

**Form of information  
presented when applying for de minimis aid**

**Filling instructions**

**Section A. Information on the entity to which de minimis aid is to be granted**

<b>Information regarding <i>de minimis</i> aid</b>	
<b>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, 2023/2831, 15.12.2023)</b>	
<b>A. Information on the entity to be granted de minimis aid<sup>1)</sup></b>	<b>A1. Information on the partner in a civil law partnership or a partnership applying for de minimis aid in relation to the activity carried out at that partnership<sup>2)</sup></b>
<b>1) Tax identifier of the entity</b> <input style="width: 100%; height: 20px;" type="text"/>	<b>1a) Tax identifier of the partner<sup>3)</sup></b> <input style="width: 100%; height: 20px;" type="text"/>
<b>2) First and family names or name of the entity</b> <input style="width: 100%; height: 25px;" type="text"/>	<b>2a) First and family names or name of the entity</b> <input style="width: 100%; height: 25px;" type="text"/>
<b>3) Address of residence or registered seat of the entity</b> <input style="width: 100%; height: 40px;" type="text"/>	<b>3a) Address of residence or registered seat of the partner</b> <input style="width: 100%; height: 40px;" type="text"/>

**Item 1** Enter your data as an entity that applies for aid, i.e. NIP (TIN) or other registration number (for entities that do not have a NIP number). The identifier should be consistent with that provided in the applications for aid.

**Items 2 and 3** The name and registered office of the entity should be in accordance with the registration documents in your country. If aid is requested by a partner of a civil, general or commercial partnership, or a general partner of a limited partnership or limited joint-stock partnership who is not a shareholder, in connection with the activities carried out in the partnership, the information regarding the partnership should be provided in item A of the form. In the case of a civil partnership, the NIP (or other registration number of that partnership), the name under which the partnership operates in the market and the place of business, and if there is no name and place of business, the names and addresses of all partners in that partnership should be provided.

**Item A 1. - to be completed only by Polish applicants** - enter the data of the partner of the enterprise or the general partner in connection with the activities carried out by the partner in the enterprise. E.g., a civil partnership applies for aid in the form of relief or exemption from property tax while only one of the partners of the partnership is the owner of the property or tax payer. In such a situation, in item A we enter the data of the enterprise while in item A1 we enter the data of the partner who took advantage of the tax law relief (which is important for tax offices).

**NOTE:** in most cases, recipients of state aid, including enterprises, receive aid in the form of grants, but not in the form of tax exemptions. In such a situation the data are filled in only in item A.

**4) Identifier of the municipality in which the entity has residence or office<sup>4)</sup>**

0	0	0	0	0	0	0	0
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**5) The legal form of the entity<sup>5)</sup>**

- the state-owned company
- a sole shareholder company of the State Treasury
- a sole shareholder company of a local government unit (e.g. a public transport company) ~~within the meaning of the Act of December 20 1996 on Municipal Management (Journal of Laws of 2011, No. 45, item 236)~~
- a joint stock company or a limited company where the State Treasury, local government unit, a state-owned company, or a sole shareholder company of the State Treasury is the dominant enterprises as referred to in item 9 a-d ~~within the meaning of the provisions of the Act of 16 February 2007 on competition and consumer protection (Journal of laws No. 50, item 331, as amended)~~
- a public finance sector unit (e.g. Municipal Office, Ministry, etc.) ~~within the meaning of the provisions of the Act of 27 August 2009 on public finances (Journal of Laws of 2013, item 885, as amended)~~
- other (specify) (e.g. association, foundation, enterprise - indicate the form in accordance with the registration document)

**Item 4 - to be completed only by Polish applicants** - enter the identifier of the municipality in which the entity has its residence or seat. Enter the full seven-digit identifier of the municipality in whose area you reside or have an office. The current [list of identifiers of municipalities](#) can be found on the Office of Competition and Consumer Protection (OCCP) website in the *Files to help with reporting and instructions* section.

Item 5 - mark the correct item with an X. If you mark 'other', indicate - in the box below this answer - what legal form it is, e.g. civil partnership, association, foundation.

**Applicants from outside Poland** - in the case of legal form, indicate the form that is most similar to the legal forms in your country.

**6) The size of the entity, in accordance with the Annex I to 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 (OJ L 187 of 26 June 2014, p. 1)<sup>5)</sup>**

- micro-enterprise** employs less than 10 persons and its annual turnover or annual balance does not exceed EUR 2 million
- small enterprise** employs less than 50 persons and its annual turnover or annual balance does not exceed EUR 10 million
- medium-sized enterprise** employs less than 250 persons and its annual turnover or annual balance does not exceed EUR 43 million
- other enterprise**

Item 6 mark the correct item with an X. If you are not a SME, mark X as other enterprise.

The criteria for qualifying an enterprise as a micro, small or medium-sized enterprise (SME) are set out in Annex I to Commission Regulation (EU) No. 651/2014 of June 17, 2014 declaring certain types of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty.

When determining SME status, the explanations in the document issued by the European Commission will be helpful:

[User 's guide to SME definition](#)

The concept of an enterprise and economic activity is explained in the Commission's Notice on the concept of state aid as understood in Article 107(1) of the Treaty on the Functioning of the European Union (2016/C 262/01).

An entrepreneur within the meaning of state aid is any entity that performs economic activities regardless of its legal form and method of financing. Therefore, entrepreneurs can be both public and private entities, e.g. associations, foundations, a museum, a local government unit, organizations that conduct research and disseminate knowledge (e.g. a university, a research institute) to the extent that they carry out economic activities involving offering goods and services on the market.

**7) The class of activity in accordance with the Regulation of the Council of Ministers of 24 December 2007 on the Polish Classification of Activities (PKD) (Journal of laws No. 251, item 1885, as amended)<sup>6)</sup>**






**8) Date of establishing the entity**









**Item 7** - enter the class of activity with reference to which you are applying for aid. If it is not possible to determine one such activity, provide the Polish Classification of Activities PKD or NACE class of that activity that generates the largest portion of revenues. Enter the appropriate PKD /NACE class and enter its format without a period, such as 8560.

**NOTE:** if you have more than one PKD code, provide the code for the business activity for which you are applying for aid. [List of PKD classes](#) can be found on the OCCP's pages under *Files to help with reporting and instructions* (Pliki pomocne przy sporządzaniu sprawozdań i instrukcje) section. NACE classes are governed by Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of December 20, 2006 on the NACE statistical classification of economic activities Rev. 2 and amending Council Regulation (EEC) No. 3037/90 and certain EC regulations on specific statistical domains (OJ L 393 of December 30, 2006, pp. 1-39) [consolidated act](#).

**Item 8** - enter the start date of economic activity with reference to which you are applying for aid.

**9) Relationships with other enterprises<sup>7)</sup>**

Are there relationships between the entity and other enterprises which consist in that:

- a) an enterprise has a majority of the shareholders' or members' voting rights in another enterprise?  Yes  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?  Yes  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?  Yes  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?  Yes  No
- e) an enterprise remains in any of the relationships described above through another enterprise or several other enterprises?  Yes  No

If at least one "yes" has been checked, provide:

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

NOTE: along with the tax identification number (NIP) or other registration number, provide the name of the enterprise

b) the total value of de minimis aid granted in the previous 3 years to all the enterprises related to the entity<sup>8)</sup>

**Item 9** - answer the questions in subsections 9a through 9e. If you apply for funding and you are bound to another entity (or entities) by at least one of the relationships specified in item 9, then your enterprise and your related entities form a single enterprise.

**The term "single enterprise" is defined** in Article 2(2) of EC Regulation No. 2023/2831 for the purpose of cumulation of de minimis aid. If you mark at least one answer in the affirmative, then:

- provide the tax identification number NIP/registration number of all related entrepreneurs (you do not enter your own data because they have already been provided in item A). In case of affiliation with foreign enterprises, indicate the country-specific enterprise identifier. Along with the NIP or other registration number, provide the name of the related entrepreneur.
- specify the value of the aid in EUR resulting from de minimis aid certificates issued **ONLY** by Polish entities (e.g., by Polish government or local government bodies, entrepreneurs based in Poland, etc.).

**NOTE:** entities with a complex structure, which consist of many interrelated units with separate legal personality, must be treated as a single economic organism. All entities that are controlled (legally or de facto) by the same entity should be treated as **one enterprise**. Entities where the connection is solely through a public body, e.g., the Treasury or a local government entity, are not considered related.

**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**

Specify whether in the course of previous 3 years the entity:

- a) was established as a result of a merger of other enterprises  Yes  No
- b) acquired another enterprise  Yes  No
- c) was established as a result of a split of another enterprise  Yes  No

If "yes" has been checked in letter a) or b), provide:

a) Tax identifiers of all the merged or acquired enterprises

**NOTE: along with the tax identification number (NIP) or other registration number, provide the name of the enterprise**

b) the total value of minimis aid granted in the previous 3 years to all the merged or acquired enterprises<sup>8)</sup>

If "yes" has been checked in letter c), provide:

a) Tax identifier of the enterprise before the split

b) the total value of de minimis aid granted in the previous 3 years to an enterprise which existed before the split for the activity acquired by the entity<sup>8)</sup>

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:

– the total value of de minimis aid granted in the previous 3 years to the enterprise before the split<sup>8)</sup>

– the value of equity capital of the enterprise before the split (in PLN)

– the value of equity capital of the entity at the time of the split (in PLN)

**Item 10** - answer the questions in subsections 10a through 10c.

If you check the affirmative answer, fill in the information in subsection **a) or b)** regarding NIP and the value of the aid resulting from de minimis aid certificates issued **ONLY** by Polish entities to the merged or acquired companies.

If you check the affirmative answer in subsection **c)**, provide your NIP tax identifier or other registration number prior to the split and the value of de minimis aid with respect to the activities acquired by your enterprise as a result of the split.

If it is impossible to determine the value of the aid obtained before the split for the activities acquired by your enterprise, state:

- the total value of de minimis aid resulting from de minimis aid certificates issued **ONLY** by Polish entities in the previous 3 years before the split,
- the value of your company's capital before the split, as well as the value of the capital at the time of the split.

### Section B. Information on the economic situation of an entity to which de minimis aid is to be granted

#### B. The information on the economic situation of the entity to be granted *de minimis* aid <sup>1)</sup>

1) Does the entity meet the criteria of eligibility for insolvency proceedings?  yes  no

2) Is the entity, which is an enterprise other than micro, small or medium-sized one, in a worse situation than the situation making them eligible for the credit assessment B-10)?  yes  no

not applicable

3) In relation to the period covering last three years preceding the day of the application for de minimis aid:

a) does the entity register the growing losses?  yes  no

b) did the turnover of the entity decrease?  yes  no

c) did the stocks of the entity or the entity's untapped potential to provide services increase?  yes  no

d) has the entity a surplus production <sup>11)</sup>?  yes  no

e) did the flow of financial resources decrease?  yes  no

f) did the amount of the debt of the entity increase?  yes  no

g) did the amounts of the interest on liabilities increase?  yes  no

h) did the entity's net value of the assets decrease or does it equal zero?  yes  no

i) are there any other circumstances indicating the difficulties in the scope of the financial flow?  yes  no

If yes, please indicate them:

**DO NOT fill out** part B of the form concerning information on economic situation if de minimis aid will be provided in the form of **grants (ERDF funding)**, tax exemption, refund of social security contributions.

Part B is completed only when de minimis aid is provided in the form of a loan, guarantee, deferral of repayment, payment of aid in installments, the value of which depends on the economic situation of the enterprise (to calculate its value it is necessary to determine the reference rate of the enterprise, i.e. the financial capacity of the enterprise). Providing an affirmative answer does not exclude an entrepreneur from receiving de minimis aid because Regulation 2023/2831 does not exclude the granting of aid to entrepreneurs in a difficult situation, but it does affect the determination of the final value of de minimis aid.

**SECTION C. Information regarding the economic activity of the entity to which de minimis aid is to be granted**

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

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

1) in the fishery and aquaculture sector<sup>12)</sup>?  Yes  No

2) in the field of the primary production of agricultural products listed in Annex I to the Treaty on the Functioning of the European Union?  Yes  No

3) in the field of processing and marketing of agricultural products listed in Annex I to the Treaty on the Functioning of the European Union?  Yes  No

4) in the sector of road freight transport?  Yes  No

~~If so, will the requested aid be spent to purchase vehicles used for the provision of services in the scope of road freight transport?~~  Yes  No

5) Will the requested de minimis aid be spent on the activity indicated in points 1-3?  Yes  No

6) If "yes" has been checked in points 1, 2 is separate accounting ensured<sup>13)</sup>, preventing the transfer of the benefits from the received de minimis aid to the activity indicated in these points (specify how)?  Yes  No

Not applicable

**In Section C, you declare whether when applying for de minimis aid you carry an economic activity in certain sectors. Why?**

**Because:** According to Article 1 of the European Commission Regulation (EU) No. 2023/2831, de minimis aid may not be granted to entities operating in sectors such as:

- fisheries and aquaculture (covered by Council Regulation (EC) No. 717/2014),
- primary production of agricultural products (covered by Commission Regulation (EU) No. 1408/2013),
- processing and marketing of agricultural products,

**Items 1-2** - if you check the affirmative answer, you should apply for the allocation of aid in the fisheries, aquaculture and agricultural production sectors.

**Item 3** - if the answer to item 3 is affirmative, the provision of aid is prohibited if part of the funds is transferred to the producer of agricultural products.

**Item 4** not applicable according to regulation Commission Regulation (EU) No. 2023/2831.

**Item 5** - an affirmative answer means that de minimis aid cannot be granted or the limit is lower.

**Item 6** - if your enterprise has accounting for agricultural activities separate from other forms of de minimis aid then such aid may be granted, but you must describe how accounting separation is ensured for specific economic activities (rules for keeping separate records and method of assigning costs and revenues).



**Question No. 1** - mark the answer YES because de minimis aid is provided for a specific project/activity in the project. In the case of project implementation, expenses are identifiable even if they are incurred as simplified costs.

**Question No. 2** - if you checked the answer 'yes' there will be a cumulation of de minimis aid granted from ERDF with other de minimis aid or state aid granted for the same project or activity/investment, e.g. cumulation will occur if:

- you have received other de minimis aid for the same project from a Polish entity (the granting of de minimis aid for a project by the MA and de minimis aid granted by an institution from another country is not cumulative, e.g., to cover own contribution to the project).

- you have received state aid for the same project or activity/investment from a Polish or foreign entity. The granting of de minimis aid will be possible if it does not exceed the intensity level of previously granted state aid. **Example:** if you have previously received a grant for the construction or modernization of infrastructure in the form of state aid and used the maximum level of state aid intensity equal to 80%, then de minimis aid for additional costs associated with this investment, such as expertise on the same infrastructure, cannot be granted because it would increase the allowable level of aid intensity.

If you answered YES in question 2 go on to fill in the table.

**EXAMPLE FILING according to the instructions below:**

Date of aid	Granting entity	Legal basis for granting the aid		Form of aid	Value of aid received		Purpose of the aid
		Basic information	Detailed information		nominal	gross.	
1	2	3a	3b	4	5a	5b	6
1.10.2023	Ministry of Development Funds and Regional Policy, (Managing Authority for the INTERREG programme)	Act of April 28, 2022 on the principles of implementation of tasks financed from European funds in the financial perspective 2021-2027, Article 30 paragraph 4	SA.111014 Regulation of the Minister of Development Funds and Regional Policy on the granting de minimis and State aid under the Interreg programmes for 2021-2027 (OJ 2022.2755 and OJ 2023.2502, OJ 2024.848), Agreement No. .... of January 10, 2023 concluded between the Minister of Development Funds and Regional Policy and .....(name of a beneficiary)	A.1.1	180,000	180,000	e1

**In column 1** state:

- the date of the agreement between the aid provider and the aid applicant
- in the absence of the agreement, the day of receiving an actual benefit (e.g., the day of participation in a training, the day of participation in a trade fair),
- date from the certificate in the case of de minimis aid.

**In column 2**, in the case of state aid, provide data on the provider of state aid from the agreement. In the case of de minimis aid, provide data from the de minimis aid certificate.

**In column 3a**, provide the date and name of the act with the corresponding number of the provision of this act (e.g. Act of April 28, 2022 on the Principles of Implementation of Tasks Financed from European Funds in the Financial Perspective 2021-2027, Article 30, paragraph 4). Specify in the following order: the date and title and the designation of the year (number) and item of the Official Journal in which the act was published, as well as the designation of the provision of the act that is the basis for the aid (in the order: article, paragraph, point, letter, indent).

**In column 3b**, enter the date and name of the regulation with the name of the publisher. If there is an agreement, the number, date, parties and subject of the agreement should also be provided. If there is no agreement, be sure to write the word "NONE" ("BRAK") e.g.: SA.111014 Regulation of the Minister of Development Funds and Regional Policy on the granting de minimis and State aid under the Interreg programmes for 2021-2027 (OJ 2022.2755, OJ 2023.2502, OJ 2024.848) and agreement number ....., dated ....., concluded by and between: ....., Subject Matter of the Agreement ..... OR the word "NONE" if there is no agreement.

In the absence of an implementing act as a legal basis for the provision of aid, insert "none". If the basis for providing aid was a decision, resolution or agreement, the symbol identifying this act should be given; 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 an agreement - the number of the agreement, the subject matter and the parties to the agreement. In the absence of a decision, resolution or agreement that is the legal basis for the provision of aid, insert "none".

**In column 4**, enter only the code indicating the form of aid from the "Form of Aid" table, e.g.: A1.1 - grant and other non-refundable benefits, A1.4 - reimbursement, etc.

The form of aid	Code
1	2
subsidy	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
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	A2.7
cancellation of the tax arrears including interest	A2.8
cancellation of the tax arrears interest	A2.9
cancellation of the fee (contributions, deposits)	A2.10
cancellation of the late interest of the payment (contributions, donations)	A2.11
cancellation of penalties	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

capital injection	<b>B1.1</b>
debt-for-equity swap	<b>B2.1</b>
subsidised loan	<b>C1.1</b>
subsidised credit	<b>C1.2</b>
interest rates subsidies of credit loans (for banks)	<b>C1.3</b>
loans conditionally cancelled	<b>C1.4</b>
deferral of tax payment date	<b>C2.1</b>
deferral of the payment date of the tax arrear or the tax arrear together with interest	<b>C2.1.2</b>
distribution of the tax into installments	<b>C2.2</b>
distribution of the payment arrear or the payment arrear together with interests into installments	<b>C2.3.1</b>
deferral of the fee payment date (contributions, donations)	<b>C2.4</b>
deferral of the outstanding fee payment date (contributions, donations) or the outstanding fee (contributions, donations) together with interest	<b>C2.4.1</b>
distribution of the fee into installments (contributions, donations)	<b>C2.5</b>
distribution of the outstanding fee (contributions, donations) or the outstanding fee (contributions, donations) together with interests into installments	<b>C2.5.1</b>
deferral of the penalty payment date	<b>C2.6</b>
distribution the penalty into installments	<b>C2.7</b>
distribution of enforcement costs into installments	<b>C2.8</b>
distribution of interest into installments	<b>C2.9</b>
deferral of the enforcement costs payment date	<b>C2.10</b>
deferral of interest payment date	<b>C2.11</b>
deferral of the costs of judicial process payment date	<b>C2.12</b>
distribution of the costs of judicial process into installments	<b>C2.13</b>
guarantee	<b>D1.1</b>
warranty	<b>D1.2</b>
other	<b>E</b>

**In column 5a and in column 5b**, enter in EUR the value of state aid from the agreement or from other document from which the value of the aid is derived, or from the certificate in the case of de minimis aid.

The nominal value of the aid, e.g., the total amount of funding of your part of the budget in the project is the basis for calculating the amount of aid provided, such as the amount of the project budget, the loan provided or the amount of tax deferred.

Gross value = value of subsidy paid.

In the absence of an agreement or other document, the value of the actual grant must be given. In the case of a form of aid other than a grant, its value should be given as a grant equivalent calculated in accordance with the relevant EU regulations. In the case of the value of the aid determined in a currency other than EUR, the value of the aid in EUR shall be calculated in accordance with the average EUR exchange rate in effect on the day the aid is granted, as announced by the Central Bank of the country in which the applicant is located.

**In column 6** provide the code indicating the purpose of the aid from the table "Purpose of state aid", e.g.: e1 - de minimis aid, a25 - aid for participation in projects within the framework of European Territorial Cooperation (if aid is provided under Article 20 a, the designation should be a 25.1). Other uses are not allowed in the programme.

Details	Code
1	2
<b>A. HORIZONTAL AID</b>	
<b>Aid for research, development and innovation activities</b>	
aid for research and development projects: basic research	<b>a1.1.1</b>
aid for research and development projects: industrial research	<b>a1.1.2</b>
aid for research and development projects: experimental development works	<b>a1.1.3</b>
innovation aid for SME	<b>a1.2</b>
aid for technical feasibility studies	<b>a1.3</b>
aid for process and organisational innovation in services	<b>a1.4</b>
aid for innovation advisory services and innovation support services,	<b>a1.5</b>
aid for the temporary employment of highly qualified personnel	<b>a1.6</b>
aid for innovation clusters	<b>a1.7</b>
Aid for industrial property rights' costs for small and medium-sized enterprises	<b>a1.8</b>
<b>Aid for the environmental protection</b>	
investment aid enabling the companies to adapt the community standards (in accordance with Annex XII to the Treaty of Accession of the Republic of Poland to the European Union), to apply standards more stringent than the EU standards in the field of environmental protection or to increase the level of environmental protection in absence of EU standards	<b>a2.1</b>
aid for the acquisition of new means of transport which meet requirements more stringent than the Union standards or increase the level of environmental protection in the absence of Union standards	<b>a2.2</b>
aid for early adaptation of enterprises to the future Union standards	<b>a2.3</b>
aid in the field of the environmental protection for investments that increase the energy saving including the operating aid	<b>a2.4</b>
investment aid in the field of environmental protection for the high-efficiency cogeneration including the operating aid	<b>a2.5</b>
environmental investment aid for the promotion of renewable sources energy including the operating aid	<b>a2.6</b>
aid for environmental studies	<b>a2.7</b>
environmental aid in the form of tax benefits	<b>a2.8</b>
aid for energy-efficient public heating	<b>a2.9</b>
aid for waste management	<b>a2.10</b>
aid for the remediation of contaminated sites	<b>a2.11</b>
aid for relocation of enterprises	<b>a2.12</b>
aid concerning the emission trading scheme	<b>a2.13</b>
<b>aid for investment and employment for small and medium-sized enterprises</b>	
investment aid	<b>a3</b>
employment aid	<b>a4</b>
<b>Aid for advisory services for small and medium-sized enterprises and the participation of small and medium-sized enterprises in fairs</b>	
aid for advisory services	<b>a5</b>
aid for the participation in fairs	<b>a6</b>
<b>Aid for disadvantaged and disabled workers</b>	
aid for the recruitment of disadvantaged workers in the form of wage subsidies	<b>a11</b>
aid for the employment of disabled workers in the form of wage subsidies	<b>a12</b>
aid for the compensation of the additional costs related to the employment of disabled workers	<b>a13</b>

<b>Training aid</b>	
specific training	<b>a14.1</b>
general training	<b>a14.2</b>
<b>Rescue aid</b>	
<b>Restructuring aid</b>	
<b>Aid granted to repair damage caused by natural disasters or other extraordinary incidents</b>	<b>a17</b>
<b>Aid granted to prevent or eliminate major disturbances in a cross-sectoral economy</b>	<b>a18</b>
<b>Aid granted to support domestic enterprises operating as part of an economic undertaking in the European interest</b>	<b>a19</b>
<b>Aid to promote culture and preserving cultural heritage</b>	<b>a20</b>
<b>Social aid for individual consumers</b>	<b>a21</b>
<b>Aid in the form of risk capital</b>	<b>a22</b>
<b>Aid earmarked to facilitate the development of certain economic activities or of certain</b>	<b>a23</b>
<b>Aid for small enterprises newly created by female enterprises</b>	<b>a24</b>
<b>B. REGIONAL AID</b>	
investment aid	<b>b1</b>
employment aid	<b>b2</b>
regional investment aid for large investment projects	<b>b3</b>
operating aid	<b>b4</b>
aid for newly created small enterprises	<b>b5</b>
<b>C. OTHER EARMARKING</b>	
aid constituting compensation for the implementation of services of general economic interest	<b>c5</b>
<i>de minimis</i> aid	<b>e1</b>
<i>de minimis</i> aid granted in accordance with the Commission Regulation No. 1998/2006 in the road transport sector, and <del><i>de minimis</i> aid granted in accordance with the Commission-Regulation No. 1407/2013 in the road freight transport sector</del>	<b>e1t</b>
<i>de minimis</i> aid constituting compensation for the implementation of the services of general economic interest granted in accordance with Commission Regulation No. 2023/2832	<b>e1c</b>
<b>D. AID IN SECTORS - special earmarkings</b>	
<b>THE SHIPBUILDING SECTOR</b>	
aid for innovative undertakings	<b>d2.1</b>
aid related to the export credits	<b>d2.2</b>
development aid	<b>d2.3</b>
the total cessation of conducting the economic activity by the enterprise	<b>d2.4</b>
the partial cessation of conducting the economic activity by the enterprise	<b>d2.5</b>
<b>COAL MINING SECTOR</b>	
aid to cover extraordinary costs	<b>d3.1</b>
aid to cover the costs of the current production for the entities covered by the plan of	<b>d3.2</b>
aid to cover the costs of the current production for the entities covered by the plan of the access	<b>d3.3</b>
aid for initial investments	<b>d3.4</b>
<b>TRANSPORT SECTOR</b>	
<b>SEA SHIPPING</b>	
investment aid	<b>d4.1</b>
aid to improve competitiveness	<b>d4.2</b>
aid for the repatriation of seafarers	<b>d4.3</b>
aid for the support of short sea shipping	<b>d4.4</b>

<b>AVIATION</b>	
aid for the construction of airport infrastructure	<b>d5.1</b>
aid for the airport services	<b>d5.2</b>
aid for carriers for the commencement of their economic activity	<b>d5.3</b>
<b>RAIL SECTOR</b>	
regional aid for the purpose of purchasing or upgrading a rolling stock	<b>d6.1</b>
cancelling debts aid	<b>d6.2</b>
aid for the coordination of transport	<b>d6.3</b>
<b>MULTIMODAL AND INTERMODAL TRANSPORT</b>	
<b>OTHER AID IN THE TRANSPORT SECTOR</b>	
<b>THE ENERGY SECTOR</b>	
aid to cover the manufacturers' costs resulting from the premature termination of long-term	<b>d8</b>
<b>THE CINEMA SECTOR</b>	
aid for cinema and other audio-visual undertakings	<b>d9</b>
<b>TELECOMMUNICATIONS SECTOR</b>	
<b>d10</b>	

If any received aid other than *de minimis* aid is indicated in the table, items 1-8 below should be completed:

1) description of the undertaking:

2) costs eligible for being covered by aid in the nominal value and the discounted value and types of these costs:

3) maximum acceptable intensity of the aid:

4) intensity of the aid already granted in connection with the costs referred to in item 2:

5) location of the undertaking:

6) objectives to be achieved in connection with the implementation of the undertaking:

7) stage of the implementation of the undertaking:

8) start and completion date of the implementation of the undertaking:

**NOTICE:** If you have shown in the table the aid received for a project or an investment activity, other than de minimis aid, then also complete items 1 through 8. Provide information on the project or activity/investment for which you have received aid.

**SECTION E. Information relating to the person authorized to submit information**

<b>E. Information relating to the person authorized to submit information</b>	
<b>Full name</b>	<b>Phone number</b>
<input type="text"/>	<input type="text"/>
<b>Official position</b>	<b>Date and signature</b>
<input type="text"/>	<input type="text"/>

In Section E you indicate the data of the person authorized to submit information:

- Name and surname:
- Position:
- Phone number:
- Date and signature.