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**Subject: Your letter dated 20 December 2023**

Dear Sir,

Thank you for your letter dated 20 December 2023 addressed to Olivier Guersent.

Concerning your question on the application of the grating period, Commission Regulation (EU) 2023/2831 of 13 December 2023 provides that the total amount of *de minimis* aid granted per Member State to a single undertaking shall not exceed EUR 300 000 over any period of 3 years. According to Recital 11, the period of 3 years to be taken into account for the purposes of the Regulation should be assessed on a rolling basis. It follows that as of 1 January 2024, any *de minimis* aid can be granted up to EUR 300 000 over a period of 3 years prior to the date of grant.

However, since there is a transitional period of 6 months pursuant to Article 7(4) Commission Regulation (EU) 1407/2013, as an alternative to immediate application of the new Regulation, *de minimis* aid can be granted up to 30 June 2024 inasmuch as it complies with the requirements under that Regulation, meaning that *de minimis* aid can be granted up to EUR 200 000 EUR for a period of 3 fiscal years (i.e., fiscal year concerned and the previous two fiscal years).

As for the calculation of the time period of 3 years, Regulation (EEC, Euratom) 1182/71 lays down the rules on how periods, dates and time limits are accounted. Article 3(1) para 2. of that Regulation reads as follows: “Where a period expressed in days, weeks, months or years is to be calculated from the moment at which an event occurs or an action takes place, the day during which that event occurs or that action takes place shall not be considered as falling within the period in question.” Article 3(2)(c) of that Regulation reads as follows: “a period expressed in weeks, months or years shall start at the beginning of the first hour of the first day of the period, and shall end with the expiry of the last hour of whichever day in the last week, month or year is the same day of the week, or falls on the same date, as the day from which the period runs. If, in a period expressed in months or in years, the day on which it should expire does not occur in the last month, the period shall end with the expiry of the last hour of the last day of that month.”

The same rules on the granting period apply for the new Regulation EU 2023/2832, meaning that the period of 3 years to be taken into account should be assessed on a rolling basis (period of 3 years prior to the date of grant).

Regarding your point on the translation problem, we have taken note of this issue and are working on addressing it. Thanks for having flagged this point.

Regarding your question on the cumulation of *de minimis* aid granted under Regulation 2023/2831 and Regulation 2023/2832, we confirm you that cumulation is allowed. Provided that all conditions laid down in both de minimis Regulations are complied with, Member States are free to design *de minimis* measures, including on the use of both Regulations to cover parts of the same eligible costs. Please note that Footnote 21 of Regulation 2023/2832 refers to the rules on data protection (as does footnote 19 of Regulation 2023/2831).

Regarding your question on Article 6 (5) of Regulation 2023/2831, the provision is to be interpreted in such a way that financial intermediaries implementing *de minimis* aid schemes shall report the total amount of de minimis aid received by them, on a quarterly basis to the Member State within 10 working days from the end of a given quarter.

Regarding your question on an operational contact person, please note that the setting of an EU register is currently being worked on at technical level. The Commission services are therefore not in position to provide a contact point at this early point of the implementation.

Please note that this reply does not represent a formal and definitive position of the European Commission but is only an informal guidance provided by the services of DG Competition.  It is therefore not binding and cannot create legal certainty or legitimate expectations.

Yours sincerely,

(*e-signed*)

Koen VAN DE CASTEELE  
Head of Unit