

Information for Beneficiaries of projects receiving the state aid or *de minimis* aid directly from the Managing Authority

If the state aid or *de minimis* aid occurs, or may occur in the project, the Managing Authority describes the aid granting conditions and principles in the Subsidy Contract.

Obligations of Beneficiaries¹ applying for *de minimis* aid

The Beneficiary applying for *de minimis* aid submits to the Managing Authority:

- 1) *Information form for applying for de minimis aid* (the form for Polish Beneficiaries: <https://www.uokik.gov.pl/download.php?id=1235>, the form for foreign Beneficiaries: [PDF](#))
and
 - 2)
 - all copies of *Certificates of de minimis* aid received from Polish entities that have granted *de minimis* aid during the current fiscal year and two preceding fiscal years,
- or
- the *Statement of de minimis aid* containing the information on the amount of the received *de minimis* aid or not received *de minimis* aid from Polish entities during abovementioned period (the form for Polish Beneficiaries: [PDF](#), the form for foreign Beneficiaries: [PDF](#)).

The Managing Authority granting *de minimis* aid:

- checks whether the Beneficiary meets the permissibility conditions for *de minimis* aid - based on the abovementioned documents submitted by the Beneficiary,
- provides the Beneficiary with *Certificate of de minimis aid* (the form for Polish Beneficiaries: <https://www.uokik.gov.pl/download.php?id=1237>, the form for foreign Beneficiaries: [PDF](#)) on the day of the *de minimis* aid granting. If, as a result of the project, it turns out that the amount of *de minimis* aid actually granted is different from the amount indicated in the issued certificate, the Managing Authority issues a new corrected certificate not later than 14 days from that fact finding.

Note:

Under the rules of *de minimis* aid, the permissible aid is if the total amount of *de minimis* aid granted per Polish entities to a single undertaking does not exceed EUR 200 000 over any period of three fiscal years.

Only the aid granted by the Polish entities should be taken into consideration in calculation of the amount of *de minimis* aid.

De minimis aid may be granted for all cost categories if they are eligible under the Program rules.

¹ Obligations for both Lead partners and Project partners.

Note for the Polish entities applying for the aid:

Taking advantage of the one-time depreciation write-off from the initial value of fixed assets, as referred to respectively in Article 16 k (7) of the Act on income tax from legal persons and Article 22 k (7) of the Act on income tax from natural person by the Polish legal/natural income taxpayers constitutes *de minimis* aid and should be taken into account when applying for *de minimis* aid.

Obligations of Beneficiaries² applying for the state aid

The Beneficiary applying for the state aid submits to the Managing Authority:

- 1) *Information form for applying for aid other de minimis aid* (the form for Polish Beneficiaries: <https://www.uokik.gov.pl/download.php?id=1401>, the form for foreign Beneficiaries: [PDF](#)).

The Managing Authority checks whether the Beneficiary meets the permissibility conditions for state aid - based on data in the abovementioned document as well as in accordance with the rules of the Program and the *Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty* (i.e. GBER). The aid may be granted only for those categories of expenditure that are eligible under the Program and the GBER rules.

Polish Beneficiaries are obliged to apply directly the Polish regulations and the forms introduced by these regulations.

Beneficiaries established in a country other than Poland use forms that were adapted to the needs of foreign Beneficiaries.

The links and the forms are given in the section: **Obligations of the Beneficiaries applying for *de minimis* aid** and **Obligations of the Beneficiaries applying for state aid**.

Note for foreign Beneficiaries :

The forms should be filled in according to the instructions.

Please fill in only fields marked white.

The fields marked gray should not be filled in nor their content should be changed. Empty fields marked gray should be left without filling.

The text that is strikethrough does not apply to entities established in a country other than Poland. Any strikethrough in forms for foreign Beneficiaries is due to the adjustment of these documents to the needs of foreign Beneficiaries.

² Obligations for both Lead partners and Project partners.