

Please read the explanation before completing the statement.

Statement

Hereby the undersigned declares, that to the undertaking named below

- ☐ has not been granted de minimis aid
 - In the 36 months preceding the date of signing this statement, no de minimis aid has been granted.
- ☐ has been granted de minimis aid, but the threshold amount has not been exceeded
 - In the 36 months prior to the date of signing this statement, the following total amount of de minimis aid (in any form or for any purpose) has been granted:
€ [Click to add text.](#)
 - Whether this de minimis aid has actually been transferred to the undertaking is not relevant.
 - Attach a copy of the documents pertaining to the grants under the de minimis aid to this statement.
- ☐ has received other state aid for the same eligible costs
 - The undertaking has already received state aid for the same eligible costs, totalling:
€ [Click to add text.](#)
 - This state aid was granted pursuant to an exemption regulation, framework or decision of the European Commission d.d.
[Click to add text.](#)
 - Attach a copy to this statement of documents showing the granting of state aid for the same eligible costs.

Thus completed fully and truthfully by:

Name of the undertaking: [Click to add text.](#)
Chamber of Commerce registration number: [Click to add text.](#)
NACE classification¹: [Click to add text.](#)
Officer name and position: [Click to add text.](#)
Address of the undertaking: [Click to add text.](#)
Postal code and city: [Click to add text.](#)
Date and signature: [Click to add a date](#)

.....:

¹ The NACE classification consists of the first four digits of the SBI code. For multiple SBI codes, the code of the main activity of the enterprise.

Explanation of de minimis statement

This explanation is a tool for completing this de minimis statement. No rights can be derived from this explanation. Regulation (EU) No. 2023/2831 (hereinafter: the general de-minimis regulation) is determinative².

When is the general de minimis regulation used?

The general de minimis regulation applies in principle to aid to undertakings³ in all sectors, but some specific rules apply to certain sectors. Aid to undertakings in the agricultural or fisheries sector falls outside the scope of this regulation. The general de minimis Regulation also does not apply in certain cases to aid to undertakings active in the processing and marketing of agricultural products, aid for activities linked to exports to third countries or Member States and aid contingent upon the use of domestic over imported goods. In addition, compensation aid for undertakings carrying out Services of General Economic Interest (hereinafter SGEI) falls outside the scope of this Regulation.

Support may be granted under the general de minimis regulation if:

- your undertaking did not receive any de minimis aid at all during the previous three years.
- your undertaking has received de minimis aid in the previous three years which, when added to the amount of current proposed aid, does not exceed the amount of € 300,000.
- your undertaking has already received other forms of state aid during the previous three years for the same costs eligible for the current proposed aid. This other aid, added to the current aid, must not result in exceeding the highest applicable aid intensity or amount.

The general de minimis regulation and state aid

The state aid rules in the Treaty on the Functioning of the European Union (Articles 107 and 108 TFEU) impose restrictions on governments when they want to provide aid to undertakings. This de minimis declaration is necessary for a public authority⁴ to verify that the benefit your undertaking receives from this de minimis aid fits within the conditions of the European state aid rules.

In the de minimis Regulation, the European Commission has determined that aid measures (such as the granting of subsidies) up to a certain threshold do not affect trade between Member States and do not distort competition and are therefore not considered state aid within the meaning of the TFEU. This threshold is set by the general de minimis regulation at an amount of € 300,000. This amount applies per undertaking for a period of three years. Aid that does not exceed the said threshold amounts is classified as "de minimis aid".

² Commission Regulation (EU) No 2023/2831 of December 13, 2024 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.

³ An undertaking in the European law sense is an entity engaged in an economic activity. An economic activity is the offering of goods and services on the EU single market. The legal form of this entity or the way it is financed is not relevant. Both private and public legal entities can constitute an undertaking. The fact that the undertaking is not-for-profit (for example a foundation) does not mean no economic activities are carried out.

⁴ Meaning: the central government (a ministry), the province, municipality, regional water authority (waterschap) or any of the (implementing) organizations support (on their behalf).

Single undertaking

The de minimis ceiling applies to a single undertaking. It may happen that two (or more) enterprises have a certain relationship with each other and are considered as one undertaking (or 'single undertaking') under this regulation. Examples include having a majority of the shareholders' voting rights in another enterprise, the right to appoint or remove board members of another enterprise, and the right to exercise a dominant influence over another enterprise.

Amount of de minimis aid

By filling out this statement, you declare that the current grant award for your undertaking does not exceed the de minimis threshold. You should therefore check whether any form of de minimis aid has been provided to the single undertaking by a public authority during the previous three years. If so, you should have been notified of this by the public authority. It is not just aid you received from a municipality or ministry; all de minimis aid counts. If the threshold is exceeded, the de minimis regulation can no longer be invoked. Acting in violation of the state aid rules can lead to recovery of the aid granted.

In completing the statement, aid should be expressed as a cash grant. All figures used shall be gross, that is, before any deduction of tax or other charge. In addition to grants, this may include loans on favorable terms, the sale of land at a price below market value, exemptions, reductions or remission of direct or indirect taxes, etc. When aid is granted in a form other than a grant, the aid amount shall be the gross grant equivalent of the aid. If you are in doubt whether other aid you have received is approved or exempted aid, you can contact the government agency from which you received the aid.

The de minimis aid is considered to be granted at the moment your undertaking acquires a legal right to the aid, regardless of the date on which the de minimis aid is paid to the undertaking. Specifically, this means the date on which a decision to grant a subsidy (or grant a benefit by, for example, taking out a loan or guarantee) to your enterprise was taken.

Concurrence with other state aid

Your undertaking may have already received state aid for the same costs eligible for the current de minimis aid, which has been approved by the European Commission or falls within the scope of the General Block Exemption Regulation⁵, the Agricultural Block Exemption Regulation⁶, the Fisheries Block Exemption Regulation⁷ or the Exemption Decision on Compensation of Costs for the Management of SGEIs⁸. The total amount of de minimis aid and this state aid may then not exceed the maximum percentages and amounts under the relevant European Commission decision or exemption regulation. If you are in doubt whether certain aid you have

⁵ 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.

⁶ Commission Regulation (EU) No 2022/2472 of 14 December 2022 declaring certain categories of aid in the agriculture and forestry sector and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union.

⁷ Commission Regulation (EU) No. 2022/2473 of 14 December 2022 establishing certain categories of aid for undertakings engaged in the production, processing and marketing of fishery and aquaculture products, pursuant to Articles 107 and 108 of the Treaty on the Functioning of the European Union be declared compatible with the internal market.

⁸ Commission Decision of December 20, 2011 on the application of Article 106(2) of the Treaty on the Functioning of the European Union to State aid in the form of public service compensation granted to certain undertakings entrusted with the operation of services of general economic interest.

received is approved or exempted aid, please contact the government or implementing agency from which you received the aid.

Data retention

The European Commission can recover unlawful aid for ten years after it has been granted. It is therefore possible that the European Commission will subsequently request information from the Dutch government about how the aid has been spent in order to be able to check whether unlawful aid has been granted. The government agency from which you received the aid may - if it does not have this information itself - ask you in such a case for documents that can prove that the aid was spent on the activities for which it was granted. These are documents that you are also required to keep under the general administration and retention obligation for entrepreneurs⁹. Please note that contrary to the aforementioned articles, the European Commission applies a longer period of ten years¹⁰.

Example

⁹ Article 2:10, first paragraph, of the Civil Code (legal persons) and Article 3:15i of the Civil Code (undertakings and independent professionals).

¹⁰ Council Regulation (EU) 2015/1589 of 13 July 2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union.