State Aid De Minimis Declaration for ____________________________________________

(Please insert name and business rates account no)

Business rates discounts are a form of state aid, we must know if the applicant received or is receiving state aid.

Please complete and sign one of the following two declarations, your application will not be considered without this form being completed.

I confirm that the organisation named in question 1 above has not received De Minimis aid during the previous 3 fiscal years (this being the current fiscal year and the previous two fiscal years).

I acknowledge that I am authorised to sign on behalf of
NAME OF UNDERTAKING: ____________________________________________
and understand the requirements of De Minimis (EC Regulations 1998/2006).

By signing below, I confirm that I represent
NAME OF UNDERTAKING: ____________________________________________
and that the information set out above is accurate for the purposes of the De Minimis exemption.

SIGNATURE: ____________________________________________ NAME: __________________________

BUSINESS: ____________________________________________ POSITION: __________________________

I confirm that the organisation named in question 1 above has received the following De Minimis aid during the previous 3 fiscal years (this being the current fiscal year and the previous two fiscal years):

<table>
<thead>
<tr>
<th>Organisation providing the assistance/aid</th>
<th>Value of assistance</th>
<th>Date of assistance</th>
<th>Nature of assistance</th>
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I acknowledge that I am authorised to sign on behalf of
NAME OF UNDERTAKING: ____________________________________________
and understand the requirements of De Minimis (EC Regulations 1998/2006).

NAME OF UNDERTAKING: ____________________________________________
is not a business “in difficulty” as defined at 2.1 of the Community Guidelines and State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C22/02) at the date of this declaration.

By signing below, I confirm that I represent
NAME OF UNDERTAKING: ____________________________________________
and that the information set out above is accurate for the purposes of the De Minimis exemption.

SIGNATURE: ____________________________________________ NAME: __________________________

BUSINESS: ____________________________________________ POSITION: __________________________
State Aid is financial support that is provided by the State to business organisations.

State Aid rules exist to avoid public funded interventions distorting competition within the European Union. Business Rate Relief is State Aid. Generally State Aid is prohibited and unlawful. However there are number of exemptions, which if they apply, render the State Aid lawful and permitted. The relevant exemption in respect of this application is De Minimis Aid. For your application to be successful it must fall within the De Minimis Aid criteria. The relevant regulation is the Commission Regulation (EC) No 1998/2006 (De Minimis Regulations).

Under the De Minimis Aid criteria there is a De Minimis Threshold. Where an applicant, parent company or subsidiary receives aid, over a three year period that exceeds the threshold, they will not be entitled to De Minimis Aid.

To decide whether your application is eligible for De Minimis Aid we need to know if you or any company in your group of businesses have received state aid or if you expect to receive any State Aid in the current financial year or the previous 2 financial years. Usually where De Minimis Aid has been provided, you will have received a letter informing you that the assistance you were given was given under the De Minimis Regulations.

Please note that any business rate relief awarded is included in the De Minimis Threshold.

Generally the De Minimis Threshold is €200,000 (approximately £167,000) over the current financial year and the two previous financial years. However, the threshold for undertakings involved in road transport is €100,000 (approximately £83,500). If some aid has been received by the undertaking in previous years but this does not exceed the De Minimis Threshold then a partial business rate relief may be granted up to the De Minimis Threshold level. The threshold applies to all aid received by a parent company/group of businesses rather than just a subsidiary.

For exchange rate purposes, the Commission's exchange rate should be used as it is or was on the day the aid was granted.

Where the de minimis aid has been applied incorrectly then recovery will be for the full amount of the aid regardless of whether only part of it exceeds the threshold.

**De Minimus Aid cannot be given in certain circumstances, these include:**

- Aid to enterprises in road haulage operations for the acquisition of road freight transport vehicles.

- Towards the same costs that are being supported under another block exemption or notified scheme. It is unlawful to provide De Minimis Aid for costs being funded under the State Aid cover of an exemption or notified scheme, if it means the specific allowable aid intensity will be exceeded.

- Aid to enterprises in the agriculture sector (with the exception of those active in processing and marketing of agricultural products);

- Aid to enterprises active in the coal sector;

- Aid to undertakings in difficulty;

- Aid for export-related activities, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current expenditure linked to the export activity.
You also need to be aware that if the European Commission considers that you are not eligible for De Minimis Aid the amount of aid awarded will be recoverable from you; with interest. It is therefore important that you are confident that you meet the De Minimis Aid criteria.

The following is not a comprehensive list of all possible forms of State Aid. However, it should give you an indication of common forms of State Aid which you may have been given over the past three years. If you are in any doubt as to whether previous assistance received would constitute State Aid, please raise your concerns with us as soon as possible.

- Business rate reliefs on properties elsewhere in England
- State grants
- Interest rate relief
- Tax relief
- Tax credits
- State guarantees or holdings
- Direct subsidies
- Tax exemptions