

## UNDERTAKING SIZE DECLARATION

On this form the Undertaking declares its status in respect of whether its size is Small, Medium or Large. This will depend on the status of the company: whether it is an autonomous undertaking, a partner undertaking or a linked undertaking according to Commission Regulation (EC) No 800/2008 of 6th August 2008.

An Undertaking is defined as an entity carrying out an economic activity irrespective of its legal form (excluding public sector entities but inclusive of self employed persons in their primary employment), non government organisations and professional bodies.

*Enterprise is the word that would normally be used instead of Undertaking but for the purpose of the Training Aid Framework the above definition is used.*

### 1.0 DETAILS OF UNDERTAKING

REGISTERED NAME OF UNDERTAKING \_\_\_\_\_

REGISTERED ADDRESS OF  
UNDERTAKING \_\_\_\_\_  
\_\_\_\_\_

COMPANY REGISTRATION NUMBER \_\_\_\_\_

VAT NUMBER \_\_\_\_\_

Full definition of SMEs can be found at:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2008:214:0003:0047:EN:PDF>

This refers to Annex I of Commission Regulation (EC) No 8800/2008 of the 6<sup>th</sup> August 2008. This regulation states the categories of aid that are compatible with the EC in the application of Articles 87 and 88 of the Treaty (General block exemption regulation).

More information can be obtained from the following links:-

Definitions:- [http://ec.europa.eu/enterprise/enterprise\\_policy/sme\\_definition/index\\_en.htm](http://ec.europa.eu/enterprise/enterprise_policy/sme_definition/index_en.htm)

User Guide:- [http://ec.europa.eu/enterprise/enterprise\\_policy/sme\\_definition/sme\\_user\\_guide.pdf](http://ec.europa.eu/enterprise/enterprise_policy/sme_definition/sme_user_guide.pdf)

### 2.0 STATUS OF THE UNDERTAKING

The new SME definition issued by the EC states: SMEs are autonomous once they are completely independent or have one or more minority partnerships (each of less than 25 % of shares or voting rights) with other enterprises. If that holding rises to no more than 50% the relationship is deemed to be that of partner enterprises. Above that ceiling the enterprises have a relationship which is said to be linked.

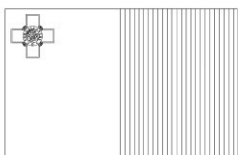
The applicant undertaking is to take account of any relationship/s with other undertaking/s which have 25% or more of share capital and/or voting rights in the applicant undertaking.

If such undertakings exist who have 25% or more of voting/capital rights in the applicant undertaking (partner undertaking), the applicant undertaking is to also add proportionally the number of AWUs of the other undertaking.

Therefore, for example: If undertaking X has a voting/capital right in the applicant undertaking of 30% in the applicant undertaking and undertaking X has an AWU of 100 units. The applicant undertaking is to add 30 AWU (30% of the 100 AWUs) with the AWUs of the applicant undertaking.

Furthermore, Linked undertakings are undertakings which have voting/capital rights of 50% or more in the applicant undertaking. Similar to the example above, the applicant undertaking is to apportion the voting/capital rights percentage to the rate of the AWUs of the Linked Undertaking and add them to that of the applicant undertaking.

If more than one undertaking has a partnership or linked relationship with the applicant undertaking, the applicant undertaking is to sum the apportioned AWUs of the undertakings having a relationship to the 100% of the applicant undertaking's AWU.



The same calculations apply when an undertaking calculates the balance sheet totals and Turnovers.

After considering all the relevant information as mentioned in the foregoing text, it has been determined after taking into account the shareholding and voting rights, that this Undertaking has the following relationship with other undertakings:

Select appropriate classification by placing a cross in **only one** tick box below

- THE UNDERTAKING: IS AN AUTONOMOUS UNDERTAKING
- IS A PARTNER UNDERTAKING
- IS A LINKED UNDERTAKING

LIST BELOW THE DIRECTORS HOLDING 25% OR MORE OF THE VOTING RIGHTS AND ANY SHAREHOLDER HOLDING 25% OR MORE OF THE UNDERTAKINGS SHARES

NAME OF UNDERTAKING / PERSON	% SHARE HELD	% OF CONTROLLED BOARD VOTES

### 3.0 SMALL, MEDIUM OR LARGE UNDERTAKING

An Undertaking is Small, Medium or Large if it falls under one of the following conditions tabulated below

SIZE OF UNDERTAKING	NUMBER OF EMPLOYEES		TURNOVER		BALANCE SHEET TOTAL
LARGE	>250				
MEDIUM-SIZED	250 OR LESS	&	≤ € 50 MILLION	OR	≤ € 43 MILLION
SMALL	50 OR LESS	&	≤ € 10 MILLION	OR	≤ € 10 MILLION

ACCORDING TO THE ABOVE QUOTED EC REGULATION THE UNDERTAKING IS :

(Select appropriate classification by placing a cross in **only one** tick box below)

#### CATEGORY

- SMALL UNDERTAKING
- MEDIUM-SIZED UNDERTAKING
- LARGE UNDERTAKING

### 4.0 DECLARATION BY COMPANY AUDITOR OR SELF EMPLOYED PERSON

A PHOTOCOPY OF AN ORIGINALLY SIGNED COPY OF THIS FORM BY THE COMPANY AUDITOR SHOULD BE ATTACHED TO THE TAF APPLICATION FORM EACH TIME AN APPLICATION IS SUBMITTED PROVIDING THAT THE ORIGINALLY SIGNED COPY HAS BEEN SENT TO THE TAF UNIT FOR OUR RECORDS.

I, the undersigned, declare that the enclosed details are correct

SIGNATURE & STAMP

DATE

NAME

\_\_\_\_\_  
\_\_\_\_\_

