**DE MINIMIS STATE AID OVERVIEW**

You are being offered assistance under the European Commission’s de minimis regulation (Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to de minimis aid Official Journal L 379

of 28.12.2006). This allows an enterprise to receive up to €200,000 worth of assistance over any three fiscal year period.

To confirm that you are able to receive this assistance you must declare the full amount of de minimis aid you have already received over the past two fiscal years and the current. You must also declare the amount of aid received under the new ‘Small amounts of compatible aid’ scheme (N43/2009) – see below for further information. The maximum combined aid that can be granted to any enterprise under de minimis and the Small amounts of compatible aid scheme is €500,000.

Potentially any assistance you may have received from a public body might be de minimis aid. This could be from central, regional, devolved governments or agencies or a local council. However, in this declaration you must only include aid that was

strictly classified as de minimis (or was specifically granted under the Small amounts of compatible aid scheme). Below is a list of possible forms of aid that might be given as de minimis.

**List of potential aid**

The following are examples of possible forms of aid (this is not a comprehensive list). It should give you an indication of *common forms of aid which you may have been given over the past three fiscal years. If you are not sure whether or not any public assistance you have received is classified as de minimis aid, please contact the body which granted the assistance to get clarification.*

* grant from public bodies
* interest rate relief;
* tax relief;
* tax credits;
* state guarantees or holdings;
* state provision of goods or services on preferential terms;
* direct subsidies;
* tax exemptions;
* preferential interest rates;
* guarantees of loans on especially favourable terms;
* acquisition of land or buildings either gratuitously or on favourable terms;
* provision of goods and services on preferential terms;
* indemnities against operating losses; continued over …..
* reimbursement of costs in the event of success;
* state guarantees, whether direct or indirect, to credit operations preferential re-discount rates;
* dividend guarantees;
* preferential public ordering;
* reduction of, or exemption from, charges or taxes, including accelerated depreciation and the reduction of social contributions;
* deferred collection of fiscal or social contributions;
* assistance financed by special levies;
* capital transfers;
* certain State holdings in the capital of undertakings.

Less obvious examples where State aid might arise include:

* consultancy advice provided either free or at a reduced rate;
* advantages resulting from the activities of agencies for urban renewal;
* assistance to help a public enterprise prepare for privatisation;
* legislation to protect or guarantee market share;
* public private partnerships and contracts not open to competitive tendering;
* receipt of landfill tax credit funding.

Some surprising examples of State aid:

* free advertising on State owned television;
* infrastructure projects benefiting specific users.
* common forms of aid which you may have been given over the past three fiscal years. If you are not sure whether or not any public assistance you have received is classified as *de minimis* aid, please contact the body which granted the assistance to get clarification.