State aid in Interreg

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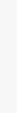




Co-funded by the European Union Interreg

Economic activities in projects

- No provisions on net revenues in 2021-2027
- If the operation is considered eligible, comply with State aid rules, and the principles for the selection of operations there is no more legal requirement to carry out a quantification of revenues generated by the project
- Some GBER articles (46, 48, 52, 52a, 52d, 53, 55, 56, 56a, 56b, 56c) require to deduct operating profit (≈net revenues) ex ante or through claw-back mechanism <u>BUT NOT</u>
 <u>ARTICLE 20!</u>



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GBER Amendment 2023

- GBER will be prolonged until 31 December 2026
- Threshold of aid for Art 20: EUR 2,2 million per undertaking, per project
- (for programmes with 80%, EUR 2,2 million ERDF + EUR 0,55 million non-public own funds= EUR 2,75 million TEC per partner)
- Threshold of aid for Art 20a: up to EUR 22 000 per undertaking per project
- About 40 programmes covered by schemes in 2021-2027
- Recoverable VAT <u>not</u> eligible under GBER

New de minimis regulation 1st draft – changes

- New de minimis regulation will come into force as of 1 January 2024 (draft at the moment)
- A 3-year rolling threshold of EUR 275 000
- EUR 137 500 for road freight transport
- Comments: Generally increase (EUR 300 000 600 000) and harmonise thresholds



New de minimis regulation 1st draft – changes

- No self-declarations!
- The <u>MS central de minimis aid register</u> shall be set up within 6 months after the entry into force of de minimis regulation
- Or use Union level central register
- **Comments**: From OK, specify details for searching to administrative burden or even non-compliance with the national law

