



Llywodraeth Cymru  
Welsh Government

## Changes Grid

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The following table details the differences between the 'new' de minimis regulation (EU No 1407/2013) in force from 1/1/2014 and the 'old' de minimis regulation (1998/2006). This full text of the 'new' regulation is available at: [http://ec.europa.eu/competition/state\\_aid/legislation/block.html#minimis](http://ec.europa.eu/competition/state_aid/legislation/block.html#minimis)  
[http://ec.europa.eu/competition/state\\_aid/legislation/block.html#minim](http://ec.europa.eu/competition/state_aid/legislation/block.html#minim)

	<b>EC Regulation 1407/2013 (New de minimis Regulation in force from 1/1/2014)</b>	<b>EC Regulation 1998/2006 (old de minimis regulation)</b>
<b>Threshold</b>	€200,000 over 3 fiscal years.	€200,000 over 3 fiscal years.
<b>Fiscal year definition</b>	Defined as the fiscal year of the Undertaking in the member State.	Defined as the fiscal year of the Undertaking in the member State.
<b>Definition of a single undertaking</b>	Defined as 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 the enterprise or to a provision in its memorandum of articles of association.	<b>No definition.</b> <b>Approach taken was that each separate legal entity was entitled to its own de minimis allowance.</b>

	<b>EC Regulation 1407/2013 (New de minimis Regulation in force from 1/1/2014)</b>	<b>EC Regulation 1998/2006 (old de minimis regulation)</b>
	<p>(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 enterprises.</p> <p>Enterprises having any of the relationships referred to in points (a) to (d) of the first subparagraph through one or more other enterprises shall also be considered to be a single undertaking.</p> <p>This does not apply to enterprises that have a direct link to the same public body or bodies.</p>	
<b>Scope</b>	<p>Excluded sectors: primary production of agricultural products; fishery and aquaculture; processing and marketing of agriculture products under certain conditions.</p> <p><b>Coal sector no longer excluded.</b></p> <p>Excluded activities: export aid; aid contingent upon the use of domestic over imported activities.</p>	<p>Excluded sectors: primary production of agricultural products; fishery and aquaculture; processing and marketing of agriculture products under certain conditions; <b>coal sector</b></p> <p>Excluded activities: export aid; aid contingent upon the use of domestic over imported activities.</p>
<b>Firms in difficulty</b>	Support can be provided to firms in difficulty as long as it is not in the form of a loan or guarantee.	<b>No support available.</b>
<b>Transport</b>	Reduced threshold of €100,000 for undertakings performing road freight transport for hire or reward (cannot be used for the acquisition of road freight transport vehicles). Road passenger sector no longer subject to reduced threshold.	Reduced threshold of €100,000 for undertakings performing road freight transport for hire or reward (cannot be used for the acquisition of road freight transport vehicles) and <b>road passenger sector.</b>

	<b>EC Regulation 1407/2013 (New de minimis Regulation in force from 1/1/2014)</b>	<b>EC Regulation 1998/2006 (old de minimis regulation)</b>
<b>Separation of activities</b>	If an undertaking is involved in various activities some of which are either excluded or subject to a reduced threshold then appropriate measures should be taken to ensure that these activities do not benefit from the de minimis aid or benefit at the reduced threshold.	<b>No corresponding definition.</b>
<b>Capital injections/ equity/ quasi equity</b>	Not considered to be transparent de minimis aid unless the public contribution does not exceed the relevant de minimis threshold.	Not considered to be transparent de minimis aid unless the public contribution does not exceed the relevant de minimis threshold.
<b>Guarantees</b>	Guarantees on loans will only be considered transparent if the gross grant equivalent (GGE) has been calculated using the ECs safe harbour premiums.  Loan guarantees that do not exceed 80% of the underlying loan, the amount guaranteed does not exceed €1,500,000 and the duration is 5 years or €750,000 and the duration is 10 years can be considered as having a GGE not exceeding the de minimis threshold.	<b>No corresponding condition.</b>  Loan guarantees that do not exceed 80% of the underlying loan, the amount guaranteed does not exceed €1,500,000 and the duration is 5 years or €750,000 and the duration is 10 years can be considered as having a GGE not exceeding the de minimis threshold.
<b>Administration</b>	Before support is awarded granting authorities must check how much de minimis aid the beneficiary has received in the current and previous two fiscal to ensure the de minimis threshold is not breached. Once awards of aid have been made the beneficiary will need to be informed in writing of the value of aid.	Before support is awarded granting authorities must check how much de minimis aid the beneficiary has received in the current and previous two fiscal to ensure the de minimis threshold is not breached. Once awards of aid have been made the beneficiary will need to be informed in writing of the value of aid.
<b>Date of entitlement</b>	This is deemed to be at the moment the legal right to receive the aid is conferred on the undertaking.	<b>No corresponding condition.</b>
<b>Gross Grant Equivalent</b>	All award of aid must be expressed as a cash grant. All figures shall be gross.	All award of aid must be expressed as a cash grant. All figures shall be gross.
<b>Part Awards of aid</b>	Unable to provide part awards of aid.	Unable to provide part awards of aid.

	<b>EC Regulation 1407/2013 (New de minimis Regulation in force from 1/1/2014)</b>	<b>EC Regulation 1998/2006 (old de minimis regulation)</b>
<b>Interest rate subsidies</b>	Considered to be transparent aid.	Considered to be transparent aid.
<b>Loans</b>	A loan secured by collateral covering at least 50% of the loan and the loan amounts is either €1m (€500,000 for road freight sector) over 5 years or €500,000 (€250,000 for road freight sector) over 10 years the GGE shall be considered to be not more than the de minimis threshold.	<b>No corresponding condition.</b>
<b>Mergers</b>	Where two or more companies merge, all prior de minimis aid granted to any of the merging undertakings will be taken into account when determining whether any new de minimis aid can be awarded to the new undertaking.	<b>No corresponding condition.</b>
<b>Split undertakings</b>	If one undertakings splits into separate undertakings, any prior de minimis received will be allocated to the undertaking that benefited from it. If this calculation is not possible de minimis aid must be allocated proportionately based on the book value of the equity capital of the new undertakings on the date of the split.	<b>No corresponding condition.</b>
<b>Cumulation with SGEI</b>	De minimis aid can be cumulated with Services of General Economic Interest de minimis aid.	<b>No corresponding condition.</b>
<b>Cumulation</b>	De minimis aid cannot be cumulated with aid given under the GBER for the same eligible costs if the allowable aid intensity thresholds are breached.	De minimis aid cannot be cumulated with aid given under the GBER for the same eligible costs if the allowable aid intensity thresholds are breached.
<b>Records</b>	Records should be kept for 10 years (in the case of schemes this is 10 years from the date on which the last individual aid was granted under such a scheme).	Records should be kept for 10 years (in the case of schemes this is 10 years from the date on which the last individual aid was granted under such a scheme).

**Shaded boxes represent a change in the new de minimis Regulation**