



Brussels, XXX
[...] (2025) XXX draft

Commission services guidance document

Practical guidance on information registration for *de minimis* aid awards

Disclaimer: This is a working document prepared by the services of the European Commission to contribute to a better understanding of how Member States may register *de minimis* aid data. This is intended purely as an information tool and does not create any legally binding obligations. This guidance is without prejudice to the position that the Commission might take in a specific State aid case or to the interpretation that the Court of Justice of the European Union may give. As this guidance reflects the state of the art at the time of its drafting, it should be regarded as a 'living tool' and the guidance may be updated to reflect potential new market and/or legal developments. The Commission invites stakeholders to share their practical experience in using this guidance. In any case, the services of the Directorate-General for Competition (DG COMP) are available to provide further guidance on Member States' request.

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I. General considerations

State funding that meets the criteria set out in Article 107(1) of the Treaty on the Functioning of the European Union constitutes State aid and requires notification to the Commission pursuant to Article 108(3) of the Treaty. However, pursuant to Article 109 of the Treaty, the Council may determine categories of aid that are exempted from that notification requirement. In accordance with Article 108(4) of the Treaty, the Commission may adopt regulations relating to those categories of State aid. In Regulation (EU) 2015/1588, the Council decided, in accordance with Article 109 of the Treaty, that *de minimis* aid (that is to say, aid granted to the same undertaking over a specific period of time that does not exceed a certain fixed amount) could constitute one such category. On that basis, *de minimis* aid is deemed not to meet all the criteria laid down in Article 107(1) of the Treaty and is therefore not subject to the notification procedure.

1. What is *de minimis* aid?

The Commission has set appropriate ceilings up to which aid may be deemed not to have any effect on trade between Member States and not to distort or threaten to distort competition. These ceilings have been defined in the respective Regulations as follows:

- Aid granted per Member State to a single undertaking **which does not exceed EUR 300 000 over any period of 3 years**¹ on a rolling basis (General *de minimis* aid)
- Aid granted per Member State to a single undertaking for the provision of services of general economic interest (SGEI) **which does not exceed EUR 750 000 over any period of 3 years**² on a rolling basis (SGEI *de minimis* aid)
- Aid granted per Member State to a single undertaking in the agriculture sector **which does not exceed EUR 50 000 over any period of 3 years**³ on a rolling basis (AGRI *de minimis* aid)
- Aid granted per Member State to a single undertaking in the fisheries and aquaculture sectors **which does not exceed EUR 30 000 over any period of three fiscal years or EUR 40 000 over any period of three fiscal years**, provided that the Member State has in place a national central register⁴ (FISH *de minimis* aid)

¹ 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, OJ L, 2023/2831, 15.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2831/oj>

² Commission Regulation (EU) 2023/2832 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 granted to undertakings providing services of general economic interest OJ L, 2023/2832, 15.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2832/oj>

³ Commission Regulation (EU) No 1408/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the agriculture sector, as amended, ELI: <http://data.europa.eu/eli/reg/2013/1408/2024-12-16>. The cumulative amount of *de minimis* aid granted per Member State to undertakings active in the primary production of agricultural products over any period of 3 years shall not exceed the national cap set out in the Annex to Commission Regulation (EU) No 1408/2013, as amended.

⁴ Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the fishery and aquaculture sector, as amended, ELI: <http://data.europa.eu/eli/reg/2014/717/2023-10-25>. The cumulative amount of *de minimis* aid granted per Member State to undertakings active in the primary production of fishery and aquaculture products over any period of three fiscal years shall not exceed the national cap set out in the Annex to Commission Regulation (EU) No 717/2014, as amended.

FAQ on what is de minimis aid

Aid per Member State for a period of 3 years

According to Article 3(2) of Regulation 2023/2831, the total amount of de minimis aid granted per Member State to a single undertaking shall not exceed EUR 300 000 over any period of 3 years. It follows that the *de minimis* ceiling is assessed per Member State. Thus, a company active on several Member States may receive aid up to the maximum *de minimis* ceiling in each Member State.

The rules on the calculation of time periods are determined by Regulation (EC, Euratom) 1182/71. Its Article 3(2)(c) states that “*a period expressed in weeks, months or years shall start at the beginning of the first hour of the first day of the period, and shall end with the expiry of the last hour of whichever day in the last week, month or year is the same day of the week, or falls on the same date, as the day from which the period runs. If, in a period expressed in months or in years, the day on which it should expire does not occur in the last month, the period shall end with the expiry of the last hour of the last day of that month*”.

In practical terms, this means that the date of aid granting and the date when the 3-year period ends should coincide (e.g. from 24/10/2024 to 24/10/2027).

The period for calculating the aid ceiling levels under Regulation 717/2014 remains 3 fiscal years.⁵

Cumulation of *de minimis* aid

Cumulation of General and SGEI *de minimis* aid is possible. Provided that all conditions laid down in Regulation 2023/2831 and Regulation 2023/2832 are complied with, undertakings may receive up to EUR 300 000 (general) and EUR 750 000 (SGEI) de minimis, totalling EUR 1 050 000 euros over a 3-year period. Please note that specific rules apply for cumulation with the primary agriculture and fisheries sectors.

Aid granted to a single undertaking active in the primary production of agricultural products or in the fishery and aquaculture sector and also active in one or more of the sectors or has other activities falling within the scope of Regulation (EU) 2023/2831 de minimis aid granted for activities in the sector of agricultural production or in the fishery and aquaculture sector may be cumulated with de minimis aid granted in respect of the latter sector(s) or activities up to the relevant ceiling laid down in Article 3(2) of Regulation (EU) 2023/2831, provided that the Member State concerned ensures, by appropriate means, that the primary production of agricultural products does not benefit from de minimis aid granted in accordance with Regulation (EU) 2023/2831.

Also, where an undertaking is active in the primary production of agricultural products as well as in the fishery and aquaculture sector, de minimis aid granted for activities in the sector of agricultural production in accordance with Regulation 2023/2831 may be cumulated with de minimis aid for activities in the latter sector in accordance with Regulation (EU) No 717/2014 up to the highest ceiling laid down in either of those Regulations, provided that the Member State concerned ensures, by appropriate means,

⁵ This means from 1/1/2025 to 24/10/2027 for fiscal exercises coinciding with the calendar year. There is no imminent revision of Regulation 717/2014, we plan to also align it to the other *de minimis* Regulations when we revise them.

that the primary production of agricultural products does not benefit from *de minimis* aid granted in accordance with Regulation (EU) No 717/2014.

The Commission and Member States must ensure compliance with State aid rules. This implies that the necessary tools are put in place to control how much *de minimis* aid undertakings receive.

2. Tools for controlling *de minimis* aid awards

Compliance with the ceilings should be checked by granting authorities and receiving undertakings.

a. A central *de minimis* aid register

As of 1 January 2026, information on General and SGEI *de minimis* aid granted should be registered in a central register at national or Union level. The same applies for AGRI *de minimis* aid, but as of 1 January 2027. The system of self-declarations may be applied until 1 January 2029 for General and SGEI *de minimis*, or 1 January 2030 for AGRI *de minimis* aid. The obligation for having a central register has not yet been extended to the fisheries sector. For the fisheries sector, Member States have the possibility to use a system of self-declarations or a national central register.

The register should be ‘**central**’, which means that it should allow aid awards to be controlled for the whole territory of a Member State. Regional registers would not be able to accurately cover the information of aid granted and allow compliance with the ceilings to be easily checked. Commission has developed an IT application (eAidRegister), which is a Union level register. This will operate on the same principle, namely displaying aid awards granted per Member State. Member States cannot simultaneously use a national or regional register and the eAidRegister. Granting authorities and undertakings should be able to rely on one single register for the purposes of the *de minimis* Regulation(s).

The central register shall be set up in such a way as to enable **easy public access** to the information whilst ensuring compliance with the Union rules on data protection, including through the pseudonymisation of specific entries where necessary.

The requirement for the central registers to be public has been introduced by the 2023 revision of the *de minimis* rules. National registers which were reserved to the administration without allowing for public access could continue to operate until 1 January 2026 (or until 1 January 2027 for agricultural *de minimis* aid). Information on aid awards granted after that date should be accessible to the public. The eAidRegister will be accessible to the public on DG COMP’s website [*link to be added*].

While personal data protection rules do not apply to information on companies, data on private persons who operate as independent economic entities may require some additional protection. While transparency requirements justify the publication of aid award information, Member States may decide to limit the publication of data that may concern private individuals. Such limitation may typically involve the pseudonymisation or blurring of some parts of the name and/or personal identifier of natural persons (regarded as undertakings within the meaning of the EU competition law) in the public versions of the registers’ websites. The eAidRegister will allow Member States to use a blurring

function when they deem necessary. National authorities using the eAidRegister would be able to blur either the name or the ID number of natural persons. Thus, the public version of the tool will display only the name or the ID of the natural person benefiting from *de minimis* aid. The pseudonymisation remains under the responsibility of Member States.

i. *De minimis* aid control where there is a central *de minimis* register covering a period of 3 years

A central register covering a period of 3 years enables granting authorities and undertakings to control the amount of aid already granted per beneficiary and verify if the *de minimis* ceilings have been reached. Member States' granting authorities should verify compliance with the ceilings before granting new aid awards. The register also allows undertakings to verify the ceilings before submitting aid applications.

Member States are not obliged to require undertakings to issue self-declarations about the *de minimis* aid received for the past years, as this information has become public.

During the preparatory works on the *de minimis* Register, some Member States expressed their interest to maintain the system of self-declarations as a safeguard for controlling the aid amount granted per 'single undertaking'⁶. Accordingly, such declarations could still be useful for situations where several legal entities part of one single undertaking received *de minimis* aid. The EU *de minimis* rules do not prohibit such a practice. There may be alternative and less burdensome methods for this purpose, such as verifying linked undertakings in national commercial registers.

ii. *De minimis* aid control in the absence of a central *de minimis* register covering a period of 3 years

In accordance with Article 7(4) of the General *de minimis* Regulation, Article 7(4) of the SGEI *de minimis* Regulation and Article 7(5) of the AGRI *de minimis* Regulation, in the absence of a register, Member States shall:

- Inform the receiving undertaking in written or electronic form of the amount of the aid expressed as a gross grant equivalent and its *de minimis* character, referring directly to the relevant *de minimis* regulation.
- Where *de minimis* aid is granted to different undertakings in accordance with the relevant *de minimis* regulation on the basis of a scheme and different amounts of individual aid are granted to those undertakings under that scheme, the Member State concerned may choose to fulfil its obligation by informing the undertakings of an amount corresponding to the maximum aid amount to be granted under that scheme. In such cases, the fixed sum shall be used for determining whether the ceiling laid down in the relevant *de minimis* Regulation is complied with.

⁶ Some Member States considered the self-declaration useful as an additional guarantee that the ceiling would not be exceeded when aid is granted by several authorities during the 20 days period for registration.

- Before granting the aid, the Member State shall obtain a declaration from the undertaking concerned, in written or electronic form, about any other *de minimis* aid received to which this Regulation or other *de minimis* regulations apply over any period of 3 years.

It should however be stressed that all aid awards should be registered in a central register as of 1 January 2026 (or as of 1 January 2027 in case of agricultural *de minimis* aid). Thus, the above rules **will become obsolete as of 1 January 2029 (or 1 January 2030 for agricultural *de minimis* aid)**.

b. What information should be registered?

Member States may choose whether to use the Commission tool eAidRegister or a national solution to fulfil their obligations to publish *de minimis* aid awards. The information should at least cover the following:

1. identification of the beneficiary,
2. aid amount,
3. granting date,
4. granting authority,
5. aid instrument,
6. sector involved on the basis of the statistical classification of economic activities in the Union ('NACE classification').

The EU *de minimis* requirements do not prevent Member States from publishing additional information in their national registers. Member States are free to design their registers in accordance with their national requirements to the extent that the aforementioned minimum information is provided for. This may for instance include the introduction of a larger set of data (e.g. national legal basis for the support, objective of the measure, relevant public procurement rules, budgetary lines etc.).

II. Information to be registered

1. Identification of the beneficiary

a. Legal entity vs single undertaking

For the purposes of registration, the beneficiary of an aid is the legal entity receiving the advantage granted by the State through State resources (e.g. the grant recipient). To be registered, an entity should be identified in a unique manner, ensuring that the information on the aid awarded is accurate.

Please note that *de minimis* aid ceilings are set per 'single undertaking'. For the purposes of the EU *de minimis* rules (Article 2(2)), the concept of 'single undertaking' covers "*all enterprises having at least one of the following relationships with each other:*

(a) one enterprise has a majority of the shareholders' or members' voting rights in another enterprise;

(b) one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;

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

(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.

Enterprises having any of the relationships referred to in points (a) to (d) through one or more other enterprises shall also be considered to be a single undertaking .”

While aid awards registration targets the legal entity receiving the advantage, compliance with the ceilings require checking whether the advantage benefits other companies part of a ‘single undertaking’. Granting authorities are not obliged to verify the links a company may have with foreign entities not active on the Member States’ market for the purpose of the notion of a ‘single undertaking’.

Member States’ granting authorities are best placed to know how to retrieve information about the shareholding structure of aid beneficiaries. For instance, such information can be available in the national business registers databases, which have been referenced in the e-justice portal⁷. Thus, Member States’ granting authorities need to verify, for the purposes of the ceiling, the aid awards granted to all entities forming a ‘single undertaking’.

It appears that some national central registers have created algorithms allowing their databases to verify the shareholding structure of aid beneficiaries with national commercial registers. The eAidRegister would not have such a functionality at this stage. However, Member States using the eAidRegister would be able to specify in a comment to an aid award if the beneficiary was part of a larger entity/ group forming a ‘single undertaking’.

However, enterprises that have no relationship with each other, except for the fact that each of them has a direct link to the same public body or bodies, should not be treated as being linked to each other. The specific situation of enterprises controlled by the same public body or bodies, in which the enterprises may have independent power of decision, should therefore be taken into account (recital 5 of the General *de minimis* Regulation). Please note that for SGEI *de minimis* aid, this also applies when instead of public body or bodies the undertakings have a direct link to the same public body or bodies.

FAQ on legal entity vs single undertaking

Natural person holding shares

As a general condition, in accordance with the case-law of the Court of Justice of the EU, the mere holding of shares in a company is not regarded as an economic activity. However, if a natural person is actively involved in any form of management (such as rights to vote, appointment of board, acting in supervisory board, management of shares), the person can be deemed to have an economic activity. In this respect, the Court of Justice has clarified (see C-222/04 *Cassa di Risparmio di Firenze*, para. 112) that a natural person “*owning controlling shareholdings*” in several companies and

⁷ [Business registers in EU countries | European e-Justice Portal](#)

who “*actually exercises that control by involving itself directly or indirectly in the management*” of those companies should be considered as taking part in the economic activity of those companies.

To the extent that a natural person qualifies as ‘undertaking’ and fulfils at least one of the conditions enumerated in Article 2(2) of the General de minimis Regulation, that natural person can be considered as part of a ‘single undertaking’.

b. Name of the beneficiary

The name of the beneficiary should correspond to the official name of this type of beneficiary as identified by each Member State (e.g. limited liability company, publicly listed company etc.). In most cases, this should be the name as it appears in the national commercial registers or for taxation purposes. For natural persons, this may be the name as it appears in official documents.

Each Member State can decide how the name of the beneficiary should appear in the register, for example:

- Whether the form of a company should be integral part of the beneficiary’s name or not (e.g. Company Name or Company Name limited);
- For natural persons, whether the name should follow the order Name + Surname or Surname + Name or name as it appears on ID document. Please note that for natural persons, data protection requirements may apply.

c. Beneficiary’s identifier

The beneficiary identifier enables the unique identification of each undertaking in a given Member State. Member States not using the eAidRegister can use their own national identifier type(s)⁸.

Member States have communicated the national identifiers to the Commission for the purposes of the eAidRegister (e.g. KVK in the Netherlands or KBO in Belgium). The eAidRegister imposes a default identifier type (the most used in a given Member State, such as the business registry number). Other identifiers can be only used if the default identifier type cannot be applied to the undertaking concerned (e.g. charities, associations, natural persons). This is necessary to ensure that the same entity is not registered twice as a different entity.

If financing is provided to a beneficiary which does not yet have a legal status, the aid can be registered retroactively once the entity has an identifier.

FAQ on ‘Identification of the beneficiary’

Aid to several beneficiaries

In certain cases, Member States may award aid to a partnership composed by several individuals, per project or to a joint venture with several undertakings. In such cases, the

⁸ Such as SIREN or SIRET in France, or the national Commercial Register Code number in Estonia or the BULSTAT number in Bulgaria.

aid award should be apportioned between each participant proportionately to its participation in the project, partnership or joint venture. When such estimation is not possible (e.g. all participants in a project have a shared responsibility), the amount can be equally split among the project participants.

Changes in undertakings' structure

In case of modifications of the beneficiaries' names/ identifier due to merger, split or other legal change, Member States should register the aid award with the name and identifier of the legal entity that received it as existing at the moment of granting. The fact that the beneficiary may subsequently merge, split or enter into a joint venture should not affect the registration obligation. In the case of the eAidRegister, the published aid awards registered should not be updated retroactively to reflect the subsequent changes in companies' structure. However, if the national authorities consider such adaptation helpful, the eAidRegister would allow them to do such an update.

For the purposes of the *de minimis* ceiling per single undertaking, Article 3 of the General *de minimis* Regulation and Article 3 of the SGEI *de minimis* Regulation clarify that:

- in the case of **mergers or acquisitions**, all prior *de minimis* aid granted to any of the acquired or merging undertakings shall be taken into account when determining whether any new *de minimis* aid to the new or the acquiring undertaking exceeds the ceiling laid down in paragraph 2. *De minimis* aid lawfully granted before the merger or acquisition remain lawful.

For example, if an undertaking (company B) becomes the legal successor of another undertaking (company A) and company A previously received *de minimis* aid, the aid received by company A should be taken into account in assessing whether company B can receive any new *de minimis* aid. However, this operation would not affect any aid already granted to company A or company B before the operation took place. The effects of the transformation only impact new aid granting decisions. For those decisions, the cumulated aid amount for the last 3 years should be taken into account.

- if one **undertaking splits into two or more separate undertakings**, *de minimis* aid granted before the split shall be allocated to the undertaking that benefited from it, which is in principle the undertaking taking over the activities for which the *de minimis* aid was used. If such an allocation is not possible, the *de minimis* aid shall be allocated proportionately on the basis of the book value of the equity capital of the new undertakings at the effective date of the split.

Liquidation of a company

Liquidated undertakings that cease to exist, may have been part of a 'single undertaking' in the past. However, it can no longer be considered as a part of such undertaking after its formal cease of activities and legal existence. Hence, granting authorities are not

obliged to verify the *de minimis* amount granted to that liquidated company⁹ when a new application to receive *de minimis* aid is submitted by any of the linked undertakings. The decision to grant *de minimis* aid is taken based on the current information on the single undertaking at the moment of granting of new aid.

2. Aid amount

In accordance with Article 3(5) of the General *de minimis* Regulation and Article 3(5) of the SGEI *de minimis* Regulation, the aid amount shall be expressed as a cash grant. All figures used shall be gross, that is, before any deduction of tax or other charge. When aid is granted in a form other than a grant, the aid amount shall be the gross grant equivalent of the aid.

For the purposes of the eAidRegister, the aid amount should be expressed as full amount, (i.e. not in millions or thousands), in national currency or in EUR following the format "123,456.78 EUR". For amounts provided in non-EUR currencies, on the basis of the date of granting provided, an automatic conversion of the amount to EUR, using daily exchange rates from the European Central Bank, will be provided for information¹⁰.

FAQ on 'aid amount'

Aid paid in several instalments

In accordance with Article 3(6) of the General *de minimis* Regulation and Article 3(6) of the SGEI *de minimis* Regulation, aid “*payable in several instalments shall be discounted to its value at the moment it is granted. The interest rate to be used for discounting purposes shall be the discount rate applicable at the time the aid is granted.*”

Aid in the form of tax advantages or premia

When the aid cannot be precisely estimated *ex ante* (e.g. for feed-in premia for electricity, tax reductions etc), Member States may decide that the granting moment is when the quantum becomes clear (e.g. amount due when a tax declaration is filed/moment of requesting a premium).

Non-financial aid

In some instances, *de minimis* aid may be granted in a non-monetary form (e.g. advisory services, technical support or other). In such cases, Member States should register the ‘Gross Grant Equivalent’ (GGE) amount of that aid. Member States can design a uniform methodology for estimating the GGE of non-monetary aid. Such aid may, for

⁹ Granting authorities may consider taking into account previous aid granted to liquidated companies when the liquidated companies’ assets are positive and transferred to the linked shareholders. However, for the purposes of simplification, taking asset transfers into account is not formally required.

¹⁰ If the currency is different than EUR, a conversion in EUR of nominal and granted amounts is automatically performed using the ECB exchange rate applicable on the granted date. The exchange rates are updated in the eAidRegister Register from the ECB (European Central Bank) daily in the morning with rates of the day before. If there are no exchange rates available for any technical reason, the system will use the most recent available exchange rate.

instance, be calculated based on the average market price for service. Alternatively, it can be calculated as the share of the costs this aid represents for¹¹ a Member State.

Direct and indirect aid

In most cases, State aid consists in an advantage granted through State resources which are directly transferred to a given legal entity (direct advantage).

However, point 115 of the Notice on the notion of State aid⁸ (NoA) specifies that an advantage can be conferred on undertakings other than those to which State resources are directly transferred (indirect advantage). The NoA clarifies that in certain cases, a measure can be designed in such a way to channel its secondary effects towards identifiable undertakings or groups of undertakings. This is the case, for example, if the direct aid is *de facto* or *de jure* made conditional on the purchase of goods or services produced by certain undertakings only (for example only undertakings established in certain areas). Such indirect advantages should be distinguished from mere secondary economic effects that are inherent in almost all State aid measures (for example through an increase of output). A measure can also constitute both a direct advantage to the recipient undertaking and an indirect advantage to other undertakings, for instance, undertakings operating at subsequent levels of activity. The direct recipient of the advantage can be either an undertaking or an entity (natural or legal person) not engaged in any economic activity.

For the purposes of the *de minimis* regulations, granting authorities should register aid granted directly (i.e. aid paid to a concrete legal entity rather than aid which may benefit different undertakings along the value chain, the latter being considered as secondary economic effects). *A fortiori*, secondary economic effects should not be registered.

3. Granting date

The date of granting is the date when the legal right to receive the aid is conferred on the beneficiary.

In accordance with Article 6(2) of the General *de minimis* Regulation and Article 6(2) of the SGEI *de minimis* Regulation, Member States shall register the information on *de minimis* aid granted by any authority within the Member State concerned within 20 working days following the grant of the aid.

Financial intermediaries implementing *de minimis* aid schemes are obliged to report the total amount of *de minimis* aid received by them, on a quarterly basis to the Member State within 10 days from the end of a given quarter. The date of granting is the last day of a quarter. This information should be registered within 20 working days from reception of the report submitted by the financial intermediaries.

¹¹ Commission Notice on the notion of State aid as referred to in Article 107(1) of the Treaty on the Functioning of the European Union, OJ C 262, 19.7.2016, p. 1–50

The granting date is important for the calculation of the *de minimis* ceiling over a 3-year period. The rules on the calculation of time periods are determined by Regulation (EC, Euratom) 1182/71. Its Article 3(2)(c) states that:

“a period expressed in weeks, months or years shall start at the beginning of the first hour of the first day of the period, and shall end with the expiry of the last hour of whichever day in the last week, month or year is the same day of the week, or falls on the same date, as the day from which the period runs. If, in a period expressed in months or in years, the day on which it should expire does not occur in the last month, the period shall end with the expiry of the last hour of the last day of that month”.

In practical terms, this means that the dates should coincide (e.g. from 23/10/2026 to 23/10/2029).

FAQ on ‘granting date’

Tax measures

In case of tax measures, (in particular corporate/income tax measures), there may be several possible granting dates, such as the date when the measure as such is adopted (e.g. adoption of the law laying down the right to receive a tax credit) or the date on a yearly basis when the tax credit is actually used (when the company declares – or incurs – income and specific expenses relevant for taxation purposes), or the date of the tax return, the filing of the tax declaration or the positive assessment of the aid request..

Example 1.: If a Member State adopts a law that clearly specifies the aid amount and the aid beneficiary, the date of the entry into force of that law can be used as the granting date by that Member State. For example, if a law creates the right for a set of limited identifiable companies to receive 1000€ of a corporate tax credit for the high energy costs. The granting authorities may register this credit at the moment when the law entered into force.

Example 2. A Member State adopts a law that gives to all SMEs in the restauration sector the right to receive up to 1000€ of a corporate tax credit for facing the high energy prices. The aid amount is based on the cost difference between the incurred energy costs of the reference year and the preceding year. In this case, the aid amount only becomes clear when a specific declaration is filed. In this case, it is the date of that declaration or of the positive assessment of the aid request that should -be taken into account. In this example, companies should provide additional information to allow the granting authorities to determine the aid amount. If the energy costs were only 500€ higher than the previous year, the aid amount would only be 500€. If a granting authority registered 1000€ once the law was adopted, it can change this amount to 500€ when the aid was paid.

4. Granting authority

The *de minimis* regulations require to provide in the register the name of the granting authority. This should allow Member States to get information on which authority provided the *de minimis* financing.

The authority granting the aid can be at any level of the Member States (i.e. national, regional, local or sectorial). The institutional setup and competences of granting authorities should reflect national specificities: some Member States do not have a centralised function to control *de minimis* aid, while others are centralised on State aid policy control. The role of each granting authority can differ between Member States.

FAQ on 'granting authority'

Possibility for private entities to register *de minimis* awards

In certain cases, Member States may empower private entities with the management of *de minimis* aid schemes. This may be for instance the case when aid is granted in the form of financial instruments by financial institutions.

The eAidRegister relies on a model where it is for the authorities to set the reporting rights in a decentralised manner. As such, the tool would not prevent national authorities to grant access and reporting rights to private entities. However, it remains under the sole responsibility of the Member States to grant such access to private entities and to ensure that data is correctly uploaded.

Interreg *de minimis* aid

The majority of Interreg programmes would usually grant *de minimis* (ERDF) as one Member State (the one where Managing Authority is located) to undertakings from different countries.

Member States' granting authorities can allocate aid to undertakings which are situated or have their activity on the territory of another Member State. For the purposes of the eAidRegister, granting authorities will be able to register aid to undertakings based in another Member State while using a separate identifier introduced in the IT tool for that purpose. Alternatively, granting authorities may establish through appropriate channels a mechanism to attribute the aid granted based on the Member State where the beneficiary is active. For example, if a programme qualifies a *de minimis* aid granted by a Belgian granting authority as being 50% Belgian aid and 50% Dutch aid, the Belgian granting authority can register the 50% aid in the Belgian register and Dutch counterpart may register the remaining 50% in the Dutch register.

For the purposes of cumulation, the ceilings are set 'per Member State'. For example, if a granting authority from Belgium grants aid to an undertaking established in the Netherlands, the aid will be registered in the Belgium register. When granting *de minimis* aid, the Dutch authorities could but are not obliged to replicate the aid registered in the register for Belgium or in the Dutch register. Each Member States' granting authorities are only obliged to check the aid granted in their own Member State.

Multiple granting authorities

In certain situations, Member States can use a decentralised structure to grant aid and involve multiple authorities (e.g. national administration provides funds to regional, local authorities or financial institutions who select the beneficiaries' following the requirements of a scheme). The aid can be considered as granted when the beneficiary and the aid amount are defined. Thus, it appears advisable for the national authorities to give the registration responsibility to the authority that selects the beneficiaries and/or determines the aid amount. Alternatively, aid can be registered in the eAidRegister by all users who have the relevant registration rights (e.g. a regional office user may register local aid awards).

5. Aid instrument

Member States can identify different aid instruments in their national central registers. The types of aid instruments that Member States can use in the eAidRegister are:

- Debt write-off
- Direct grant
- Equity instruments
- Guarantee
- Hybrid capital instruments (convertible bonds)
- Interest subsidy
- Soft loan
- Provision of risk finance
- Reduction of social security contributions
- Reimbursable grant
- Repayable advances
- Subordinated debt
- Subsidised services
- Tax advantage or tax exemption
- Other

The eAidRegister only allows to select one instrument by entry. Therefore, if the aid is granted through multiple aid instruments, the aid amount shall be provided by instrument through separate entries in the eAidRegister. Alternatively, Member States may use the most predominant instrument. All instruments concerning the same project or aided activity and the same beneficiary have to be cumulated for the purposes of applying the *de minimis* ceiling.

For the purpose of eAidRegister, non-financial aid (e.g. advisory services, technical support or other) should be reported under the instrument "Other".

6. Sector involved on the basis of the statistical classification of economic activities in the Union ('NACE classification').

When registering the *de minimis* aid awards, Member States should select one of the codes based on the statistical classification of economic activities in the Union ('NACE classification'). The *de minimis* Regulations do not impose a specific format or level from the NACE classification (e.g. 4 digits). However, a higher level of detail of the NACE is recommended since codes it enables better understanding on the sectors supported. The eAidRegister allows choosing between all the NACE codes available.

If the beneficiary operates in several sectors, the sector indicated in the eAidRegister should be the sector where the aid has its greatest effect. Indeed, in case the aid covers several sectors (e.g. regional aid), the sectoral information to be recorded in the eAidRegister should be based on the most relevant sector of activity for a given award. Only one sector can be selected in the eAidRegister.

III. Correction of the registered data

Member States granting authorities are responsible for ensuring that the *de minimis* data registered is accurate and up-to-date.

FAQ on data correction

Correction of wrong data

Central registers should, as a matter of principle, allow for correction of data, which was mistakenly encoded (e.g. duplicates of aid awards, mismatching information between names and ID numbers etc.). For this reason, the eAidRegister tool will allow the competent authorities to correct the data they enter while keeping an audit to keep track of the corrections history.

Recovery of unlawful *de minimis* aid

If Member States' authorities recover unlawfully granted State aid which is already registered, it may correct the initial award by reducing the initial aid amount, while duly taking into account the interest rate due for the period when unlawful aid was granted.

Projected aid amount different from the actual aid amount

The eAirRegister allows Member States to correct past data. This means that if a granting authority encodes a projected aid amount (e.g. for tax measures), the same granting authority may but is not obliged to amend the aid amount retroactively if the aid amount actually granted diverged from the initial projections. Member States should ensure that *de minimis* aid granted does not exceed the relevant ceiling.