

Form of information to be submitted when applying for *de minimis* aid

Applicable to de minimis aid granted under the conditions laid down in Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (OJ L, EU 2023/2831 from 15.12.2023)

A. Information on the entity to be granted <i>de minimis</i> aid ¹⁾	A1. Information concerning the applicant who is not an entity to be granted <i>de minimis</i> aid ²⁾
1. Tax identification number (NIP) of the entity	1a. Tax identification number of the applicant ³⁾
<input data-bbox="251 524 276 566" type="text"/> <input data-bbox="282 524 305 566" type="text"/> <input data-bbox="312 524 336 566" type="text"/> <input data-bbox="343 524 366 566" type="text"/> <input data-bbox="372 524 397 566" type="text"/> <input data-bbox="404 524 428 566" type="text"/> <input data-bbox="435 524 458 566" type="text"/> <input data-bbox="464 524 489 566" type="text"/>	<input data-bbox="777 524 801 566" type="text"/> <input data-bbox="806 524 831 566" type="text"/> <input data-bbox="837 524 862 566" type="text"/> <input data-bbox="869 524 891 566" type="text"/> <input data-bbox="898 524 923 566" type="text"/> <input data-bbox="929 524 954 566" type="text"/> <input data-bbox="961 524 983 566" type="text"/> <input data-bbox="990 524 1015 566" type="text"/>
2. Name and surname or name of the entity	2a. Name and surname or the name of the applicant
3. Address of residence or registered office of the entity	3a. Address of residence or registered office address of the applicant
4. Identifier of the municipality in which the entity has its place of residence or registered office ⁴⁾	
<input data-bbox="251 755 276 798" type="text"/> <input data-bbox="282 755 305 798" type="text"/> <input data-bbox="312 755 336 798" type="text"/> <input data-bbox="343 755 366 798" type="text"/> <input data-bbox="372 755 397 798" type="text"/> <input data-bbox="404 755 428 798" type="text"/>	
5. Legal form of the entity ⁵⁾	
state-owned enterprise	<input data-bbox="1300 1156 1322 1200" type="checkbox"/>
company wholly owned by the State Treasury	<input data-bbox="1300 1214 1322 1257" type="checkbox"/>

Do not fill in parts A.1 and A1a-3a and A4.

A.2 and A.3 The name and registered office of the entity should be in accordance with the registration documents in your country and the application form.

A.5 Mark the correct position with the X sign. If do not fit any of the given positions select 'other' and specify what legal form is your entity e.g. association, foundation, SME.

company wholly owned by a local government unit within the meaning of the Act of 20 December 1996 on the municipal services management (Official Journal of the Laws of 2021, Item 679)	<input type="checkbox"/>
joint-stock company or limited liability company with respect whereto the Treasury, a local government unit, a state-owned enterprise or a company wholly owned by the Treasury are the entities which have such powers as the dominant enterprises within the meaning of the Act of 16 February 2007 on the Competition and Consumer Protection (Official Journal of the Laws of 2024, Item 1616 as amended)	<input type="checkbox"/>
a public finance sector unit within the meaning of the provisions of the Act of 27 August 2009 on the Public Finance (Official Journal of the Laws of 2024, Item 1530, as amended)	<input type="checkbox"/>
other (specify which)	<input type="checkbox"/>

6. Size of the entity, in accordance with Annex I to 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 (OJ L 187 of 26.06.2014, p. 1 with amendments)⁵⁾

micro-enterprise	<input type="checkbox"/>	medium-sized enterprise	<input type="checkbox"/>
small enterprise	<input type="checkbox"/>	other enterprise	<input type="checkbox"/>

7. Class of activity for which the entity is applying for de minimis aid⁶⁾

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------

a) ~~determined in accordance with the Regulation of the Council of Ministers of 18 December 2024 on the Polish Classification of Activities (PKD) (Journal of Laws, item 1936)~~

b) ~~determined in accordance with the Regulation of the Council of Ministers of 24 December 2007 on the Polish Classification of Activities (PKD) (Journal of Laws, item 1885, as amended)~~⁷⁾

8. Date of establishment of the entity

A.6 Mark the correct position with the X sign. If you are not an SME but e.g. a municipality, foundation, university, etc., mark the X next to the "other entrepreneur" item.

An entrepreneur within the meaning of state aid is any entity that conducts economic activity (i.e. offers goods/services on the market), regardless of its legal form (company, foundation, association, public entity), method of financing or purpose of operation (even non-profit).

(see: [Commission Notice on the notion of State aid as defined in Article 107\(1\) of the Treaty on the Functioning of the European Union \(2016/C 262/01\)](#)

and [User guide to the SME definition](#)

A.7 Give NACE digital class number (4 digit code) from the Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 on the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 and certain EC Regulations on specific statistical domains (OJ L 1893, p. OJ L 393, 30.12.2006, pp. 1-39). Here's the link to [consolidated act](#).

day	month	year				

9. Relationships with other enterprises⁸⁾

Are there links between the entity and other entrepreneurs in the sense that:

a) an enterprise has a majority of the shareholders' or members' voting rights in another enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
b) an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
c) an enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association?	<input type="checkbox"/> yes	<input type="checkbox"/> no
d) an enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
e) an enterprise remains in any of the relationships described in points (a) to (d) through another enterprise or several other enterprises?	<input type="checkbox"/> yes	<input type="checkbox"/> no

If at least one affirmative answer is ticked in points (a) to (e), provide:

- a) Tax identifiers of all the enterprises related to the entity

A.9 If you apply for funding and you are bound by another entity (or other entities) at least one of the relationships specified in point 9, your company and entities related to you (domestic or foreign) form one enterprise.

Inform in point b) how much de minimis aid you have previously received from Polish entities as one enterprise. This information is needed to determine the available limit of de minimis aid for your enterprise in Poland.

If you, as one enterprise, have not received de minimis aid from any Polish entity in the last 3 years, you can receive the maximum limit of de minimis aid in the project, i.e. 300 000 EUR .

b) the total value of <i>de minimis</i> aid granted to all entrepreneurs related to the entity in the period of the past 3 years ⁹⁾ preceding the date of submitting the application for <i>de minimis</i> aid ¹⁰⁾		
10. Information that the applicant has been established as a result of a split of another enterprise or a merger with another enterprise, including through the acquisition of another enterprise or as a result of transformation		
Specify whether in the period of 3 years preceding the date of submission of the <i>application for de minimis aid</i> :		
a) was established as a result of a merger of other enterprises?	<input type="checkbox"/> yes	<input type="checkbox"/> no
b) acquired another enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
c) was established as a result of a split of another enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
d) was established as a result of transformation of the enterprise?	<input type="checkbox"/> yes	<input type="checkbox"/> no
If "yes" has been checked in letter a) or b), provide:		
a) tax identifiers of all the merged or acquired enterprises		
b) the total value of <i>de minimis</i> aid granted to all merged or acquired undertakings in the period of the past 3 years ⁹⁾ preceding the date of submission of the application for <i>de minimis aid</i> ¹⁰⁾		
If "yes" has been checked in letter c) or d) provide:		
a) Tax identifier of the enterprise before the split or transformation		
b) the total value of <i>de minimis aid</i> granted to an entrepreneur existing before the division or transformation, in relation to the activity taken over by the entity, in the period of the past 3 years ⁹⁾ preceding the date of submission of the application for <i>de minimis aid</i> ¹⁰⁾		

A.10 In the case of at least one affirmative answer in points a-d, please provide:

- the value of *de minimis* aid received by all merged or acquired enterprises from Polish entities in the last 3 years
- or the value of the aid that your company received from Polish entities before the division or transformation, in relation to the acquired economic activity as a result of the division/ transformation

This information is needed to determine the available limit of *de minimis* aid in Poland.

If it is impossible to determine which part of *de minimis* aid received by the enterprise before the split was granted for the activity acquired by the entity, provide:

a) the total value of <i>de minimis</i> aid granted to the entrepreneur before the division in the period of the past 3 years ⁹⁾ preceding the date of submission of the application for <i>de minimis</i> aid ¹⁰⁾	
b) the value of equity capital of the enterprise before the split (in PLN)	
c) the value of equity capital of the entity at the time of the split (in PLN)	

B. Information on the economic situation of the entity to be granted *de minimis* aid ¹¹⁾

1. Is the entity subject to solvency or restructuring proceedings or does it meet the criteria for being included in solvency proceedings?

<input type="checkbox"/> yes	<input type="checkbox"/> no
------------------------------	-----------------------------

2. Is the entity which is an enterprise other than a micro-, small or medium-sized enterprise, or in case as to referred to in art. 4 point 7 of Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid being every type of enterprise - is in a worse situation than the one which deserves a B - credit rating??¹²⁾

<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Not applicable
------------------------------	-----------------------------	---

3. Specify whether over last 3 years preceding the date of applying for the granting of *de minimis* aid:

a) the entity suffered growing losses?	<input type="checkbox"/> yes	<input type="checkbox"/> no
b) the turnover of the entity decreased?	<input type="checkbox"/> yes	<input type="checkbox"/> no
c) the stocks or unused capacity of the entity to provide services increased?	<input type="checkbox"/> yes	<input type="checkbox"/> no
d) the entity had a surplus output? ¹³⁾	<input type="checkbox"/> yes	<input type="checkbox"/> no
e) the cashflow fell?	<input type="checkbox"/> yes	<input type="checkbox"/> no

B. DO NOT fill out Part B on the economic situation. The MA will provide you with *de minimis* aid in the form of a non-refundable subsidy.

Meanwhile, Part B is to be fulfilled only when *de minimis* aid is granted in the form of a loan, guarantee, deferral of repayment, distribution into instalments of aid, the value of which depends on the economic situation of the enterprise (in order to calculate its value, it is necessary to determine the reference rate of the enterprise, i.e. the financial capacity of the enterprise).

f) the total debt of the entity grew?	<input type="checkbox"/> yes	<input type="checkbox"/> no
g) the amount of interest on the entity's liabilities grew?	<input type="checkbox"/> yes	<input type="checkbox"/> no
h) the net value of the entity's assets fell or was zero?	<input type="checkbox"/> yes	<input type="checkbox"/> no
i) there were other circumstances indicating difficulties with financial solvency?	<input type="checkbox"/> yes	<input type="checkbox"/> no

If so, specify which:

C. Information on the economic activity carried out by the entity to be granted de minimis aid

1. Does the entity to be granted de minimis aid carry out an activity:

a) in the primary production of fishery and aquaculture sector? ¹⁴⁾	<input type="checkbox"/> yes	<input type="checkbox"/> no
b) in the field of the primary production of agricultural products listed in Annex I to the Treaty on the Functioning of the European Union?	<input type="checkbox"/> yes	<input type="checkbox"/> no

2. Will the de minimis aid applied for by the entity be intended for the activities indicated in point 1(a) or (b)?

<input type="checkbox"/> yes	<input type="checkbox"/> no
------------------------------	-----------------------------

3. If the answer in the affirmative in point 1(a) or (b) is in place: is accounting separation ensured¹⁵⁾ preventing the transfer to the activity indicated in these letters of the benefits resulting from the de minimis aid obtained (in what way)?

<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Not applicable
------------------------------	-----------------------------	---

C.1 If you answer YES, you can apply for de minimis aid under Regulation 2023/2831 for any activity except for primary production of fishery, aquaculture and agricultural products.

C.2 If you answer YES, you should apply for de minimis aid in the fisheries, aquaculture and agricultural production sectors (separate regulations).

C.3 If you carry out an activity related to primary production in the fisheries, aquaculture and agricultural sectors (answer YES in C.1) and apply for de minimis aid under Regulation 2023/2831, ensure separation of accounts.

D. Information on the aid received for the same costs which are to be covered by the requested de minimis aid

1. Will the requested de minimis aid be spent to cover identifiable costs?

<input type="checkbox"/> yes	<input type="checkbox"/> no
------------------------------	-----------------------------

2. If so, has the entity received aid other than de minimis aid to cover the same costs as those mentioned above?

<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Not applicable
------------------------------	-----------------------------	---

3. If so, fill in the table below¹⁶⁾ for the abovementioned aid other than de minimis aid and the de minimis aid for the same costs.

No.	Date of granting of the aid	Entity granting the aid	Legal basis for granting the aid	Purpose of aid	Form of aid	Gross value of the aid (PLN)
1	2	3	4	5	6	7
			e.g. an act, regulation no. of a subsidy contract, no of a resolution, a decision, etc.	e.g. a25 State aid for ETC projects (a.25.1 indirect aid), E2 De minimis aid	e.g. code: A1.1 for a national non-refundable subsidy	

4. If the table indicates that aid other than de minimis aid has been received, fill in, in addition, points a-h below:

a) a description of the project:

--

b) costs eligible to be covered by the aid in their nominal and discounted values and their types:

--

c) maximum permitted aid intensity:

--

D.1 Mark the answer YES because de minimis aid is granted for a specific activity within the project. In project expenses are identifiable even if they are incurred in the form of simplified costs.

D.2 If you answered YES, fill in the table in point **D3** and inform about the amount of public aid you have received for the same project (col 7) before signing the co-financing agreement, e.g. a non-refundable national subsidy. For codes for destination and forms of aid, see page 12.

Remember that the accumulation of previously received support in the form of state aid for the same eligible expenses, from a domestic or foreign institution, is cumulative with the support in the form of de minimis aid, which you apply for in Poland up to 80% of the total support.

D.4 If you have given in the table state aid received for the project other than de minimis, then also fill in points 1 to 8. Provide information about the project or activity/investment for which you have received the state aid.

d) intensity of the aid already granted for the costs referred to in point b:		
e) location of the project: ¹⁷⁾		
f) objectives to be attained as a result of the implementation of the project:		
g) stages of project implementation:		
h) start ¹⁸⁾ end dates of project implementation:		
E. Information on the person authorised to present information		
Date		
<input data-bbox="107 886 226 938" type="text"/> - <input data-bbox="271 886 390 938" type="text"/> - <input data-bbox="435 886 669 938" type="text"/>		
day	month	year
Official position		
Telephone number		
Name, surname and signature		

- ¹⁾ When *de minimis* aid is sought by a partner in a civil law partnership, a general partnership or a limited liability partnership, or a general partner in a limited partnership or a limited joint-stock partnership who is not a shareholder, in relation to the activity carried out by that partnership, provide in the form information on that partnership. In the case of a civil law partnership, provide the NIP (tax identification number) of that partnership, the name under which the partnership operates on the market and the place where it carries out its operations, and, in the absence of the name or the place where its operations are carried out, the first and family names and addresses of all the partners in that partnership.
- ²⁾ When *de minimis* aid is requested by a partner in a civil, general or professional partnership, a general partner of a limited partnership or a limited joint-stock partnership who is not a shareholder, a partner in a single member limited liability company or a shareholder of a simple joint-stock company or another entity to which tax liability has been transferred, in connection with the activities conducted in this company (information is provided regarding the partner, shareholder or general partner or the third party to whom tax liability has been transferred).
- ³⁾ To be completed by Polish partners ONLY. Provided that he has the NIP (tax identification number).
- ⁴⁾ To be completed by Polish partners ONLY. Enter a seven digit identified assigned in the manner laid down in the Regulation of the Council of Ministers of 15 December 1998 on detailed principles of running, using and making available the national register of the official territorial division of the country and the related obligations of government administration authorities and territorial self-government units (Official Journal of the Laws, No. 157, Item 1031, as amended).
- ⁵⁾ Check the appropriate box with an "X"
- ⁶⁾ Specify the class of activity for which the entity seeks *de minimis* aid. If it is impossible to determine one such activity, specify the PCA class of that activity which generates the highest revenue. For beneficiaries from other countries than Poland, please provide [NACE code](#) of that activity which generates the highest revenue.
- ⁷⁾ To be completed by 31 December 2026, if the entity applying for *de minimis* aid has not adapted this class of activity to the Regulation of the Council of Ministers of 18 December 2024 on the Polish Classification of Activities (PKD) (Journal of Laws, item 1936), however, in cases specified in § 3 of the Regulation of the Council of Ministers of 18 December 2024 on the Polish Classification of Activities (PKD), the PKD code 93.29.Z according to PKD 2007 may be provided only until 31 December 2025.
- ⁸⁾ The entities which are only linked through a public authority, e.g. the State Treasury or a territorial self-government unit, are not regarded as interlinked.
- ⁹⁾ The period of the past 3 years should be understood as meaning that, for example, if *de minimis* aid was granted on 5 January 2024, *de minimis* aid and *de minimis* aid in agriculture or fisheries granted from 5 January 2021 to 5 January 2024 inclusive are taken into account.
- ¹⁰⁾ The value of aid in euros calculated in accordance with Article 11(3) of the Act of 30 April 2004 on proceedings in cases concerning state aid (Journal of Laws of 2025, item 468), the Regulation of the Council of Ministers of 11 August 2004 on the detailed method of calculating the value of state aid granted in various forms (Journal of Laws of 2018, item 461) and the relevant EU regulations shall be provided.
- ¹¹⁾ Fill in only for entities to be granted *de minimis* aid the calculation of the value whereof requires the determination of their reference rate (i.e. in such a form as a loans, guarantees, postponements, payments in instalments), with the exception of entities which are to be granted *de minimis* aid pursuant to Article 34a of the Act of 8 May 1997 on Warranties and Guarantees Given by the State Treasury and Certain Legal Persons (Official Journal of the Laws of 2024, Item 291) and which are natural persons who, as of the date of submitting the information laid down in the present Regulation, have not started their economic activity.
- ¹²⁾ The B credit rating means a high credit risk. Liabilities can be serviced only under favourable external conditions. In case of insolvency the level of recovery of amounts due is medium or low.
- ¹³⁾ It applies to producers only
- ¹⁴⁾ Subject to the Regulation of the European Parliament and of the Council (EU) No 1379/2013 of 11 December 2013 on the common organisation of the markets in fishery and aquaculture products, amending Council Regulation (EC) No 1184/2006 and (EC) No 1224/2009 and repealing Council Regulation (EC) No 104/2000 (OJ L 354 of 28.12.2013, p. 1 as amended)

¹⁵⁾ Separate accounting of a specific economic activity consists in keeping separate records on that economic activity and an appropriate attribution of revenues and costs on the basis of consistently applied and objectively justified methods, as well as in laying down the principles of keeping separate records and methods for attributing costs and revenues in the documentation referred to in Article 10 of the Act of 29 September 1994 on Accounting (Official Journal of the Laws of 2023, Item 120, as amended).

¹⁶⁾ Fill in according to the Instructions for filling the table in Part D of the form.

¹⁷⁾ The exact address of the project must be provided. If the exact address cannot be provided, the project's location must be provided at least at the subregional level.

¹⁸⁾ The start of work should be defined in accordance with the relevant provisions of EU law. For example, in accordance with Article 2(23) of 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 (OJ L 187, 26.06.2014, p. 1, as amended), start of works means either the start of construction works relating to the investment or the first legally binding commitment to order equipment or any other commitment that makes the investment irreversible, whichever comes first.

Instructions for filling in the table in part D of the form

Please, provide the information on the aid received so far, in respect of those costs eligible for aid, for which de minimis aid will be granted. For example, if an entity applying for de minimis aid had received the aid in relation to the implementation of an investment, only the aid granted for the same eligible costs, for which de minimis aid is applied should be declared.

1. The day when the aid was granted (column 2) - provide the date of providing the aid ~~within the meaning of Article 2 item 11 of the Act of 30 April 2004 on proceedings in matters concerning the state aid~~.
2. The aid granting body (column 3) - provide the full name and the address of the entity that granted the aid (from the contract or de minimis aid certificate). If the entity had obtained the aid on the basis of a normative act, which subordinates the acquisition of the right to receive aid exclusively to the fulfilment of conditions set out in it, without the need to issue a decision or to conclude a contract, do not complete this space.
3. Legal basis - basic information (column. 4) – The provision and name of the act on which the aid is based should be provided. If the basis for granting the aid was an implementing act to the legal act, please provide the name of the implementing act. If granting the aid was based on a decision, resolution or contract, the symbol specifying this act should be provided; in the case of a decision - the number of the decision, in the case of a resolution - the number of the resolution, in the case of a contract - the number, subject and parties to the contract.
4. Purpose of the aid (column 5) - please provide a code indicating the purpose of the aid received – ~~e2. specified in accordance with the Regulation of the Council of Ministers of August 7, 2008 on reports on public aid granted, information on failure to grant such aid and reports on entrepreneurs' arrears in payments benefits due to the public finance sector (Journal of Laws of 2024, item 161, as amended)~~.
5. Form of aid (column. 6) – enter the code designating the appropriate form of aid - ~~A1.1 determined in accordance with the Regulation of the Council of Ministers of 7 August 2008 on reports on granted public aid, information on failure to grant such aid and reports on entrepreneurs' arrears in payments of benefits due to the public finance sector~~.
6. The gross value (PLN) (column. 7) - as the gross subsidy equivalent ~~calculated in accordance with the regulation of the Council of Ministers issued on the basis of Article 11 (2) of the Act of 30 April 2004 on the procedural issues concerning state aid and the relevant EU provisions~~). Please provide the gross amount of ERDF co-financing in the project.

Codes for the form of aid and the purpose of the aid

Form of aid	Code
SUBSIDY	
<u>subsidy and other non-refundable benefits</u>	A1.1
interest rates subsidies of credit loans (directly for enterprises)	A1.2
other expenditures related to the functioning of budgetary units or the implementation of their statutory tasks	A1.3
refund	A1.4
compensation	A1.5
EXEMPTIONS, DEDUCTIONS, CANCELLATIONS	
tax exemption	A2.1
tax deduction	A2.2
reduction or decrease causing the reduction of the tax basis or the amount of tax	A2.3
amount of fee reduction	A2.4
fee exemption	A2.5
tax waiver	A2.6
fee waiver or waiving the pursuit of civil law receivables	A2.7
cancellation of the tax arrears including interests in whole or in part	A2.8
Tax write -off	A2.8.1
cancellation of the tax arrears interest in whole or in part	A2.9
cancellation of the fee (contributions, deposit cancellation of all or part of a fee (contribution, payment, civil law fee) or overdue fee (contribution, payment, civil law fee) along with interest for delay	A2.10

cancellation of the late interest of the payment (contributions, donations, civil law liabilities, penalties) in whole or in part	A2.11
cancellation of penalty or waiving the imposition of the penalty	A2.12
putting the property owned by the State Treasury or local government units or their unions into service on terms more favourable for the enterprise than on the market	A2.13
selling of the property owned by the State Treasury or local government units or their unions on terms more favourable than those offered on the market	A2.14
cancellation of the enforcement costs	A2.15
one-time depreciation	A2.16
cancellation of the litigation costs	A2.17
deduction to the fund for investment purposes	A2.18
CAPITAL AND INVESTMENT SUBSIDIZATION	
capital injection	B1.1
debt-for-equity swap	B2.1
PREFERENTIAL LOANS	
subsidised loan	C1.1
subsidised credit	C1.2
interest rates subsidies of credit loans (for banks)	C1.3
loans conditionally cancelled in whole or in part	C1.4
refundable advance payment	C1.5
DEFERMENTS, PAYMENT IN INSTALLMENTS	
deferral of tax payment date	C2.1
deferral of the payment date of the tax arrear or the tax arrear together with interest	C2.1.2
distribution of the tax into installments	C2.2

distribution of the payment arrear or the payment arrear together with interests into installments	C2.3.1
deferral of the fee payment date (contributions, donations, civil law receivables)	C2.4
deferral of the outstanding fee payment date (contributions, donations, civil law receivables) or the outstanding fee (contributions, donations, civil law receivables) together with interest	C2.4.1
distribution of the fee into installments (contributions, donations, civil law receivables)	C2.5
distribution of the outstanding fee (contributions, donations, civil law receivables) or the outstanding fee (contributions, donations, civil law receivables) together with interests into installments	C2.5.1
deferral of the penalty payment date	C2.6
distribution the penalty into installments	C2.7
distribution of enforcement costs into installments	C2.8
distribution of enforcement costs into installments	C2.9
deferral of the enforcement costs payment date	C2.10
deferral of interest payment date	C2.11
deferral of the costs of judicial process payment date	C2.12
distribution of the costs of judicial process into installments	C2.13
GUARANTEES AND WARRANTIES	
guarantee	D1.1
warranty	D1.2
OTHERS	
de minimis aid (in accordance with Commission Regulation No 1407/2013 or earlier)	e1
de minimis aid in the road haulage sector (in accordance with EC Regulation No 407/2013 or earlier)	e1t
de minimis aid to compensate for the provision of services of general interest (in accordance with Commission Regulation No 360/2012)	e1c

de minimis aid (compliant with Commission Regulation 2023/2831)	e2
de minimis aid as compensation for the provision of services of general economic interest	e2c

HORIZONTAL AID	code
Aid for research, development and innovation activities	
aid for research and development projects: basic research	a1.1.1
aid for research and development projects: industrial research	a1.1.2
aid for research and development projects: experimental development works	a1.1.3
aid for R&D projects: feasibility study	a1.1.4
innovation aid for SME	a1.2
aid for technical feasibility studies	a1.3
aid for process and organisational innovation in services	a1.4
aid for innovation clusters	a1.7
investment aid for research infrastructure	a1.9
aid for research and development activities in the fisheries and aquaculture sector	a1.10
aid for projects that have been awarded a quality mark in the form of a seal of excellence	a1.11
aid for Marie Skłodowska-Curie actions and verification of the correctness of the ERC project	a1.12
aid included in co-financed research and development projects	a1.13
Aid with team building	a1.14
assistance related to the co-financing of projects supported by the European Defence Fund or the European Defence Industrial Development Programme	a1.15

investment aid for testing and testing infrastructure	a1.16
aid for environmental protection and energy purposes	
investment aid for environmental protection, including decarbonisation	a2.1
investment aid for earlier adaptation of companies to future EU standards, the application of higher standards than EU standards or the improvement of environmental protection in the absence of EU standards	a2.1.3
investment aid for measures supporting energy efficiency	a2.4
investment aid for projects supporting energy efficiency in buildings	a2.4.1
investment aid for projects supporting energy efficiency in buildings in the form of financial instruments	a2.4.3
investment aid for the promotion of energy from renewable sources, promoting hydrogen renewable and high-efficiency cogeneration	a2.6.1
operating aid for the promotion of energy from renewable sources	a2.6.2
operating aid for the promotion of renewable energy and renewable hydrogen in small-scale installations and for the promotion of renewable energy communities	a2.6.3
aid for research or advisory services on climate, environmental and environmental issues and electricity	a2.7
aid in the form of environmental tax benefits under Directive 2003/96/EC environmental aid in the form of tax benefits	a2.8
aid in the form of reductions in environmental taxes or fiscal charges	a2.8.1
aid for heating and cooling systems	a2.9
aid for waste management or supporting the transition to a circular economy	a2.10
investment aid for the remediation of environmental damage, for the reclamation of polluted areas, for the protection or restoration of biodiversity or for the implementation nature-based solutions to mitigate and adapt to climate change	a2.11
assistance in the form of greenhouse gas emission allocation systems	a2.13
aid for carbon capture, storage and utilization	a2.14
investment aid for energy infrastructure	a2.15
assistance for the security of electricity supply, including aid on ensuring the adequacy of generation capacity	a2.16
assistance in the form of reductions in electricity fees for energy-intensive consumers	a2.17

aid to reduce or avoid emissions from industrial processes	a2.18
aid to prevent or reduce pollution other than that caused by greenhouse gases	a2.19
investment aid for charging or refueling infrastructure	a2.20
aid for the purchase and leasing of clean or zero-emission vehicles and for retrofitting vehicles	a2.21
aid for the closure of plants using coal, peat and oil shale	a2.22
aid to cover exceptional costs resulting from the closure of non-competitive coal, peat and oil shale activities	a2.22.2
Aid for advisory services for small and medium-sized enterprises and the participation of small and medium-sized enterprises in fairs	
investment aid for SME	a3.1
aid for advisory services for SME	a3.2
aid for the participation of SME in fairs	a3.3
aid for costs incurred by SMEs participating in community-led local development (CLLD) projects	a3.4
aid in the form of limited amounts for SMEs benefiting from community-led local development projects (RLKS)	a3.4.1
aid to micro-enterprises in the form of public interventions for the supply of electricity, gas or heat	a3.5
aid to SMEs in the form of temporary public interventions for the supply of electricity, gas or heat produced from natural gas or electricity to mitigate the effects of price increases following Russia's war of aggression against Ukraine	a3.6
aid to compensate for the costs of support provided to disadvantaged workers	a11.1
aid for the employment of disabled workers in the form of wage subsidies	a11.2
aid for the compensation of the additional costs related to the employment of disabled workers	a11.3
Aid for training	a14
Rescue aid	a15
Restructuring aid	a16
Temporary restructuring aid	a16.1
Aid for the damage caused by natural disasters or other exceptional occurrences	a17

Aid granted to prevent or put an end to a major disturbance in the economy of a cross-sectoral nature	a18
aid to compensate for the negative economic consequences of COVID-19, provided in limited amounts	a18.1
aid for research and development projects related to COVID-19	a18.2
aid for COVID-19 related research infrastructures and tests	a18.3
investment aid for the production of COVID-19-related products	a18.4
other COVID-19 emergency assistance	a18.5
aid to support the economy in the aftermath of Russia's military aggression against Ukraine through limited aid amounts	a18.6
liquidity support for entrepreneurs affected by the war in Ukraine	a18.7
aid to cover the additional costs related to the exceptionally significant increase in natural gas and electricity prices as a result of the war in Ukraine	a18.8
aid for additional reductions in electricity consumption	a18.11
Aid granted to support domestic enterprises operating as part of an economic enterprise of the European interest	a19
Aid for culture and heritage conservation	a20
Social aid for individual consumers	a21
Aid in the form of risk capital	a22
Aid for access to finance for small and medium-sized enterprises	
Risk finance aid	a22.1
Risk finance aid for SMEs in the form of tax incentives for private investors who are natural persons	a22.1.1
Aid for start-ups	a22.2
Aid to alternative trading platforms specialising in SMEs	a22.3
aid for the costs of recognition	a22.4
Aid to facilitate the development of certain economic activities or of certain economic areas, where such aid does not adversely affect trading conditions to an extent contrary to the common interest	a23

Aid to accelerate the deployment of renewable energy and energy storage relevant in the context of REPowerEU	a23.1
aid for the decarbonisation of industrial production processes through electrification or the use of renewable hydrogen or electrolytic hydrogen meeting certain conditions, and for energy efficiency measures	a23.2
aid to accelerate investments in sectors of strategic importance for the transition to a net-zero economy	a23.3
Aid to European Territorial Cooperation	
aid for participation in projects under ETC	a25
aid in the form of limited amounts for participation in projects under ETC	a25.1
Investment aid for local infrastructure	a26
Aid for sports and leisure activities	a27
Aid included in financial products supported by the InvestEU Fund aid for projects of common interest in the field of trans-European digital communications infrastructure or awarded a Seal of Excellence quality label	a28.1
aid for investments in fixed broadband networks to connect only certain eligible socio-economic drivers	a28.2
aid for power generation and infrastructure	a28.3
aid for infrastructure and activities of a social, educational, cultural and natural heritage nature	a28.4
aid for transport and transport infrastructure	a28.5
aid for infrastructure other than transport	a28.6
aid for environmental protection, including climate protection	a28.7
aid for research, technological development, innovation and digitalisation	a28.8
Assistance in the form of financing supported by the InvestEU Fund to SMEs or small mid-caps	a28.9
assistance related to commercial financial products with intermediaries supported by the InvestEU Fund	a28.10
B. POMOC REGIONALNA REGIONAL AID	

investment aid	b1
operational aid	b4
Regional aid for urban development	b6
C. INNE PRZEZNACZENIE OTHER PURPOSES	
aid to compensate for the provision of services of general economic interest or compensation for the provision of public services in the transport sector	c5
D. AID IN SECTORS - special earmarkings	
COAL MINING SECTOR	
aid to cover exceptional costs	d3.1
aid for closure	d3.2
TRANSPORT SECTOR	
MARITIME TRANSPORT	
aid to seaports	d4.1
aid to improve competitiveness	d4.2
aid for the repatriation of seamen	d4.3
aid for the support of short sea shipping	d4.4
INLAND NAVIGATION	
aid for inland ports	d12.1
LOTNICTWO AVIATION	
investment aid to airports	d5.1

start-up aid for airlines	d5.3
operating aid to airports	d5.4
social aid for air transport services to individual consumers	d5.5
RAIL SECTOR	
aid for purchase or modernization of the rolling stock	d6.1
aid for cancelling debts	d6.2
aid for coordination of transport	d6.3
TRANSPORT MULTIMODALNY I INTERMODALNY MULTIMODAL AND INTERMODAL TRANSPORT	d7
ENERGY SECTOR	
aid for compensation for the early termination of long-term power purchase contracts termination of long-term contracts for the sale of capacity and electricity for the sale of capacity and electricity	d8
THE CINEMA SECTOR	
aid for cinematography and other audiovisual works	d9
TELECOMMUNICATIONS SECTOR	
Permanent broadband aid	d10.1
support for 4G and 5G mobile networks	d10.2
aid for projects of common interest in the field of trans-European digital communications infrastructure	d10.3
Connectivity vouchers	d10.4
Other aid in the telecommunications sector	d10.5
BANKING SECTOR	d11

Aid to European Territorial Cooperation	
aid for participation in projects under ETC	a25
aid in the form of limited amounts for participation in projects under ETC	a25.1
Investment aid for local infrastructure	a26
Aid for sports and leisure activities	a27
Aid included in financial products supported by the InvestEU Fund aid for projects of common interest in the field of trans-European digital communications infrastructure or awarded a Seal of Excellence quality label	a28.1
aid for investments in fixed broadband networks to connect only certain eligible socio-economic drivers	a28.2
aid for power generation and infrastructure	a28.3
aid for infrastructure and activities of a social, educational, cultural and natural heritage nature	a28.4
aid for transport and transport infrastructure	a28.5
aid for infrastructure other than transport	a28.6
aid for environmental protection, including climate protection	a28.7
aid for research, technological development, innovation and digitalisation	a28.8
Assistance in the form of financing supported by the InvestEU Fund to SMEs or small mid-caps	a28.9
assistance related to commercial financial products with intermediaries supported by the InvestEU Fund	a28.10
B. POMOC REGIONALNA REGIONAL AID	
investment aid	b1
operational aid	b4
Regional aid for urban development	b6
C. INNE PRZEZNACZENIE OTHER PURPOSES	
aid to compensate for the provision of services of general economic interest or compensation for the provision of public services in the transport sector	c5

D. AID IN SECTORS - special earmarkings	
COAL MINING SECTOR	
aid to cover exceptional costs	d3.1
aid for closure	d3.2
TRANSPORT SECTOR	
MARITIME TRANSPORT	
aid to seaports	d4.1
aid to improve competitiveness	d4.2
aid for the repatriation of seamen	d4.3
aid for the support of short sea shipping	d4.4
INLAND NAVIGATION	
aid for inland ports	d12.1
LOTNICTWO AVIATION	
investment aid to airports	d5.1
start-up aid for airlines	d5.3
operating aid to airports	d5.4
social assistance for individual consumers	d5.5
SEKTOR KOLEJOWY RAIL SECTOR	
aid for purchase or modernization of the rolling stock	d6.1
aid for cancelling debts	d6.2
aid for coordination of transport	d6.3
TRANSPORT MULTIMODALNY I INTERMODALNY MULTIMODAL AND INTERMODAL TRANSPORT	d7

ENERGY SECTOR	
aid for compensation for the early termination of long-term power purchase contracts termination of long-term contracts for the sale of capacity and electricity for the sale of capacity and electricity	d8
THE CINEMA SECTOR	
aid for cinematography and other audiovisual works	d9
TELECOMMUNICATIONS SECTOR	
Permanent broadband aid	d10.1
support for 4G and 5G mobile networks	d10.2
aid for projects of common interest in the field of trans-European digital communications infrastructure	d10.3
Connectivity vouchers	d10.4
Other aid in the telecommunications sector	d10.5
BANKING SECTOR	d11