

My undertaking and *de minimis* aid: what should I know?

In what context do we talk about *de minimis* aid?

In the European Union, any public measure that grants a competitive advantage to an undertaking is, in principle, prohibited.

However, there are various exceptions to this principle. *De minimis* aid is one of those exceptions.

What typifies *de minimis* aid?

Essentially, its amount, considered too small to have a significant effect on competition.

As a general rule¹, the same undertaking may receive *de minimis* aid up to an overall maximum of **EUR 300,000 over a rolling period of 3 years** (i.e. calculated from date to date). If the undertaking has received aid other than *de minimis* aid, that aid is not taken into account for this calculation.

Please note: it is **the granting authority**, not the undertaking, that decides whether or not to classify the measure as *de minimis* aid.

I carry out my activity alone, as a self-employed person: am I concerned?

Yes. Under the State aid rules, an ‘undertaking’ is **any entity, including a natural person, engaged in an economic activity** (offering goods or services on a market). Its legal form, size, or whether it operates for profit is irrelevant.

My undertaking is part of a group: what are the consequences?

If undertakings are linked to each other (general rule: control of more than 50%), compliance with the above ceiling of EUR 300,000 is assessed **by adding together the *de minimis* aid granted to all of those undertakings**. That set of linked undertakings is what is known as a ‘**single undertaking**’.

Is *de minimis* aid always a grant?

No. It may also take the form of **loans or guarantees** on more favourable terms than market conditions, **services** provided below market price, etc.

The **calculation of the aid amount** nevertheless depends on the nature of the measure. For a loan, for example, the aid amount is not equal to the principal lent, but to the advantage represented by the interest-rate differential compared to market conditions. This is known as the ‘**gross grant equivalent (GGE)**’.

¹ There are *de minimis* regulations specific to certain sectors (primary agricultural production; fisheries and aquaculture; services of general economic interest). They are not covered in this information.

In practice, how is *de minimis* aid granted to my undertaking?

Since 01/01/2026, the procedure has changed in certain respects. The steps are now as follows:

- the authority that may grant you the aid asks you to complete a **declaration on honour** listing the *de minimis* aid you have received over the last 3 years;
- it checks whether it can grant you the aid without your undertaking exceeding the above ceiling of EUR 300,000;
- if yes, it grants the aid, informs you that it is *de minimis* aid and, within 20 working days, **records it in the European eAidRegister** established since 01/01/2026.

Can I consult the eAidRegister?

In the **public-access version of this register** (<https://aid-register.ec.europa.eu/de-minimis>), you can view all the *de minimis* aid your undertaking has received since 01/01/2026, regardless of which authorities granted it.

As regards *de minimis* aid granted earlier, your undertaking must rely on the certificates that the relevant authorities were supposed to provide.
