# Declaration relating to "de minimis" aid

### You must indicate in the table below any "de minimis" aid granted over the current and the last two financial years

*"The total gross amount of de minimis aid granted to a single company by a Member State of the European Union may not exceed 200,000 EUR over a period of three financial years.*

*"The Member State must also obtain from the single company concerned a declaration, hard copy or in electronic form, covering any other de minimis aid falling under this regulation or other de minimis regulations that it has received over the last two financial years and the current year" (Extracts from CE Regulation No.1407/2013).*

For instance, the so-called "de minimis" aid includes Ducroire aid, Fit for Horizon 2020 aid, Fit for Start aid, etc.

For the purpose of applying de minimis rules, a group of related companies will be considered as a single company.

Thus, the "de minimis" aid granted by the Luxembourg government must be declared in respect of all companies related to the single applicant company, in other words, companies, which have the right to exercise a dominant influence over the single applicant company, or companies over which the single applicant company has the right to exercise a dominant influence.

Furthermore, as a general rule, the single applicant company immediately becomes aware that it is related if it is already bound by Directive 2013/34/UE regarding consolidated accounts, to produce consolidated accounts or if it is included by consolidation in the accounts of a company which has to produce consolidated accounts.

|  |  |  |  |
| --- | --- | --- | --- |
| **Fiscal period (mm/yy):** | | **From:** / **to: /** | |
| **Company name[[1]](#footnote-1)** | **Date[[2]](#footnote-2) (dd/mm/yyyy)** | **Type of aid** | **Amount granted (EUR)** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **TOTAL aid granted in EUR:** | | |  |

Date, place

Signature (first name, last name, position)

1. Concerns the single applicant company and all companies related to it [↑](#footnote-ref-1)
2. The reference date is the date of the decision to grant the aid in question to the single company [↑](#footnote-ref-2)