



## **Information for Beneficiaries of the projects granting indirect *de minimis* aid or state aid**

Indirect state aid (or second level state aid) occurs when the final recipient of the programme funds is not the Beneficiary of the project but a third entity carrying out economic activities. The Beneficiary of the project is then the aid granting body while the third entity is the aid's final recipient.

The Beneficiary takes over the responsibilities of the aid granting body as the Beneficiary becomes the administrator of the programme funds (state funds) from the date of the conclusion of the subsidy contract.

### Examples of the second level aid:

1. Making the stands available for free during events organized by a local government authority promoting, for example, local cultural heritage (regional food, products or services). The selectivity will occur, if the stands are made available only to enterprises seated in a specified area (regional enterprises) or those conducting economic activity in a specific industry. The exhibitor (seller, restaurateur, artisan) is the aid's final recipient, not the organizer of the event. The date of granting the aid will be the day of the fair or the day of the conclusion of the contract/agreement for granting the aid.
2. Providing the information about a given entity on the website presenting selected cultural facilities (museums, theatres, monuments, etc.), tourist facilities (gastronomy, accommodation), recreational facilities (swimming pools, sports halls, etc.) and for example thematic tours in a given region. If the database contains the information about all such entities, the placement of information about given entity will not constitute aid. Whereas creating exemplary thematic tours and promoting given entity by the website will constitute a selective advantage for those entities that will be included in such tours' programs. The recipient of the indirect aid will be the entity whose data will be disclosed on the website free of charge.
3. The use for the economic purposes the infrastructure created as a result of the project covering for instance the restoration of a narrow-gauge route, or reconstruction/repairing of the marina. The restored infrastructure constitutes a tourist attraction. Part of the revenues coming from the use of these facilities for economic purposes by enterprises managing them (owners or operators) may constitute state aid.
4. Trainings offered free of charge for those working e.g. in the tourism industry: employees of enterprises or those carrying out economic activity. A limited number of offered seats and the specialized subject of trainings result in a selective advantage. The aid's final recipient is the training participant (an enterprise whose employees participate in the training or self-employed workers participating in the training). The date of granting the aid will be the day of the conclusion of the contract/agreement for granting the aid or the day of the training.

The indirect aid does not occur once the Beneficiary of the project subcontracts the execution of respective activities in a project to any third parties selected on a commercial basis (market terms).

At the assessment of the Application Form stage it may happen that only the risk of the indirect aid can be determined: based on the analysis of the nature and scope of the planned activities (e.g. the organization of trainings, fairs, tours), and the type of entities who can get advantage as a result of these activities. The Beneficiary should conduct the final assessment of whether in this concrete activity the state aid/*de minimis* aid occurs.

If the *de minimis* aid or state aid occurs or may occur in the project, the terms and conditions for the granting of this aid are described in the subsidy contract. The Lead Partner may authorise the project partners - in the partnership agreement - to grant aid with regard to the regularity of granting aid.

The aid may be granted by project Beneficiaries, both Polish ones as well as those established outside Poland. **The Polish Beneficiaries** are required to directly apply the Polish provisions and the templates of documents introduced by way of these provisions.

**The Beneficiary established in a country other than Poland** applies the templates of documents adjusted respectively to the requirements set for the Beneficiaries established in a country other than Poland.

Links and templates of documents are provided in the part: **Obligations of the Beneficiary related to *de minimis* aid** and **the Obligations of the Beneficiary related to state aid**.

Guidance on filling in the forms for Beneficiaries from outside Poland:

The forms are to be completed in accordance with the instructions.

Only the fields that are marked white should be filled in. The content of the grey fields should not be changed or completed. Empty fields marked grey should be left blank.

Any strikethrough in the forms for Beneficiaries established in a country other than Poland derives from the need to adjust these documents to the requirements set for those Beneficiaries.

### **The obligations of the Beneficiary in the case of *de minimis* aid**

**The beneficiary granting *de minimis* aid** requests the entity, to which it intends to grant aid, to submit (not later than the start of the activity related to the aid):

- 1) *the form with information relevant when applying for *de minimis* aid* (the template for the Polish Beneficiaries: <https://www.uokik.gov.pl/download.php?id=1235>, the template for the foreign Beneficiaries [PDF](#) ) and
- 2)
  - the copies of the certificates of the *de minimis* aid received from the Polish entities, which granted the aid in a given year and in the two previous yearsor
  - the statement of *de minimis* aid received from the Polish entities in the above mentioned period. The template of *the statement of *de minimis* aid* (containing information on the amount of *de minimis* aid received or on not receiving it) for the Polish Beneficiaries [PDF](#), the template for the foreign Beneficiaries [PDF](#).

Subsequently the Beneficiary granting *de minimis* aid:

- checks whether the final recipient meets the conditions of permissibility of the *de minimis* aid - on the basis of the above mentioned documents submitted by the applicant for aid,
- signs contract/agreement with the final recipient in which the amount and the purpose of the aid are determined,
- on the day when *de minimis* aid is granted, the Beneficiary issues the *certificate of the granted aid* to be provided to the aid recipient (the template for the Polish Beneficiaries <https://www.uokik.gov.pl/download.php?id=1237>, the template for the foreign Beneficiaries [PDF](#)). If, as a result of the implementation of the project, it turns out that the value of the real *de minimis* aid is different than the value indicated in the issued certificate, the granting entity issues a new certificate not later than 14 days from the moment this fact has been determined.

Note:

In the Programme, the aid amounting to less than EUR 200 thousand granted by the State of Poland to one entity in a given fiscal year and in two preceding fiscal years is permissible under the principles of *de minimis* aid.

To calculate the value of the *de minimis* aid received in the Programme, the aid granted by a country other than Poland is not added.

*De minimis* aid may be granted for all cost categories, provided that they are eligible in accordance with the Programme provisions.

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 assessing the permissibility of such financial support in the form of *de minimis* aid.

### **The obligations of the Beneficiary related to the state aid.**

**The Beneficiary of the project granting** state aid, requests the entity they intend to provide aid to submit:

1. *the form with information relevant when applying for the aid other than de minimis aid* (the template for the Polish Beneficiaries: <https://www.uokik.gov.pl/download.php?id=1401>, the template for the foreign Beneficiaries [PDF](#)).
2. The beneficiary granting aid checks whether the applicant meets the conditions of permissibility of aid basing on the data contained in the afore-mentioned form, and also in accordance with the rules of the Programme and the GBER regulation. The aid may be granted only for those cost categories that are eligible according to the Programme rules and the GBER regulation.
3. Having the permissibility conditions verified, the Beneficiary signs contract/agreement. The contract determines the amount and purpose of the granted aid.

### **Reporting**

**The Beneficiary** granting *de minimis* aid or the state aid - both Polish and foreign one - prepares and submits the *report on state aid or the de minimis aid granted* (the template for the Polish Beneficiaries <https://www.uokik.gov.pl/download.php?id=19014>, the template for the foreign Beneficiaries [PDF](#)).

**The Polish Beneficiary** submits the report in the SHRIMP system within 7 calendar days from the date of granting the aid.

**The Beneficiary established outside of Poland** submits the report - the template for foreign entities, adjusted to the requirements of the Programme - to the Joint Secretariat (for information of the Lead Beneficiary) by e-mail both as PDF and editable file within 2 calendar days from the date of the aid granting.

Should the value of the aid granted changed, the updated report shall be submitted in the same mode as the one described above.

If *de minimis* aid or the state aid was not been granted in a given calendar year, the bodies entitled to grant it - both Polish and foreign ones - submit *the information about not granting the aid* (the template for the Polish Beneficiaries <https://www.uokik.gov.pl/download.php?id=721>, the template for the foreign Beneficiaries [PDF](#)). The Polish entities provide information in the SHRIMP system no later than on 7 January of the year following the calendar year in which the aid was not granted. The foreign entities submit information to the Joint Secretariat (for information of the Lead Beneficiary) both in the pdf and editable file via email no later than on 4 January of the year following the calendar year in which the aid was not granted.

### **Keeping documents related to the aid**

The Lead Beneficiary is responsible for the keeping documents related to *de minimis* aid or the state aid granted in the project for 10 years from the date of granting the aid.