

RESEARCH AGENCY

De minimis aid scheme for supporting the development of businesses and bilateral partnerships

Scheme DM – 22/2024

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A) PREAMBLE

1. The subject of the Scheme for supporting the development of businesses and bilateral partnerships (hereinafter referred to as “scheme”) is the granting of de minimis aid in accordance with 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, as amended, in order to increase the competitiveness of Slovak enterprises and to develop and strengthen bilateral partnerships between undertakings and institutions established in the Slovak Republic and in the donor states within two focus areas:
 - a) Green Industry Innovation
 - b) Welfare Technology and Ambient Assisted Living.
2. The scheme regulates the procedure for providing minimum aid in the form of a grant or contribution under the *Business Development, Innovation and Small and Medium Enterprises Programme* (hereinafter referred to also as the ‘Programme’) supported by the EEA Financial Mechanism (hereinafter referred to also as ‘EEA FM’) and the Norwegian Financial Mechanism (hereinafter referred to also as ‘NFM’) 2014-2021.
3. The minimum aid granted under this scheme will, where appropriate, be combined with state aid granted through the State aid scheme for support of business development and innovation, in its current and effective version, under the terms and conditions defined in the respective call as amended (Call [BIN 01](#) and [BIN 02](#)), subject to the conditions of aid cumulation.

B) LEGAL BASIS AND RELATED REGULATIONS

The legal basis for the provision of the aid under this scheme is:

1. Article 107 of the Treaty on the Functioning of the EU (hereinafter referred to as “TFEU”);
2. 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 (hereinafter referred to as “Regulation No. 2023/2831”);
3. Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, as amended (hereinafter referred to as “SME definition”);
4. Act No 290/2016 on the support of small and medium-sized enterprises and amending Act No 71/2013 on the granting of subsidies within the competence of the Ministry of Economy of the Slovak Republic, as amended;
5. Act No 358/2015 on the regulation of certain relations in the field of State aid and minimal aid and amending and supplementing certain acts (the State Aid Act) (hereinafter referred to as “State Aid Act”);

List of specific regulations related to the provision of aid under this scheme:

6. Act No 357/2015 on Financial control and audit and amending certain acts, as amended;

7. Act No 211/2000 on Freedom of information and amending certain acts (Freedom of Information Act), as amended;
8. Act No 343/2015 on Public procurement and amending certain acts, as amended;
9. Act No 523/2004 on Budgetary rules of public administration and amending certain acts, as amended (hereinafter referred to as “Act No 523/2004”);
10. Act No 575/2001 on Organization of Government Activities and Organizations of the Central State Administration, as amended;
11. Act No 431/2002 on Accounting, as amended;
12. Act No. 18/2018 Coll. on the Protection of Personal Data and on Amendments and Supplements to Certain Acts, as amended;
13. Act No 324/2014 amending Act No 278/1993 on the administration of state property, as amended, and amending certain acts;
14. Act No 513/1991 Coll. Commercial Code, as amended (hereinafter referred to as the “Commercial Code”)

The granting of aid shall comply with the provisions of the relevant legislation governing granting the aid from the EEA Financial Mechanism and the Norwegian Financial Mechanism 2014-2021, in particular:

15. The 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;
16. The 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 Financial Mechanism Committee in accordance with Article 10.5 of Protocol 38c;
17. Programme Agreement between the Committee on 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 SMEs.

C) DEFINITION OF TERMS

Donor Program Partner (DPP) – a public institution in the donor state that advises on the preparation and implementation of the Programme. The following institutions were

assigned as partners for the Business Development, Innovation and SME Programme: Innovation Norway (IN), Norwegian Directorate for Higher Education and Skills (HK-DIR) and National Agency for International Education Affairs (AIBA).

Economic activity – an activity consisting of offering goods and/or services on a market.

ICT – Information and Communication Technologies.

Initiative – an economically indivisible set of activities with a clearly identifiable objective related to the implementation of the Fund for Bilateral Relations under the Programme.

Single undertaking - for the purposes of this scheme, Article 2(2) of Regulation No 2023/2831 refers to all entities engaged in an economic activity, between which there is at least one of the following relationships:

- a) one entity carrying out an economic activity holds a majority of the shareholders' or members' voting rights in another entity engaged in an economic activity;
- b) one entity carrying out an economic activity has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another entity carrying out an economic activity;
- c) one entity carrying out an economic activity has the right to exercise decisive influence over another entity engaged in an economic activity, based on a contract concluded with that entity carrying out the economic activity or on the basis of a provision in the founding document or in the company's statute;
- d) one entity engaged in an economic activity which is a shareholder or member of another entity engaged in an economic activity has itself control over the majority of voting rights of shareholders or members in that entity engaged in an economic activity under a contract with other shareholders or members in an economic activity.

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

EU single market – an EU internal market in which the free movement of goods, services, capital and persons is ensured.

SME – a micro, small or medium-sized enterprise as defined by SME definition (Annex 2 to this scheme).

National Focal Point (NFP) – a national public authority appointed by the beneficiary state, which has overall responsibility for achieving the objectives of the European Economic Area Financial Mechanism and the Norwegian Financial Mechanism and the implementation of the Memoranda of Understanding for both financial mechanisms. The role of the NFP in the Slovak Republic is carried out by the Ministry of Investment, Regional Development and Informatisation of the Slovak Republic.

Partner – a legal entity selected by the recipient (applicant) before submitting the application for the project /contribution, with which the recipient concludes a partnership agreement after approval of the project application/contribution. The partner is actively involved in the implementation of the project/initiative, shares with the recipient a common economic or social objective that shall be realized through the implementation of that project/initiative.

Enterprise – any entity that carries out an economic activity, regardless of its legal form or the way in which it is financed.

An enterprise with less than 25 % of public ownership – an enterprise with less than 25 % of the capital and voting rights owned separately or jointly by one or more entities of public law (as defined in §261, paragraph 3-5 of the Commercial Code). At the same time, the following conditions must be cumulatively met:

- a. the right to appoint or remove a majority of the members of the administrative, management or supervisory body of that undertaking does not belong to a body or bodies governed by public law;
- b. the body or bodies governed by public law are not entitled to operate in a dominant way over that undertaking under a contract concluded with that undertaking or on the basis of a provision in its memorandum or articles of association;
- c. a public-law entity or bodies which are a shareholder of that undertaking shall not, by contract with other shareholders of that undertaking or members of that undertaking, control a majority of the shareholders' or members' voting rights in that undertaking.

Recipient – applicant who has fulfilled the conditions set out in the respective call and in this scheme and the provider has concluded a Project Agreement/Contribution Agreement with him. The recipient is responsible for the implementation of the project/initiative.

Contribution – a financial contribution provided to the beneficiary for the implementation of an initiative supported by the Fund for Bilateral Relations under the Programme.

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

Third country markets – markets of those countries that are not part of the EU single market.

Applicant – an entity that submitted the application for the project/contribution; the applicant is responsible for initiating, preparing and implementing the project/initiative.

D) AID PURPOSE

1. The minimum aid granted under this scheme shall aim to:
 - a. increasing the competitiveness of Slovak enterprises (in the context of the project application)
 - b. development and strengthening of bilateral partnerships between enterprises and institutions from the Slovak Republic and the donor states (in the context of the application for contribution)

within the two focus areas of the Programme: (a) Green Industry Innovation; and (b) Welfare Technology and Ambient Assisted Living.

2. The main objective of the support from the EEA Financial Mechanism and the Norwegian Financial Mechanism is to reduce regional disparities within the European Economic Area and to strengthen bilateral cooperation between the Slovak Republic and the donor states.

E) AID PROVIDER

1. The provider of the minimum aid under this scheme is the Programme Operator, i.e. the Research Agency (hereinafter referred to as the 'provider'):

Title: Research Agency
Address: Plynarenska 7/A, 821 09 Bratislava
website: www.vyskumnaagentura.sk
Tel. contact: + 421 971 421 982
e-mail address: norskegranty@vyskumnaagentura.sk

2. The Contractor did not entrust another entity with the implementation of this scheme.

F) AID BENEFICIARY

1. The beneficiary of the minimum aid (hereinafter referred to as "beneficiary") is an undertaking within the meaning of Article 107(1) TFEU, i.e. an entity performing economic activity which is provided with minimum aid for the implementation of eligible projects or initiatives under the scheme, regardless of its legal status¹, method of financing and whether it makes a profit. Economic activity means any activity consisting of offering goods and/or services² on a market.
2. The beneficiary of aid granted under this scheme may be:
 - a. recipient; and
 - b. partner (as defined in Article C) of this scheme, if it participates in the implementation of the project/initiative and fulfils the conditions of this scheme and the relevant call for proposals on submitting projects or call for proposals for bilateral initiatives under the Fund for Bilateral Relations (hereinafter referred to as the "call").
3. Pursuant to paragraph 1, a single undertaking within the meaning of Article C) of this scheme is considered to be a beneficiary under this scheme.
4. The minimum aid under this scheme may be granted to undertakings in all size categories, i.e. micro, small, medium and large, unless otherwise specified in the relevant call. Pre-determination of the size of an enterprise is the decisive definition of SME³.
5. The beneficiary under this scheme cannot be an undertaking;
 - a. which is subject to return of the state aid based on the decision of the European Commission declaring this state aid unlawful and incompatible with the internal market⁴.
 - b. which does not have settled tax payments, has recorded arrears of health and

¹ The public or private nature of the entity carrying out the activity in question cannot affect the question whether or not this entity has the status of an undertaking, the only decisive factor is whether it carries out an economic activity.

² According to the EU state aid rules, services that qualify as economic activities are services normally provided for remuneration. The basic characteristic of remuneration lies in the fact that this remuneration constitutes an economic consideration of the service in question.

³ The definition of SME is set out in Annex 2 to this scheme.

⁴ § 7 par. 6 letter b) of the State Aid Act.

- social insurance premiums and pension savings contributions,
- c. which is the subject of bankruptcy or restructuring proceedings, is bankrupt or is being restructured or has been refused an application for a declaration of bankruptcy because of a lack of assets;
 - d. subject to enforcement;
 - e. which violated the ban on illegal employment in the previous three years,
 - f. which has been lawfully convicted pursuant to Act No 91/2016 on criminal liability of legal persons and amending certain acts, as amended.
6. Until the Project/Contribution Agreement enters into force, i.e. until the granting of the aid, the beneficiary in this scheme is referred to as the applicant.

G) SCOPE

1. The scheme covers the minimum aid granted for the implementation of eligible projects under Article H) of the scheme.
2. The minimum aid under this scheme shall be exempted from the notification obligation of Article 108(3) TFEU, provided that all the conditions of Regulation 2023/2831 and this scheme are fulfilled.
3. This scheme applies to aid granted to undertakings in all sectors of the economy with the exception of:
 - a) aid granted to undertakings active in the field of primary production of fishery and aquaculture products;
 - b) aid granted to undertakings active in the processing and marketing of fishery and aquaculture products, where the amount of aid is fixed on the basis of the price or quantity of products purchased or marketed;
 - c) aid granted to undertakings active in the field of primary agricultural production,
 - d) aid granted to undertakings active in the field of processing and marketing of agricultural products in one of the following cases:
 - i. where the amount of aid is fixed on the basis of the price or quantity of such products purchased from primary producers or placed on the market by the undertakings concerned,
 - ii. if the aid is conditional on it being partly or fully passed on to primary producers.

Where an undertaking is active in the sectors referred to in points (a), (b), (c) or (d) of paragraph 3 and at the same time is active in one or more other sectors or other activities falling within the scope of this scheme, the scheme shall cover the minimum aid granted in relation to those other sectors or activities, provided that the beneficiary ensures (and the provider verifies) by appropriate means, such as separation of activities or separation of accounts, that activities carried out in sectors excluded from the scope of this scheme do not benefit from the minimum aid granted in accordance with this scheme.

4. This scheme does not cover the minimum aid granted to export-related activities to third countries or member states, namely aid directly linked to the quantities exported, aid for the establishment and operation of a distribution system or other current expenditures related to the export activity.
5. The minimum aid granted under this scheme is not conditional on the use of domestic goods and services over imported ones.
6. The minimum aid under this scheme may be granted for projects/initiatives implemented throughout the territory of the Slovak Republic and donor states.

H) ELIGIBLE PROJECTS

1. Eligible projects for minimum aid under this scheme are projects targeting the following activities within the main focus areas referred to in Article D) of the scheme:
 - a. In the field of green innovations activities can focus on areas such as circular economy, green ICT, new innovative products/technologies/services that reduce the environmental burden due to lower consumption of raw materials/energy or lower emissions in production, new solutions, smart society, clean/renewable energy, new smart building technologies/solutions and innovation, etc.
 - b. Support in the area of welfare technology and ambient assisted living can focus on telemedicine, biotechnologies, robotics and automated technologies, product development and innovation to help people with different disabilities, products for monitoring life functions that are suitable for home use, medical care systems for chronically ill people or people with different disabilities used in households, smart home technologies, smart textiles or ICT systems, etc.
2. The minimum aid shall be aimed at:
 - a. application of innovative technologies/solutions/processes already developed, available on the market and adapted to their own needs. These types of projects will often include research and development;
 - b. development of innovative technologies/solutions/processes where the main activities are user-oriented research and development, i.e. validation or demonstration of technologies in the relevant environment, prototypes demonstrated in an operational environment, a comprehensive and qualified system;
 - c. commercialization of innovative products or services, i.e. the process by which a new product or service is placed on the general market;
 - d. greening of business operations.
3. The minimum aid provided under the Fund for Bilateral Relations is intended for the implementation of initiatives aimed at developing and strengthening bilateral cooperation between enterprises and institutions from the Slovak Republic and from the donor states within the focus areas mentioned in Article D) of the scheme, such as networking events, participation and organisation of seminars, workshops, conferences, consultancy; internships, study and work visits, short-term secondments; capacity building and training; collection of data and information, preparation of reports, studies, publications.

4. Activities can be carried out both online and physically.
5. The eligible project/initiative for granting the minimum aid under this scheme must fulfil the conditions of the relevant call and scheme, in compliance with the rules on cumulation of aid under Article M) of the scheme.

I) ELIGIBLE EXPENDITURES

1. Eligible expenditures shall be expenditure directly linked to the implementation of the eligible projects/initiatives for the activities referred to in Article H) of this scheme, with the exception of the expenditure referred to in paragraph 6 of this Article, unless specific rules on eligibility of expenditure are laid down in the relevant call.
2. Only expenditures incurred by the beneficiary that are appropriate and necessary for the implementation of the project/initiative and incurred in order to achieve the objective(s) of the project/initiative and its expected output(s), in accordance with the principles of economy, efficiency and effectiveness, shall be considered as eligible expenditures.
3. Further conditions for eligibility of expenditures or costs are set out in the relevant call, which complies with this scheme and with Article 8 of the EEA FM Regulation and the NFM Regulation published on the provider's website.
4. Expenditures shall be eligible if they were incurred at the earliest on the start date of the project/initiative activities indicated in the Project/Contribution Agreement (hereinafter referred to as the "agreement"), or from the date of entry into force of the agreement. The beneficiary is not entitled to start the implementation of the activities prior to the submission of the project/contribution application.
5. Expenditures are considered to have been incurred if the costs have been invoiced, paid and the subject matter of the expenditure has been delivered (in the case of goods) or performed (in the case of services and works). Exceptionally, expenditures incurred within the eligibility period shall also be considered to be costs for which a related accounting document has been issued in the last month of eligibility if the costs are paid within 30 days of the last date of the eligibility. Overheads and depreciation of equipment shall be considered to have been incurred when they are recorded by the beneficiary in its accounts.
6. As eligible expenditures cannot be considered:
 - a. interest on debt and loans, charges for credit services and interest on late payments;
 - b. fees for financial transactions and other purely financial costs, with the exception of costs relating to accounts required by the Financial Mechanism Committee, the National Focal Point or applicable legislation, and the costs of financial services imposed by the agreement;
 - c. provisions for losses or possible future liabilities;
 - d. exchange rate losses;
 - e. refundable VAT;
 - f. costs covered by other sources;
 - g. fines and penalty payments and litigation costs; except for those where litigation is an integral and necessary part of achieving the outputs of the project;

- h. excessive or unnecessary expenses
- 7. Where aid under this scheme is combined with state aid under the State aid scheme for the support of business development and innovation, as amended and in force (hereinafter referred to as the 'State aid scheme'), the eligible expenditures covered by this scheme must not overlap with the eligible expenditure supported under the State aid scheme (the same eligible expenditure may not be financed from public resources twice) and the rules on aid cumulation under Article M of this scheme must be respected.
- 8. Eligible expenditures shall be supported by appropriate documentation which is clear, specific and up-to-date.

J) FORM OF AID

1. The minimum aid under this scheme is granted in the form of a grant/contribution preceded by the conclusion of an agreement between the provider and the recipient.
2. The grant shall be awarded to the recipient in the form of advance payment, interim payments and final payment. If the beneficiary is also a project partner, the recipient is obliged under the Project Agreement to transfer part of the relevant payment to the partner in the amount and within the time limit specified in the Project Agreement. Payments shall be made on the basis of an approved interim or final project report.
3. In the case of a contribution under the Fund for Bilateral Relations, the recipient shall be reimbursed a contribution equal to the costs incurred as set out in the final report of the bilateral initiative and approved by the provider. If the beneficiary is also the partner of the initiative, the recipient is obliged under the Contribution Agreement to transfer part of the contribution to the partner in accordance with the approved final report.
4. The minimum aid under this scheme is considered as transparent aid in accordance with Article 4 of Regulation No 2023/2831.

K) AID AMOUNT AND AID INTENSITY

1. The total amount of minimum aid granted to the beneficiary as a single undertaking during the three years preceding the date of granting of the aid, together with the minimum aid proposed under this scheme, shall not exceed the minimum aid ceiling of EUR 300 000⁵.
2. The amount of the minimum aid shall be the sum of the individual amounts of minimum aid granted in the form of this scheme.

⁵ E.g. if aid is granted on 12 February 2024 for the three years preceding the date of granting of the aid, the period from 12 February 2021 to 12 February 2024 (inclusive) shall be considered.

3. The minimum aid ceiling applies regardless on the form of the minimum aid or the objective it pursues, and regardless of whether the minimum aid is financed in whole or in part from EU resources.
4. Should the granting of the minimum aid under this scheme exceed the minimum aid ceiling set by this scheme, no part of such new minimum aid shall be covered by that scheme, even the part thereof which does not exceed the minimum aid ceiling.
5. For the purposes of the minimum aid ceiling referred to in paragraph 1, the minimum aid shall be expressed as a cash grant. All figures used are gross amounts, that means before tax or without deduction of additional charges.
6. In the case of mergers or acquisitions, any minimum aid granted previously to any of the merging undertakings shall be taken into account in determining whether any new minimum aid granted to a new or acquiring undertaking exceeds the ceiling referred to in paragraph 1 of this Article. The minimum aid legally granted before the merger or acquisition remains legal.
7. In the event of the division of one undertaking into two or more separate undertakings, the minimum aid granted prior to the division shall be attributed to the undertaking benefiting from it, which is, in principle, the undertaking which takes over the activities for which the minimum aid has been used. Where such allocation is not possible, the minimum aid shall be allocated proportionally on the basis of the book value of the equity of the new undertakings on the date of the division.
8. The minimum aid intensity is the gross aid amount expressed as a percentage of the eligible expenditure of the project/initiative. All figures used shall be entered before deduction of tax or other charges.

The aid intensity is calculated according to the formula:

$$\frac{\text{amount or discounted amount of aid}}{\text{eligible or discounted eligible expenditures}} \times 100 \quad [\%]$$

9. The maximum intensity of minimum aid, i.e. the share of the grant/contribution of eligible expenditures under this scheme, is set out in the relevant call, provided that the ceiling under paragraph 1 of this Article is respected.

L) CONDITIONS FOR GRANTING THE AID

1. Minimum aid may be granted under this scheme only if all the conditions for granting the minimum aid laid down in this scheme and in the relevant call are met.
2. In relation to the fulfilment of the conditions for granting the minimum aid under this scheme, the applicant or partner shall:
 - a) provide an identification of the entities which, together with the applicant or partner, form a single undertaking for the purpose of verifying the minimum aid ceiling or a declaration that it does not belong to a group of undertakings forming a single undertaking;
 - b) demonstrates in the form of a declaration and the provider verifies that it fulfils the conditions set out in Article G) of this scheme;

- c) inform the provider whether, at the time of submitting the application for a project/contribution under this scheme, he is also applying for another minimum aid from another aid provider, under other minimum aid schemes, and undertakes to inform the provider, should he submit such an application at the time of the assessment of the application under this scheme;
 - d) indicate its status within the relevant size category as defined by SME⁶;
 - e) declare that it is not subject to recovery of state aid on the basis of a Commission decision declaring the state aid unlawful and incompatible with the internal market⁷ (if the applicant or partner belongs to a group of undertakings, it shall submit this declaration for all the members of the group of undertakings forming a single undertaking with it).
3. Minimum aid may only be granted if, following a call, the applicant submits an application for a project/contribution, including mandatory annexes and:
 - a. submit a declaration annexed to the relevant call (including a declaration by each partner to be granted the minimum aid under this scheme) that:
 - has no outstanding tax levies, recorded arrears of health and social insurance premiums and pension saving contributions;
 - it is not subject to bankruptcy or restructuring proceedings, is not bankrupt or restructured, has not been closed due to a lack of assets, and has not rejected the application for bankruptcy due to lack of assets;
 - he is not subject to enforcement;
 - did not violate the ban on illegal employment in the previous three years;
 - has not been lawfully convicted within the meaning of Act No 91/2016 on criminal liability of legal persons and amending certain acts, as amended
 - b. demonstrate the fulfilment of the other conditions defined by the provider in the relevant call (these conditions will not conflict with the scheme).
 4. Where it is established that the information contained in the declarations does not correspond to the facts, the provider shall request financial compensation from the beneficiary in the amount of the minimum aid to which the declaration was made.
 5. The provider will grant the minimum aid under this scheme only after, in accordance with § 13(3) of the State Aid Act, before granting the minimum aid in the Central Register (IS SEMP), it has verified that the granting of the minimum aid under this scheme does not exceed the minimum aid ceiling under Article K) para. 1 of this scheme. The provider shall also verify that the rules on cumulation of minimum aid under Article M) of this scheme are complied with, as well as any other minimum aid conditions laid down in this scheme.
 6. In the event of a breach of the terms of the scheme, including contractual relations and on the basis of a decision of the competent control authority, this is considered to be a breach of budgetary discipline under Act No 523/2004.
 7. There is no legal entitlement to grant aid under this scheme.

⁶ Classification in the size category can be determined e.g. by using the Model Statement – Information needed to qualify as an SME contained in the European Commission's 'User's Guide to the SME Definition', which is available on the European Commission's website: <http://ec.europa.eu/DocsRoom/documents/15582/attachments/1/translations>.

⁷ § 7 par. 6 letter b) of the State Aid Act.

M) CUMULATION OF AID

1. Minimum aid may be granted under this scheme if it is demonstrated that this minimum aid, together with the minimum aid granted so far, does not exceed the minimum aid ceiling laid down in Article K) of this scheme.
2. The cumulation of minimum aid is always linked to a specific beneficiary, taking into account a single undertaking under Article F) of this scheme.
3. The minimum aid granted under this scheme may be cumulated with the minimum aid granted in accordance with:
 - a) Commission Regulation (EU) 2023/2832⁸
 - b) other minimum aid rules up to the ceiling laid down in Article K) of this scheme.
4. The minimum aid granted under this scheme shall not be cumulated with state aid in relation to the same eligible expenditures if such cumulation would exceed the highest relevant aid intensity or aid amount determined according to the specific circumstances of each case in a block exemption regulation or decision adopted by the Commission. The minimum aid not granted for or attributable to specific eligible expenditures may be cumulated with other state aid granted on the basis of a block exemption regulation or a decision adopted by the Commission.

N) AID DELIVERY MECHANISM

1. At least two months before the deadline for submitting project/contribution applications, the provider shall publish a call indicating in particular the sources of funding and the Programme, the reference to this aid scheme, the nature of the activities, the geographical scope, the maximum duration of the project/initiative implementation, the call allocation, the maximum and minimum amount of aid, the conditions for submitting the project/contribution application, the criteria and mechanism for evaluating project/contribution applications and selection of projects/initiatives, information provision mechanism.
2. The call, including mandatory annexes, will be published on the provider's website (<https://www.vyskumnaagentura.sk/en/calls/call-s>).
3. The applicant shall draw up and submit a project/contribution application in accordance with the instructions set out in the call. If the project/initiative is to be implemented in partnership, the project partner is indicated in the project/contribution application and, like the applicant, demonstrates that the conditions of the scheme are met and submits all declarations under Article L) of this scheme.
4. The application for a project/contribution is evaluated by the provider, independent experts, selection committee, or DPP, using the formal and substantive criteria published in the call.
5. The compliance of the project/contribution application with the aid scheme will be assessed by the provider at the date of granting the minimum aid.

⁸ 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 in favour of undertakings providing services of general economic interest.

6. The project/contribution application is approved on the date of entry into force of the provider's decision approving the project/contribution application, unless a later date is specified in the agreement. This decision shall be notified by the provider to the recipient in the grant/contribution offer letter (also referred to as the "offer"). The offer forming part of the agreement shall specify the basic conditions, as the estimated minimum aid amount for both the recipient and each partner (if relevant), an indication that this is the minimum aid and a reference to Regulation No 2023/2831 (name of the Regulation and publication details in the Official Journal of the European Union).
7. The recipient shall, within the specified time limit, submit to the provider a statement as to whether it accepts the offer. If a statement is not received within the deadline, the provider shall send the offer to the applicant whose project/contribution application was placed first on the reserve list. Depending on the available allocation, the provider may also send an offer to several entities from the reserve list. Approved project/contribution applications shall be published by the provider on its website.
8. On the date of submission of the offer, the applicant becomes a preliminary recipient and this status is confirmed by the conclusion of the contract.
9. The agreement is the legal act on the basis of which the aid is deemed to have been granted, the date of its entry into force being considered as the date of granting of the minimum aid⁹ (this applies to both the recipient and the partner/partners). The eligibility of expenditures for projects ends on 30 April 2024 and the eligibility of expenditures for initiatives ends on 30 April 2025.
10. The agreement is a mandatory published contract and is publicly available in the Central Contract Register on www.crz.gov.sk.

O) BUDGET

1. The estimated budget of this scheme is EUR 70 000.
2. The estimated annual budget is EUR 64 788.

P) TRANSPARENCY AND MONITORING

1. To ensure transparency, the scheme shall be publicly available and published on the provider's website within the meaning of Article E) of this scheme. The provider shall ensure that the full text of the scheme is published on the website within 10 calendar days of the entry into force and entry into force of the scheme, including any amendments thereto (scheme as amended), the text of the scheme, including its amendments, shall remain publicly available at least until the end of the scheme's validity and effectiveness.
2. In order to ensure the obligations under §13(1) and (2) of the State Aid Act, the provider shall record the scheme in the IS SEMP.
3. The provider shall keep records of the registered information on minimum aid for 10 years from the date on which the minimum aid was granted.

⁹ § 5 para. 1 of the State Aid Act, Article 3(3) of Regulation No 2023/2831.

4. According to § 13(1) and (2) of the State Aid Act, the provider shall record in the IS SEMP data on the minimum aid granted and the beneficiary by means of an electronic form within five working days from the date on which the minimum aid was granted.

Q) CONTROL AND AUDIT

1. The performance of financial control and audit of the aid is based on the legal order of the Slovak Republic (Act No 357/2015 on financial control and auditing and amending certain acts, as amended).
2. The entities involved in control and audit are:
 - a) The Antimonopoly Office of the Slovak Republic,
 - b) The Supreme Audit Office of the Slovak Republic,
 - c) Government Audit Office,
 - d) National Focal Point,
 - e) Provider,
 - f) The audit authority and its cooperating bodies;
 - g) The Irregularities Authority,
 - h) The Slovak Tax Office and/or a person authorised by it,
 - i) The authorised representatives of the European Commission and the European Court of Auditors and/or the person authorised by them,
 - j) Authorised representatives of the Ministry of Foreign Affairs of the Kingdom of Norway, the Financial Mechanism Office and the Financial Mechanism Committee and/or persons authorised by them,
 - k) Persons invited by the above mentioned bodies/persons in accordance with the relevant legislation of the Slovak Republic and the European Union.
3. When checking the minimum aid granted under the minimum aid scheme, the beneficiary is required to prove to the provider the use of the minimum aid funds and the eligibility of the expenditure incurred and to allow the provider to carry out a check on the use of the minimum aid resources, the eligibility of the expenditure incurred, compliance with the conditions for granting the minimum aid.
4. Under § 14(2) of the State Aid Act, the Slovak Antimonopoly Office, as an aid coordinator, is entitled to carry out checks on the provision of the minimum aid granted under the minimum aid scheme to the provider. To this end, the aid coordinator shall be entitled to verify the necessary facts also with the beneficiary. The beneficiary is obliged to allow the aid coordinator to carry out such a check.
5. If, as an aid coordinator, the Slovak Antimonopoly Office finds, in the course of carrying out an inspection pursuant to § 14(2) of the State Aid Act, that the minimum aid is granted in breach of the special minimum aid regulations or the State Aid Act, it shall immediately notify the provider, which is obliged to immediately suspend further minimum aid and is obliged to inform the aid coordinator thereof without delay.

R) VALIDITY AND EFFECTIVENESS OF THE SCHEME

1. The scheme enters into force and enters into effect on the day of its publication in the Commercial Journal. The publication of the scheme in the Commercial Journal shall be ensured by the provider.
2. Changes to the scheme can be made in the form of written amendments to the scheme. Each amendment shall be valid and effective on the date of publication of the scheme as amended in the Commercial Journal.
3. The scheme shall expire on 30. 04. 2025.
4. A change in the provider’s entity resulting from a generally binding legal provision shall not be considered to be a change in the schem*e that needs to be made in the form of a written supplement to the scheme, unless it is necessary to amend other provisions of the scheme in this respect.

S) TRANSITIONAL AND CANCELLATION PROVISIONS

1. The entry into force and effect of this scheme abolishes the De minimis aid scheme for supporting the development of bilateral relations in the area of business and education, as amended by Addendum 2 (registered under number DM-2/2020), the De minimis aid schemer supporting business development and innovation amended by Addendum 2 (registered under number DM-14/2020) and the De minimis aid scheme for supporting newly established businesses (start-ups) as amended by Addendum 3 (registered under number DM-15/2019).
2. Applications for minimum aid submitted before the entry into force and effect of this scheme for which minimum aid has not yet been granted, shall be assessed and the minimum aid granted under this scheme if all the conditions for granting the minimum aid laid down in that scheme are fulfilled.

T) ANNEXES

The following annexes form an integral part of this scheme:

- Annex 1 – Declaration by the applicant/partner for minimum aid
- Annex 2 – Definition of SME

Annex 1

Declaration of the applicant/partner¹⁰ for minimum aid

according to Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 TFEU to *de minimis* aid

Applicant/partner¹⁰:

Name/business name	
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¹⁰ Delete as appropriate

Address	
Undertaking ID number	
Statistical classification of economic activity (SK NACE Rev. 2) – code with the name of the activity	
Size of the undertaking at the time of application ¹¹	<input type="checkbox"/> large enterprise <input type="checkbox"/> SME <input type="checkbox"/> microenterprise <input type="checkbox"/> small enterprise <input type="checkbox"/> medium enterprise

1. Enterprises¹² that form a single undertaking with the applicant/partner

Single undertaking¹³ includes all entities performing economic activity, between which there is at least one of the following relationships:

- one entity performing economic activity has the majority of voting rights that belong to shareholders or partners in another entity performing economic activity;
- one entity performing economic activity has the right to appoint or call off the majority of members of the administrative, management or supervisory body of another entity performing economic activity;
- one entity performing economic activity has the right to exert decisive influence over another entity based on the contract concluded with the given entity performing an economic activity, or on the basis of a provision in the founding document or in the company's statutes;
- one entity performing economic activity, that is a shareholder or partner of another entity performing economic activity, on the basis of an agreement with other shareholders or partners of a given entity performing economic activity, has itself control the majority of the voting rights of shareholders or partners in this entity performing an economic activity.

Entities performing economic activity that have any of the relationships listed in letter a) to d) of this paragraph through one or more other entities are also considered to be a single enterprise.

Applicant /partner¹⁰ declares that in the above mentioned:

- does not form a single undertaking with another undertaking
 form a single undertaking with the following undertaking(s):

Table no. 1

Name / Business name of the undertaking	Address	Undertaking ID number

¹¹ 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.

Note: the municipality is always a large enterprise.

¹² An enterprise is considered to be any entity that carries out economic activity, regardless of the legal form and method of financing

¹³ A methodological guideline concerning a single enterprise is published on the website of the aid coordinator (www.antimon.gov.sk), section State aid/Methodical guidelines of the aid coordinator.

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2. The applicant/partner¹⁰ declares that in the period of three fiscal years preceding the day of the granting aid:

- was not formed** by the merger of undertaking,
- was formed** by the merger¹⁴ of the undertaking listed in Table no. 2,
- by merger**¹⁵ took over the assets of the undertaking(s) listed in Table no. 2:

Table no. 2

Business name of the undertaking	Address	Undertaking ID number

3. The applicant/partner¹⁰ declares that in the period of three years preceding the day of the aid provision:

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

Table no. 3

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 past¹⁶.

4. The applicant/partner¹⁰ 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,
- 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

5. The applicant/partner¹⁰ declares that:¹⁷

- a) **is/is not active** in the primary production of fisheries and aquaculture sector¹⁸ and the aid **will/will not be** provided in relation to these activities;
- b) **is/is not active** in the sector of processing and marketing of fishery and aquaculture products and the aid **will/will not be** provided in relation to these activities. The amount of aid **is/is not** determined based on the price or quantity of purchased products or products placed on the market;

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

¹⁵ § 69 par. 4 of Act no. 513/1991 Coll. Commercial Code as amended.

¹⁶ If, on the basis of the activities taken over, it would not be possible to distribute the previously provided minimum aid, the aid will be distributed proportionally based on the accounting value of equity capital of the new enterprises at the effective date of the division of the enterprise (in accordance with Article 3 (9) of Regulations 2023/2831).

¹⁷ Delete as appropriate.

¹⁸ 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 fisheries and aquaculture sector, as amended

- c) **is/is not active** in the primary production of agricultural products¹⁹ and the aid **will/will not be** provided in connection with this activity;
- d) **is/is not active** in the sector of processing and marketing of agricultural products and the aid **will/will not be** provided in relation to these activities. The amount of aid **is/is not** determined based on the price or quantity of purchased products or products placed on the market;
- e) **is/is not active** in the sector of processing and marketing of agricultural products and the aid **will/will not be** provided in relation to these activities. The aid **is/is not** conditional on it being partially or fully transferred to the primary producer;
- f) the aid **will/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.
- g) the aid is/is not conditional on prioritizing the use of domestic products and services over imported ones.

In the case that the applicant/partner¹⁰ is active in any of the sectors referred to in letter a) to e), declares, that:

- has** secured separate tracking of activities/costs (e.g. analytical record),
- does not have** secured separate tracking of activities/costs (e.g. analytical record).

6. The applicant/partner¹⁰ declares that at the time of application submission:

- 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. 4:

Minimum aid provider	Amount of minimum aid	Date of application submission

7. The applicant/partner¹⁰ 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 coordinator²⁰ 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 of applicant/partner¹⁰

¹⁹ Agricultural products are products listed in Annex I to the treaty on the Functioning of the EU.

²⁰ 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.

1. SME DEFINITION

Article 1

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).

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 enterprise in question:

- (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 centres;
- (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.

3. '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.

4. 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.

1. 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.