

Republic of Latvia
Cabinet
Regulation No. 715
Adopted 21 November 2018

Regulations Regarding Procedures for Accounting and Granting *de minimis* Aid and Samples of *de minimis* Aid Accounting Forms

*Issued pursuant to
Section 12, Clause 5 of the Law on Control of Aid for Commercial Activity and
Section 5, Paragraph seven of the Law on Agriculture and Rural Development*

I. General Provisions

1. This Regulation prescribes:

- 1.1. the procedures for accounting and granting *de minimis* aid by using a system for accounting of *de minimis* aid (hereinafter – the system);
- 1.2. the content of the system, the procedures for developing and maintaining the system, using and updating the system data and exchanging information;
- 1.3. the roles and rights of the users in the system;
- 1.4. the procedures for granting, blocking and cancelling the right to use the system;
- 1.5. the procedures for users to access the system;
- 1.6. the samples of forms.

2. The system is a State information system which ensures centralised accounting of the granted *de minimis* aid in electronic form. Information shall be collected in the system regarding the *de minimis* aid granted to commercial companies in Latvia in accordance with the following *de minimis* aid regulations (hereinafter all together – the *de minimis* regulations):

2.1. 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 (hereinafter – Commission Regulation No 1407/2013);

2.2. Commission Regulation (EU) No 1408/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the agriculture sector (hereinafter – Commission Regulation No 1408/2013);

2.3. Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the fishery and aquaculture sector (hereinafter – Commission Regulation No 717/2014);

2.4. 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 granted to undertakings providing services of general economic interest (hereinafter – Commission Regulation No 360/2012).

3. The terms used in this Regulation:

- 3.1. applicant for aid – a commercial company that applies for *de minimis* aid in accordance with any of the *de minimis* regulations;

3.2. *de minimis* aid programme – an aid programme within which aid for commercial activity is provided in accordance with any of the *de minimis* regulations;

3.3. economic entity – for the purpose of application of Commission Regulation No 360/2012, mutually linked commercial companies among which there is a functional, economic, legal or other link, including majority of the stockholders' or shareholders' voting rights;

3.4. commercial company – in accordance with Section 1, Paragraph two, Clause 5 of the Law on Control of Aid for Commercial Activity;

3.5. monitoring institution of aid for commercial activity – the Ministry of Finance or the Ministry of Agriculture in accordance with the division of competences specified in Section 9, Paragraph one, Clause 1 and Paragraph two of the Law on Control of Aid for Commercial Activity;

3.6. decision to grant *de minimis* aid – a decision taken by the grantor of aid, concluded contract or another document which imposes an obligation upon the grantor of aid to grant *de minimis* aid to the relevant applicant for aid;

3.7. single undertaking – in accordance with Article 2(2) of Commission Regulation No 1407/2013, Article 2(2) of Commission Regulation No 1408/2013 or Article 2(2) of Commission Regulation No 717/2014.

4. The purpose of processing personal data is accounting of the granted *de minimis* aid resulting from requirements of the *de minimis* regulations and provision of accessibility to data regarding the *de minimis* aid granted to commercial companies.

5. The grantor of aid, the monitoring institution of aid for commercial activity and the system administrator shall process the following personal data in order to perform the obligations specified in this Regulation:

5.1. given name, surname;

5.2. personal identity number;

5.3. other data, if necessary for achievement of the aim specified in Paragraph 4 of this Regulation.

6. In order to ensure interoperability of the system with other related information systems, the Ministry of Finance shall, in the cases specified in laws and regulations, conclude an interdepartmental agreement or cooperation contract with a manager of the relevant State information system by stipulating procedures for exchanging data, conditions for data security and other rights and obligations of the parties.

II. Roles and Rights of the Users in the System

7. The system has the following roles of the users:

7.1. an applicant for aid;

7.2. a grantor of aid – a person who enters aid programmes;

7.3. a grantor of aid – a person who enters data;

7.4. a grantor of aid – a person who approves data;

7.5. a monitoring institution of aid for commercial activity – a data browser;

7.6. a monitoring institution of aid for commercial activity – a data editor;

7.7. a system administrator.

8. An applicant for aid has the following rights in the system:

8.1. to view the information available about itself;

8.2. to prepare, edit and confirm an electronic form regarding the information to be submitted for the accounting and granting of *de minimis* aid (hereinafter – the form)

(Annex 1) at the level of the single undertaking or economic entity in accordance with Paragraphs 20 and 47 of this Regulation.

9. The grantor of aid – the person who enters aid programmes – has the right to enter information in the system regarding *de minimis* aid programmes within its competence.

10. The grantor of aid – the person who enters data – has the following rights in the system:

10.1. to verify the information contained in the form of the applicant for aid and compliance thereof with other conditions included in the relevant *de minimis* regulation;

10.2. to verify whether the *de minimis* aid received by the applicant for aid in the current and two previous fiscal years, together with the planned amount, do not exceed the total amount of *de minimis* aid specified in Article 2(2) of Commission Regulation No 360/2012, Article 3(2) of Commission Regulation No 1407/2013, Article 3(2) of Commission Regulation No 717/2014 or Article 3(2) of Commission Regulation No 1408/2013, and, if applicable, the national *de minimis* aid cap determined in Annexes to Commission Regulation No 717/2014 or Commission Regulation No 1408/2013;

10.3. to reserve the amount of *de minimis* aid planned for the applicant for aid;

10.4. to cancel the reservation referred to in Sub-paragraph 10.3 of this Regulation;

10.5. to register the amount of *de minimis* aid granted to the applicant for aid;

10.6. to enter the data regarding amendments to amount of the registered *de minimis* aid or register data changes in other data of the registered *de minimis* aid;

10.7. to prepare a report on the *de minimis* aid granted to commercial companies in the cases specified in laws and regulations.

11. The grantor of aid – the person who approves data – has the following rights in the system, in addition to those referred to in Paragraph 10 of this Regulation:

11.1. if amendments to amount of the registered *de minimis* aid referred to in Sub-paragraph 10.6 of this Regulation are made, to verify correctness of the amendments to the amount of *de minimis* aid entered into the system by the grantor of aid – the person who enters data, and to register changes by approving them;

11.2. to import data into the system regarding the granted *de minimis* aid.

12. The same civil servant or employee of the grantor of aid shall not be concurrently granted the roles of users referred to in Sub-paragraphs 7.3 and 7.4 of this Regulation.

13. The Ministry of Finance and the Ministry of Agriculture as a monitoring institution of aid for commercial activity – the data browser – has the following rights when performing a monitoring function:

13.1. to view the information available about the *de minimis* aid granted to commercial companies;

13.2. to prepare a report on the *de minimis* aid granted to commercial companies in the cases specified in laws and regulations.

14. The Ministry of Finance as a monitoring institution of aid for commercial activity – the data editor – has the following rights in the system when performing a monitoring function, in addition to those referred to in Paragraph 13 of this Regulation:

14.1. to update the information included in the system classifiers;

14.2. to make changes in the data entered into the system upon request of the grantor of aid if the grantor of aid is not able to make the necessary changes itself due to restrictions imposed in the system;

14.3. to adjust amount of the *de minimis* aid registered in the system and enter other data instead of the grantor of aid if the applicant for aid has indicated in the form that a

commercial company has been divided in two or more commercial companies, and it is necessary to adjust amount of the granted *de minimis* aid but the initial grantor of *de minimis* aid no longer exists (after liquidation or reorganisation) and does not have any successor;

14.4. to exercise other rights specified in the user manual of the system.

15. The Ministry of Agriculture as a monitoring institution of aid for commercial activity – the data editor – has the rights, in addition to those specified in Paragraph 13 of this Regulation, to update the information included in the system classifiers regarding the national *de minimis* aid cap determined in Annexes to Commission Regulation No 717/2014 or Commission Regulation No 1408/2013.

16. The same civil servant or employee of the monitoring institution of aid for commercial activity shall not be concurrently granted the roles of users referred to in Sub-paragraphs 7.5 and 7.6 of this Regulation.

17. The grantor of aid and the monitoring institution of aid for commercial activity shall, if necessary, develop internal procedures by specifying roles of users corresponding to its authority or institution, as well as rights and obligations of users in more detail.

18. The system administrator has the following rights in the system:

18.1. to grant users' rights to the grantors of aid and the monitoring institution of aid for commercial activity and cancel them;

18.2. to block and unblock users' rights of the system users;

18.3. to process audit trails of the system where necessary.

III. Scope of Information to be Included in the System, Procedures for Using, Updating Data and Exchanging Information

19. The grantor of aid – the person who enters aid programmes – shall, within 10 working days after *de minimis* aid programme within its competence enters into force or the information referred to in Sub-paragraph 19.4 of this Regulation becomes available in the system, enter and register the following information by storing it with a unique code:

19.1. the name of *de minimis* aid programme;

19.2. the title and date of the law or regulation which contains conditions for the relevant *de minimis* aid programme;

19.3. the period of validity of *de minimis* aid programme;

19.4. the grantors of aid who have the right to grant *de minimis* aid within the relevant *de minimis* aid programme.

20. Prior to submitting an application to the grantor of aid for receipt of *de minimis* aid, the applicant for aid shall prepare and confirm in the system the information referred to in Annex 1 to this Regulation.

21. When submitting an application to the grantor of aid for receipt of *de minimis* aid, the applicant for aid shall attach to the application a printout of the form prepared in the system (Annex 1) or indicate the identification number of the applicant's form created and confirmed in the system.

22. The applicant for aid shall be responsible for completeness and veracity of the information provided in the form.

23. The grantor of aid shall verify veracity of the information provided by the applicant for aid at least in the public information systems. If the information provided by the applicant for aid is incomplete, the grantor of aid shall ask the applicant for aid to specify the information provided in the form and submit an updated form within the time period set by the grantor of aid.

24. If the grantor of aid establishes that, according to the information provided in the form of the applicant for aid, the planned *de minimis* aid for the applicant for aid, together with the *de minimis* aid granted in the current and two previous fiscal years, would exceed the total amount of *de minimis* aid specified in the relevant Article 2(2) of Commission Regulation No 360/2012, Article 3(2) of Commission Regulation No 1407/2013, Article 3(2) of Commission Regulation No 717/2014 or Article 3(2) of Commission Regulation No 1408/2013, or the national *de minimis* aid cap determined in Annexes to Commission Regulation No 717/2014 or Commission Regulation No 1408/2013, new *de minimis* aid shall not be granted.

25. When taking a decision to grant *de minimis* aid, the grantor of aid shall be obliged to verify the information referred to in Sub-paragraphs 10.1 and 10.2 of this Regulation.

26. The grantor of aid shall, not later than within a working day following the verification referred to in Paragraph 25 of this Regulation and the taking of decision to grant *de minimis* aid, enter and register at least the following information in the system:

26.1. the registration number and name if the applicant for aid is a legal person, or the personal identity number, given name and surname if the applicant for aid is a natural person;

26.2. the type of aid (whether the aid is granted for a project within an aid programme or as individual aid);

26.3. the name of the aid programme if the aid is granted within an aid programme;

26.4. the law or regulation under which *de minimis* aid is granted;

26.5. the project identifier (for example, the number and name of the project given by the grantor of aid);

26.6. the code of the area in which *de minimis* aid is granted according to the statistical classification of economic activities in the European Union (NACE Rev. 2);

26.7. the aid instrument;

26.8. the nominal amount of aid;

26.9. the gross grant equivalent of aid;

26.10. the date when the decision is taken to grant *de minimis* aid;

26.11. the *de minimis* regulation under which *de minimis* aid is granted;

26.12. the information regarding the contract concluded by the applicant for aid for the provision of services of general economic interest if the applicant for aid applies for aid in accordance with Commission Regulation No 360/2012.

27. If after receipt of the application and prior to taking the decision to grant *de minimis* aid the grantor of aid performs reservation of *de minimis* aid in the system, the grantor of aid shall enter the information in the system specified in Paragraph 26 of this Regulation. In the case of reservation of *de minimis* aid it shall not be required to enter the information specified in Sub-paragraphs 26.6, 26.9 and 26.10 of this Regulation.

28. If the grantor of aid has failed to comply with the time period referred to in Paragraph 26 of this Regulation and in other cases when the amount of *de minimis* aid to be registered by the grantor of aid, together with other *de minimis* already registered in the system, exceeds the total amount of *de minimis* aid specified in Article 2(2) of Commission Regulation No 360/2012, Article 3(2) of Commission Regulation No 1407/2013, Article 3(2) of

Commission Regulation No 717/2014 or Article 3(2) of Commission Regulation No 1408/2013, or the national *de minimis* aid cap determined in Annexes to Commission Regulation No 717/2014 or Commission Regulation No 1408/2013, the grantor of aid shall:

28.1. cancel the decision to grant *de minimis* aid if the entire amount of *de minimis* aid granted to the applicant for aid exceeds the total amount of *de minimis* aid specified in Article 2(2) of Commission Regulation No 360/2012, Article 3(2) of Commission Regulation No 1407/2013, Article 3(2) of Commission Regulation No 717/2014 or Article 3(2) of Commission Regulation No 1408/2013, or the national *de minimis* aid cap determined in Annexes to Commission Regulation No 717/2014 or Commission Regulation No 1408/2013;

28.2. reduce the amount of *de minimis* aid specified in the decision to grant *de minimis* aid or cancel the decision to grant *de minimis* aid if part of the amount of *de minimis* aid granted to the applicant for aid exceeds the total amount of *de minimis* aid specified in Article 2(2) of Commission Regulation No 360/2012, Article 3(2) of Commission Regulation No 1407/2013, Article 3(2) of Commission Regulation No 717/2014 or Article 3(2) of Commission Regulation No 1408/2013, or the national *de minimis* aid cap determined in Annexes to Commission Regulation No 717/2014 or Commission Regulation No 1408/2013;

28.3. ensure recovery of *de minimis* aid if *de minimis* aid has already been paid out.

29. Reservation or registration of *de minimis* aid in the system shall not be considered as a decision to grant *de minimis* aid, it does not give the right to the applicant for aid to request *de minimis* aid from the grantor of aid and does not impose an obligation upon the grantor of aid to grant *de minimis* aid to the applicant for aid.

30. The grantor of aid and the monitoring institution of aid for commercial activity shall, in accordance with the procedures laid down in laws and regulations and upon request of the European Commission, an audit authority or another authority or institution, prepare a report on *de minimis* aid granted to commercial companies and submit it to the requesting authority or institution.

31. The Ministry of Finance shall ensure public availability of the data registered in the system regarding the *de minimis* aid granted to commercial companies in the current and two previous fiscal years.

32. The Ministry of Agriculture as a monitoring institution of aid for commercial activity – the data editor – shall update in the system the information referred to in Paragraph 15 of this Regulation within one working day from the day the relevant changes enter into force.

IV. Establishment and Maintenance of the System

33. The Ministry of Finance shall be the keeper and manager of the system.

34. The Ministry of Finance shall ensure development and updating of the user manual of the system.

35. The Ministry of Finance shall plan maintenance costs of the system, organise requests for changes, as well as carry out any other activities to ensure sustainability of the system.

36. The Ministry of Finance shall store the data entered into the system regarding granted *de minimis* aid for 10 years from the day of granting of the individual *de minimis* aid or from the day of granting of the last *de minimis* aid within the relevant *de minimis* programme.

V. Granting of the Right to Use the System and Procedures by which Users Access the System

37. In order to access the system, the applicant for aid shall use the Electronic Declaration System of the State Revenue Service. Identity of a natural person shall be verified in the electronic environment in accordance with the laws and regulations regarding the procedures for identifying persons in the Electronic Declaration System of the State Revenue Service who submit an electronic document.

38. The Ministry of Finance shall grant the right to use the system to the grantors of aid and monitoring institutions of aid for commercial activity.

39. In order to receive or cancel the right to use the system, the grantor of aid or the monitoring institution of aid for commercial activity shall submit an application form to the Ministry of Finance (Annex 2).

40. The system administrator shall, within three working days after receipt of the application form referred to in Paragraph 39 of this Regulation, examine it, grant or cancel the users' rights or refuse to execute the application by indicating the reason for such refusal.

41. The grantor of aid or the monitoring institution of aid for commercial activity shall, within three working days from the day of termination of a position or employment relationship with a user of an authority or institution, submit to the Ministry of Finance the application for cancellation of users' rights referred to in Paragraph 39 of this Regulation. After receipt of the application the system administrator shall cancel the right to use the system of the relevant user of the grantor of aid or the monitoring institution of aid for commercial activity.

42. The system administrator shall, for the purposes of security of the system, block the users' rights of a user who has failed to comply with the rules for use of the system.

43. The system administrator shall unblock the users' rights of a user if there are no longer threats to security of the system.

VI. Closing Provisions

44. The following Cabinet regulations are repealed from 1 July 2019:

44.1. Cabinet Regulation No. 740 of 2 December 2014, Procedures for Accounting and Granting *de minimis* Aid and Samples of Accounting Forms (*Latvijas Vēstnesis*, 2014, No. 251; 2016, No. 24);

44.2. Cabinet Regulation No. 557 of 29 September 2015, Procedures for Accounting and Granting *de minimis* Aid in the Agriculture Sector (*Latvijas Vēstnesis*, 2015, No. 199; 2016, No. 73; 2017, No. 119);

44.3. Cabinet Regulation No. 558 of 29 September 2015, Procedures for Accounting and Granting *de minimis* Aid in the Fishery and Aquaculture Sector (*Latvijas Vēstnesis*, 2014, No. 199; 2016, No. 73; 2017, No. 119);

44.4. Cabinet Regulation No. 741 of 2 December 2014, Procedures for Accounting and Granting *de minimis* Aid to Commercial Companies That Provide Services of General Economic Interest, and Samples of Accounting Forms (*Latvijas Vēstnesis*, 2014, No. 251).

45. Chapters III and IV of this Regulation shall come into force on 1 July 2019.

46. The grantor of aid – the person who enters aid programmes – shall, within five working days after the date referred to in Paragraph 45 of this Regulation, enter into the system the information referred to in Paragraph 19 of this Regulation regarding *de minimis* aid programmes within its competence within the framework of which *de minimis* aid could be granted starting from 1 January 2017 if the relevant information has not been entered into the system.

47. If the applicant for aid completes in the system the form referred to in Annex 1 to this Regulation by 31 December 2021, it shall also indicate the *de minimis* aid received in the current and two previous fiscal years at the level of a single undertaking, or if the applicant for aid has received *de minimis aid* in accordance with Commission Regulation No 360/2012 – at the level of an economic entity.

48. When applying for *de minimis* aid until 31 December 2021, the applicant for aid shall verify in the system whether it includes data regarding *de minimis* aid granted to it until 1 July 2019. If the system does not include such data or they fail to correspond to the data contained in the accounting forms regarding granting of *de minimis* aid which have been issued to the applicant for aid, the applicant for aid shall, when preparing the form in the system referred to in Annex 1 to this Regulation, attach thereto (upload) the accounting forms regarding granting of *de minimis* aid which have been issued by the grantors of aid.

49. The system data regarding *de minimis* aid granted to the applicant for aid until 30 June 2019 shall be purely for information.

50. When taking a decision to grant *de minimis* aid, the grantor of aid shall, until 31 December 2021, verify the information regarding *de minimis* aid received in the current and two previous fiscal years which has been indicated at least in the public information systems and in the form prepared in the system by the applicant for aid and referred to in Annex 1 to this Regulation.

51. The Ministry of Finance shall ensure public availability of the data referred to in Paragraph 31 of this Regulation starting from 1 January 2020.

52. This Regulation shall come into force on 1 June 2019.

Prime Minister

Māris Kučinskis

Minister for Finance

Dana Reizniece-Ozola

Form Regarding Information to be Provided for Accounting and Granting of *de minimis* Aid

Date of preparation of the form	
Identification number of the form	

1. Information regarding the applicant for *de minimis* aid

1.1. General information¹

Name/given name, surname	
Registration number/personal identity number (if personal identity number has been changed, the previous personal identity number should also be indicated)	

1.2. Information regarding compliance of the applicant for *de minimis* aid with the definition of a single undertaking²

Name of the related commercial company	Registration number of the related commercial company	Compliance with the criteria (the applicant for aid shall comply with at least one of the following criteria)
		<input type="checkbox"/> the applicant for <i>de minimis</i> aid has a majority of the stockholders' or shareholders' voting rights in another commercial company, or another commercial company has a majority of the stockholders' or shareholders' voting rights in the applicant's commercial company <input type="checkbox"/> the applicant for <i>de minimis</i> aid has the right to appoint or remove a majority of members of the administrative, management or supervisory body of another commercial company, or another commercial company has the right to appoint or remove a majority of members of the administrative, management or supervisory body of the applicant's commercial company <input type="checkbox"/> the applicant for <i>de minimis</i> aid has the right to exercise a dominant influence over another commercial company in accordance with a contract which has been concluded with this commercial

		<p>company, or in accordance with a clause of its memorandum or articles of association, or another commercial company has the right to exercise a dominant influence over the applicant's commercial company in accordance with a contract which has been concluded with this commercial company, or in accordance with a clause of its memorandum or articles of association</p> <p><input type="checkbox"/> the applicant for <i>de minimis aid</i> who is a stockholder or shareholder of another commercial company controls alone a majority of the stockholders' and shareholders' voting rights in the abovementioned commercial company in accordance with an agreement which has been reached with other stockholders or shareholders of the abovementioned commercial company, or another commercial company which is a stockholder or shareholder of yet another commercial company controls alone a majority of the stockholders' and shareholders' voting rights in the applicant's commercial company in accordance with an agreement which has been reached with other stockholders or shareholders of the applicant's commercial company</p>
<p><input type="checkbox"/> the applicant for <i>de minimis aid</i> fails to comply with any of the abovementioned criteria (an autonomous commercial company)</p>		

1.3. Information regarding compliance of the applicant for *de minimis aid* with the definition of an economic entity (if the applicant for *de minimis aid* applies for aid in accordance with Commission Regulation No 360/2012)

Name of the related commercial company	Registration number of the related commercial company	Compliance with the criteria (the applicant for aid shall comply with at least one of the following criteria)
		<p><input type="checkbox"/> the applicant for <i>de minimis aid</i> has a majority of the stockholders' or shareholders' voting rights in another commercial company, or another commercial company has a majority of the stockholders' or shareholders' voting rights in the applicant's commercial company</p> <p><input type="checkbox"/> the applicant for <i>de minimis aid</i> has a functional, economic, legal or other link with another commercial company</p>
<p><input type="checkbox"/> the applicant for <i>de minimis aid</i> fails to comply with the abovementioned criterion (an autonomous commercial company)</p>		

1.4. Information regarding changes in the applicant for *de minimis* aid at the level of a single undertaking or economic entity if the applicant for *de minimis* aid has been merged, acquired or divided over the last three years

<input type="checkbox"/> Changes have not occurred over the last three years	
<input type="checkbox"/> Division of the applicant for aid	
Date of the division	
Commercial company before division	
Name of the commercial company	Registration number of the commercial company
Commercial company after division	
Name of the commercial company	Registration number of the commercial company
<input type="checkbox"/> Merger of the applicant for aid, the applicant for aid has been acquired or has acquired another commercial company	
Date of the merger or acquisition	
Commercial company before merger or acquisition	
Name of the commercial company	Registration number of the commercial company
Commercial company after merger or acquisition	
Name of the commercial company	Registration number of the commercial company

2. *De minimis* aid received by the applicant for *de minimis* aid at the level of an autonomous enterprise³, single undertaking or economic entity⁴

2.1. Information regarding the *de minimis* aid granted to the applicant for *de minimis* aid in the current and two previous fiscal years which has been granted in accordance with Commission Regulation No 1408/2013 of 18 December 2013, Commission Regulation No 717/2014 of 27 June 2014, and Commission Regulation No 1407/2013 of 18 December 2013 at the level of an autonomous enterprise or single undertaking or which has been granted in accordance with Commission Regulation No 360/2012 of 25 April 2012 at the level of an autonomous enterprise or economic entity

Date, month, year when the decision (or another document) was taken to provide aid	Registration number of the commercial company	Name of the commercial company	Grantor of <i>de minimis</i> aid	European Union framework under which aid is granted ⁵	Aid instrument	Nominal amount of the granted <i>de minimis</i> aid (EUR)	Gross grant equivalent (EUR)

2.2. Division of the granted amount of *de minimis* aid among commercial companies if division of the applicant for aid has occurred (if it is impossible to determine an amount of *de minimis* aid for each new commercial company, it shall be determined proportionately by taking into account distribution of the balance sheet value of the equity of each new commercial company on the actual date)

2.2.1. Aid granted to the commercial company before division				
Name of the commercial company	Registration number of the commercial company	European Union framework under which aid is granted ⁶	Nominal amount of the granted <i>de minimis</i> aid (EUR)	Gross grant equivalent (EUR)
2.2.2. <i>De minimis</i> aid regarding commercial companies after division				
Name of the commercial company	Registration number of the commercial company	European Union framework under which aid is granted ⁷	Gross grant equivalent (EUR)	

2.3. Information regarding the planned or received other state aid for the same project for the same eligible costs

Whether cumulation of <i>de minimis</i> aid is planned					<input type="checkbox"/> yes	<input type="checkbox"/> no	
Recipient of aid	Grantor of aid	Law or regulation under which aid is granted	Aid instrument	Date of the granting of aid ⁸	Amount of aid for the same eligible costs (nominal) (EUR)	Gross grant equivalent	Aid intensity (%)

Notes.

¹ Please indicate information about yourself. If you are a natural person who plans to perform or performs economic activity, indicate your given name, surname and personal identity number.

² Commercial companies which maintain any of the referred to relationships through one or several other commercial companies shall also be deemed a single undertaking. Indicate all commercial companies among which at least one of such relationships is maintained (also through one or several other commercial companies).

³ To be completed at the level of an autonomous enterprise if the applicant for aid does not have related companies in accordance with the criteria referred to in Sub-paragraphs 1.2 and 1.3 of this Annex.

⁴ Starting from 1 January 2022, the system contains complete information regarding *de minimis* aid granted previously which is necessary to ensure accounting and verify limits, and the applicant for aid need not complete this section of the Annex.

⁵ Indicate: Regulation No 1408/2013, Regulation No 717/2014, Regulation No 1407/2013 or Regulation No 360/2012

⁶ Indicate: Regulation No 1408/2013, Regulation No 717/2014, Regulation No 1407/2013 or Regulation No 360/2012

⁷ Indicate: Regulation No 1408/2013, Regulation No 717/2014, Regulation No 1407/2013 or Regulation No 360/2012

⁸ If it is only planned to receive the aid, information need not be provided.

Minister for Finance

Dana Reizniece-Ozola

Application Form for Granting and Cancellation of the Right to Use the System for Accounting of *de minimis* Aid

Information regarding institution which requires granting/cancellation of user's rights			
Name of the institution	<input style="width: 100%;" type="text"/>		
Address	<input style="width: 100%;" type="text"/>		
Given name, surname of the contact person*	<input style="width: 100%;" type="text"/>		
Position	<input style="width: 100%;" type="text"/>		
Telephone	<input style="width: 50%;" type="text"/>	E-mail	<input style="width: 50%;" type="text"/>

Information regarding the user who requires granting/cancellation of rights in the system			
Given name, surname	<input style="width: 100%;" type="text"/>		
Name of the institution	<input style="width: 100%;" type="text"/>		
Position	<input style="width: 100%;" type="text"/>		
Telephone	<input style="width: 50%;" type="text"/>	E-mail	<input style="width: 50%;" type="text"/>

Role of the user	Grant	Cancel
grantor of aid – a person who enters aid programmes	<input type="checkbox"/>	<input type="checkbox"/>
grantor of aid – a person who enters data	<input type="checkbox"/>	<input type="checkbox"/>
grantor of aid – a person who approves data	<input type="checkbox"/>	<input type="checkbox"/>
monitoring institution of aid for commercial activity – a data browser	<input type="checkbox"/>	<input type="checkbox"/>
monitoring institution of aid for commercial activity – a data editor	<input type="checkbox"/>	<input type="checkbox"/>

The head/authorised person of the institution hereby certifies with his or her signature that:

- 1) the user has been informed of the transfer of his or her personal data to the Ministry of Finance and a possibility to become acquainted with the processing of his or her personal data on the website of the Ministry of Finance at www.fm.gov.lv;
- 2) the provided information is true and the user has become acquainted with the rules for use of the system and undertakes to follow them;
- 3) the granted user's rights in the system are necessary for performance of the duties of office or employment which are related to the granting and monitoring of *de minimis* aid.

Head/authorised person of the institution**

Given name, surname, signature

Date

Notes.

1. * To be completed if the institution has a specific person who is responsible for requests for users' rights.
2. ** The details of the document "signature" and "date" shall not be completed, if the electronic document has been prepared in compliance with requirements laid down in the laws and regulations regarding drawing up of electronic documents.

Manager of personal data – Ministry of Finance

Purpose of the processing of personal data – management of users' rights.

Minister for Finance

Dana Reizniece-Ozola