

**ROMANIA      THE MUNICIPALITY OF BÂRLAD**  
**VASLUI COUNTY      THE LOCAL COUNCIL**

## **DECISION**

**No. 170/08/12/2016**

**concerning:**

**THE DE MINIMIS AID SCHEME**

**to stimulate investment and create new jobs in the  
territory of the Municipality of Bârlad, through  
awarding discounts to the payment of local taxes  
and fees**

**Decision made by the Local Council of the  
Municipality of Bârlad,  
upon the initiative of DUMITRU BOROȘ, LL.B**



ROMANIA  
VASLUI COUNTY  
THE MUNICIPALITY OF BÂRLAD  
THE LOCAL COUNCIL

**DECISION No. 170 / 08/12/2016**

on the approval of the de minimis aid scheme to stimulate investment and create new jobs in the territory of the Municipality of Bârlad, through awarding discounts to the payment of local taxes and fees

Having regard to the mayor's explanatory memorandum;

Having regard to the Report of the Office of Local Development and European Integration from the City Hall of the Municipality of Bârlad, no. 20738 of 07/12/2016;

Having regard to the fact that the development of the Municipality of Bârlad is conditioned by the development of the business environment, through creating new investments and jobs;

Having regard to the Competition Council Opinion no. 17709/06/12/2016

Pursuant to the provisions of art. 36 para (2) and para (4) letter e), art. 45 para (1), of the Law on Public Administration no. 215/2001, republished, as further amended and supplemented,

The Local Council of the Municipality of Bârlad, convened in urgent meeting,

**DECIDES:**

**Article 1** - To approve the de minimis aid scheme to stimulate investment and create new jobs in the territory of the Municipality of Bârlad, through awarding discounts to the payment of local taxes and fees, as per Appendix 1 hereto;

**Article 2** - The Decision shall come into effect as of the date of its notification to the public.

**Article 3** - This Decision shall be notified, through the Secretary of the Municipality of Bârlad, within the legal term, to the Mayor of the Municipality of Bârlad and to the Prefect of the Vaslui County, and shall be notified to the public by publication on the [www.primariabarlad.ro](http://www.primariabarlad.ro) webpage.

**Given this, 08/12/2016**

**Chairman of the meeting  
Council Member,  
Huiban Andrei Teodor, Ph.D.**  
*(illegible signature and seal)*

**Countersigns,  
Secretary,  
Cătălin Haret, LL.B**  
*(illegible signature)*

Appendix no. 1 to the Local Council

Decision no. of ..../.../2016

**THE DE MINIMIS AID SCHEME TO STIMULATE INVESTMENT AND CREATE NEW JOBS IN THE TERRITORY OF THE MUNICIPALITY OF BÂRLAD, THROUGH AWARDED DISCOUNTS TO THE PAYMENT OF LOCAL TAXES AND FEES**

**CHAPTER I. GENERAL PROVISIONS**

**Article 1.** (1) This Regulation establishes a local de minimis aid scheme, entitled “Stimulation of Investments and Creation of New Jobs in the Territory of the Municipality of Bârlad for the period 2017 - 2020”

(2) Granting of the de minimis aid under this scheme shall only be made by observing the criteria on de minimis aid, stipulated in Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid, published in the Official Journal no. O.J. L 352 of 24/12/2013.

(3) The de minimis aid scheme shall be applied to the administrative-territorial unit of the Municipality of Bârlad.

(4) This aid scheme does not fall under the incidence of the obligation to notify the European Commission, as per the provisions of Regulation (EC) No 1407/2013 of the European Commission of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union.

## **CHAPTER II. OBJECTIVES OF THE SCHEME**

**Article 2.** The main objective of this scheme is the development of the Municipality of Bârlad, through supporting the performance of initial investments and the creation of new jobs.

The secondary objectives of the implementation of this scheme are increasing the degree of employment and stimulating unique businesses that develop economic activities having effects in the economic and social plan. The public authority which implements this scheme is the Municipality of Bârlad, through the Local Council of The Municipality of Bârlad. The de minimis aid provider the Local Council of the Municipality of Bârlad.

## **CHAPTER III. LEGAL FRAMEWORK**

**Article 3.** (I) This Scheme is issued in accordance to:

- art. 456 para. 2, letter l) and p) of Law no. 227/2015 on the Fiscal Code as further amended and supplemented,
- art. 464, para. 2, letter k) of Law no. 227/2015 on the Fiscal Code as further amended and supplemented,
- Law 31/1990 regarding companies, republished, as further amended and supplemented,
- Law no. 215/2001 regarding local public administration, republished, as further amended and supplemented,
- Law no. 273/2006 regarding local public finances, as further amended and supplemented,

- Law no. 346 of 14 July 2004 on fostering the establishment and development of small and medium-sized enterprises, as further amended and supplemented,

- Law no. 1/2005 on the organization and functioning of cooperation, as further amended and supplemented,

- Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid, published in the Official Journal of the European Union no. 352/24/12/2013.

- The provisions of GEO 77/2014 on national procedures in the field of state aid, as well as for amending and completing Competition Law no. 21/1996, approved with changes and completions by Law no. 20/2015;

- The Order no. 175/20.06.2007 on the application of Regulation on the procedures for monitoring state aid, published in the Official Gazette of Romania, Part I, no. 436 of 28.06.2007

- The regional aid map 2014 - 2020 Romania

(2) The principles underlying the issuing of this Regulation are the following:

**1. non-discriminatory access**, namely ensuring the conditions for the pursuit of genuine competitiveness, so that each investor should have access to the facilities provided by law, on meeting the conditions provided in this de minimis aid scheme;

**2. mutual recognition**, namely accepting the products, services, goods lawfully marketed in the countries accepting the products, services, works that are marketed

in Romania, subject to observing Community standards, such as the recognition of diplomas, certificates, and other documents issued by the competent authorities in such states, and of the technical specifications, equivalent to those required at the national level, except for the fields that are regulated by special legislation;

**3. transparency and monitoring**, namely informing all the interested parties and of the information referring to the procedure of awarding fiscal facilities for investments;

**4. equal treatment**, namely the non-discriminatory establishment of the criteria and means of awarding investment facilities, so that any investor should have the chance to benefit from the facilities provided for herein;

**5. efficiency of using funds**, namely using criteria to award fiscal facilities for investments and following up on their performance, that should reflect the economic advantages of the investment projects, taking into account, as case, the social effects, the environmental effects, and the promotion of a sustainable economic development;

**6. non-retroactivity**, namely excluding the possibility of granting facilities for the investments finished prior to the adoption hereof;

**7. granting fiscal facilities within the limits** of the RON equivalent of a maximum value of EUR 200 000 for eligible activities (EUR 100 000 for activities of freight transport for hire or reward), called a **de minimis ceiling**;

**8. the total cumulative amount of the de minimis aid granted to an enterprise**, out of national and/or



Community sources, **cannot exceed the de minimis ceiling** over three fiscal years.

#### **CHAPTER IV. DEFINITION OF USED TERMS**

**Article 4.** For the purposes of this procedure, the following definitions shall apply:

- a. **de minimis aid** - aid limited, as per the European Union norms, to a level that does not distort competition and / or trade with Member States, namely aids granted to a single undertaking which carries out an economic activity, which do not exceed EUR 200 000 over three consecutive fiscal years, or EUR 100 000 in the case of undertakings performing road freight transport for hire or reward;
- b. **specific aid** - granting individual aid based on a state/de minimis aid scheme;
- c. **economic activity** - any activity consisting in offering goods, services and works on a market;
- d. **profile of activity** - represents the activity carried out by the investor in the national economy, with the highest share recorded in the investor's financial statements;
- e. **state aid scheme administrator** - the Local Council of the Municipality of Bârlad;
- f. **state aid provider** - the Local Council of the Municipality of Bârlad;
- g. **beneficiary** - any single undertaking that is awarded a state or de minimis aid;
- h. **undertaking** - any legal entity, regardless of the form of organization, carrying out fully or

partially lucrative activities, according to the provisions of Law no. 31/1990 - on companies, as further amended and supplemented, and of Law no. 1/2005 on the organization and functioning of cooperation, as further amended and supplemented;

- i. **small and medium-sized enterprises (SMES)** - represent the single undertakings having less than 250 employees and whose annual turnover does not exceed EUR 50 million, equivalent in lei, and/or whose annual balance sheet does not exceed EUR 43 million according to the latest financial statement approved (total assets meaning fixed assets plus current assets plus advance expenditures), the categorization in the SME category shall be made function of the 3 types of enterprises: autonomous, connected, and partner, as defined in Law no. 346/2004 concerning the stimulation of creation and development of small and medium-sized enterprises, as further amended and supplemented, which has taken over the provisions of the European Commission Recommendation no. 361 of 6 May 2003 on the definition of micro, small and medium-sized enterprises, published in the Official Journal of the EU, no. L 124/20.05.2003;
- j. **large enterprise** - an enterprise having the documentary number of staff over (and including) 250 or a net annual turnover of over EUR 50 million equivalent in lei and/or whose total annual balance sheet exceeds EUR 43

million, according to the latest financial statement approved;

- k. **single undertaking** - includes all the enterprises having at least one of the following relations:
- the enterprise has majority of the shareholders' or members' voting rights in another enterprise;
  - the enterprise has the right to appoint or remove majority of the members of the administrative, management or supervisory body of another enterprise;
  - the enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered with that enterprise or to a provision in its memorandum or articles of association;
  - the enterprise, which is a shareholder in or member of another enterprise, controls alone, based on an agreement with other shareholders in or members of that enterprise, a majority of shareholders ' or members ' voting rights in that enterprise;

Enterprises having any of the relationships referred to above through one or more other enterprises shall also be considered to be a single undertaking.

- l. **agricultural products** - are the products listed in Annex 1 to the EC Treaty except the fishery and aquaculture products listed in Annex 1 to Regulation EU No 1379/2013 of the European Parliament and of the Council 11 December 2013.

- m. **processing of agricultural products** - means any operation on an agricultural product resulting in a product which is also an agricultural product, except on-farm activities necessary for preparing an animal or plant product for the first sale;
- n. **marketing of agricultural products** - means holding or display with a view to sale, offering for sale, delivery or any other manner of placing on the market, except the first sale by a primary producer to resellers or processors and any activity preparing a product for such first sale; a sale by a primary producer to final consumers shall be considered as marketing if it takes place in separate premises reserved for that purpose.
- o. **discount rate** - is the reference rate set by the European Commission for Romania on the grounds of objective criteria, published in the Official Journal of the European Union and on the webpage: [www.ajutordestat.ro](http://www.ajutordestat.ro).
- p. **large investment project** - is an investment in fixed capital, whose eligible costs exceed EUR 50 million, calculated at the prices and exchange rate valid for the date of granting the aid;
- q. **the initial investment is:**
  - a. an investment in tangible and/or intangible assets relating to the setting-up of a new establishment, the extension of an existing establishment, diversification of the output of an establishment into new additional products or a fundamental change in the overall production process of an existing establishment.

- b. an acquisition of assets belonging to an establishment, provided that the establishment has closed / would have closed had it not been purchased, and is bought by an investor unrelated to the seller, excluding the simple acquisition of the shares of an undertaking;
- r. **eligible expenditure is:**
  - a. the costs of investment in tangible and intangible assets;
  - b. employee costs resulting from employment as a result of the investment, provided that such costs should not lead to the investment falling under a different value interval than the one specified in Article 15;
- s. **tangible assets** - assets consisting of land, buildings and plant, machinery and equipment;
- t. **intangible assets**-assets resulting from the transfer of technology in the form of a purchase of patent rights, licences, know-how/other intellectual property rights or unpatented technical knowledge;
- u. **tax facilities** - the reduction/exemption from the payment of tax on buildings or land, granted to taxpayers under the current scheme;
- v. **cumulation of aid** - the total value of de minimis aids awarded to a single undertaking cannot exceed the amount of 200 000 EUR over three fiscal years, in the case of single undertakings performing road freight transport for hire or reward, the maximum ceiling is of 100 000 EUR

for the same duration. Where the applicant is part of a single undertaking, in the meaning of the definition under Art. 4 letter (k), the de minimis aid granted to the single undertaking shall also be taken into account,

- w. **aid intensity** - the updated gross aid amount expressed as a percentage of the updated value of eligible costs, before any deduction of tax or other charge;
- x. **average number of newly hired personnel** - the average number of persons who are newly employed by the investor, with a permanent labour contract;
- a. **employment directly created by an investment project** - means employment concerning the activity to which the investment relates, including employment created following an increase in the utilisation rate of the capacity created by the investment;
- b. **number of employees** - number of per year labour units (UV1A), namely the number of persons employed full-time in one year;
- c. **undertaking in difficulty** - enterprises defined according to the new Community Guidelines on state aid for rescuing and restructuring undertakings in difficulty, in force as of 01 August 2014. In fact, an undertaking is considered to be in difficulty, in principle and regardless of its size, in the following circumstances:
  - In the case of a limited liability company, where more than half of its subscribed

share capital and more than a quarter of its capital has disappeared over the past 12 months;

- In the case of a company where at least some members have unlimited liability for the debt of the company, where more than half of its capital as shown in the company accounts and more than a quarter of its capital has disappeared over the past 12 months;
- For undertakings of any legal form, when the respective undertaking meets the conditions to be subjected to a procedure provided for in the legislation on judicial reorganization and bankruptcy.

## **CHAPTER V. SCOPE**

**Article 5.** (1) This de minimis scheme is not applicable in the case of:

- (a) aid granted to the enterprises carrying out their activity in the fishing and aquaculture sectors, regulated by Regulation (EC) No 1379/2013 of the European Parliament and of the Council of 11 December 2013;
- (b) aid granted to undertakings active in the primary production of agricultural products as listed in Annex I to the Treaty;
- (c) aid granted to undertakings active in the processing and marketing of agricultural products as listed in Annex I to the Treaty, in the following cases:

- (i) where the amount of the aid is fixed on the basis of the price or quantity of such products purchased from primary producers or put on the market by the undertakings concerned;
  - (ii) where the aid is conditional on being partly or entirely passed on to primary producers;
  - (d) undertakings in difficulty, in accordance with the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty, published in the Official Journal of the European Union C249/31.07.2014;
  - (e) aid to export-related activities towards third countries or Member States, namely aid directly linked to the quantities exported, aid meant for the establishment and operation of a distribution network or for other current costs linked to the export activity;
  - (f) aid subordinated to the preferential use of national goods over imported ones;
  - (g) aid granted to undertakings carrying out their activity in the coal sector, in the shipbuilding sector, in the sector of synthetic fibres, in the production and distribution of energy and infrastructure for such;
  - (h) aid for the acquisition of road freight transport vehicles, granted to undertakings performing road freight transport for hire or reward;
- (2) Where an enterprise carries out its activity both in the sectors mentioned under paragraph (1) letters (a),



(b), or (c), and in one of the activity sectors included in the scope hereof, this shall apply to the aid granted for eligible domains of activity, provided that the beneficiary of the de minimis aid should ensure, through adequate means, such as the separation of activities or a distinction between costs, that the activities carried out in the sectors that are excluded from the scope of the scheme do not benefit from de minimis aid granted hereunder.

## **CHAPTER VI. ELIGIBILITY CONDITIONS FOR ACTIVITIES AND APPLICANTS**

**Article 6.** (1) The aid is granted to single undertakings, within the limit represented by the de minimis threshold, as follows:

- The total gross amount of the de minimis aid granted to a single undertaking cannot exceed the equivalent in lei of EUR 200 000, over three consecutive fiscal years (2 previous fiscal years and the current fiscal year), regardless of whether the aid was granted from national or Community sources.
- For the single undertakings in the sector of road freight transport for hire or reward, the gross value of the de minimis aid granted to one enterprise cannot exceed the equivalent in lei of EUR 100 000, over a period of three consecutive fiscal years, regardless of whether the aid was granted from national or Community sources.

- (2) The set ceiling shall be expressed in cash, as gross value prior to the deduction of tax or other fiscal obligations.
- (3) The granting of the de minimis aid is conditioned by the maintenance of investment, including the newly-created jobs, over a minimum period of 5 years in the case of large enterprises, and 3 years in the case of SMEs, from the date of completing the investment. This condition does not prevent the replacement of equipment that has become obsolete over the 3-year period in the case of large enterprises, and respectively 1 year in the case of SMEs, due to rapid technological changes.
- (4) The equivalent in euro of the investment value shall be obtained by reporting the capitalized value in lei of the completed investment, to the exchange rate of the euro currency, notified by the NBR, valid on the date of the works receipt protocol.
- (5) No de minimis aid shall be granted to the investments of those enterprises that have started or completed an investment prior to the approval hereof.
- (6) The de minimis aid provided herein shall only be granted to single undertakings performing investments which can be considered initial investments in the meaning of the Community Guidelines on Regional State Aid 2014-2020.

**Article 7.** (1) In order to qualify for an individual allotment under this scheme, the beneficiary shall make an **affidavit concerning de minimis aid** received by the single undertaking over the respective fiscal year and over the last two fiscal years (either from state or local authorities' sources, or from community sources).

(2) The administrator of the scheme shall check whether the applicant has benefited from other state or de minimis aid for the same eligible expenses.

(3) The administrator of the scheme shall grant a de minimis aid after checking that the total amount of the de minimis aid received by the single undertaking over a period of three fiscal years, including the current fiscal year, either from state or local authorities' sources, or from Community sources, does not exceed the threshold of EUR 200 000 (EUR 100 000 for the enterprises in the field of road freight transport for hire or reward), equivalent in lei.

(4) Where the total value of the de minimis aid granted to a single undertaking over a period of three consecutive years, together with the value of the financial allotment granted under the provisions hereof, exceeds the threshold of EUR 200 000 (EUR 100 000 for the enterprises in the field of road freight transport for hire or reward), equivalent in lei, the applicant cannot benefit from the provisions of the scheme, ***not even for that fraction of the aid that does not exceed such ceiling.***

(5) De minimis aid granted hereunder shall not cumulate with other state aid, in the meaning of art. 107(1) of the EC Treaty, granted for the same eligible costs (related to the same investment project/

investment), or with the state aid granted for the same financing measure through venture capital, should such cumulation generate an intensity of the state aid which would exceed the maximum intensity or the maximum relevant value of aid, set for each particular case through a category-based exception regulation/ through a decision adopted by the Commission. De minimis aid which is not granted for or attributable to specific eligible costs may be cumulated with other State aid granted under a block exemption regulation or a decision adopted by the Commission.

(6) In the case of mergers and acquisitions, when it is established whether a new de minimis aid granted to a new enterprise or to the enterprise making the acquisition, exceeds the relevant ceiling, all prior de minimis aid granted to merging enterprises, shall be considered. Legally granted aid prior to the merger/acquisition remain legally granted.

(7) If one undertaking splits into two or more separate undertakings, de minimis aid granted prior to the split shall be allocated to the undertaking that benefited from it, which is in principle the undertaking taking over the activities for which the de minimis aid was used. If such an allocation is not possible, the de minimis aid shall be allocated proportionately on the basis of the book value of the equity capital of the new undertakings at the effective date of the split.

(8) De minimis aid granted in accordance with this scheme may be cumulated with de minimis aid granted in accordance with Commission Regulation (EU) No 360/2012 up to the ceiling laid down in that Regulation. They can be cumulated with de minimis aid granted

under other de minimis regulations, within the limit of EUR 200 000 (EUR 100 000 for enterprises performing road freight transport for hire or reward), equivalent in lei.

**Article 8.** The value of the investment and beneficiaries of tax facilities

(1) The beneficiaries of the tax facilities provided herein are the single undertakings, regardless of their legal form, meeting the following conditions:

- are lawfully set up in Romania and carry out their activity in Romania;
- do not have debts to the state budget and to the local budgets;
- are not in a state of insolvency, do not have their business activities managed by a syndic judge, have no restrictions over their commercial activity;
- are carrying out investment programmes of over EUR 200 000 and create minimum 10 jobs following the investment made in the municipality of Bârlad;
- are not “Companies in difficulty”, in accordance with the Community Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty (published in the Official Journal of the European Union No. C244/01.01.2014);
- have not been the subject of a recovery order for a state aid, issued following a decision of the European Commission or, where they were

subject to such procedure, such has already been executed, and the debts has been fully recovered;

- the legal representative of the enterprise has not been convicted over the past 3 years, by a court of law, for professional or ethical-professional reasons;
- the legal representative of the enterprise does not provide false information by applying for de minimis aid.

(2) The value of the investment must be greater than EUR 200 000, proven by accounting records under the position of tangible assets - buildings, equipment/installations, and intangible assets in the accounting of the investor receiving the investment objective, according to international accounting standards.

(3) The number of newly created jobs, following the performance of the investment, by the applicant for the de minimis aid, need to be staffed, with labour contracts for unlimited duration, as vacant positions are not considered.

(4) In order to verify compliance with the condition under para. (3), the applicant shall submit the documents relevant to this fact, namely Statement 112 submitted to the National Agency for Fiscal Administration (ANAF), or to the County Administration of Public Finances, for the last 12 months prior to applying for the de minimis aid, and Statement 112 submitted to ANAF on application date.

(5) The equivalent in euro of the investment value shall be established by reporting the capitalized value in lei of the completed investment, to the exchange rate of

the euro currency. notified by the NBR on the date of the works receipt protocol.

(6) Granting of the de minimis aid for the investment made is conditioned by maintaining the property and the destination of such over a period of minimum 5 years (3 years for SMEs), from the date of completing the investment and the jobs, except for those investments consisting of housing blocks of flats.

## **CHAPTER VII. ELIGIBLE EXPENDITURE FOR THE SUBMITTED PROJECTS**

**Article 9.** (1) The eligible expenses under the scheme are:

**a. the costs of investment in tangible and intangible assets:**

**In the case of tangible assets in the form of buildings, the sum** of expenses for design and technical assistance, expenses with site management and commissions, fees, legal costs as well as the expenses with the basic investment. In the case of purchasing a unit, only the costs of redemption of assets from third parties shall be considered, provided that the operation should be carried out in market conditions. When the purchase is accompanied by other initial investments, the expenses related to the latter shall be added to the redemption costs.

Expenses related to the purchase of leased assets, other than land and buildings, cannot be considered, unless the lease agreement takes the form of a financial leasing and provides for an

obligation to purchase the good upon expiry of the lease agreement. In the case of leasing lands or buildings, the lease agreement needs to have a term of at least 5 years in the case of large enterprises, and three years in the case of SMEs. With the exception of SMEs and takeovers, acquired assets need to be new. In the case of takeovers, assets for whose purchase aid has already been granted, prior to purchasing, need to be deducted. For SMEs, the full cost of investments in tangible assets may also be considered. In the case of large enterprises, such costs can only be permitted up to the limit of 50% of the project's total eligible expenses;

In the case of purchasing a unit's assets, only those costs for purchasing assets from third parties which are not related to the buyer, and where the transaction is made under market conditions, shall be considered. If aid has already been granted for the acquisition of assets prior to their purchase, the costs of such assets shall be deducted from the eligible costs related to the acquisition of the respective unit. Where a family member of the original owner or an employee, takes over a small enterprise, the condition that the assets shall be bought from third parties unrelated to the buyer shall be waived. Purchasing of shares is not deemed initial investment;

In the case of expenses related to investments in intangible assets, which include those expenses related to technology transfer, under the form of



acquisition of patents, licenses or patented know-how and unpatented technical knowledge, such shall not exceed 50% of the total eligible costs of the investment made, where the state aid beneficiary is a large enterprise. Where the state aid beneficiary is a small or medium enterprise, expenses related to investments in intangible assets may be fully accepted;

- b) **where, as a result of performing the initial investment, there resulted a net increase in the number of jobs**, as compared to the average of the last 12 months, the category of eligible costs shall also include payroll costs. Any lost job shall be deducted from the total number of jobs created over the respective period. Newly-created jobs need to be occupied within maximum 3 years since completing the investment, and shall be kept in the Municipality of Bârlad over a period of minimum 5 years in the case of large enterprises, and 3 years in the case of SMEs, starting from the date when the position/job was first filled. Eligible payroll costs include:
- payroll expenses include the following components: employee's gross salary prior to taxation and mandatory contributions to social insurance, owed by the employer;
  - the social contributions owed by the employer are: the social insurance contribution, the insurance contribution for work accidents and occupational diseases, the contribution for social health

insurance, and the unemployment insurance contribution.

**(2) The eligible costs shall be supported by documentary evidence which shall be clear, specific and contemporary. The eligible costs shall be discounted to their value at the moment the de minimis aid is granted.**

### **CHAPTER VIII. DURATION OF THE DE MINIMIS AID SCHEME**

**Article 10.** The duration of the state aid scheme, respectively, the granting of tax facilities, is of up to **4 years**, namely the period 2017-2020. Applications related to the granting of tax facilities hereunder shall be registered at the City Hall of the Municipality of Bârlad, until 31 January 2020, so that each investor who submits an application during this interval, shall be able to benefit from the provisions herein (the local de minimis aid scheme), indiscriminately.

The signing of the Document whereby aid is granted under the scheme shall be made prior to 31.12.2020.

The payment of the tax facility can be made according to art. 14 para. (3) herein.

### **CHAPTER IX. BUDGET OF THE DE MINIMIS AID SCHEME**

**Article 11.** (1) The total estimated value of the de minimis aid to be granted hereunder, throughout its implementation, is of **EUR 500 000**, split as follows:

<b>YEAR</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Annual budget EUR</b>	<b>70 000</b>	<b>100 000</b>	<b>130 000</b>	<b>200 000</b>

(2) The value in euro of the de minimis input granted hereunder shall be calculated by reference to the NBR exchange rate on the date of granting the facility.

#### **CHAPTER X. NUMBER OF BENEFICIARIES AND EFFECTS OF GRANTING**

**Article 12.** (1) The estimated number of beneficiaries of de minimis aid is of 10, and it may be expended within the limits of the approved budget.

(2) By applying the de minimis scheme, the following are estimated: the economic development of the municipality, the development of innovative activities and development of services, the creation of jobs and the increase of future taxable mass, and, respectively, the medium-term increase of the income to the local budget.

#### **CHAPTER XI. THE IMPLEMENTATION PROCEDURE FOR THE DE MINIMIS SCHEME**

**Article 13.** (1) In order to benefit from the provisions of this de minimis aid scheme, enterprises must submit a ***Financing Application*** to the de minimis aid scheme administrator, *namely they shall submit an application at the Registry of the City Hall of the Municipality of*

*Bârlad, and such shall be recorded in the register of inbound and outbound documents, showing the application registration number, date and time. The financing application shall include the data requested in the form in Appendix 1, and shall be joined by the supporting documents shown under Art. 20.*

(2) The check on the eligibility conditions for activities, projects, and expenses, shall be carried out by the administrator of the de minimis scheme, prior of granting the facility.

(3) The enterprise signs a Financing Agreement with the de minimis aid scheme administrator.

(4) Where the enterprise is not due to receive a specific allotment hereunder, the de minimis aid scheme administrator shall inform it of such, in writing.

#### **Article 14. Categories of tax facilities, granting periods and criteria.**

(1) The de minimis aid granted under this regulation represents the difference between the tax resulted from the application of the taxation quota set by Decision of the Local Council concerning local taxes and duties, and the reduced/exempt payable tax, following the granting of the tax facilities provided herein.

(2) Facilities shall be granted to aid beneficiaries in several instalments, namely on the due date of the tax claims, for investments exceeding EUR 200 000. The instalments shall be updated to the value at the time of granting the aid. The update rate shall be the reference rate applied to the date when the granted de minimis aid comes into effect.

(3) The tax facilities to be granted to legal entity investors are the following:

- a) **discount/ waiver of building tax**, over a period of up to 5 years, based on the granting criteria, starting from the 1st day of the year for which the Local Council has approved by decision the granting of requested tax facilities.
- b) **Exemption from the payment of land tax due to investments exceeding EUR 200 000**, over a period of up to 5 years, starting from the 1st day of the year for which the Local Council has approved by decision the granting of requested tax facilities.
- c) **exemption from the payment of building tax for housing investments**, until the sale of such, but not more than 3 years since the 1st day of the year for which the Local Council has approved by decision the granting of requested tax facilities.

**Article 15.** The criteria for granting the tax facilities and the discount rates for building tax, due to investments exceeding EUR 200 000, are the following:

<b>No.</b>	<b>CRITERION NAME</b>	<b>DISCOUNT RATES</b>
1	C1 Investment value (accounting capitalized value of the investment made)	C11: 50% - over EUR 1.5 m C12: 40% - between EUR 1-1.5 m

	C1.1 The investment value (the capitalized accounting value of the investment made) for SMEs set up by young entrepreneurs	C13: 30% - between EUR 0.8 - 1 m C14: 20% - between EUR 0.5 - 0.8 m C15: 10% - between EUR 0.2 - 0.5 m C16: 25% - between EUR 0.2 - 1.5 m
2	C2 Number of average personnel hired (the average number of personnel hired under a labour agreement)	C21: 20% - over 500 persons C22 15% - between 251- 500 persons, C23: 10% - between 10 - 250 persons
3	C3 Investment location (tax area where the investment is situated, as per the establishment criteria approved in the local council)	C31: 15% - D tax zone C32: 10% - C tax zone C33: 7% - B tax zone C34: 4% - A tax zone
4	C4 Activity profile	C41: 15% - production C42: 10% - services C43: 5% - trade

**Article 16.** the main criterion for granting the facility is the one of investment value, the other granting criteria are complementary.

**Article 17.** The total percentage of the discount of building tax shall be calculated by categorizing the investment and the other data of the investment/investor within the above limits, and summing up the discount percentages for each criterion.

**Article 18.** The classification of the investment under approved criteria shall be reviewed on an annual basis, until the 1st of March, based on the documents that were requested and received up to 31 January, and on the data on fiscal zoning, except for the criterion “*investment value*”.

**Article 19.** The exemption from the payment of building tax for housing investments shall be granted for each investment objective (housing condominium), over a period of 3 years. The granting of the facility shall be reviewed annually, the exemption from the payment of building tax shall be granted for the remaining accounting value of the investment objective, following the sale of some of its housing units.

In the case of renting housing units, the enterprise no longer benefits from exemption from the payment of building tax for the rented housing unit, starting from the 1st day of the month following the signing of the rental agreement. To this end, the aid beneficiary shall notify the city hall of the Municipality of Bârlad - the Division of Legal Entities Tax and Duties, of such changes, and, at the same time, it shall send a copy of the rental agreement, endorsed by the Vaslui County Division of Public Finances, to register the changes in the tax record. The facility shall not be granted in the case of housing units for which their ownership and use is otherwise transferred (e.g. Sales agreement with payment in instalments, loan agreement, leasing or any other form), as of the first day of the month following the signing of the document referring to the transfer of ownership.

Where the housing investment project includes, besides housing buildings, buildings representing commercial spaces, and the value of the investment due to the commercial spaces exceeds EUR 200 000, for the investment representing commercial spaces, the discount to the payment of building tax shall be granted according to the granting criteria mentioned under art. 14 (1).

**Article 19.** If the investment is alienated, the right to benefit from the facilities granted under art. 14 herein shall be transferred to the new owners, but not for over 5 years since granting date, except for housing blocks of flats.

**Example of calculating the facility:**

A legal entity taxpayer, having the object of activity of service supply, finishes the construction of a building worth EUR 6 000 000, respectively lei 27 000 000, at the exchange rate of 4.5 lei/EUR. On investment finishing date, the legal entity taxpayer proves hiring 160 employees, and the investment is located in the C tax zone. The building tax rate for 2016 is of 1.755%.

**Building tax owed for 2016, without facility:**

Building value	X	tax rate	=	value of building tax
Lei 27 000 000 lei	X	1.755%	=	lei 473 850

**Discount percentage:**

$C11 + C23 + C32 + C42 = 50\% + 10\% + 10\% + 10\% = 80\%$
--



**value of granted facility:**

Tax value	X	discount value	=	Granted facility
Lei 473 850	X	80%	=	lei 379 080 (granted facility)

**Building tax payable for 2016:**

Value of tax without facility - Value of facility = payable tax				
473 850	-	379 080	=	lei 94 770 (payable tax)

**Article 20.** In order to qualify for the tax facilities provided under art. 14 (3), referring to building and land tax, the applying single undertakings shall submit the following documents;

**I. general documents:**

- a) to submit a findings certificate issued by the Office of the Trade Registry, relevant to the fact that they are not in insolvency, bankruptcy, reorganization, other situations of winding-up, provided by law.
- b) to submit the fiscal record issued by the fiscal organ where the legal entity taxpayer has its registered offices.
- c) tax certificate on the payment of debts to the local budget, relevant to the fact that they do not have debts to the local budget of the Municipality of Bârlad; in the case of taxpayers registered in other localities than the Municipality of Bârlad, they shall submit a tax certificate on the payment of debts to the local budget, relevant

to the fact that they do not have debts towards the local budgets of the localities where the legal entity taxpayer has its offices.

e) in the case of SMEs set up by young entrepreneurs, to submit a findings certificate from the Office of the Trade Registry: shareholder's or sole shareholder's name, age, citizenship, domicile, the fact that he/she has not had the capacity of shareholder or sole shareholder in any commercial company, that he/she is setting up for the first time and becomes shareholder or sole shareholder in any SME company.

f) affidavit of the enterprise's legal representative (Appendix no. 2), relevant to the following:

1. That is not subject to decisions for the recovery of State aid or, if such decisions were issued, they were carried out according to the legal provisions in force;
2. The state aid received for the same eligible expenses, as well as the de minimis aid received over the current fiscal year and the 2 preceding fiscal years, by the single undertaking that the enterprise is part of;
3. That no condition is met to be considered a company in difficulty, in accordance with the Community Guidelines on State aid for rescuing and restructuring

non-financial undertakings in difficulty, published in the Official Journal of the European Union No. C244/2004.

4. That the legal representative of the enterprise has not been convicted over the past 3 years by a court of law, for professional or ethical-professional reasons;

h) Affidavit regarding the membership in a “single undertaking” (Appendix no. 3)

## **II. Specific documents**

### **a) for granting exemption to payment of tax on the land for the future investment**

1. Application for the granting of tax facilities, i.e. Land tax exemption, supported by the documents provided under art. 20 pt. I.
2. To submit the building permit related to the future investment objective (the estimated value of the investment, in the building permit, should exceed EUR 200 000, calculated based on the euro exchange rate notified by the NBR on the date of issuing the building permit).
3. The document showing ownership of the land and land book excerpt.

### **b) for granting the building tax discount for finished investments exceeding EUR 200000.**

1. Application for the granting of tax facilities, i.e. Land tax exemption,

- supported by the documents provided under art. 20 pt. I;
2. To submit the building permit related to the investment objective made over the application term hereof.
  3. To submit the receipt protocol of completion of works, signed within the term provided by the laws in force.
  4. To prove that it has registered the capitalized investment value in accounting, according to the legal rules in force;
  5. To submit a copy of the statement of social insurances reported to the County Pensions Fund, on the last month prior to finishing the investment, in order to prove the number of employees employed for an indefinite period.
  6. To submit the latest annual/ bi-annual financial statement, in order to establish the prevailing activity, with NACE coding.
- c) for granting the exemption from paying building tax for housing investments:**
1. Application for the granting of tax facilities, i.e. Land tax exemption, supported by the documents provided under art. 20 pt. I.;
  2. To submit the building permit related to the investment objective made over the application term hereof.

3. To submit the receipt protocol of completion of works, signed within the term provided by the laws in force,
4. To prove that it has registered the capitalized investment value in accounting according to the legal rules in force.

**Article 21.** The classification of the investment in the criteria approved herein shall be made by **annual review** by the specialized department in the City Hall of the Municipality of Bârlad, the beneficiaries of the tax facilities having the obligation to submit the following documents, related to the expired year, until 31 January of each year:

- copies of the 112 Statement submitted to the National Agency of Fiscal Administration (ANAF) or County Administration for Public Finances for the past 12 months prior to submitting the application for the de minimis aid
  - the accounting balance sheet for the previous December
- for the exemption of building tax in the case of built housing buildings - providing proof relating to the remaining value of the investment after the sale of some of the component housing units.

In the case of failing to submit the documents for the annual review by 31 January of the review year, the facility due for the current year shall be cancelled.

After providing the documents by the enterprises benefiting from tax facilities, the facility review shall be

made. Following the review, the Division for Taxes and Duties for Legal Entities shall re-submit for approval, to the Local Council, through specialized reports, the value of the discounts or exemptions granted on an individual basis for the current year.

**Article 22.** In the case of non-resident legal entities, the submitted documents need to contain information that is similar to that requested from Romanian legal entity taxpayers.

**Article 23** (1) In order to grant the tax facilities provided herein, the legal entities shall submit to the City Hall of the Municipality of Bârlad, the Division for Taxes and Duties for Legal Entities, an application for the discount or exemption from the payment of building and land tax according to art. 13 (1), supported by all the documents whereby it proves its eligibility, as provided under art. 20. The application shall be typed in the Romanian language and shall bear the original seal and signature of the legal representative of the undertaking;

The applications shall be analysed by the staff of the Division for Taxes and Duties for Legal Entities, within maximum 30 calendar days since their registration, excluding the registration date. Where the application for the granting of tax facilities is incomplete, inaccurate, is not supported by all the necessary documentation, or there are discrepancies in the information provided, a notification shall be sent, whereby completion of the application or documentation shall be requested. The completion of information shall be made by the applying enterprise within maximum 10 working days since

receiving the notification. In such case, the term of solving the application starts from the date when the application (file) is considered complete. Following the receipt of the application in the granting of tax facility, The Division for Taxes and Duties for Legal Entities shall check the company. Following the control made, it shall conclude a tax inspection report, to be forwarded to the Director of the Economic Division with the City Hall of the Municipality of Bârlad.

(2) Following the tax inspection report, The Director of the Economic Division with the City Hall of the Municipality of Bârlad shall analyse the application for exemption from the payment of tax, alongside all its supporting documents, shall create and forward for approval to the Local Council, The Specialty Report with the proposal of granting/rejecting the tax facilities.

(3) The Local Council shall approve the granting/rejection of the tax facilities, on an individual basis, for each separate investor, based on checking the conditions provided herein, indiscriminately.

(4) The Division for Taxes and Duties for Legal Entities shall proceed to recording the decisions of the Local Council to approve the granting of individual de minimis aid, in a special registry, for monitoring the manner of implementing the scheme and of making subsequent reporting - Appendix no. 4

(5) When the granted facilities reach the limit of maximum intensity / maximum legal threshold, set in the Decision, the granted facilities are terminated by law, without any other formality. The Division for Taxes and Duties for Legal Entities shall notify in writing the beneficiary of the de minimis aid of the termination of

the tax facilities, and shall take steps to establish the taxes due, according to the legal provisions in force.

(6) The Municipality of Bârlad, in its capacity of de minimis aid provider, through the Division for Taxes and Duties for Legal Entities under the mayor's own direction, has the obligation to inform the public, on the website [www.primariabarlad.ro](http://www.primariabarlad.ro), of the full use of the budget allotted for this scheme, respectively the date as of which no further applications for the granting of tax facilities are registered.

(7) The responsible person with state aid with the City Hall of the Municipality of Bârlad shall perform controls for monitoring the de minimis aid granted. If incomplete or untrue statements, in relation to the facilities set in the decision or any other failure to observe the provisions hereof, are discovered, he/she will propose to the Mayor the full or partial recovery, as case, of the de minimis aid granted. The recovery of the de minimis aid shall be made according to the provisions of ***Art. 25 para. (4) in the Emergency Ordinance no. 77/03.12.2014 on national procedures in the field of state aid, modified and approved by Law no. 20/2015.*** The de minimis aid provider may perform checks concerning the compliance with the conditions of the de minimis aid scheme, for 5 years since granting such aid.

(8) In order to perform the monitoring of the granted aid, as per the provisions of ***Art. 25 para. (3) to the Emergency Ordinance no. 77/03.12.2014 on national procedures in the field of state aid, modified and approved by Law no. 20/2015,*** de minimis aid beneficiaries shall report, on an annual basis, to the City Hall of the Municipality of Bârlad, until 1 March of the



following year, the information concerning the de minimis aid that they have received over the past 3 years.

(9) De minimis aid beneficiaries shall keep separate and detailed evidences of the de minimis aid received hereunder, and shall archive it for a duration of 10 years. The evidence needs to contain all the necessary information to prove compliance with the conditions imposed by Community legislation in the field of state aid.

## **CHAPTER XII. CANCELLATION OF TAX FACILITIES GRANTED**

**Article 24.** (1) The tax facilities granted hereunder shall be lost when:

- a. the term of maintaining the initial investment and jobs provided under art. 6 (3) herein is not observed.
- b. the tangible assets resulted from the completion of the investment are not used for carrying out the activity of the applicant enterprise for which the de minimis aid was requested.
- c. existence of overdue debts to the local budget of the Municipality of Bârlad or of the administrative-territorial unit where the enterprise has its offices, and to the consolidated budget of the State;
- d. Upon request from the de minimis aid beneficiary, prior to the expiry of the final term set in this Regulation for granting tax facilities:
- e. the beneficiary of the de minimis aid goes bankrupt / insolvent.

In the case of exemption from the payment of land tax during the validity period of the building permit, the de minimis aid shall be cancelled when:

- the investment is not completed within the validity period of the building permit;
- the received value of the investment is below the limit of EUR 200 000;
- the land is alienated prior to the completion of investment, and also over a period of up to 5 years since completion of investment.

In such cases, the de minimis aid granted, including the increases and penalties calculated according to law, shall be fully recovered, including the interest provided by art. 33 of GEO 77/2014

(2) in case of failing to submit within the deadline the documentation for the annual review of the tax facilities, the beneficiaries shall lose the facility for the year in question.

### **CHAPTER XIII. TRANSPARENCY, MONITORING AND REPORTING STATE AID**

**Article 25.** (1) if the project is due to receive a financing under this de minimis aid scheme, and it is selected for financing following the evaluation process, the administrator of the de minimis aid scheme shall inform the beneficiary enterprise, in writing, of the maximum amount of aid that may be granted and its character of de minimis aid, expressly referring to Regulation No 1407

of the European Commission, by mentioning its title and the number of publication in the Official Journal of the European Union.

(2) The de minimis aid scheme shall be fully published on the website of the City Hall of the Municipality of Bârlad: [www.primariabarlad.ro](http://www.primariabarlad.ro).

(3) Reporting and monitoring de minimis aid granted hereunder shall be made in compliance with community legislation and with the provisions of the Regulation on the monitoring procedures for state aid, implemented by the Order of the President of the Competition Council no. 175, published in the Official Gazette of Romania, Part I, no. 436 of 28.06.2007.

(4) The provider has the obligation that, in compliance with the provisions of art. 29 in the Regulation on the Registry of state aid, implemented by the Order of the President of the Competition Council no. 437/2016, to upload in the General Registry of State Aid granted in Romania (RegAS) the scheme '**DE MINIMIS AID FOR STIMULATING INVESTMENTS AND CREATING JOBS WITHIN THE MUNICIPALITY OF BÂRLAD, THROUGH GRANTING DISCOUNTS FOR THE PAYMENT OF LOCAL TAXES AND DUTIES**', within 5 working days since its coming into effect. Agreements, granting documents, payments, obligations to recover the aid and the actual repayment of such obligations, related to this measure, shall be uploaded in RegAS within 7 working days since the date of signing the agreement/document or their publication in the Official Gazette of Romania, respectively, as of the date of establishing payments,

obligations to recover aid or the effective repayment of respective obligations.

(5) The de minimis aid provider keeps detailed evidence of the aid granted hereunder, over a period of 10 years from the date when the last specific allotment was made under the scheme. Such evidence needs to contain all the necessary information to prove compliance with the conditions imposed by Community legislation in the field of state aid.

(6) The provider shall permanently monitor the running de minimis aid granted, and shall decide on the measures to be taken in the event of infringement of conditions imposed hereunder or under the national or European legislation applicable at the respective moment.

(7) Where there is serious doubt regarding the data sent by the provider, the Competition Council may request additional data and information, and, as case, make on-the-spot checks.

(8) Where the provider does not have final data concerning the value of the de minimis aid, it shall provide estimated values.

(9) Errors found by the provider and the legal corrections, cancellations, recalculations, recoveries, repayments, shall be reported until 31 March of the year following the year of reporting.

(10) The Provider shall send this scheme to the Competition Council within 15 days since its adoption, in compliance with Art. 17 of Emergency Ordinance no. 77/03.12.2014 on the national procedures in the field of State aid, as amended and approved by Law No 20/2015.

It shall be published on the official website of the Bârlad City Hall and of the Competition Council.

(11) The provider, through the responsible concerning state aid within the City Hall of the Municipality of Bârlad, shall notify the Competition Council of any changes brought to the support measures, within maximum 5 days since the moment when such have occurred.

**Article 26.** Based on a written application, the provider shall send to the European Commission, through the Competition Council, within 20 working days or within the term set in the application, all the information that the European Commission deems necessary to assess the compliance with the conditions of this de minimis aid scheme.

#### **CHAPTER XIV. CONFIDENTIALITY**

**Article 27.** Civil servants within the specialized compartments under the Mayor of the Municipality of Bârlad shall maintain confidentiality concerning the supporting documents submitted by applicant enterprises, under the scheme.

Form Appendix no. 1

Registration Date.....

Registration Number .....

**APPLICATION FOR GRANTING OF TAX  
FACILITIES**

The undersigned, .....,  
having the identification data mentioned under Section  
A, duly represented by Mr/Mrs .....,  
in his/her capacity of ..... I  
hereby request the exemption from the payment of  
building/land tax, under the conditions provided by the  
de minimis aid scheme for the granting of tax facilities to  
the payment of local taxes and duties.

**SECTION A**

**Presentation of the applicant**

Name of the undertaking:

.....

Address:....., Postal code:.....

Phone. No:..... Fax:.....

E-mail:.....

Date of registration of the enterprise:.....

Registration no. with the Trade Register Office: :.....

Tax number:.....

Legal form:.....

Share capital: RON ....., held by:.....

- private individuals .....%

- small and medium-sized enterprises\*1):.....%

- large enterprises\*2): .....%

The main object of activity is:

.....

NACE Code:

.....

Secondary object of activity\*3):

.....

NACE Code:

.....

Documentary average number of staff for the previous fiscal year:

.....

Number of newly-created jobs, related to the investment made:

.....

Turnover according to the latest approved annual balance sheet

Lei .....

Total value of assets, according to the latest approved annual balance sheet \*4)

Lei .....

Name:.....

Position:.....

Authorised signature and seal of the applicant\*5) :.....

Date of signature:.....

-----

\*1) small and medium-sized enterprises are defined as companies with the average documentary number of staff of up to 249 (inclusively), reported in the previous year, and which achieve a net annual turnover not exceeding EUR 50 million, equivalent in lei, or which hold assets which do not exceed the lei equivalent of EUR 43 million, according to the latest financial statement approved; by total assets one understands fixed assets plus current assets plus advance expenses.

\*2) a large enterprise is that enterprise having the documentary number of staff over (and including) 250 or a net annual turnover of over EUR 50 million equivalent in lei and/or whose total annual balance sheet exceeds EUR 43 million, according to the latest financial statement approved.

\*3) to be filled in where the facilities are requested for investments related to the secondary object of activity.

\*4) By total assets one understands fixed assets plus current assets plus advance expenses.

\*5) All the applications submitted for this scheme shall be signed by the same person authorized to duly represent the company



**SECTION B**

Presentation of the investment for which the application to request tax facilities within the scheme of de minimis aid for stimulating investments and creating jobs in the Municipality of Bârlad is requested

**SECTION B1**

Brief description of the investment

.....  
.....  
.....  
.....

**SECTION B2**

Presentation of eligible expenses

<b>Activity name</b>	<b>Type of eligible expense</b>	<b>Value of eligible expenses*6)</b>
Performance of investments in tangible and intangible assets	a) eligible expenses for the performance of investments in tangible assets:	
	Constructions	
	Technological equipment	
	Lands	
	b) eligible expenses for the performance of investments in intangible assets*7)	

-----  
\*6) The amount of eligible expenditure, without VAT

\*7) Are any investments in the transfer of technology by acquiring invention patent rights, licenses, know-how, or unpatented technical knowledge.

**SECTION C**

**Affidavit**

The undersigned .....  
 identified by ID series.....no.....issued by.....  
 on....., domiciled in the locality.....street  
 ....., no....., bl....., sc....., ap.....,  
 sector/County.....in my capacity of legal  
 representative of .....

I hereby declare that all the information provided and recorded in this application is correct and complete.

I understand that any omission or inaccuracy in the information for the purpose of pecuniary advantages is punishable by law.

I declare that the project for which I request tax facilities hereunder is not the object of another state aid.

value of expenses

I also declare that over the past 3 years: I have not received state aid; I received the following state aid:

No.	Granting year of state aid	Form of state aid	Provider	Legal document under which it has received financing	Amount of granted aid

Name: .....

Position: .....

Applicant's authorised signature and seal\*7) .....

Signed on: .....

-----  
\*7) All the applications submitted for this scheme shall be signed by the same person authorized to duly represent the company

## **Form Appendix no. 2**

### **AFFIDAVIT**

The undersigned .....,  
identified by ID series.....no.....issued by.....  
on....., domiciled in the locality.....  
street ....., no....., bl....., sc....., ap.....,  
sector/County..... in my capacity of legal  
representative of .....

I hereby declare on oath that:

- I have not been convicted in the last 3 years by any court of law, by final and irrevocable judgement, within any trial of fraud, corruption, involvement in organized crime, or any other illegal activity, which may endanger the national or Community financial interest.
- the enterprise is not in execution proceedings, insolvency, reorganization, bankruptcy, operational closure, dissolution, liquidation or special administration, and respectively that the company does not have its activity suspended or that it is not found under other similar situations regulated by law;
- No condition is met to be considered a company in difficulty, in accordance with the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty, published in the Official Journal of the European Union No. C244/2004.
- The enterprise has received/ has not received state aid over the last 2 years and during the current fiscal year (state aid from state sources,

from sources of local authorities and/or Community sources) and/or de minimis aid, which, combined, should lead to an intensity of aid that should exceed the level of intensity fixed in compliance with the provisions of the Regulation concerning batch exceptions or through a decision adopted by the European Commission.

- The total amount of de minimis aid received by the Company ..... over the last 2 fiscal years and during the current fiscal year (from state sources, sources of local authorities and/or Community sources) does not exceed the threshold of EUR 200 000.
- Until now, the Company ..... has received state aid in the value of lei ..... according to the exception Scheme....., De minimis scheme....., etc .....
- No order for the recovery of a state aid was issued following a prior decision, and such order has not already been executed.
- The enterprise has not received and shall not receive de minimis aid or state aid on other regional schemes from other providers of state aid for the same eligible costs of the initial investments for which it has applied for state aid under this scheme.
- All the expenses included in the value of the investment were made for the objective (building) for which the tax facility was requested.

*Translation from Romanian*

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Name .....

Title .....

The applicant's authorized signature and seal .....

Date of signature .....

**Form Appendix no. 3**  
**DECLARATION**  
**concerning the classification of the undertaking as**  
**single undertaking**

**I. Undertaking identification data**

Name of the undertaking .....

Address of registered offices .....

Fiscal code .....

Name and position .....

(President of the board of directors/administrator)

**II. Shareholder structure:**

.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....

I hereby declare on oath that I, the undersigned undertaking:

am considered a single undertaking;

am not considered a single undertaking

according to the definition of the single undertaking in art. 5 herein.

I hereby declare that, as a single undertaking, I hold the relationships referred to in art. 5 herein, with the following undertakings:

.....  
.....  
.....  
.....  
.....  
.....

(to be filled in only by undertakings considered single undertakings).

I hereby declare, knowing that false declarations are punishable by criminal law, that the data in this declaration are true.

Date .....

Signature.....



**Form Appendix no. 4**

**SPECIAL RECORD**  
with the beneficiaries of financial support provided in  
the de minimis aid scheme  
to stimulate investment and create jobs in The  
Municipality of Bârlad

No./ Date	Applicant name/ tax code	Name of investment	Value of investment (EUR)	No. of newly- created jobs	Location of investment (According to the LCD on zoning)	Activity profile	Receipt protocol on completion of works (no.&date)	Value of financial support granted	Value of financial support to repay	Notes
0	1	2	3	4	5	6	7	8	9	10

## **CHAPTER XV. FINAL PROVISIONS**

**Article 28.** Appendices 1-4 are an integrant part of this regulation – the local scheme for de minimis aid.

**Article 29.** This scheme was approved by Decision no..... of ..... 2016 of the Local Council of the Municipality of Bârlad, and shall come into effect as of the date when it is made public, under the conditions in art. 49 of Law no. 215/2001 on local public administration, republished, as further amended and supplemented.

**Mayor,  
Dumitru Boroş, LL.B**

*(illegible seal and signature)*



