

De minimis declaration

for submission of an application for funding in the context of
VIENNA CONVENTION FUND 2024+

The subsidies granted under the VIENNA CONVENTION FUND 2024+ constitute "de minimis aid" within the meaning of Commission Regulation (EU) No 1407/2013 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, as amended.

Company

Company name	Legal form

Contact person

Title	First name	Last name

Address

Address (street name and door number)	Zip code	Town/city	Country

Financial year

Start of financial year (month)

De minimis aid

I/we declare that I/we have received (i.e. had confirmed or approved) or applied for the following de minimis aid in the current and previous two fiscal years*:**)

	Granting body	Program/scheme	Type of aid	Status	Date	Grant/gross grant equivalent**
				Application pending/funding approved/funding paid out	Payment/approval date	
1						
2						
3						
4						
5						
					sum	

* Fiscal year is the financial year for tax collection purposes

** Confirmed by the granting body in the funding agreement or by a letter of confirmation

*** The table can - if necessary - be supplemented by further rows.

Place, date	Authorized authentic signature	
		Company stamp

Notes to the de minimis declaration

In the de minimis declaration, an enterprise (event organizer) officially declares and duly confirms all de minimis support payments received in Austria in the current and the previous two fiscal years.

The total of all de minimis aid payments to the applicant, including all associated enterprises (see definition of “a single undertaking” on page 2 for details), during the current and previous two fiscal years may not exceed EUR 200,000.

1) What is the purpose of this de minimis declaration?

This de minimis declaration helps to clarify whether and to what extent further de minimis aid is permitted under the EU regulations. It must be determined in advance whether the submitting undertaking (applicant) is part of a group of companies in which individual enterprises exercise control over other group members (see point 3). Consequently, all undertakings exercising or subject to such control qualify as “a single undertaking”.

2) What does “a single undertaking” mean?

The term “a single undertaking” was introduced in Article 2 of European Commission Regulation 1407/2013 on de minimis aid. It describes which parent companies, subsidiaries and sister enterprises related to the applicant must be taken into consideration when calculating the threshold for de minimis aid. Together with the applicant, they comprise “a single undertaking”. Enterprises that meet the definition of “a single undertaking” must not exceed the ceiling for de minimis aid of EUR 200,000 in Austria.

3) Which criteria determine what constitutes “a single undertaking”?

“Single undertaking” includes 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 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.

4) How are amounts from different kinds of aid compared with each other?

Aid amounts not taking the form of a grant – such as guarantees, loans or interests – are calculated according to their gross grant equivalent (= cash aid value = aid value) by the granting bodies. This comparative figure presents the cash value of guarantees, loans or interests as a cash grant. Aid distributed in the form of grants is recognized in full in the gross grant equivalent; guarantees and aid comprised in loans are included at a lower percentage. When making the conversion it is always the gross amount that is used, i.e. the total before tax and other levies. For this reason the term gross grant equivalent is employed. The gross grant equivalent must be indicated by the granting bodies when approving aid in the aid confirmation (or aid agreement or aid offer).

5) When is the de minimis ceiling reached or exceeded?

When applying for (new) funding, the applicant must declare the total gross grant equivalent of the de minimis aid granted (i.e. confirmed/approved) for the current and both of the previous fiscal years. This must not exceed a total of EUR 200,000 (including the amount currently being applied for). Certain sectors of the economy are not eligible for de minimis aid (see De Minimis Regulation).

By submitting this declaration, you confirm that the funding measure will not exceed the applicable funding ceilings. It is also pointed out that fraud or misuse in connection with this funding program may be punishable by criminal law.

6) Where is the De Minimis Regulation published?

Commission Regulation (EU) No 1407/2013 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; published in the Official Journal of the European Union L 352/1 on December 24, 2013, as amended by Commission Regulation (EU) 2020/972 of 2 July 2020 amending Regulation (EU) No 1407/2013 as regards its prolongation and amending Regulation (EU) No 651/2014 as regards its prolongation and relevant adjustments; published in the Official Journal of the European Union L 215/3 of July 7, 2020.

Links:

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013R1407&from=EN>

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R0972&from=EN>

Place, date	Authorized authentic signature	
		Company stamp