**Declaration**

**Information form submitted when applying for aid other than aid in agriculture or fisheries, de minimis aid or de minimis aid in agriculture or fisheries**

*(This form is to be filled in, signed and uploaded as an attachment to the proposal form for each enterprise that is required to submit a declaration. The name of the enterprise should be indicated in the filename for each completed form.)*

The undersigned, who is authorised to sign this declaration on behalf of

|  |  |
| --- | --- |
| COMPANY NAME:  |  |
| BUSINESS ENTERPRISE NUMBER:  |  |

has read the information about enterprise size, undertakings in difficulties and outstanding recovery orders and understands the regulations described. The undersigned confirms the information below is true and correct to the best of his/her knowledge. The undersigned is furthermore aware that if state aid is disbursed on the basis of incorrect information, this aid may be in violation of the state aid rules and may have to be repaid.

1. In accordance with the definition set out in Annex I of the Commission Regulation (EU) No 651/2014 of 17 June 2014, published in OJ L 187/1, the enterprise is:

|  |
| --- |
| [ ]  A large enterprise  |
| [ ]  A medium-sized enterprise  |
| [ ]  A small enterprise  |
| [ ]  A micro-enterprise  |

2. The undersigned confirms that the enterprise is *not* an undertaking in difficulty, cf. the definition in Article 2, item 18 of the Commission Regulation (EU) No 651/2014 of 17 June 2014, published in OJ L 187/1.

3. The undersigned confirms that the enterprise is *not* subject to an outstanding recovery order as described in Article 1, item 4, letter a of the Commission Regulation (EU) No 651/2014 of 17 June 2014, published in OJ L 187/1.

4. Links with other enterprises

Does the entity have any of the following relationships with other enterprises such as:

a) one enterprise has the majority of the voting rights in another enterprise?

[ ]  Yes [ ]  No

b) one enterprise has the right to appoint or remove a majority of the members of the management or supervisory body of another enterprise?

[ ]  Yes [ ]  No

c) one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to its memorandum or articles of association?

[ ]  Yes [ ]  No

d) one 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

[ ]  Yes [ ]  No

e) one enterprise has any of the relationships described in point a-d above through one or more other enterprises?

[ ]  Yes [ ]  No

f) one enterprise has any of the relationships described in point a-d above through a natural person or a group of natural persons acting jointly and engages in their activity or in part of their activity on the same relevant market or in adjacent markets[[1]](#footnote-1)?

[ ]  Yes [ ]  No

If you select at least one YES in letters a-f, please enter the tax identification number of all the linked enterprises:

|  |
| --- |
|  |

5. Information on economic activity of the entity to be granted state aid

5.1. Does the entity to be granted aid engage in economic activity:

a) in the fisheries and aquaculture sector[[2]](#footnote-2)?

[ ]  Yes [ ]  No

b) involving the primary production of agricultural products listed in Annex I to the Treaty on the functioning of the European Union?

[ ]  Yes [ ]  No

c) involving the processing and marketing of agricultural products listed in Annex I to the Treaty on the functioning of the European Union?

[ ]  Yes [ ]  No

d) in the steel sector[[3]](#footnote-3)?

[ ]  Yes [ ]  No

e) in the shipbuilding sector[[4]](#footnote-4)?

[ ]  Yes [ ]  No

f) in the synthetic fibres sector[[5]](#footnote-5)?

[ ]  Yes [ ]  No

g) in the transport sector[[6]](#footnote-6) or transport-related infrastructure sector?

[ ]  Yes [ ]  No

h) in the energy generation, distribution and infrastructure sector[[7]](#footnote-7)?

[ ]  Yes [ ]  No

i) in the coal sector[[8]](#footnote-8)?

[ ]  Yes [ ]  No

j) in the financial sector[[9]](#footnote-9)?

[ ]  Yes [ ]  No

5.2. Is the aid to be granted earmarked for the activities listed in item 5.1 a-j?

[ ]  Yes [ ]  No

5.3. If YES in item 5.1 letters a, b, or d-j, is accounting separation ensured[[10]](#footnote-10) to prevent the aid from being used to pay for the activities specified in these letters (if so, how)?

[ ]  Yes [ ]  No [ ]  not applicable

|  |
| --- |
|  |

5.4. Information on the planned undertaking[[11]](#footnote-11) for which the entity is applying for aid

a) description of the undertaking, incl. the planned commencement and completion dates

|  |
| --- |
|  |

b) location of the undertaking

|  |
| --- |
|  |

c) list of the costs associated with the undertaking, incl. the nominal and discounted values thereof

|  |
| --- |
|  |

5.5. In the case of applying for regional investment aid granted under the terms laid down in the Guidelines on regional State aid for 2014-2020 (OJ C 209 of 23/07/2013, page 1) or Commission Regulation (EU) No. 651/2014 - has the entity applying for aid closed down the same or similar activity[[12]](#footnote-12), as indicated in item 5.4 letter a), on the territory of a country being a party to the agreement on the European Economic Area during the two years preceding the date of aid application, or is the entity planning to close down such an activity within a period of two years after the undertaking to be subsidised is completed?

[ ]  Yes [ ]  No

6. Information on the aid received

6.1. Will the requested aid be earmarked for a project for which the entity has already received aid?

[ ]  Yes [ ]  No

6.2. Will the requested aid be earmarked to cover identifiable costs?

[ ]  Yes [ ]  No

6.3. If YES in 6.2: has the entity received other aid to cover the same costs as referred to in point 6.2?

[ ]  Yes [ ]  No

6.4. In the case of applying for rescue aid, restructuring aid or temporary restructuring aid, has this type of aid been granted or has the subsidised restructuring period ended, or has the implementation of the subsidised restructuring plan been suspended during the period of 10 years preceding the date of submission of the aid application?

[ ]  Yes [ ]  No [ ]  not applicable

6.5. If YES in 6.1, 6.3 or 6.4, please complete the following table[[13]](#footnote-13) to specify previously received aid.

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Value of previously received aid | gross | 6b |  |  |  |  |  |  |  |  |  |  |
| nominal | 6a |  |  |  |  |  |  |  |  |  |  |
| Form of aid | 5 |  |  |  |  |  |  |  |  |  |  |
| Purpose of aid | 4 |  |  |  |  |  |  |  |  |  |  |
| Legal basis of the aid granted | detailed information | 3b |  |  |  |  |  |  |  |  |  |  |
| basic information | 3a |  |  |  |  |  |  |  |  |  |  |
| Aid granting body | 2 |  |  |  |  |  |  |  |  |  |  |
| Date when the aid was granted | 1 |  |  |  |  |  |  |  |  |  |  |
| No. |  | 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. |

6.6. In the case of applying for aid for the following purposes:

a) aid to micro-, small and medium-sized enterprises for participation in fairs (Article 19 of Commission Regulation (EU) No. 651/2014),

b) aid for the recruitment of disadvantaged workers in the form of wage subsidies (Article 32 of Commission Regulation (EU) No. 651/2014),

c) aid for the employment of workers with disabilities in the form of wage subsidies (Article 33 of Commission Regulation (EU) No. 651/2014),

d) aid for compensating the additional costs of employing workers with disabilities (Article 34 of Commission Regulation (EU) No. 651/2014),

e) aid for compensating the costs of assistance provided to disadvantaged workers (Article 35 of Commission Regulation (EU) No. 651/2014),

f) operational aid for culture and heritage conservation (Article 53 of Commission Regulation (EU) No 651/2014).

Specify the total value in EUR[[14]](#footnote-14) of the aid received by the entity applying for aid and by the linked entities whose tax identification numbers are indicated in part 4 of the form during the year in which they apply for aid and within the same purpose as the purpose of the aid for which they apply:

|  |
| --- |
|  |

6.7. When applying for risk finance aid (Article 21 of Commission Regulation (EU) No 651/2014) or aid for start-ups (Article 22 of Commission Regulation (EU) No 651/2014), specify the total amount in EUR14 of the aid received by the entity applying for aid and by the linked entities whose tax codes are indicated in part 4 the form within the same purpose as the purpose of the aid for which they apply:

6.8. If any aid has been indicated in the Table in item 6.5, enter the following information on the undertaking for which the entity received the aid

a) description of the undertaking[[15]](#footnote-15):

|  |
| --- |
|  |

b) a list of aid-eligible costs of the undertaking, incl. the nominal and discounted values thereof:

|  |
| --- |
|  |

c) location of the undertaking:

|  |
| --- |
|  |

d) stages of the undertaking implementation:

|  |
| --- |
|  |

e) the start and end date of the undertaking implementation:

|  |
| --- |
|  |

|  |  |
| --- | --- |
| Place/date:  |  |
| Name: |  |
| Position:  |  |
| Signature: |  |

*Instructions for filling in the table in part 6 of the form*

|  |
| --- |
| Please enter information on prevoiously received aid for the same undertaking for which you are applying for state aid, or on the rescue, restructuring or temporary restructuring aid. For example, if you have already received aid for the implementation of an investment, enter only the aid already granted for the same eligible costs for which the aid is now to be applied for. |
| **1. Date when the aid was granted** (col. 1) – Provide the date when the aid was granted in accordance with Article 2(11) of the Polish Act of 30 April 2004 on the procedural issues concerning state aid. |
| **2. Aid granting body** (col. 2) – provide the full name and address of the entity that granted the aid. Leave blank if the entity has received aid on the basis of a normative act that makes the acquisition of the right to receive aid subject only to compliance with the conditions set out therein, without the need to issue a decision or conclude a contract. |
| **3. Legal basis of the aid granted** (col. 3a and 3b) |
| **Note**: There are the following options to combine the elements of the legal basis of the aid granted which should be entered in the table columns as illustrated below. |
| **Legal basis – basic information** |  **Legal basis – detailed information** |
| **3a** |  **3b** |
| provision of an act  | none\* |
| provision of an act | provision of an implementing act |
| provision of an act | provision of an implementing act  |
| decision/resolution/ |
| agreement – symbol |
| provision of an act | decision/resolution/agreement – symbol |
| \* enter NONE in the absence of an implementing act, decision, resolution or agreement. |
| **Col. 3a** Legal basis – basic information – please enter in the following order: date and title and the designation of the year (number) and item of the Polish Journal of Laws (Dziennik Ustaw) in which the act was published, and state the provision of the act that constitutes the legal basis for granting the aid (in the following order: article, section, item , letter, indent). |
| **Col. 3b**  Legal basis – detailed information – if the aid was granted based on an implementing act, please enter in the following order: the name of the body issuing the act, the date and title of the act as well as the designation of the year (number) and the item of the Journal of Laws (Dziennik Ustaw) in which the act was published and the provision of the implementing act that constitutes the legal basis for the aid (in the following order: paragraph, section, item, letter, indent). The above-mentioned act should be an implementing act to the act indicated in col. 3a. If there is no implementing act that constitutes the legal basis for the granting of aid, enter NONE. If the aid-granting was based on a decision, resolution or agreement, enter the symbol of the act; for a decision – decision number, for a resolution – resolution number, for an agreement – the number, subject and parties of the agreement. If there is no decision, resolution or agreement that constitutes the legal basis for the granting of aid, enter NONE. |
| **4.** **Purpose of state aid** (col. 4) – please enter the code of the purpose of the received aid according to the table below.  |
| In the case of de minimis aid: | **Code** |
| de minimis aid | **e1** |
| de minimis aid in the road transport sector provided in accordance with Commission Regulation 1998/2006 and de minimis aid in the road transport of goods provided in accordance with Commission Regulation 1407/2013 | **e1t** |
| de minimis aid constituting compensation for the provision of services of general economic interest provided in accordance with Commission Regulation No 360/2012 | **e1c** |
| In the case of state aid: | **Code** |
| **A. HORIZONTAL AID** |
| **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 small and medium-sized enterprises to support innovation | **a1.2** |
| aid for technical feasibility studies | **a1.3** |
| aid for process and organizational innovations | **a1.4** |
| aid for innovation clusters | **a1.7** |
| investment aid for research infrastructure | **a1.9** |
| aid for research and development in the fisheries and aquaculture sector | **a.1.10** |
| **Aid for environmental protection and energy objectives** |
| investment aid enabling enterprises to adapt to EU standards (in accordance with Annex XII of the Treaty on the Accession of the Republic of Poland to the European Union), to apply standards that are more stringent than EU standards in the field of environmental protection or to increase the level of environmental protection in the absence of EU standards | **a2.1** |
| aid for early adaptation of enterprises to future EU standards | **a2.3** |
| investment aid for measures supporting energy efficiency | **a2.4** |
| investment aid for projects supporting energy efficiency of buildings  | **a2.4.1** |
| aid for high-efficiency cogeneration  | **a2.5** |
| investment aid for the promotion of energy from renewable sources | **a2.6.1** |
| operational aid for the promotion of energy from renewable sources | **a2.6.2** |
| operational aid for the promotion of renewable energy in small-scale power installations | **a2.6.3** |
| aid for environmental studies | **a2.7** |
| aid in the form of reduction of tax rate for environmental protection under Directive 2003/96/EC | **a2.8** |
| aid in the form of reduction of tax rate for renewable energy sources | **a2.8.1** |
| investment aid for an energy-efficient heating and cooling system | **a2.9** |
| aid for waste management | **a2.10** |
| aid for the remediation of contaminated sites | **a2.11** |
| aid for the relocation of enterprises | **a2.12** |
| aid in the form of greenhouse gas emission allowance systems  | **a2.13** |
| aid for the capture and storage of carbon dioxide | **a2.14** |
| investment aid for energy infrastructure | **a2.15** |
| aid for ensuring generation adequacy | **a2.16** |
| **aid for small and medium-sized enterprises** |
| investment aid | **a3** |
| aid for consultancy services | **a5** |
| aid for participation in fairs | **a6** |
| aid for participation in projects under the European Territorial Cooperation | **a25** |
| **Aid for disabled workers and for disadvantaged workers** |
| aid for the recruitment of disadvantaged workers in the form of wage subsidies | **a11** |
| aid for compensating the costs of assistance provided to disadvantaged workers  | **a11.1** |
| aid in the form of wage subsidies for the recruitment of disabled workers | **a12** |
| aid for compensating the additional costs of employing disabled workers | **a13** |
| **Training aid** | **a14** |
| **Rescue aid** | **a15** |
| **Restructuring aid** | **a16** |
| **Temporary restructuring aid** | **a16.1** |
| **Aid to make good the damage caused by natural disasters or other exceptional occurrences** | **a17** |
| **Aid for preventing or eliminating serious cross-sectoral economic disturbances** | **a18** |
| **Aid for supporting national enterprises operating within the undertaking 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 financing SMEs**  |
| risk finance aid | **a22.1** |
| aid for start-up enterprises | **a22.2** |
| aid for alternative platforms specialising in small and medium-sized enterprises | **a22.3** |
| aid for scouting costs | **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** |
| **Investment aid for local infrastructure** | **a26** |
| **Aid for sports and recreation activities** | **a27** |
| **B. REGIONAL AID** |
| investment aid | **b1** |
| operational aid | **b4** |
| regional aid for the development of urban areas | **b6** |
| **C. OTHER PURPOSES** |
| public service compensation granted to certain undertakings entrusted with the operation of services of general economic interest or compensation for the provision of public services in the land transport sector | **c5** |
| **D. AID IN SECTORS – special purposes** |
| **SECTOR OF COAL MINING** |
| aid for covering exceptional costs | **d3.1** |
| aid for closure | **d3.2** |
| **TRANSPORT SECTOR** |
| **MARITIME TRANSPORT** |
| investment aid | **d4.1** |
| aid for improving competitiveness | **d4.2** |
| aid for the repatriation of seamen | **d4.3** |
| aid for supporting short sea shipping | **d4.4** |
| **AVIATION** |
| aid for airport investment | **d5.1** |
| start-up aid for carriers | **d5.3** |
| operational aid for airports | **d5.4** |
| social aid for individual consumers | **d5.5** |
| **RAILWAY SECTOR**  |
| regional aid for purchase or modernisation of the rolling stock | **d6.1** |
| aid for cancelling debts | **d6.2** |
| aid for the coordination of transport | **d6.3** |
| **MULTIMODAL AND INTERMODAL TRANSPORT** | **d7** |
| **OTHER AID IN THE TRANSPORT SECTOR** | **t** |
| **ENERGY SECTOR** | **d8** |
| aid for compensating energy producers for the early termination of long-term power purchase agreements |
| **CINEMA SECTOR** | **d9** |
| aid for cinematography and other audiovisual projects |
| **TELECOMMUNICATIONS SECTOR** | **d10** |
| **BANKING SECTOR** | **d11** |
| **5. Form of aid** (kol. 5) – enter the code of the correct form of aid. | **Code** |
| subsidies and other non-repayable benefits | **A1.1** |
| subsidies for interest for bank 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** |
| tax exemption | **A2.1** |
| tax deduction | **A2.2** |
| reduction or decrease causing a reduction of the tax basis or the amount of tax | **A2.3** |
| reduction of fee | **A2.4** |
| fee exemption | **A2.5** |
| tax waiver | **A2.6** |
| fee waiver | **A2.7** |
| total or partial remission of tax arrears, incl. interest | **A2.8** |
| remission of all or part of interest on tax arrears | **A2.9** |
| remission of a fee (contributions, payments) | **A2.10** |
| total or partial remission of interest for late payment (contributions, payments, fines) | **A2.11** |
| remission of fines | **A2.12** |
| putting the property owned by the Treasury or local government units or their unions into service on terms more favourable for the enterprise than market terms | **A2.13** |
| selling of the property owned by the Treasury or local government units or their unions into service on terms more favourable than market terms | **A2.14** |
| remission of collection costs | **A2.15** |
| one-time depreciation | **A2.16** |
| remission of the litigation costs of judicial proceedings | **A2.17** |
| capital injection | **B1.1** |
| debt-for-equity swap | **B2.1** |
| subsidised loan | **C1.1** |
| subsidised credit | **C1.2** |
| subsidies for interest on bank loans (for banks) | **C1.3** |
| conditional remission of a loan | **C1.4** |
| tax deferral | **C2.1** |
| deferral of payment of tax arrears or tax arrears with interest | **C2.1.2** |
| tax payment in instalments | **C2.2** |
| payment of tax arrears or tax arrears with interest in instalments | **C2.3.1** |
| fee deferral (contributions, payments) | **C2.4** |
| deferral of the payment date of the overdue fee (contributions, payments, fines) or the overdue fee (contributions, payments, fines) with interest | **C2.4.1** |
| fee payment (contributions, payments) in instalments | **C2.5** |
| payment of the overdue fee (contributions, payments, fines) or the overdue fee (contributions, payments, fines) with interest in instalments | **C2.5.1** |
| deferral of the fine due date | **C2.6** |
| payment of a fine in instalments | **C2.7** |
| payment of collection costs in instalments | **C2.8** |
| payment of interest in instalments | **C2.9** |
| deferral of the due date of collection costs | **C2.10** |
| deferral of the interest due date | **C2.11** |
| deferral of the due date of litigation costs | **C2.12** |
| payment of litigation costs in instalments | **C2.13** |
| gurantee | **D1.1** |
| warranty | **D1.2** |
| other | **E** |
| **6.** **Value of the received state aid or de minimis aid** (col. 6a and 6b) – please provide:  |
| a) nominal value of the aid (as the total amount of funds being the basis for calculating the amount of aid, e.g. the amount of the loan or the amount of deferred tax) and |
| b) gross value (as the gross grant equivalent value calculated in accordance with the Regulation of the Council of Ministers issued on the basis of Article 11 Section 2 of the Act of 30 April 2004 on the procedural issues concerning state aid and relevant EU regulations). |

1. An ‘adjacent market’ is considered to be the market for a product or service situated directly upstream or downstream of the relevant market. [↑](#footnote-ref-1)
2. Subject to Regulation (EU) No 1379/2013 of the European Parliament and of the Council of 11 December 2013 on the common organization of the markets in fishery and aquaculture products, amending Council Regulations (EC) No 1184/2006 and (EC) No 1224/2009 and repealing Council Regulation (EC) No 104/2000 (OJ L 354, 28.12.2013, p. 1, as amended). [↑](#footnote-ref-2)
3. As defined in Article 2 (43) of Commission Regulation (EU) No 651/2014. [↑](#footnote-ref-3)
4. As defined in the Framework on State aid to shipbuilding (OJ C 364, 14.12.2011, p. 9). [↑](#footnote-ref-4)
5. As defined in Article 2 (44) of Commission Regulation (EU) No 651/2014. [↑](#footnote-ref-5)
6. As defined in Article 2 (5) and (45) of Commission Regulation (EU) No 651/2014. [↑](#footnote-ref-6)
7. As defined in Article 2 (130) of Commission Regulation (EU) No 651/2014. [↑](#footnote-ref-7)
8. As defined in Council Decision 2010/787/EU of 10 December 2010 on State aid to facilitate the closure of uncompetitive coal mines (OJ L 336, 21.12.2010, p. 24). [↑](#footnote-ref-8)
9. As defined in Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms amending Regulation (EU) No. 648/2012 (OJ L 176, 27.06.2013, p. 1, as amended). [↑](#footnote-ref-9)
10. The accounting separation of a given economic activity consists in keeping separate records for this economic activity and in the correct allocation of revenues and costs based on consistently used and objectively justified methods, and in defining the rules for accounting separation and cost and revenue allocation methods in the documentation referred to in Article 10 of the Polish Accounting Act of 29 September 1994 (Journal of Laws of 2013, item 330, as amended). [↑](#footnote-ref-10)
11. ‘An undertaking’ means, in particular, a project, including an investment, operation or service of general economic interest. [↑](#footnote-ref-11)
12. ‘The same or similar activity’ means the activity indicated in Article 2(50) of Commission Regulation (EU) No. 651/2014. [↑](#footnote-ref-12)
13. Fill in in accordance with *the Instructions for filling in the table in part 6 of the form* included at the end of this form. [↑](#footnote-ref-13)
14. Provide the value of the aid in EUR calculated in accordance with Article 11 Section 3 of the Polish Act of 30 April 2004 on the procedural issues concerning state aid. [↑](#footnote-ref-14)
15. In the case of aid which constitutes compensation for the provision of services of general economic interest, provide a description of the service for which the entity received compensation. Information to be provided should make it possible to identify a specific service provided by the entity, i.e. to distinguish this service from other services provided by the entity and services provided by other entities, e.g. name of the service of general economic interest, sector in which it is provided, period and location when/where it was provided. [↑](#footnote-ref-15)