



GOVERNMENT
OF MALTA



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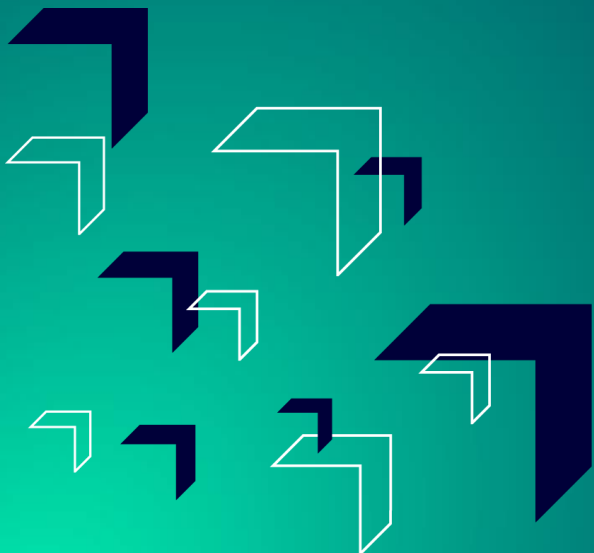
Digitalise Your Micro Business

User Guide to the Application Form

Version: 2.0¹

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How to best make use of this User Guide

This User Guide is meant to support applicants as follows:

- The application is online and therefore to fill in and submit an application one needs a User Account.
 - If you already have this User Account, proceed with the application.
 - If not, go to [Tutorial: Application Portal Sign In Procedure](#) to seek guidance how to register your User Account.

- **Project Title** - The first step when compiling an application is to insert a **Project Title** and a **Project Summary**. Once these are inserted, the user is required to click the '*Create*' button.

Note that once the '*Create*' button is clicked the Project Title cannot be amended. It is suggested that the project title is kept concise and clearly describes the investment project. Meanwhile, the Project Summary can be amended later in the Executive Summary.

- The application is presented in five sections (Section 1 to 5) and each respective section is supported with relevant tips and information how to fill the data. For easier reference, the tips and information are provided in boxes with a grey background.
- Annex I to Annex IV provide other information needed to support the application.

Should ICT technical support be required, kindly contact the Measures and Support Division on 2555 2642 or msd.eufunds@gov.mt.

Section 1 – Executive Summary

1.1 – Executive Summary

| | | | | | |
|---|---|------------------|---|--------------------|---|
| Call | | | | | |
| Scheme | | | | | |
| Component | | | | | |
| Project Title | | | | | |
| Project Summary | | | | | |
| Start Date | | End Date | | | |
| Grant Requested | | | | | |
| Amount of public funding needed for the project | | | € | | |
| Total Financial Plan | | | | | |
| Eligible | € | VAT Eligible | | Total Eligible | € |
| Non Eligible | € | VAT Non Eligible | € | Total Non Eligible | € |
| | | | | Total | € |
| Total Gozo Contribution Financial Plan | | | | | |
| Eligible | € | VAT Eligible | | Total Eligible | € |
| Non Eligible | € | VAT Non Eligible | € | Total Non Eligible | € |
| | | | | Total | € |

Users are to note that all the fields in the Executive Summary are filled in automatically from the respective section and no information needs to be inserted by the applicant.

Section 2 – The Applicant & The Investment

2.1 - Applicant Details

| | |
|------------------------------------|--|
| Legal Name of Applicant | |
| Authorized Representative | |
| ID No. | |
| e-Mail Address | |
| Legal Form of Enterprise | <i>(Choose option)</i> Limited Liability Company Partnership Self Employed Co-operative Society Other |
| Registration/Identification Number | |
| Date Established | |
| Registered Address | |
| Post Code | |
| Phone Number | |
| VAT Number | |
| Website Address | |
| | |
| Project Manager | |
| Position within Enterprise | |
| Phone Number | |
| e-Mail Address | |

The data fields in the section 'Applicant Details' are to be filled in by the user as follows:

Legal Name of Applicant – Enter the legal name of Applicant, as follows:

- Limited Liability Company – Name as defined in the Memorandum of Articles of Association;
- Partnerships and Co-operatives - Name outlined in the Deed of Partnership; and
- Sole trader/Self-employed persons - Name of same self-employed person.

Authorised Representative – The Authorised Representative is an individual appointed by the applicant Undertaking to enter into agreements on its behalf as outlined in the Memorandum of Articles of Association or pursuant to a Declaration of the Board of Directors. In case where the Authorised Representative is not the person identified in the latest Memorandum of Articles of Association deposited with the Registrar of Companies and is nominated through a declaration, a copy of this Declaration is to be uploaded in **Section 5.1 of the Application Form**. In the case of Sole traders/Self employed this should be the name of the same self-employed person.

ID number – The identification number of the Authorised Representative is to be inserted. Do not include any characters other than **Numbers and one letter**.

e-mail Address – The e-mail address of the Authorised Representative is to be included.

Legal Form of the Enterprise – The user is to choose one of the options provided in the drop-down menu. If the user chooses '**Other**', then the Legal Form of the enterprise is to be specified in the respective field.

Registration/Identification Number – The Registration/Identification Number is the official registration number of the company or partnership in terms of the Companies Act, Chapter 386 of the Laws of Malta or the respective legal framework under which the applicant enterprise is registered. In those instances where the Applicant is not registered under Chapter 386 of the Laws of Malta, the user is to upload the legal document constituting the Enterprise under **Section 5.1 of the Application Form**. **Sole Traders/Self Employed** should enter their Identity Card Number.

Date Established – The user is to select the date from the dropdown calendar. The Date of Establishment of the enterprise may be one of the following:

- a) for limited liability companies, the Establishment Date shall be the date of registration with the MBR;
- b) in the case of self-employed, shall be considered to be the date the person registered as a self-employed person with JobsPlus;
- c) in the case of partnerships, the establishment date shall be considered to be the date of the deed establishing the partnership;
- d) in the case of associations, the date of the Statute establishing the association.
- e) In the case of co-operatives, the establishment date shall be considered as the date of the registration of the co-operative with the Co-operatives Board.
- f) In the case of others, the establishment date shall be considered as the date of registration of the organisation in terms of the applicable law of its establishment.

Registered Address – The user is to insert the registered address of the enterprise.

Post Code – Insert the respective Post Code.

Phone Number – Insert the phone number of the enterprise.

VAT number – Insert the VAT number of the enterprise.

Website address – Insert the website address of the enterprise. In case the enterprise **does not** have a website, kindly input 'Not Applicable' in the field.

Project Manager – The Project Manager is the person responsible for the implementation of the investment project. Only **ONE** Project Manager can be responsible for the investment project at any one time, even if the investment project is composed of different activities.

Position within Enterprise – The user must provide the Project Manager’s position within the enterprise. In case the Project Manager is someone external to the applicant enterprise, then this is to be specified accordingly.

Phone number – Enter the contact number of the Project Manager.

E-mail address – Enter the e-mail address of the Project Manager.

Confirmation by Applicant

Users are to note that when Section 2.1 is filled with the relevant details and validated, a notification email shall be sent to the Applicant to confirm the application. Unless the Applicant confirms the application, the system will not enable submission of the application.

Size of Undertaking

In line with the provisions of Annex I Commission Regulation (EC) No 651/2014 of 17 June 2014, the composition of the Undertaking is to be identified.

List all enterprises which are linked to the applicant Undertaking as at date of application.

Linked enterprises are enterprises which have any of the following relationships with each other:

- (a) an enterprise has a majority of the shareholders’ or members’ voting rights in another enterprise;
- (b) an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;
- (c) an enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;
- (d) an enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to 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 described in a) to d) above through one or more other enterprises, or any one of the investors mentioned under Partner Enterprise, are also considered to be linked.

Enterprises which have one or other of such relationships through a natural person or group of natural persons acting jointly are also considered linked enterprises if they engage in their activity or in part of their activity in the same relevant market or in adjacent markets.

| Enterprise Name | Registration Number | |
|---|---------------------|----------------|
| | | |
| | | |
| <p>List all enterprises which are partnered to the applicant Undertaking as at date of application.</p> <p>Partner enterprises are enterprises that do not fall within the definition of linked enterprises (see above) but which hold, either solely or jointly with one or more linked enterprises 25% or more (up to 50%) of the capital or voting rights of another enterprise.</p> | | |
| Enterprise Name | Registration Number | Shareholding % |
| | | |
| | | |
| <p>In line with the provisions of the above quoted EC Regulation, the Undertaking is:</p> <ul style="list-style-type: none"> • Micro | | |

If the Applicant is not registered under Chapter 386 of the Laws of Malta, please upload the legal document constituting the Enterprise under the section Checklist of Attachments as applicable.

The Applicant needs to indicate the **Size of Undertaking**. The Size of the Undertaking is based on Annex I Commission Regulation (EC) No 651/2014 of 17 June 2014. The regulation can be found [here](#). For more detailed information, one may access the online ‘**User guide to the SME definition**’ from [here](#).

Basing on the afore-mentioned regulation, users are to identify their Linked and Partner enterprises by filling in the details of each respective Linked or Partner enterprise.

- For Linked Enterprises fill in the Enterprise Name and the Registration Number (eg. C99999);
- For Partner Enterprises fill in the Enterprise Name, the Registration Number and the Shareholding % (eg. 25).

If any of the Linked and Partner enterprises is represented by either a Trustee or Fiduciary, a declaration by each Trustee or Fiduciary is to be uploaded in **Section 5.1 of the Application Form**. Any Linked and Partner enterprises listed in the declarations provided by the Trustee or Fiduciary are to be listed together with the other Linked and Partner Enterprises. Should one need more space where to add any Linked and/or Partner enterprises one can do so by clicking on the ‘Add another enterprise’ button under the respective tables.

In case an Applicant is an Autonomous Undertaking, the user is to insert the words ‘Not Applicable’ in the first row of the respective tables and a ‘0’ under the column ‘Shareholding %’. This will enable the proper saving and validating of data.

Then determine the size of the Undertaking by calculating the Headcount, Turnover and Balance Sheet Total of the Applicant enterprise. Follow the steps explained in the ‘**User guide to the SME definition**’.

The table below also acts as a guideline on how the Undertaking size can be determined.

| Company category | Staff headcount | Turnover | or | Balance sheet total |
|-------------------------|------------------------|-----------------|-----------|----------------------------|
| Micro | < 10 | ≤ € 2 m | | ≤ € 2 m |

The user is to then select **Micro Enterprise** from the drop-down menu to confirm the size of the Undertaking.

Following the completion of this segment, the user must save the application form by clicking on the **'Save'** button found on the right-hand side of the screen in order to populate the drop-down function found in the next question.

It is essential for all the fields in this section to be completed for the validation to go ahead.

2.2 - Applicant's Core Business Activities

| | | |
|-----------|-------------|---|
| NACE Code | (Eg.) 26.70 | Manufacture of optical instruments and photographic equipment |
|-----------|-------------|---|

NACE Code – The user is to insert the digits of the NACE code describing the commercial activity of the enterprise. Automatically, the respective description of the activity linked to the inserted NACE code will show in the space provided.

Applicants are to note that the NACE classification of an enterprise is usually available in the VAT Information Sheet received together with the VAT Certificate issued by the Commissioner for Revenue. In this regard, enterprises are to ensure that the NACE Code in this VAT Information Sheet truly reflects their actual primary economic activity.

In those cases where applicants do not have such document, they may seek guidance from the Business Register at the National Statistics Office (NSO) through <https://nso.gov.mt/nsos-business-register/>.

As evidence of the applicant enterprise's NACE Code, one is to submit either a copy of the VAT Information Sheet or a copy of the communication between the applicant and NSO in Section 7.1 of the application form as Supporting Documents.

Please provide an overview of what the Applicant does.

| |
|--|
| |
|--|

In this section, the Applicant is requested to provide a background of the enterprise and a short overview of what it does. (Max 5,000 characters)

2.3 - Investment Details

| | |
|------------|--|
| Investment | Investment grants to intensify the digitalisation of the private sector. |
|------------|--|

Kindly provide the address where the proposed project will be implemented.

| | |
|-----------|---|
| Address | |
| Post Code | |
| Region | <input type="radio"/> Malta <input type="radio"/> Gozo |
| Locality | Select an option |

The user is required to specify the **address** where the proposed investment will take place. In this regard, the address and post code are to be inserted in their respective fields, whilst one option from 'Malta' or 'Gozo' is to be selected from the provided options. Identify the exact location of the project by choosing the specific locality from the dropdown menu titled 'Locality'.

Kindly provide the address where the proposed project will take place:

Address

Post Code

Region Malta Gozo

Locality

2.4 - Proposed Investment Initiative

Provide an overview of the investment being requested

In this section, the Applicant is requested to provide a short overview of the planned investment for which funding is being requested under the scheme. *(Max 5,000 characters)*

2.5 - Do No Significant Harm Principle

Confirm that the planned investment respect the conditions of the Do No Significant Harm (DNSH) principle in line with Article 17 of Regulation 2020/852.

For the scope undertaken under this scheme two of the six environmental objectives, being *climate change mitigation* and *circular economy*, have been identified that require a substantive assessment.

Projects that do not respect the above objectives will not be considered eligible. In this regard applicants are asked to confirm that the answer is 'no', and to provide an explanation to this effect. Where necessary, applicants may also provide further analysis and/or supporting documents, in a targeted and limited manner, to further substantiate their replies these questions.

Climate change mitigation: is the measure to lead to significant GHG emissions?

NO

- YES

The *transition to a circular economy, including waste prevention and recycling*: Is the measure expected to lead to significant inefficiencies in the use of materials or in the direct or indirect use of natural resources; will it significantly increase waste; or, cause significant harm to the environment?

- NO
- YES

Confirm that the planned investment respects the conditions of the Do No Significant Harm (DNSH) principle in line with Article 17 of Regulation 2020/852.

For the scope undertaken under this scheme, two of the six environmental objectives, being *climate change mitigation* and *circular economy*, have been identified that require a substantive assessment. [Annex III – Do no Significant Harm](#) refers.

Projects that do not respect the above objectives will not be considered eligible. In this regard applicants are asked to confirm that the answer is ‘**no**’, and to provide a small explanation on the basis of the corresponding questions.

2.6 – Additional Information

Please provide any additional information relating to previous sections which you feel is relevant. Insert the information by using the section and sub-section reference number relevant to this call, for ease of reference.

In this section the user is required to provide any additional information which is deemed relevant. (Max 5,000 characters)

Section 3 – Financial Plan

3.1 - Financial Plan

| Activity | Sub-Activity | Total Eligible (€) | Total Non - Eligible (€) | | |
|--|--------------|--|--------------------------|-----------------|---|
| | | | | | |
| Activities <ul style="list-style-type: none"> • Hardware or Software | | | | | |
| Sub-Activity | | | | | |
| Investment Priority (IP: 3d) | | Investment grants to intensify the digitalisation of the private sector. | | | |
| Start Date | | | | | |
| End Date | | | | | |
| Describe | | | | | |
| | | | | | |
| Comments | | | | | |
| | | | | | |
| Financial Plan | | | | | |
| Elig. | € | VAT Elig. | € | Total Elig. | € |
| Non Elig. | € | VAT Non Elig. | € | Total Non Elig. | € |
| | | | | Total | € |
| | | | | | |
| Gozo Contribution Financial Plan | | | | | |
| Elig. | € | VAT Elig. | € | Total Elig. | € |
| Non Elig. | € | VAT Non Elig. | € | Total Non Elig. | € |
| | | | | Total | € |

The investment project proposal must include a comprehensive budget breakdown. In this section, the user is to choose the activity, *Hardware or Software*, insert a sub-activity in relation to the activity, and then for each respective sub-activity one is to insert a start date and end date, describe the sub-activity, insert any comments, and define the budget in the provided fields accordingly. The total costs of the investment will be automatically calculated through the summation of costs of all the Sub-activities inserted by the user. This is further explained field by field below.

Hardware or Software: This cost category should be defined in line with the applicable accounting standards and will need to be recorded in the fixed asset register accordingly.

Investment Priority (IP)

The Investment Priority (IP) that is set with the call and which is relevant to the investment will be included automatically with every Sub-activity listed.

Start and End date

The user is to insert the start and end date for the investment by choosing the dates from the automatic calendar that pops up when the field is clicked on.

In determining the earliest start date for activities, Applicants are to give due consideration to the fact that ‘start of works’ may not initiate prior to the award of the grant, i.e. signing of the Grant Agreement. The signing of the Grant Agreement may only take place following the conclusion of the evaluation process of the applications received by the cut-off date. Investments should be concluded by 30th June 2026.

If an activity is saved to the financial plan with an incorrect date, the user should delete the activity from the financial plan and re-enter the activity with the correct data.

Description of the Activity/sub-activity

The Applicant is requested to concretely describe what the investment entails and define the implementation of the investment. Reference should be provided to the annexed documents with information on the list of cost items and respective quotations provided.

Comments

If the Applicant does not have any comments, then ‘Not Applicable’ is to be inserted.

Financial Plan

| | | | | | |
|----------------------------------|----------------------|-----------------------|----------------------|-----------------|----------------------|
| Financial Plan | | | | | |
| Elig. | <input type="text"/> | VAT Elig. | <input type="text"/> | Total Elig. | <input type="text"/> |
| Non Elig. | <input type="text"/> | VAT Non Elig. | <input type="text"/> | Total Non Elig. | <input type="text"/> |
| | | | | Total | <input type="text"/> |
| Gozo Contribution Financial Plan | | | | | |
| Elig. | <input type="text"/> | VAT Elig. | <input type="text"/> | Total Elig. | <input type="text"/> |
| Non Elig. | <input type="text"/> | VAT Non Elig. | <input type="text"/> | Total Non Elig. | <input type="text"/> |
| | | | | Total | <input type="text"/> |
| Save Financial Plan | | Remove Financial Plan | | Clear | |

In this section, the user should specify the costs (in EUR) in the fields provided. Users should note that the amounts entered should not contain any characters such as ‘comma’ but only figures, so that for example an amount of ‘€20,000’ would be simply entered as ‘20000’.

The '**Eligible**' costs are to be inserted in the respective field. The VAT for both eligible and non eligible costs is to be invariably inserted in the '**VAT Non Eligible**' field.

The '**Non Eligible**' costs indicated under this section need to reflect any expenditure (excluding VAT) related to that Sub-activity but which is ineligible for funding as specified in the scheme Guidance Notes.

The Gozo Contribution Financial Plan will be greyed out if the user did not provide an address in Gozo in Section 2.3 of this application. On the other hand, if an address in Gozo was provided, the user will need to fill out both the 'Total Financial Plan' section and the 'Gozo Financial Plan' section with the same information.

When all information has been inputted, click on the 'save' button at the bottom of the screen. Once the details have been saved, these will show up at the top part of the Financial Plan and additional Sub-activities can then be added by using the same process.

When adding activities to the financial plan, Applicants are to keep in mind that these should be itemized. Sub-Activities should not be batched together under one activity, instead the Applicant should create an Activity for every Sub-Activity that one intends to include in the financial plan.

Section 4 – Declaration

4.1 – Declaration Form

I **declare** that the Undertaking is not subject to collective insolvency proceedings nor fulfil the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors.

I **declare** that the Undertaking is **not subject to an outstanding recovery** order following a commission declaring an aid granted by Malta illegal and incompatible with the internal market.

I **declare** that the Undertaking has not been approved or granted any public funding, and will not seek public funding through other National and/or European Union funded initiatives in relation to the activities for which assistance is being requested through this application. This includes schemes under NextGeneration EU, Cohesion Policy and any other European Union instruments or through any other form of Public Funding including schemes administered through National Funds. – **YES/NO** (*mark as applicable*)

I **declare** that the Undertaking has been approved or will seek public funding. (a copy of the documentation is attached with this declaration) – **YES/NO** (*mark as applicable*)

I **declare** that the Undertaking has the necessary finances to private match finance the proposed investment.

I **declare** that the *de minimis* declaration on the receipt of *de minimis* aid is updated and factual and is in line with Commission Regulation (EU) No 2023/2831 of 13 December 2023, and that the Undertaking shall ensure compliance with the rules on cumulation of aid in line with the said Regulation and State Aid Rules.

I **confirm** that the Undertaking is in compliance with applicable EU and national legislation and administrative requirements, including fulfilment of fiscal obligations and social security contributions.

I **declare** that no work has started on the action for which assistance for activities is being requested and work shall only be initiated following the date of the granting of the aid pursuant to the approval of this application and the eventual signing of the Grant Agreement.

I **declare** that the Undertaking will maintain operational the project in line with the respective regulations as outlined in the Guidance Notes for this scheme. I confirm that, to the best of my knowledge, there are no obstacles in continuing the project or sustaining the benefits gained from the project following the end of the scheme.

I **declare** that appropriate acknowledgement to EU funding, proportional to the funds received, will be implemented.

I **understand** that any personal data submitted to the Measures and Support Division in relation to this application is processed, in accordance with the Provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) and any amendments, by the Measures and Support Division and any other stakeholders and competent parties, authorized to implement, monitor, execute payment, control and audit the project/contract.

I **acknowledge** that a Grant Agreement will be signed on the basis of the information provided in this document and accept that the Measures and Support Division will conduct the necessary checks to confirm eligibility in line with the Grant Scheme and relevant Regulations including the composition and size of the Undertaking and reserves the right to revoke the grant in cases where variations detected result in the Undertaking becoming ineligible.

On behalf of the Undertaking, I **authorise** the Measures and Support Division to make enquiries with the Malta Association of Credit Management to carry out the necessary checks in line with the Regulations and Good Governance principles and to make enquiries with competent Authorities including but not limited to JobsPlus, to verify any information submitted in relation to this application and to conduct checks to establish the eligibility of this application.

On behalf of the Undertaking, I **acknowledge** that the Measures and Support Division reserves the right to refuse or withdraw an application by a potential applicant or beneficiary on the basis of actual, potential or perceived reputational harm and/or unwanted or unfavourable publicity to the Measures and Support Division, the Government of Malta and EU funds.

I **declare** that the entries in this Declaration form, the details in the whole **Application Form** which is being submitted through this electronic system and any other annexes enclosed are, to the best of my knowledge and belief, correct. I understand that should it result otherwise, the project application

may be rejected or lead to an eventual recovery of funds subject to the applicable recovery rates as issued by the European Commission.

Authorised Representative of the Applicant
(Name in Block Letters)

Signature

Date

ID Number

The declaration form is to be signed by the same Authorised Representative identified in Section 2.1 of this application.

A soft copy of this declaration form is to be uploaded under **Section 5.1 of the Application Form**, whilst the **original** copy is to be filed for future reference.

If the information given in the application form is found to be false or deliberately misleading, any EU Funds awarded may be withdrawn and any funds paid may be recovered from the Undertaking.

In the part relating to *Double Funding*, the Applicant is to mark YES or NO to each of the options and in those cases where YES is marked to *the Undertaking has been approved or will seek public funding*, a copy of the documentation is to be uploaded with this declaration.

These two sections are mutually exclusive and cannot have the same reply.

Section 5 – Checklist of Attachments

5.1 – Checklist of Attachments

| Documents Checklist |
|--|
| Declaration Form* |
| <i>de Minimis</i> Declaration Form* |
| Compliance Certificate issued by the Commissioner for Revenue (CfR)* |
| NACE Code Confirmation* |
| Quotation* |
| Declaration of Authorization** |
| Certificate of Registration** |
| Copy of Memorandum of Articles of Association / Legal document constituting the Enterprise** |
| Audited Financial Statements and/or the Management Accounts** |
| Declaration by Trustees or Fiduciary** |

*These items are required

**These items are to be uploaded only when necessary (*Please vide notes below to determine if necessary*)

List of required documents

- **Declaration Form** – as identified in [Section 4.1](#)
- **De Minimis Declaration** – as identified in [Annex I](#)
- **Compliance Certificate issued by the Commissioner for Revenue (CfR)** – Requests for the Compliance Certificates (Income tax, FSS and VAT) are to be addressed to the Office of the Commissioner for Revenue generic email - certificates.cfr@gov.mt
To note that in case of a self-employed taxpayer (with no employees), the Social Security Contributions Compliance Certificate is to be requested for the self-employed accordingly.
- **NACE Code confirmation** – as identified in [Section 2.2](#)
- **Quotation**
 - Submit at least 1 valid quotation of the items you want to purchase, including the technical specifications, in respect of each sub-activity obtained from external and unrelated supplier to the applicant.

List of documents to be uploaded where and as necessary:

- **Declaration of Authorization** – The Declaration of Authorization is to be uploaded in those cases where it is applicable. Where the Memorandum of Articles of Association identify the Authorised Representative

and are available at the MBR or the Malta Co-Operative Federation or where the Applicant Undertaking is a Self Employed, no declaration of Authorization is required.

- **Certificate of Registration –**

The Certificate of Registration is to be uploaded in those cases where it is applicable. For a Sole Trader/Self Employed this does not apply.

- **Copy of Memorandum of Articles of Association / Legal document constituting the Enterprise –**

In those cases where the latest copy of these documents is not deposited with the Malta Business Registry (MBR) or the Malta Co-Operative Federation, or the case that the applicant is not a registered company or co-operative, a copy is to be uploaded with the application form.

- **Declaration by Trustee or Fiduciary –** as identified in [Annex II](#)

- Additional Supporting Documentation

- **Audited Financial Statements and/or the Management Accounts –**

Applicants are to provide a copy of the **Audited Financial Statements and/or the Management Accounts** dated within the two financial years prior to the year of submission of the application for the applicant enterprise and all the linked and partner enterprises, In line with MBR obligations of registered companies found [here](#). No documents would need to be submitted if a copy of these documents as outlined hereunder is already deposited with the Malta Business Registry (MBR) or the Malta Co-Operative Federation.

- *In the case of linked and partner enterprises without a legal obligation to prepare financial statements the Management Accounts (Profit & Loss Statements/Income Statement and Balance Sheet/Statement of Assets and Liabilities) certified by a CPA is to be provided.*
- *In the case of a Sole Trader/self-employed, a copy of the Income Tax Return dated within the two financial years prior to the date of submission of the application together with a Profit and Loss Statement certified by a Certified Public Accountant.*
- *In the case of a Start-up established not over 2 years from the date of application (including Sole Trader/self-employed) not having the above documentation, a Profit & Loss Account/Income Statement, Cash Flow Projections and a Balance Sheet/Statement of Assets and Liabilities certified by a CPA is to be provided.*

Where these Financial Statements are not available on the Malta Business Registry (MBR) or the Malta Co-Operative Federation, accounts are to be uploaded through this section.

Failure to provide the relevant document from the above list for an enterprise within the undertaking shall lead to the undertaking automatically being considered as a large enterprise.

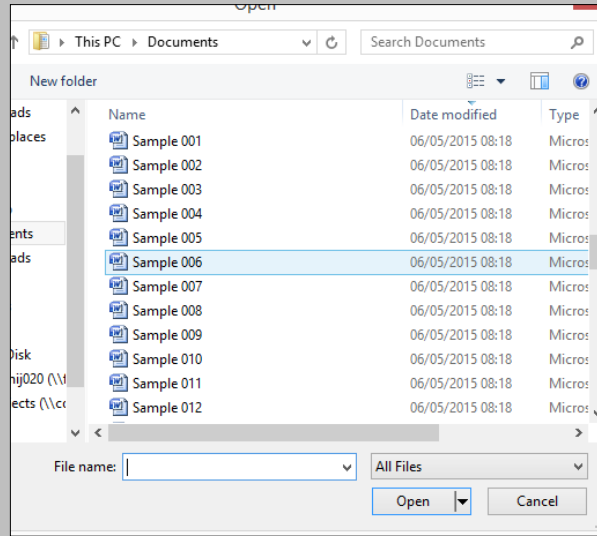
The accounts files for the Applicant are to be uploaded as **Audited Financial Statements and/or the Management Accounts** and any other documents are to be uploaded as **Additional Documents**. One should note that each annual accounts should be saved in one *.pdf* document or in a *zip* file.

It is the responsibility of the Applicant to ensure that **all** the necessary documents are included under this Section. For ease of reference a checklist has been provided in the application form.

After accessing the relevant uploading Section, titled 'Checklist of Attachments', the application form displays an information table containing details of the type of **document**, the name of the **uploaded file**, a '**Choose File**' button, a '**View**' button and a '**Remove**' Button.

When uploading files, Applicants need to ensure that no commas (,) are in the file name.

In order to upload a file, the User must click on **'Choose File'** following which, he/she will be prompted to select the file to be uploaded.

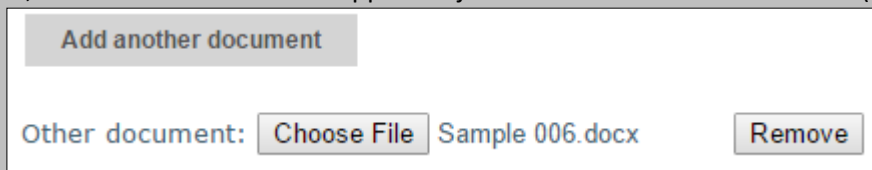


When the file is chosen (and the User clicks on 'Open') the system returns to the uploading screen. It is important to point out that at this stage the file is still not uploaded in the system. In order to upload the file in the system the User will need to click on the **'Save'** Button (on the right of the screen).

At this stage the User may opt to either continue inputting other documents (by clicking on the relevant **'Choose File'** buttons in the other rows), viewing the document (by clicking on the **'View'** button) or removing the document (by clicking on the **'Remove'** button).

The User will have the option to also upload documents which are not listed in the information table. This can be done by clicking the **'Add another document'** button beneath the previously mentioned information table. On clicking such button the User will be prompted to choose a document to be uploaded.

Once selected, the document name will appear adjacent to the **'Choose File'** button (as shown).



At this stage the document is not actually uploaded to the system. This will take place only when the **'Save'** button is selected. Before the application form is saved, the User can click on the **'Remove'** button and the selected file will be removed (without being saved). Alternatively, clicking on **'Choose File'** will allow the User to select another document which will replace the one previously selected.

Once the User is satisfied that the correct document to be uploaded has been selected, the applicant may proceed with saving the application form (following which the document will be uploaded). The User will know that the upload has been successful because the document will appear as **'Other'** in the information table. There is no limit on the number of **'Other'** documents that can be uploaded in the system.

Once the application is fully validated, one may submit the application. Once an application is submitted an email will be received with the application number. This is to be retained by the Applicant together with the original Declaration Form and a copy of the Application for future reference.

Annex I – de Minimis Aid

The aid under this scheme is granted as *de minimis* aid in line with Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (the *de minimis* Regulation), a single Undertaking may not receive more than €300,000 in *de minimis* aid from any public funding (EU Funds and/or any national funds) over a rolling period of three years.

Before filling in this application, applicants should first determine the amount of *de minimis* aid that the Undertaking has received / applied for in the reference period, in the **de minimis Declaration Form** which can be downloaded from <https://fondi.eu/business-enhance/resources/general-documents/>

In determining the amount of *de minimis* aid received by the Undertaking during the applicable reference period, the Applicant must take into consideration the following:

- The total *de minimis* aid approved and received by the enterprises making up the single Undertaking;
- Any state aid being applied for and / or *de minimis* aid pending approval;
- The amount of state aid applied for in the application being submitted under this Grant Scheme.

Single Undertaking includes, all enterprises having at least one of the following relationships with each other:

- a) one enterprise has a majority of the shareholders' or members' voting rights in another enterprise;
- b) one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;
- c) one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;
- d) one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to 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 in points (a) to (d) through one or more other enterprises shall also be considered to be a single Undertaking.

Any *de minimis* aid received would have been notified to the Undertaking by the grantor in writing. In this regard, applicants are to upload a signed copy of the **de minimis Declaration Form**.

It is the responsibility of the Applicant to ensure that this declaration is correct and complete. Should it result otherwise, the application may be rejected or lead to an eventual recovery of funds subject to the applicable recovery rates as issued by the European Commission.

How to Fill the de *Minimis* Declaration Form

The applicant is to choose the scheme from the drop-down menu on top.

The Applicant is to calculate the amount of de minimis aid received to date by filling in Sections 1, 2 and 3 of this declaration form.

Section 1

In Section 1 the Applicant is to give a detailed account of the funds received by the applicant enterprise, partner enterprises and linked enterprises under the *de minimis* regulation. A more detailed explanation on how to determine Linked and Partner enterprises can be found in the 'User Guide to the SME definition' booklet.

Applicants need to fill in the following details:

Date: The date the funding was received by the beneficiary.

Source/Grantor: The department, division or agency that was overseeing the scheme.

Type of State Aid (Measure Name): The title of the Scheme under which the funding was granted.

Awarded to: The name of the beneficiary Undertaking that the grant was awarded to.

Amount in €: The amount of funds awarded under the Scheme.

SECTION 1 - DE MINIMIS STATE AID AWARDED

| Date | Source/Grantor | Type of State Aid (Measure Name) | Awarded to | Amount in € |
|---------------|----------------|----------------------------------|------------|-------------|
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| TOTAL: | | | | A1 € - |

Section 2

In Section 2 Applicants are to give a detailed account of Funding applied for under the *de minimis* regulation that is still pending on approval.

Date: The date that the Applicant applied for the funding.

Source/Grantor: The department, division or agency overseeing the scheme.

Type of State Aid (Measure Name): The title of the Scheme under which the application for funding was submitted.

Awarded to: The name of the beneficiary Undertaking that the grant was applied for under.

Amount in €: The amount of funds that the Undertaking had applied for.

SECTION 2 - DE MINIMIS STATE AID PENDING FOR APPROVAL

| Date | Source/Grantor | Type of State Aid (Measure Name) | Awarded to | Amount in € |
|---------------|----------------|----------------------------------|------------|-------------|
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| TOTAL: | | | A2 | € - |

Section 3

In Section 3 the Applicant is to input the Amount that will be claimed in the application that is to be submitted.

The amount of funds received previously, the amount of funds that are awaiting approval, and the funds being applied for will be summed up automatically at the bottom of the form.

If the beneficiary Undertaking has not received any funding under the *de minimis* regulation, Applicants are to leave sections 1 and 2 empty and need only fill in section 3.

Once these sections have been completed, the Applicant is to then complete the declaration (see below) by specifying the amounts of *de minimis* aid that the **Single Undertaking** has received during the current fiscal year and the two fiscal years preceding the application. These should be taken from the information provided in the previous sections.

DECLARATION

I declare that a comprehensive amount of *de minimis* aid received to date during the current year and the previous two years is:

| Year 2022 | Year 2023 | Year 2024 | TOTAL |
|-----------|-----------|-----------|-------|
| € | € | € | € |

A breakdown of the source, type and amount of all *de minimis* aid received as well as that applied for from any State aid grantor, is presented overleaf.

The Applicant is to then complete the declaration form by completing the fields as follows: **Legal Name of Undertaking** (Full Legal Name) and **NACE Classification** (in the format 11.11), **Company Number/VAT Registration Number, Name and Surname** of the individual authorized to fill in the *de minimis* declaration form (Block LETTERS), **Position in Establishment** of the person signing the *de*

minimis declaration form. The declaration form is to be signed (in blue ink) and dated in the spaces provided accordingly.

Legal Name of Undertaking & NACE Classification

Company Number / VAT Registration Number

Name and Surname (BLOCK CAPITALS)

Position in Establishment

Signature

Date

Annex II – Declaration by Trustee or Fiduciary

Applicants who have linked or partner enterprises represented by Trustees or Fiduciaries must submit a declaration with the information of these enterprises. The declaration form can be found from: <https://fondi.eu/wp-content/uploads/2023/01/Declaration-by-Trustee-or-Fiduciary-RRP.xlsx>.

A declaration for each enterprise represented by Trustees or Fiduciaries must be submitted.

The declaration should be filled in by the Legal Representative of the Trustee/Fiduciary Company.

On the upper left-hand corner of the declaration, the person filling in the declaration should insert the Date of Declaration and the name of the Company applying for the grant in the available fields.

In the left-hand column the Company Registration number, or in the case of an individual, the ID Card No., of all involved is to be listed. In the right-hand column, the name of the Company/Individual/Entity should be filled in.

The declaration must then be signed by the Legal Representatives of the Trustee/Fiduciary Company.

Once the declaration has been signed (in blue ink), it should be scanned and uploaded in Section 5.1 of the online Application Form.

Failure to submit the Declaration Form, or the submission of an incomplete Declaration Form will render the Application Form ineligible.

Annex III – Do No Significant Harm

For the scope undertaken under this scheme, two of the six environmental objectives, being climate change mitigation and circular economy, have been identified that require a substantive assessment.

1. Climate Change mitigation

The assessment is to indicate if the project is expected to lead to significant GHG emissions. Applicants are asked to confirm that the answer is 'no' and to provide a substantive explanation confirming adherence to climate change mitigation.

Example:

| Environmental Objective | Yes | No | Substantive explanation |
|--|-----|----|--|
| Climate Change mitigation: Is the measure expected to lead to significant GHG emissions? | | x | Although the purchase of hardware and equipment will result in increased power consumption, this is minimised because the new system/equipment will be energy efficient. The new investment supported may be replacing less efficient assets with a view to reap operational efficiencies. Applicants will also be encouraged to incorporate possible greening and/or climate mitigation measures. Supporting documentation to sustain this can be provided in Section 7. |

2. The circular economy, including waste prevention and recycling

The applicant is to indicate if the project is expected to:

- (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or
- (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle, which are not minimised by adequate measures; or
- (iii) cause significant and long-term harm to the environment in respect to the circular economy

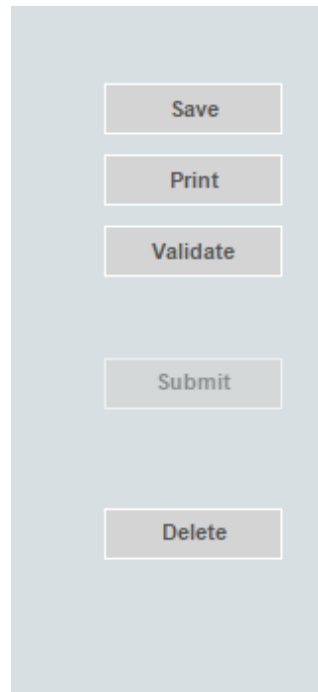
Applicants are asked to confirm that the answer is 'no' and to provide a substantive explanation confirming that the company is contributing towards the transition to a circular economy including waste prevention and recycling.

| Environmental Objective | Yes | No | Substantive explanation |
|---|-----|----|---|
| The circular economy, including waste prevention and recycling: Is the measure expected to lead to a significant inefficiencies in the use of materials or in the direct or indirect use of natural resources, or if it | | x | Investments are unlikely to result in significant waste generation. Digitisation is aimed at enhancing operational efficiency and also reducing the use of paper. Beneficiaries will be required to dispose of hardware and equipment following specific procedures to ensure that reuse and recycling will be pursued as much as possible. <u>Examples</u> |

| | | |
|---|--|---|
| <p>significantly increases the generation, incineration or disposal of waste, or if the long-term disposal of waste may cause significant and long-term environmental harm.</p> | | <p>That resources procured are resource efficient and durable; Priority given to waste prevention where hardware is reused; Disposal of replaced equipment should be in line with Subsidiary Legislation 549.89 titled Waste Management (Electrical and electronic equipment) regulations lays down measures to protect the environment and human health by preventing or reducing the adverse impacts of the generation and management of waste from electrical and electronic equipment (WEEE) and by reducing overall impacts of resource use and improving the efficiency of such use in accordance with regulation 2(2) and Schedule 5 of the Waste Regulations. Applicants may seek guidance from the Environment and Resources Authority on the appropriate disposal of WEEE products mentioned above.</p> |
|---|--|---|

Annex IV – Exporting and saving the Application Form

Applicants may generate a copy of the online application form, in either Excel, Word or PDF format (whichever is required), at any stage of the application process. This can be done by clicking on the print functionality button that is available on the right-hand side of the screen (see below).



This shall then generate a screen informing the user that the application form is being exported. Applicants are to click on the “floppy disk” icon found at the top right corner of the screen and generate this application form in the format required.



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