

# RESEARCH AGENCY

**De minimis aid scheme  
for supporting the development of bilateral relations  
in the area of business and education  
as amended by Addendum No.1**

**Scheme DM-2/2020**

<b>Source of funding:</b>	European Economy Area (EEA) Financial Mechanism and Norwegian Financial Mechanism 2014-2021
<b>Programme area:</b>	Business Development, Innovation and Small and Medium Sized Enterprises
<b>Focus areas:</b>	a) Green Industry Innovation b) Welfare Technology and Ambient Assisted Living

Bratislava, July 2021

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## A) PREAMBLE

The subject of De minimis aid scheme for supporting the development of bilateral relations in the area of business and education, as amended by Addendum No. 1 (hereinafter referred to as „scheme“) is the provision of de minimis aid (hereinafter as "aid") under the *Business Development, Innovation and Small and Medium Enterprises Programme* ("Programme"), in accordance with the Commission Regulation (EC) 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, in the form of contributions from the EEA Financial Mechanism (EEA FM) and the Norwegian Financial Mechanism (NFM) 2014-2021 in order to establish partnerships between Slovak enterprises and organizations in the Donor states, leading to their joint participation in the preparation and implementation of projects focused on one of the focus areas of the Programme:

- a) Green Industry Innovation
- b) Welfare Technology and Ambient Assisted Living.

## B) LEGAL BASIS

The legal basis for the provision of the aid are the following legal standards:

- Commission Regulation (EU) no. 1407/2013 of December 18, 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid<sup>1</sup>, as amended, (hereinafter referred to as „Regulation de minimis“),
- Annex I of the EU Commission Regulation (EC) no. 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market pursuant to Articles 107 and 108 of the Treaty (hereinafter referred to as „Commission Regulation no. 651/2014“),
- Act no. 358/2015 Coll. on the regulation of certain relations in the field of state aid and minimum aid and on amendments to certain acts (State Aid Act) (hereinafter referred to as „State Aid Act“),
- Act no. 290/2016 Coll. on the support of small and medium-sized enterprises and on amendment of Act no. 71/2013 Coll. on the provision of subsidies within the competence of the Ministry of Economy of the Slovak Republic, as amended,
- Act no. 523/2004 Coll. on budgetary rules of public administration and on amendments to certain acts, as amended (hereinafter referred to as "Act No. 523/2004 Coll."),
- Act no. 575/2001 Coll. on the Organization of Government Activities and Organizations of the Central State Administration, as amended,
- Act no. 431/2002 Coll. on Accounting as amended (hereinafter referred to as the "Act on Accounting"),
- Act no. 357/2015 Coll. on Financial Control and Audit and on Amendments to Certain Acts (hereinafter referred to as "Act No. 357/2015 Coll."),

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<sup>1</sup> O. J. EU L 352, 24.12.2013

- Act no. 122/2013 Coll. on the protection of personal data and on amendments to certain acts, as amended,
- Act no. 211/2000 Coll. on Free Access to Information and on Amendments to Certain Acts (Freedom of Information Act), as amended,
- Act no. 324/2014 Amending and supplementing Act of the National Council of the Slovak Republic no. 278/1993 Coll. on the administration of state property, as amended, and amending and supplementing certain laws.

The provision of aid must comply with the regulations of the relevant legislation governing the provision of assistance from the EEA Financial Mechanism and the Norwegian Financial Mechanism 2014-2021, in particular:

- Regulation on the implementation of the Norwegian Financial Mechanism 2014-2021 (hereinafter referred to as the "NFM Regulation") issued by the Kingdom of Norway in accordance with Article 10.5 of the Agreement,
- Regulation on the implementation of the Financial Mechanism of the European Economic Area 2014-2021 (hereinafter referred to as the "EEA FM Regulation") issued by the EEA FM Committee in accordance with Article 10.5 of Protocol 38c,
- Programme Agreement between the Committee for the Financial Mechanism and the Ministry of Foreign Affairs of the Kingdom of Norway and the Office of the Government of the Slovak Republic on the financing of the Programme Business Development, Innovation and SME's (hereinafter referred to as the "Programme Agreement").

Non-legislative documents:

- Small and medium enterprises act (Small Business Act), European Union initiative to promote small and medium-sized enterprises (COM (2008) 394).

## C) DEFINITION OF TERMS

Economic activity – an activity consisting in offering goods and/or services on the market.

Initiative – an economically indivisible set of activities with a clearly identifiable objective relating to the implementation of the Fund for Bilateral Relations. The initiative may involve one or more activities.

Single undertaking - for the purposes of this scheme, according to Art. 2 par. 2 of the Regulation de minimis, the single undertaking means all entities engaged in an economic activity, including at least one of the following relationships:

- a) one entity engaged in an economic activity has a majority of the shareholders' or venturers' voting rights in another entity engaged in an economic activity;
- b) one entity engaged in an economic activity has the right to appoint or call off a majority of the members of the administrative, management or supervisory body of another entity engaged in an economic activity;
- c) one entity engaged in an economic activity has the right of dominant influence over another entity engaged in an economic activity based on the contract concluded between them or based on a regulation in the founding document or in the company's statutes;

- d) one entity engaged in an economic activity, that is a shareholder or venturer of another entity engaged in an economic activity, has itself control over the majority of voting rights of shareholders or venturers in this entity engaged in an economic activity under a contract with other shareholders or venturers of the entity engaged in an economic activity.

Entities engaged in an economic activity, including the types of relationships referred to in points a) through d), through one or more other entities engaged in an economic activity, shall also be considered as a single undertaking.

A number of separate legal entities having controlling interests and other functional, economic and organizational links may be regarded as constituting a single economic unit for the purposes of applying this scheme. This economic entity is thus considered as relevant enterprise, i.e. the aid Beneficiary.

The EU single market – the EU internal market ensuring the free movement of goods, services, capital and people.

SME – an enterprise which meets the definition of one of the size classes of enterprises referred to Annex I to Commission Regulation No. 651/2014 (Annex 2 to this scheme).

Enterprise – every entity engaged in an economic activity regardless its legal form or the form of financing.

Third countries' markets – markets of those countries which are not part of the EU single market.

National Focal Point (NFP) – national public authority designated by the Beneficiary state having overall responsibility for achieving the objectives of the European Economic Area Financial Mechanism and Norwegian Financial Mechanism and implementing Memoranda of Understandings for both financial mechanisms. The role of the NFP in the Slovak Republic is performed by the Ministry of Investments, Regional Development and Informatization of the Slovak Republic.

Donor states – Iceland, Lichtenstein, Norway. In case of the Norwegian Financial Mechanism, only Norway is the donor state.

Donor Programme Partner (DPP) – a public institution in the donor state advising on the preparation and/or implementation of the Programme and/or participating on the implementation of the Programme. The following institutions were assigned as partners from the donor states for the Programme Business Development, Innovation and SMEs: Innovation Norway (IN), Norwegian Agency for International Cooperation and Quality Enhancement in Higher Education (DIKU) and National Agency for International Education Affairs (AIBA).

Partner – undertaking selected by the Recipient (applicant) before submitting the Grant Application who will enter into Partnership agreement with the Recipient after approval of Grant Application. The partner is actively involved in the implementation of the initiative and shares a common economic or social objective with the Recipient to be implemented by the implementation of the initiative.

Recipient – an applicant who has fulfilled the conditions set out in the respective call and in this scheme, and the aid provider has entered into a Contribution agreement (hereinafter referred to as the "Agreement"). The Recipient is responsible for the implementation of the eligible project (initiative).

## D) AID PURPOSE

1. The aid objective is to create partnerships between Slovak enterprises and institutions from the Donor states in order to prepare joint projects under one of the calls under the Program. Initiatives related to identifying and strengthening appropriate bilateral partnerships will be supported.
2. EEA Financial Mechanism and Norwegian Financial Mechanism contribute to elimination of regional disparities within European Economic Area and to strengthening bilateral cooperation between the Slovak Republic and the Donor states.

## E) AID PROVIDER AND IMPLEMENTATOR OF THE SCHEME

Aid provider and implementer of this scheme (hereinafter referred to as the "Provider") is the Programme Operator, i.e. the Research Agency.

### **Provider:**

Research Agency  
Unit of Other Supporting Programmes  
Department of Cross-sectoral Activities  
Sliáčska 1  
831 02 Bratislava  
Slovak Republic  
Phone: +421 2 2101 3810  
E-mail: [norskegranty@vyskumnaagentura.sk](mailto:norskegranty@vyskumnaagentura.sk)  
web site: [www.vyskumnaagentura.sk](http://www.vyskumnaagentura.sk)

## F) BENEFICIARY

1. The Beneficiary of aid granted by this scheme could be:
  - a) Recipient; and
  - b) Partner (as defined under Article C) of this scheme, if it participates in the implementation of the eligible project (initiative))  
  
which is an undertaking pursuant to Articles 107 of the Treaty on functioning of the EU and fulfils conditions under this scheme and the respective call.
2. The Beneficiary can be a legal entity established in Slovakia or in one of the Donor states.

In case the applicant is a Slovak legal entity established for the purpose of business, the partner can be any legal entity from Norway, Iceland or Liechtenstein and vice versa.

3. The single undertaking referred to in Article 2 par. 2 of the Regulation de minimis shall be considered as the Beneficiary.
4. The Beneficiary does not have outstanding tax levies, recorded arrears of health and social insurance contributions and old-age pension savings contributions.
5. The Beneficiary is not subject to bankruptcy or restructuring proceedings, must not be in bankruptcy or restructuring and must not be refused bankruptcy petition due to lack of assets.
6. The Beneficiary is not guided by the enforcement of the decision and at the same time that it has not violated the prohibition of illegal work and illegal employment in the previous three years.
7. The Beneficiary can not be an undertaking which is subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market<sup>2</sup>.
8. The Beneficiary was not lawfully sentenced in accordance with Act no. 91/2016 Coll. on Criminal Liability of Legal Entities and on Amendments to Certain Acts, as amended.

## G) SCOPE

1. The aid covers the whole territory of the Slovak Republic and the Donor states and all economic sectors except for:
  - a) aid to undertakings active in the fisheries and aquaculture sector, covered by the Regulation (EU) No 1379/2013 of the European Parliament and of the Council of 11 December 2013 on the common organization of the markets in fishery and aquaculture products, amending Council Regulations (EC) No 1184/2006 and (EC) No 1224/2009 and repealing Council Regulation (EC) No 104/2000;
  - b) aid provided to undertakings active in the primary production of agricultural products;
  - c) aid provided to undertakings active in the processing and marketing of agricultural products, in these cases:
    - where the amount of aid is determined on the basis of the price or quantity of such products purchased from primary producers or products placed on the market by the undertakings concerned;
    - if the aid is conditional on being partially or totally transferred to primary producers.
  - d) aid for road freight transport activities;
  - e) aid for export-related activities to third countries or Member States, namely aid directly related to the quantities exported, for the establishment and operation of a distribution network or other current expenditures relating to the export activity;

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<sup>2</sup> Judgment ECJ C-188/92 in „Deggendorf“ § 7 (6), letter b) State Aid Act

- f) aid contingent upon the use of domestic in preference to imported goods.
2. If the undertaking operates in one of the sectors referred to in point (a) through (d), while operating in one or more other sectors or engaging in other activities falling within the scope of this scheme, this scheme shall apply to aid provided in respect of those other sectors or to such other activities, under the condition that the Beneficiary shall ensure, by appropriate means, such as segregation of activities or cost differentiation, that activities carried out in the sectors excluded from the scope of this Regulation are not supported by de minimis aid provided under this scheme.

## H) ELIGIBLE PROJECTS

The aid is intended for the implementation of projects (initiatives) aimed at developing and strengthening cooperation between Slovak enterprises and institutions from the Donor states, whereby cooperation has to be focused on at least one of the following focus areas of the Programme:

- Green Industry Innovation
- Welfare Technology and Ambient Assisted Living.

As a result of the supported initiatives, new or strengthened partnerships will be established, which may, inter alia, jointly apply for partnership projects in other Programme calls. The Recipient and the partner(s) are actively involved in the preparation of the initiative and its implementation.

Examples of the initiatives, which can be implemented within the Fund for Bilateral Relations targeted by this call, are especially:

- partner search visits and meetings,
- joint preparation of project applications for future calls under the Program;
- participation and organisation of seminars, workshops, conferences, consultancy;
- internships, study and work visits, short-term secondments;
- capacity building and trainings;
- collection of data and information, preparation of reports, studies, publications.

Activities can be carried out online or physically.

## I) ELIGIBLE EXPENSES

1. Eligible expenses for an initiative are expenses incurred within implementation of eligible initiatives under the Article H) of the scheme, except for expenditures referred to in point 5 of this Article, unless particular call for applications defines specific rules for expenses eligibility.
2. Eligible expenses are explicitly those expenses incurred by the Beneficiary connected to and aimed at achieving the objectives of the initiative under the contract, specifically focused on strengthening of bilateral relations.
3. Detailed conditions of eligibility of expenditures are indicated in the relevant call, which is in line with this scheme and with Art. 8 of the EEA FM Regulation and NFM Regulation published on the Provider's website.



4. Expenditures are eligible if they were incurred at the earliest on the date specified in the Agreement or from the date of entry into force of this Agreement. The Beneficiary is not entitled to start the implementation of the activities before submitting the Grant Application.
5. As eligible expenses can not be considered:
  - interest on debt, debt service charges and late payments charges;
  - charges for financial transactions and other purely financial costs, except costs related to accounts required by the FMC, the National Focal Point or the applicable law and costs of financial services imposed by the Agreement;
  - provisions for losses or potential future liabilities;
  - exchange losses;
  - recoverable VAT;
  - costs that are covered by other sources;
  - fines, penalties and costs of litigation, except where litigation is an integral and necessary component for achieving the outcomes of the project; and
  - excessive or reckless expenditures.

## **J) AID FORM**

1. Aid under this scheme is implemented in form of the contribution, which is preceded by the conclusion of an Agreement between the Provider and the Recipient.
2. The contribution is provided in the form of reimbursement of the expenses incurred or interim payments.
3. Payments are realized based on approved interim or final report.

## **K) AID AMOUNT**

1. The maximum amount of de minimis aid to a single undertaking<sup>3</sup> may not exceed EUR 200,000 over the period of three fiscal years, including other Providers or other de minimis aid schemes. The period of three years in respect of de minimis aid shall be the period of the current fiscal year and the two preceding fiscal years and shall be determined on the basis of the Beneficiary's accounting period. According to the Accounting Act, it is a calendar or a economic year as decided by the entrepreneur.
2. If an undertaking carries out the freight transport in the lease or for reimbursement and at the same time other activities subject to a maximum amount of EUR 200,000, the maximum amount of EUR 200,000 shall apply to that undertaking, provided that the Beneficiary ensures (and Provider verifies) by appropriate means such as separation of activities or the differentiation of costs that no de minimis aid is used for freight transport activities.
3. Should the provision of new de minimis aid exceeds the relevant maximum amount given in the paragraph 1, no part of such new aid shall benefit from the Regulation de minimis.

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<sup>3</sup> Under Regulation de minimis.

4. In the case of mergers or acquisitions, any de minimis aid provided previously to any of the merging undertakings shall be taken into account in determining whether any new de minimis aid to that new or acquiring undertaking exceeds the applicable maximum amount. De minimis aid lawfully provided before a merger or acquisition remains legal.
5. In the case of the division of one undertaking into two or more separate undertakings, the de minimis aid provided prior to the division is attributed to the undertaking benefiting from it, that is basically the undertaking which takes over the activities for which the de minimis aid has been used. If such attribution is not possible, de minimis aid shall be allocated proportionately based on the carrying value of the net assets of the new enterprises on the date on which the division of the enterprise takes effect.
6. Under this scheme, transparent aid is provided as defined in the Article 4 par. 1 of the Regulation de minimis.

## **L) CONDITIONS FOR AID PROVISION**

1. The Provider provides the aid to the Beneficiary in form of contribution only if all criteria and conditions set out in this scheme and the call for proposals are met.
2. The aid may be provided only if the applicant based on the call submits the application including mandatory annexes and:
  - The Provider will provide the aid only after receiving the applicant's/partner's declaration (Annex 1 to this scheme) confirming that the total amount of de minimis aid to be granted under this scheme, together with de minimis aid granted so far during the current fiscal year and two previous fiscal years shall not exceed the maximum amount laid down in Art. K) of this scheme (and according to § 13 of the State Aid Act, the Provider also verifies this in the Central Register (IS SEMP) before providing the aid) and that the cumulative rules of Art. M) and all the conditions of this scheme have been met,
  - if the applicant/partner is part of a group of enterprises which form a single enterprise with him, he shall submit data on de minimis aid received within the reference period for all members of the group of enterprises,
  - applicant/partner submits declaration as an annex to the call, that:
    - a) has no unpaid tax, registered arrears of health and social insurance contributions and old-age pension savings contributions,
    - b) there is no bankruptcy or restructuring proceedings, is not in bankruptcy or restructuring and has not been refused bankruptcy due to lack of assets,
    - c) enforcement of a decision is not made against him and at the same time, has not violated the prohibition of illegal work and illegal employment within previous three years,
    - d) does not apply for the recovery of state aid on the basis of a previous EC decision declaring this aid illegal and incompatible with the internal market,
    - e) has not been lawfully sentenced in accordance with Act no. 91/2016 Coll. on Criminal Liability of Legal Entities and on Amendments to Certain Acts, as amended,

- demonstrates the fulfillment of other conditions defined by the Provider in the call,
- 3. The aid will not be provided to an Beneficiary who illegally uses or withholds state budget funds or state funds.
- 4. In case it is proven that the information given in the declaration does not correspond to the facts, the Provider will require the Beneficiary to pay the financial compensation in the amount of the aid to which the declaration relates.
- 5. In case of a violation of the terms of the scheme, including contractual relations and based on decision of the competent supervisory authority, this shall be considered as a breach of budgetary discipline under Act No. 523/2004 Coll.
- 6. There is no legal entitlement to aid under this scheme. The provision of aid and its amount is decided by the Provider under the terms of the scheme.

## M) AID CUMULATION

1. De minimis aid provided under this scheme may be cumulated with de minimis aid provided in accordance with Commission Regulation (EU) No 360/2012<sup>4</sup> up to the maximum amount set in this Regulation. It may be cumulated with de minimis aid provided in accordance with other de minimis aid rules up to the applicable maximum amount set out in Article K) of this scheme.
2. Aid cumulation is linked to the specific Beneficiary (taking into account a single undertaking under Article 2 (2) of Regulation de minimis).
3. De minimis aid shall not be cumulated with the state aid in relation to the same eligible costs or state aid for the same risk finance measure, if such cumulation would exceed the maximum aid intensity concerned or the amount set in relation to the specific circumstances of the individual cases in the General Block Exemption Regulations or Decisions adopted by the Commission. De minimis aid, which is not provided or attributable to specific eligible costs, may be cumulated with other state aid provided under the Block Exemption Regulation or Decision adopted by the Commission.

## N) AID PROVISION MECHANISM

1. The Provider shall publish call for proposals (hereinafter referred to as „the call“) stating in particular the source of funding and the Program, the reference to this de minimis scheme, the nature of the activities, the geographical scope, the maximum duration of the initiative, the call allocation, the maximum and minimum aid amounts, conditions for application submission, criteria and mechanism for application assessment, information mechanism.
2. The call including mandatory annexes will be published on the website of the Provider ([www.vyskumnagentura.sk](http://www.vyskumnagentura.sk)).

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<sup>4</sup> Commission Regulation (EU) No 360/2012 of 25 April 2012 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid to undertakings providing services of general economic interest, as amended (OJ L 114, 26.4.2012, p. 8)

3. The applicant elaborates and submits the application for contribution in accordance with instructions stated in the call.
4. The application will be assessed in accordance with the FIFO principle („First in First Out“), which means that applications are assessed exactly in the order in which they were received. The formal and content related assessment of the Grant Application will be carried out by the Provider and an assessor based on the evaluation criteria, which will be published in the call in order to avoid any degree of subjectivism in the assessment. After positive assessment of the application, the Provider will send the application to respective Donor Programme Partner. If he has no comments to the application, the application can be supported.
5. The compliance of the Grant Application with this scheme will be assessed prior to the aid is granted.
6. The Provider shall notify the applicant about the result of the assessment as soon as the application has been approved/rejected. Approved applications will be published by the Provider on its website.
7. The Grant Application is approved on the day of Provider’s decision on approval of application, unless a later date is specified in the Agreement. The Agreement contains basic conditions, expected amount of the aid for the applicant and each partner (if relevant), information that this is de minimis aid and reference to the Regulation de minimis (Regulation title and information on its publishing in the Official Journal of the European Union).
8. The Agreement is a legal act under which the aid is considered to have been granted, the date of its entry into force being considered to be the day on which the aid is granted (this applies to the Recipient and the partners/s). Expenditure will be eligible by 30 April 2024.
9. The Agreement is obligatory published contract and is publicly available in the Central Register of Contracts at the website [www.crz.gov.sk](http://www.crz.gov.sk).
10. On the entry into force of the Agreement (one calendar day following the day of its publication), aid under this scheme is deemed to have been provided.

## **O) BUDGET**

The indicative amount of financial means for the implementation of this scheme shall not exceed EUR 150 000, with an estimated annual budget of EUR 50 000. When launching a call for applications, the Provider shall publish on its website the amount allocated to the respective call.

## **P) TRANSPARENCY AND MONITORING**

1. After the entry into force of the scheme or its amendment, Provider shall ensure its announcement and availability of its full text on the website for at least during the period of its effectiveness.
2. Provider shall ensure transparency of the scheme and publishing all agreements in accordance with the Freedom of Information Act.

3. In accordance with the § 13 par. 1, 2 and 5 of the State Aid Act, the Provider is obliged to record in the Central Register data on minimum aid provided and data on the Beneficiary within five working days from the aid provision.
4. The Provider shall check compliance with all conditions stated in this scheme and with the maximum amount of the aid intensity according to the Article K) of this scheme.
5. The Provider shall keep records of the aid provided, containing full information on any aid provided under this scheme.
6. The Provider shall keep the documents relating to each aid provided for 10 fiscal years from the date on which it was provided and the records relating to the scheme for 10 fiscal years from the date on which the last individual aid was provided under the scheme.

## **Q) CONTROL AND AUDIT**

1. The Provider and other state administration bodies are authorized to carry out a control of the public funds spent in accordance with Act No. 357/2015 Coll. on Financial Control and Audit and on Amendments to Certain Acts, government audit and internal audit of the use of these funds. Imposition, enforcement of the sanctions for misconduct of the financial discipline are subject of the regime governed by the EU and SR legislation.
2. The persons authorized for the financial control and audit are in particular:
  - a) The Provider and/or persons authorized by him;
  - b) National Focal Point and/or person authorized by him;
  - c) Government Audit Office and/or person authorized by him;
  - d) Supreme Audit Office of the Slovak Republic, Certifying Authority and persons authorized by them;
  - e) Audit Authority, its cooperating authorities and persons authorized by them;
  - f) Irregularities body and/or person authorized by him;
  - g) Tax Office of the Slovak Republic and/or person authorized by him;
  - h) Authorized representatives of the European Commission and the European Court of Auditors and/or person authorized by them;
  - i) Authorized representatives of the Ministry of Foreign Affairs of the Kingdom of Norway, Financial Mechanism Office and Financial Mechanism Committee and/or persons authorized by them;
  - j) The Antimonopoly Office of the Slovak Republic;
  - k) Persons invited by the above mentioned bodies in accordance with the relevant legislation of the Slovak Republic and the EU.
3. The Beneficiary will enable the performance of financial control/audit by authorized persons in accordance with the relevant Slovak legislation and EU legal acts.

4. The Beneficiary will demonstrate, in particular, the eligibility of the expenses incurred and compliance with the conditions for the aid provision.
5. The Beneficiary shall create adequate conditions for the proper and timely financial control/audit to be carried out by the staff of the control bodies and shall provide them with the necessary cooperation and any requested information and documents relating in particular to the implementation of the initiative.
6. The Beneficiary shall ensure the presence of persons responsible for implementation the initiative's activities and shall refrain from any action which might jeopardize the initiation and proper conduct of the control/audit.
7. The Beneficiary shall take immediate action to remedy the identified deficiencies identified in the control/audit report within the time limit set by the persons authorized to carry out the control/audit. The Beneficiary shall send a written report to the persons authorized to carry out the control/audit on the fulfillment of the measures taken to remedy the identified deficiencies immediately after their fulfillment as well as measures of the causes of their occurrence.
8. The Antimonopoly Office of the Slovak Republic as the aid coordinator is, according to § 14 par. 2 of the State Aid Act, entitled to check with the Provider the provision of this aid. For this purpose, the Antimonopoly Office of the Slovak Republic is entitled to verify the necessary facts also with the Beneficiary of the minimum aid. The Beneficiary of the minimum aid is obliged to allow the Antimonopoly Office of the Slovak Republic to carry out the control.

## **R) VALIDITY AND EFFECTIVENESS OF THE SCHEME**

1. The scheme shall enter into force and effect on the date of its publication in the Commercial Journal. The scheme shall be published by the Provider in the Commercial Journal. Subsequently, the Provider shall ensure its publication on its website within 10 working days of its publication in the Commercial Journal.
2. Changes to the scheme can be made in the form of written amendments to the scheme; whereby the validity and effectiveness of each amendment shall take effect on the date of publication of the scheme as amended by the supplement to the Commercial Journal.
3. Changes in the European legislation according to Article B) or any relating legislation, must be reflected in the scheme within 6 months of their entry into force.
4. The scheme expires on 31 December 2023.
5. A change in the Provider's entity resulting from a generally binding legal regulation shall not be deemed to be a change in the scheme to be made in the form of a written amendment to the scheme.

## **S) ANNEXES**

The following Annexes are an integral part of the scheme:

Annex 1 Declaration of the Applicant/Partner for de minimis aid

Annex 2      Definition of SMEs according to Annex I of Commission Regulation (EU) No. 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market pursuant to Articles 107 and 108 of the Treaty, as amended.

**Annex 1**

**Declaration of the applicant/partner<sup>5</sup> for de minimis aid**

**according to Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 TFEU to de minimis aid, as amended**

**Identification of the applicant/partner<sup>5</sup>:**

<b>Name/business name</b>	
<b>Address</b>	
<b>Undertaking ID number</b>	
<b>Statistical classification of economic activity (SK NACE Rev. 2) – code with the name of the activity</b>	
<b>Size of the undertaking at the time of application<sup>6</sup></b>	<input type="checkbox"/> SME <input type="checkbox"/> microenterprise <input type="checkbox"/> small enterprise <input type="checkbox"/> medium enterprise

1. The applicant/partner<sup>5</sup> declares that as accounting period (fiscal year)<sup>7</sup> uses

- calendar year,**  
 **economic year** (beginning ....., end .....

*If there has been a change from the calendar year to the economic year or vice versa during the previous two financial years, indicate this by listing the financial years used (for example 1.4.2015 – 31.3.2016; 1.4.2016 – 31.12.2016):*

.....

2. The applicant/partner<sup>5</sup> declares that, within the meaning of the definition of a single undertaking referred to in Art. C) De minimis aid scheme for the support of the development of bilateral relations in the area of business and education, as amended by Addendum No. 1

- no other entity falls under the definition of a single undertaking,

<sup>5</sup> Delete as appropriate

<sup>6</sup> Annex no. I Commission Regulation (EU) No. Commission Regulation (EC) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market pursuant to Articles 107 and 108 of the Treaty.

<sup>7</sup> § 3 par. 3 - 5 of Act no. 431/2002 Coll. on Accounting, as amended.



falls under the definition of a single undertaking the following entities:

Table no. 1

Undertaking identification <sup>8</sup>

3. The applicant/partner<sup>5</sup> declares that in the current fiscal year (*year n*) and in the two previous fiscal years

**no aid has been provided** nor to him (neither to any of the undertakings which together form a single undertaking, if relevant according to the point 2 of this Declaration),

minimum aid **has been provided** to him, including the undertakings which together form a single undertaking:

Table no. 2

Undertaking identification <sup>9</sup>	Date of aid provision <sup>10</sup>	Aid provider	Regulation <sup>11</sup>	Amount of minimum aid provided in EUR during the current and previous two fiscal years			Comments <sup>12</sup>
				year n	year n-1	year n-2	

<sup>8</sup> Name / business name / name and surname, address, company ID number of the applicant and/or enterprises forming a single enterprise with it and provided with de minimis aid during the current and two previous fiscal years.

<sup>9</sup> Name / business name / name and surname, address, company ID number of the applicant and/or enterprises forming a single enterprise with it and provided with de minimis aid during the current and two previous fiscal years.

<sup>10</sup> Date of entry into force of the legal act based on which the aid was provided to the beneficiary (eg the date of entry into force of the subsidy contract; date of signature of the credit agreement), irrespective of the date of payment of the aid to the undertaking.

<sup>11</sup> Provide only no. of the Regulation from its full title below:  
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.  
Commission Regulation (EU) No 1408/2013 of the European Parliament and of the Council 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 agricultural sector.  
Commission Regulation (EU) No 717/2014 of the Council 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 fisheries and aquaculture sector.  
Commission Regulation (EU) No 360/2012 of 25 April 2012 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid to undertakings providing services of general economic interest.

<sup>12</sup> Provide additional information related to de minimis aid, such as whether the provision (disbursement) of the aid is still ongoing, the aid has been completed.

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4. The applicant/partner<sup>5</sup> declares that in the current and the two preceding accounting periods (fiscal years):

- was not formed** by the merger or acquisition,
- was formed** by the merger<sup>13</sup> of the enterprises listed in Table no. 3,
- took over the equity** of the undertaking/s listed in Table no. 3 by the acquisition (the merger<sup>14</sup>):

Table no. 3

Business name of the undertaking	Address	Undertaking ID number

The undertaking/s listed in the table no. 3:

- has/have not** received minimum aid,
- has/have received** the following minimum aid:

Table no. 4

Undertaking identification <sup>15</sup>	Date of aid provision <sup>16</sup>	Aid provider	Regulation <sup>17</sup>	Amount of minimum aid provided in EUR during the current and previous two fiscal years	Comments <sup>18</sup>

<sup>13</sup> § 69 par. 3 of Act no. 513/1991 Coll. Commercial Code as amended.

<sup>14</sup> § 69 par. 3 of Act no. 513/1991 Coll. Commercial Code as amended.

<sup>15</sup> Name / business name / name and surname, address, company ID number (applicant/partner) and/or enterprises forming a single enterprise with it and provided with de minimis aid during the current and two previous fiscal years.

<sup>16</sup> Date of entry into force of the legal act based on which the aid was provided to the beneficiary (eg the date of entry into force of the subsidy contract; date of signature of the credit agreement), irrespective of the date of payment of the aid to the undertaking.

<sup>17</sup> Provide only no. of the Regulation from its full title below:

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.

Commission Regulation (EU) No 1408/2013 of the European Parliament and of the Council 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 agricultural sector.

Commission Regulation (EU) No 717/2014 of the Council 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 fisheries and aquaculture sector.

Commission Regulation (EU) No 360/2012 of 25 April 2012 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid to undertakings providing services of general economic interest.

<sup>18</sup> Additional information related to de minimis aid is provided, such as whether the provision (disbursement) of the aid is still ongoing, the aid has been completed.

				year n	year n-1	year n-2	

5. The applicant/partner<sup>5</sup> declares that in the current and the two preceding accounting periods (fiscal years):

- was not** formed by the division of the undertaking,  
 **was** formed by the division of following undertaking:

Table no. 5

Business name of the undertaking	Address	Undertaking ID number

and has taken over its activities for which the minimum aid has been used in the past<sup>19</sup>. The following aid has been provided (in the past was provided) to the undertaking (the applicant/partner<sup>5</sup>):

Table no. 6

Date of aid provision	Provider	Amount in EUR

6. The applicant/partner<sup>5</sup> declares that:

- is not** a subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market,  
 **is** a subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market,

<sup>19</sup> If, on the basis of the activities taken over, it was not possible to distribute the previously provided minimum aid, the aid will be distributed pro rata based on the book value of equity of new enterprises at the effective date of the split (in accordance with Article 3 (9) of Regulations 1407/2013, 1408/2013 and 717/2014).

- all undertakings that form a single undertaking with it **are not** a subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market,
- some undertakings that form a single undertaking with it **are** a subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market.

7. The applicant/partner<sup>5</sup> declares that:<sup>20</sup>

- a) **is/is not active** in the fisheries and aquaculture sector<sup>21</sup> and the aid will not be provided in relation to these activities;
- b) **is/is not active** in the field of primary production of agricultural products<sup>22</sup> and the aid will not be provided in relation to these activities;
- c) **is/is not active** in the sector of processing and marketing of agricultural products and the aid will not be provided in relation to these activities;
- d) **is/is not active** in the road freight transport sector and the aid will not be provided in relation to these activities;
- e) the aid will not be provided for the activities relating to export to the third countries or member states, in particular, aid directly linked to the quantities exported, for the establishment and operation of a distribution network or other current expenditure linked to the export activity.

If applicant/partner<sup>5</sup> is active in any of the sectors referred to in point a) to d), declares, that:

- has** separate monitoring of activities/expenses (eg analytical record),
- has not** separate monitoring of activities/expenses (eg analytical record).

8. The applicant/partner<sup>5</sup> declares that:

- is not carrying out** the road freight transport for lease or reimbursement,
- is carrying out** the road freight transport and at the same time other activities, whereby the aid will be provided in relation to other activities and has separate monitoring of activities/costs (eg analytical records).

9. The applicant/partner<sup>5</sup> declares that at the time of application submission:

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<sup>20</sup> Mark out what does not apply

<sup>21</sup> Regulation of the European Parliament and of the Council (EU) No 1379/2013 of 11 December 2013 on the common organization of the markets in fishery and aquaculture products amending Council Regulation (EC) No 1184/2006 and (EC) No 1224/2009 and repeals Council Regulation (EC) No. 104/2000.

<sup>22</sup> Agricultural products are those listed in Annex 1 to the Treaty on the Functioning of the European Union.

**does not apply** for other minimum aid from other or the same minimum aid provider,

**applies** for other minimum aid from other or the same minimum aid provider:

Table no. 7:

<b>Minimum aid provider</b>	<b>Amount of minimum aid requested</b>	<b>Date of application submission</b>

10. The applicant/partner<sup>5</sup> below by his/her signature

- a) confirms that he/she is informed that all parts of the declaration need to be completed;
- b) confirms that above mentioned information are accurate and true and are voluntary provided;
- c) shall undertake that in case of any change in the data provided in this application within the administrative procedure for the minimum aid provision, it will inform aid provider without delay about these changes;
- d) agrees with processing of the data provided in this declaration for the purpose of registration of the minimum aid in accordance with Act No. 358/2015 Coll. on the regulation of certain relations in the field of state aid and minimum aid and on amendments to certain acts (State Aid Act). This approval is granted to both aid coordinator<sup>23</sup> and at the same time to minimum aid provider for all data provided in this declaration for a period of 10 years from the date of granting of this approval.

.....  
**Date and place**

.....  
**Signature**

<sup>23</sup> According to § 2 par. 1 of Act no. 358/2015 Coll. on the regulation of certain relations in the field of state aid and minimum aid and amending certain acts (State Aid Act) the Antimonopoly Office of the Slovak Republic is the coordinator of the aid.

**Annex 2****Terms and definitions relating to SMEs***Article 1***An Enterprise**

An enterprise is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, in particular, self-employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity.

*Article 2***Staff headcount and financial thresholds determining enterprise categories**

1. The category of micro, small and medium-sized enterprises ('SMEs') is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.
2. Within the SME category, a small enterprise is defined as an enterprise which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million.
3. Within the SME category, a micro-enterprise is defined as an enterprise which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million.

*Article 3***Types of enterprise taken into consideration in calculating staff numbers and financial amounts**

1. An 'autonomous enterprise' is any enterprise which is not classified as a partner enterprise within the meaning of paragraph 2 or as a linked enterprise within the meaning of paragraph 3.
2. 'Partner enterprises' are all enterprises which are not classified as linked enterprises within the meaning of paragraph 3 and between which there is the following relationship: an enterprise (upstream enterprise) holds, either solely or jointly with one or more linked enterprises within the meaning of paragraph 3, 25 % or more of the capital or voting rights of another enterprise (downstream enterprise).
3. However, an enterprise may be ranked as autonomous, and thus as not having any partner enterprises, even if this 25 % threshold is reached or exceeded by the following investors, provided that those investors are not linked, within the meaning of paragraph 3, either individually or jointly to the respective enterprise:
  - a) public investment corporations, venture capital companies, individuals or groups of individuals with a regular venture capital investment activity who invest equity capital in

unquoted businesses (business angels), provided the total investment of those business angels in the same enterprise is less than EUR 1,250,000;

- b) universities or non-profit research centers;
  - c) institutional investors, including regional development funds;
  - d) autonomous local authorities with an annual budget of less than EUR 10 million and less than 5,000 inhabitants;
4. 'Linked enterprises' are enterprises which have any of the following relationships with each other:
- a) an enterprise has a majority of the shareholders' or members' voting rights in another enterprise;
  - 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;
  - 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;
  - 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.

There is a presumption that no dominant influence exists if the investors listed in the second subparagraph of paragraph 2 are not involving themselves directly or indirectly in the management of the enterprise in question, without prejudice to their rights as shareholders.

Enterprises having any of the relationships described in the first subparagraph through one or more other enterprises, or any one of the investors mentioned in paragraph 2, are also considered to be linked.

Enterprises which have one or other of such relationships through a natural person or group of natural persons acting jointly are also considered linked enterprises if they engage in their activity or in part of their activity in the same relevant market or in adjacent markets.

An 'adjacent market' is considered to be the market for a product or service situated directly upstream or downstream of the relevant market.

Except in the cases set out in paragraph 2, second subparagraph, an enterprise cannot be considered an SME if 25 % or more of the capital or voting rights are directly or indirectly controlled, jointly or individually, by one or more public bodies.

5. Enterprises may make a declaration of status as an autonomous enterprise, partner enterprise or linked enterprise, including the data regarding the thresholds set out in Article 2. The declaration may be made even if the capital is spread in such a way that it is not possible to determine exactly by whom it is held, in which case the enterprise may declare in good faith

that it can legitimately presume that it is not owned as to 25 % or more by one enterprise or jointly by enterprises linked to one another. Such declarations are made without prejudice to the checks and investigations provided for by national or Union rules.

#### *Article 4*

##### **Data used for the staff headcount and the financial amounts and reference period**

1. The data to apply to the headcount of staff and the financial amounts are those relating to the latest approved accounting period and calculated on an annual basis. They are taken into account from the date of closure of the accounts. The amount selected for the turnover is calculated excluding value added tax (VAT) and other indirect taxes.
2. Where, at the date of closure of the accounts, an enterprise finds that, on an annual basis, it has exceeded or fallen below the headcount or financial thresholds stated in Article 2, this will not result in the loss or acquisition of the status of medium-sized, small or micro-enterprise unless those thresholds are exceeded over two consecutive accounting periods.
3. In the case of newly-established enterprises whose accounts have not yet been approved, the data to apply is to be derived from a bona fide estimate made in the course of the financial year.

#### *Article 5*

##### **Staff headcount**

The headcount corresponds to the number of annual work units (AWU), i.e. the number of persons who worked full-time within the enterprise in question or on its behalf during the entire reference year under consideration. The work of persons who have not worked the full year, the work of those who have worked part-time, regardless of duration, and the work of seasonal workers are counted as fractions of AWU. The staff consists of:

- a) employees;
- b) persons working for the enterprise being subordinated to it and deemed to be employees under national law;
- c) owner-managers;
- d) partners engaging in a regular activity in the enterprise and benefiting from financial advantages from the enterprise.

Apprentices or students engaged in vocational training with an apprenticeship or vocational training contract are not included as staff. The duration of maternity or parental leaves is not counted.

#### *Article 6*

##### **Establishing the data of an enterprise**

1. In the case of an autonomous enterprise, the data, including the number of staff, are determined exclusively on the basis of the accounts of that enterprise.



2. The data, including the headcount, of an enterprise having partner enterprises or linked enterprises are determined on the basis of the accounts and other data of the enterprise or, where they exist, the consolidated accounts of the enterprise, or the consolidated accounts in which the enterprise is included through consolidation.

To the data referred to in the first subparagraph are added the data of any partner enterprise of the enterprise in question situated immediately upstream or downstream from it. Aggregation is proportional to the percentage interest in the capital or voting rights (whichever is greater). In the case of cross-holdings, the greater percentage applies.

To the data referred to in the first and second subparagraph are added 100 % of the data of any enterprise, which is linked directly or indirectly to the enterprise in question, where the data were not already included through consolidation in the accounts.

3. For the application of paragraph 2, the data of the partner enterprises of the enterprise in question are derived from their accounts and their other data, consolidated if they exist. To these are added 100 % of the data of enterprises which are linked to these partner enterprises, unless their accounts data are already included through consolidation.

For the application of the same paragraph 2, the data of the enterprises which are linked to the enterprise in question are to be derived from their accounts and their other data, consolidated if they exist. To these are added, pro rata, the data of any possible partner enterprise of that linked enterprise, situated immediately upstream or downstream from it, unless it has already been included in the consolidated accounts with a percentage at least proportional to the percentage identified under the second subparagraph of paragraph 2.

4. Where in the consolidated accounts no staff data appear for a given enterprise, staff figures are calculated by aggregating proportionally the data from its partner enterprises and by adding the data from the enterprises to which the enterprise in question is linked.