

Account of *de minimis* aid

When an entrepreneur within the meaning of Chapter 1, Section 6 of the Unemployment Security Act (1290/2002) participates in labour market training in accordance with Chapter 7, Section 62(1) of the Act on the Organisation of Employment Services (380/2023) with the training implemented through a business taking part in the funding of the training together with the labour authority (joint purchase training), the labour authority's share of the funding for the entrepreneur's training constitutes *de minimis* aid.

De minimis aid refers to aid within the meaning of Commission Regulation (EC) No 1998/2006 on the application of Articles 87 and 88 of the Treaty to *de minimis* aid. An employer carrying out business activities can be provided with public aid as *de minimis* aid amounting to up to €300,000 during a period consisting of the current tax year and the two previous tax years. As an exception to the rule, *de minimis* aid can only be granted in a limited manner to the following sectors: fishing and aquaculture (*de minimis* limit €30,000) and primary agricultural production (*de minimis* limit €7,500). In the road transport sector, the maximum amount determined in the regulation is €100,000. Additionally, as an exception to the rule, *de minimis* aid cannot be granted at all to the coal power sector or for export subsidies and favouring domestic products at the expense of import. Furthermore, *de minimis* aid cannot be granted for aiding a business in trouble (=a business whose only alternatives are legal reorganisation or bankruptcy). The aid recipient will be responsible for ensuring that the combined amount of *de minimis* aid granted by different parties (e.g. ministries, departments operating under ministries, Finnvera Oyj, municipalities, regional councils) does not exceed the aforementioned maximum amounts. There is a mention of the *de minimis* aid in the aid decision.

Before making a procurement decision and student selection, an entrepreneur who takes part in the jointly procured labour market training must submit an account of the total amount of *de minimis* aid received by the business or entrepreneur in question during a period consisting of the current tax year and the two previous tax years. A tax year is a calendar year. If the financial year of the business is not a calendar year, the information will be extracted from the financial years that ended during the current and two previous calendar years.

Name of the business:

Business ID:

Branch of industry of the business:

Address:

Postal code:

City or town:

Entrepreneur taking part in the training:

Personal identity code:

Total amount of *de minimis* aid received by the business/entrepreneur during the current and past two tax years:

 €

We affirm that the information provided on this form is correct.

Place and date: _____

Signature(s) (the signatories are persons authorised to sign on behalf of the community).

Name(s) in block letters and position(s) in the business:

If the total amount of *de minimis* aid exceeds the maximum amount determined in the Commission Regulation or the limit is exceeded with the new aid applied for, the new aid cannot be granted. If it is retroactively discovered that the limit has been exceeded, the last aid instalment (or all instalments leading to the excess) will be recovered in full.