

Partner di



To whom it may concern

Dott. Sandro Guarnieri
Dott. Marco Guarnieri
Dott. Corrado Baldini
Dott. Paolo Fantuzzi

Reggio Emilia, Jan. 12, 2024

MEMORANDUM N. 3/2024

Dott.ssa Clementina Mercati
Dott.ssa Sara Redeghieri
Dott.ssa Federica Lusenti
Dott. Paolo Caprari
Dott.ssa Beatrice Cocconcelli
Dott. Daniele Pecora
Dott.ssa Veronica Praudi
Dott.ssa Martina Carobbi

Insight

Subject: Increase in de minimis aid threshold

Avv. Francesca Palladi

As of January 1, 2024, due to the inflation that has occurred in recent years, the "de minimis" state aid limit is raised by Euro 200,000 to Euro 300,000 under the new EU Regulation No. 2023/2831 dated December 13, 2023.

"De minimis" grants are state aid which, due to their limited amount, are considered not to distort competition and therefore do not need to be authorized in advance by the European Commission.

The ceiling of 300,000 euros should be calculated considering the 3-year period. The 3-year period should be considered on a rolling basis in the sense that for each new

grant of de minimis aid, the total amount of de minimis aid granted in the previous three years must be taken into account.

The three-year ceiling should be applied by considering all aid received at the "single enterprise" level. A "single undertaking" is defined as all undertakings belonging to a group residing in Italy, i.e., parent and subsidiary undertakings or undertakings under common control, including indirect control.

Kind Regards.

SGB & Partners - Commercialisti

SGB & Partners

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