keep the documents related to the aid for 10 years after the grant, and the applicant must present them when requested by the grant authority. At the request of the European Commission, information must be provided within 20 working days on the aid granted under the title of de minimis.