

De minimis declaration

for submission of an application for funding in the context of
VIENNA LOYALTY FUND

The subsidies granted under the VIENNA LOYALTY FUND constitute "de minimis aid" within the meaning of Commission Regulation (EU) No 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.

Company

Company name	Legal form

Contact person

Title	First name	Last name

Address

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

De minimis aid

I/we declare that I/we have received (i.e., had confirmed or approved) or applied for the following de minimis aid in the last three years *):

	Granting body	Program/scheme	Type of aid	Status Application pending/ funding approved/fund ing paid out	Date Payment/ approval date	Grant/gross grant equivalent (GGE) **)
1						
2						
3						
4						
5						
6						
7						
8						
					sum	

**) The three years are calculated as a rolling period. Indicate all de minimis aid granted within the last three years prior to the date of submission of this declaration. Any further de minimis aid granted by other funding bodies after the submission of this de minimis declaration must be disclosed to the Vienna Tourist Board upon settlement.*

****) Confirmed by the granting body in the funding agreement or by a letter of confirmation, in the case of grants, the GGE corresponds to the funding*

Place, date	Legally binding signature, by hand on a printout, or by means of an official digital signature	Company stamp, if available

Notes to the de minimis declaration

In the de minimis declaration, an enterprise (event organizer) officially declares and duly confirms all de minimis support payments received in Austria within the last three years.

The total of all de minimis aid payments to the applicant, including all associated enterprises (see definition of “a single undertaking” on page 2 for details), within the last three years from the date on which funding was granted by the Vienna Tourist Board may not exceed EUR 300,000.

The amount of EUR 300,000 in the three-year period under consideration may not be exceeded either at the time of the provisional funding approval or at the time of the final funding approval after the final settlement of the event.

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

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

2) What does “a single undertaking” mean?

The term “a single undertaking” was introduced in Article 2 of European Commission Regulation 2023/2831 on de minimis aid. It describes which parent companies, subsidiaries and sister enterprises related to the applicant must be taken into consideration when calculating the threshold for de minimis aid. Together with the applicant, they comprise “a single undertaking”. Enterprises that meet the definition of “a single undertaking” must not exceed the ceiling for de minimis aid of EUR 300,000 in Austria.

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

“Single undertaking” includes all enterprises having at least one of the following relationships with each other:

- a) one enterprise has a majority of the shareholders’ or members’ voting rights in another enterprise;
- b) one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;
- c) one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;

- d) one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise.

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

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

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

When applying for (renewed) funding, the applicant company must disclose the sum of all GGEs of the de minimis funding granted (=approved) to the company in the last three years prior to the granting of the funding by the Vienna Tourist Board. This must not exceed a total of EUR 300,000 (including the amount currently being applied for). Certain sectors of the economy are not eligible for de minimis aid (see De Minimis Regulation).

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

6) Where is the De Minimis Regulation published?

Commission Regulation (EU) No. 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; published in the Official Journal of the European Union, (in short: "De minimis Regulation")

The following link leads to the source:

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32023R2831>

Place, date	Legally binding signature, by hand on a printout, or by means of an official digital signature	Company stamp, if available