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Grant for digitalisation roadmap of company

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The Regulation is established on the basis of subsection 10 (2) of the [2021–2027 European Union Cohesion and Internal Security Policy Funds Implementation Act](#).

Chapter 1 General provisions

§ 1 Scope of regulation

(1) The Regulation regulates the provision, conditions and use of the grant for the implementation of the sub-activity “Grant for digitalisation roadmap of company” of intervention 21.1.2.21 “Development and uptake of digital solutions and innovations in the private sector” of measure 21.1.2.2 “Digital state” (hereinafter the measure) of the “Operational Programme for Cohesion Policy Funding 2021–2027” (hereinafter the operational programme) specified in clause 1 (1) 1) of the 2021–2027 European Union Cohesion and Internal Security Policy Funds Implementation Act (hereinafter referred to as the Act2021_2027).

(2) The Regulation applies to activities that do no significant harm as specified in Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (OJ L 198, 22.06.2020, pp 13–43).

(3) The activities of the projects supported on the basis of the regulation take into account the horizontal principles in Article 9 of Regulation (EU) 2021/1060 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.06.2021, pp 159-706).

(4) The Regulation does not apply to companies the principal activity of which corresponds to the codes set out in Annex 16 to Regulation No 59 of the Minister of Justice of 28 December 2005 “Estonian Classification of Economic Activities (EMTAK)”:

- 1) temporary employment agency activities (EMTAK section N 782);
- 2) [repealed – [RT I, 06.11.2024, 1](#) – entry into force 09.11.2024]
- 3) organisation of gambling and betting activities (EMTAK section R 920);
- 4) legal and accounting activities (EMTAK section M 69);
- 5) processing and preserving of fish, crustaceans and molluscs (EMTAK section C 102);
- 6) real estate activities (EMTAK division L);
- 7) activities of head offices and management consultancy activities (EMTAK section M 70);
- 8) agriculture, forestry and fishing (EMTAK section A);
- 9) advertising and market research activities (EMTAK section M 73);
- 10) rental and operating lease (EMTAK section N 77);
- 11) manufacture of tobacco products (EMTAK section C 120);
- 12) mining of coal and lignite (EMTAK 2008 section B division 05), production of oil and natural gas and activities supporting the production (EMTAK 2008 section B 06 and B 091) and production of coke and purified petroleum products (EMTAK 2008 division C 19).

(5) The Regulation is not applied in the cases stipulated in Article 7 of Regulation (EU) 2021/1058 of the European Parliament and of the Council on the European Regional Development Fund and on the Cohesion Fund.

(6) The information and documents related to applying for, award and use of the grant under the Regulation is submitted and the application and report forms are made available in the e-support environment set forth in subsection 21 (3) of the Act2021_2027. If the relevant type of documents cannot be submitted in this environment, the digitally signed document is submitted electronically.

(7) Application for support, requirements set for the applicant and the application, the processing, grant and denial of applications, changing and revoking a decision to grant an application, eligibility of costs, payment and recovery of support, notification of support and reporting, the obligations of the beneficiary, and all other matters included in the Regulation are subject to the Government of the Republic Regulation No 55 of 12 May 2022 “General conditions for the allocation and use of resources from the operational programmes of the European Union Cohesion and Internal Security Policy Funds for the period 2021–2027” (hereinafter the Combined Regulation) with derogations set out in this Regulation.

§ 2 Connection of grant with strategic development documents

(1) The activities of the projects supported on the basis of the Regulation contribute to the achievement of the objectives of the target “The economy of Estonia is strong, innovative and responsible” of the Estonian long-term development strategy “Estonia 2035” approved by the Riigikogu decision (hereinafter Estonia 2035) and its sub-target “The economy of Estonia is innovative and knowledge-based”.

(2) The Regulation contributes to the achievement of the results of the activities of “Development leaps of digital state” and “Securing the base of the digital state” of the “Digital state” measure of the Digital Society Programme approved on the basis of the state budget performance area of “Information society” and subsection 20 (4) of the State Budget Act.

§ 3 State aid

(1) The support constitutes state aid within the meaning of subsection 30 (1) of the Competition Act or de minimis aid within the meaning of subsection 33 (1) of the Competition Act. Upon the grant of the support as de minimis aid, the provisions of European Commission Regulation (EU) 2023/2831 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (OJ L, 2023/2831, 15.12.2013) (hereinafter referred to as the De Minimis Aid Regulation), and § 33 of the Competition Act are followed. Upon the grant of the support as aid stipulated in Commission Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.06.2014, pp 1–78) (hereinafter referred to as the General Block Exemption Regulation), the provisions of the General Block Exemption Regulation and § 34² of the Competition Act are applied;

(2) Support is granted as follows:

1) the support granted for the activity specified in clause 7 (1) 1) is aid for consultancy in favour of small and medium-sized enterprises (hereinafter SME) within the meaning of Article 18 of the General Block Exemption Regulation or de minimis aid;

2) the support granted for the activity specified in clause 7 (1) 2) is aid for process and organisational innovation within the meaning of Article 29 of the General Block Exemption Regulation or de minimis aid.

(3) The support is granted to large enterprises in accordance with the De Minimis Aid Regulation.

(4) The support is not granted:

1) to an enterprise which is subject to an outstanding recovery order following a previous European Commission decision declaring an aid illegal and incompatible with the internal market;

2) upon application for aid in accordance with the De Minimis Regulation in the cases set forth in Article 1(1) of the De Minimis Regulation;

3) upon application for support in accordance with the General Block Exemption Regulation for an enterprise in difficulty within the meaning of Article 2(18) of the General Block Exemption Regulation;

4) upon application for support in accordance with the General Block Exemption Regulation in the cases provided for in Articles 1(2)–(6) and 13 of the General Block Exemption Regulation.

(5) The de minimis aid granted in accordance with the De Minimis Aid Regulation with the de minimis aid applied for under this Regulation cannot exceed €300,000 within any period of three years.

(6) The rules for cumulation of de minimis aid granted for the purposes laid down in Article 5 of the De Minimis Aid Regulation are taken into account in the case of de minimis aid. In order to calculate de minimis aid, a related entrepreneur is considered a single entrepreneur according to Article 2(2) of the de minimis Regulation.

§ 4 Definitions

(1) Automation means the process of implementing technologies that make it possible to create and deliver products and services with little or no human intervention.

(2) Digital technologies and cyber-physical systems (hereinafter CPS) and their applications are:

1) the internet of things;

2) additive manufacturing;

3) robotics;

- 4) big data;
 - 5) integrated systems;
 - 6) cybersecurity;
 - 7) cloud computing and high-performance computing;
 - 8) simulation and digital twins;
 - 9) artificial intelligence;
 - 10) virtual and augmented reality;
 - 11) 5G.
- (3) CPS means a mechanism that links the physical world to the virtual world through computing.
- (4) Digitisation means the activity of introducing a digital technology, CPS, automated solution or software solution.
- (5) The digitalisation roadmap is a strategy document with a three-year action plan of a company, which includes an assessment of the company's digitalisation, automation and the principles of the primary level of cybersecurity and an overview of the investments needed to address the bottlenecks in these areas, an assessment of the return on investment and the impact on the company's economic performance of the changes made as a result of implementing the digitalisation roadmap. The principles of the primary level of cybersecurity will be published on the implementing body's website at the latest on the first day of receipt of applications.
- (6) An external consultant means an employee of an external service provider or a natural person involved in the implementation of an activity supported through an external service provider.
- (7) An external service provider is a company that participates in the implementation of the supported activity. It prepares the digitalisation roadmap when participating in the implementation of the activities set forth in clause 7 (1) 1).
- (8) Cybersecurity is the situation where the network and information systems, their users and other individuals are protected from cyber threats with technical, physical and organisational security measures.
- (9) The project team means a working group of business representatives and business advisors who draw up the digitisation roadmap. The external advisors have knowledge and experience of the applicant's sector, the business processes in the sector and the digitalisation solutions in the sector.
- (10) A large enterprise means an undertaking that does not meet the criteria set forth in Article 2 of Annex I to the General Block Exemption Regulation;
- (11) An SME means an undertaking that meets the criteria set forth in Article 2 of Annex I to the General Block Exemption Regulation.

§ 5 Purpose and output indicators of granting support

- (1) The purpose of the grant is to increase the entrepreneur's awareness of the current state of digitalisation and automation in their company and the primary level of cybersecurity and to create preconditions for the implementation of digital state solutions, to develop the effectiveness of processes and thereby increase the entrepreneur's capability to increase the added value of their products and services by digitalisation.
- (2) The granting of support contributes to the achievement of the following output indicators:
- 1) the enterprises to be supported;
 - 2) the enterprises to be supported with the grant;
 - 3) new or updated digital services, products and processes.
- (3) Upholding the fundamental principles of the Estonia 2035 Strategy and the achievement of its targets, balanced regional development, gender equality, equal opportunities, accessibility, environmental and climate objectives are assessed in a supportive manner with the following horizontal indicators:
- 1) gross domestic product per capita generated outside Harju County compared to the average of the 27 Member States of the European Union;
 - 2) net emissions of greenhouse gases in tonnes of CO₂ equivalent;
 - 3) gender equality index;
 - 4) measure of caring and cooperativeness;
 - 5) accessibility indicator.

§ 6 Implementing authority and implementing body

- (1) The implementing authority is the Ministry of Economic Affairs and Communications.
- (2) The implementing body is the Estonian Business and Innovation Agency.

Chapter 2.

Supported activities, eligibility of expenses and support rate

§ 7 Supported activities

(1) Support will be granted for the following project activities which contribute to the achievement of the objective and output indicators specified in § 5:

1) preparation of a digitalisation roadmap;
2) consultancy and development services to address the bottlenecks identified in the digitalisation roadmap and to realise the development opportunities.

(2) The digitalisation roadmap sets out:

1) an overview of the company's business model, supply chain and production or service provision process;
2) an assessment of which bottlenecks in the supply chain and in the production or service provision process can be solved, or which opportunities for improvement can be realised through digitalisation;
3) an assessment of the removal of bottlenecks in the areas referred to in clause 2 and of the relevant development opportunities, in order of priority, cost, payback period, cybersecurity and impact on the business model and performance of the company;
4) a three-year action plan for the implementation of the solutions to bottlenecks and development opportunities specified in clause 2, describing the circumstances set out in clause 3;
5) confirmation that the activities and investments set out in the digitalisation roadmap comply with the principle of 'does no significant harm'.

(3) The consultancy service and development activity referred to in clause (1) 2) must meet the following requirements:

1) they are related to the bottlenecks identified in the digitalisation roadmap and help solve them or support the implementation of the development opportunities presented on the roadmap;
2) advice is given in the areas of digitalisation, automation and cybersecurity;
3) development activities are linked to and implemented for the deployment of the digitalisation, automation and cybersecurity applications outlined in the digitalisation roadmap;
4) the process and outcome of the consultancy and development process are documented in a format that can be reproduced in writing.

(4) Confirmation of compliance with the 'do no significant harm' principle is given on the basis of the information sheet published on the website of the implementing body, which is based on European Commission Communication 2021/C 58/01 on the application of the 'do no significant harm' principle for the Recovery and Resilience Facility Regulation, OJ C 58, 18.2.2021, pp 1–30).

§ 8 Eligibility of costs

(1) Eligible costs are the costs paid as a fixed-amount payment on the basis of clause 20 (1) 1) of the Combined Regulation, which comply with the decision granting the application and are necessary to implement the supporting activities and achieve the output indicators.

(2) The costs of the consultancy service of an external provider for the implementation of the activities specified in clause 7 (1) 1) are eligible.

(3) The costs of the consultancy service of an external provider for the implementation of the activities specified in clause 7 (1) 2) and the costs of the knowledge purchased from external sources on market conditions are eligible.

(4) The following costs are ineligible:

1) [repealed – RT I, 06.11.2024, 1 – entry into force 09.11.2024]
2) value added tax;
3) costs of purchasing software licences;
4) costs incurred prior to the submission of the application to the implementing body.

§ 9 Project eligibility period

(1) A project's eligibility period is the time frame stipulated in the grant decision during which project-related activities start and end and expenses necessary for carrying out the project are incurred.

(2) The project eligibility period starts from the date of submission of the application to the implementing body or from a later date indicated in the application or stated in the decision granting the application and ends on the date specified in the decision granting the application, but no later than on 31 October 2029.

(3) The applicant may not commence the activities of the project or assume obligations for carrying out these activities before submitting an application to the implementing body.

(4) The duration of the project eligibility period is:

1) up to six months for the activity specified in clause 7 (1) 1);
2) up to 12 months for the activity specified in clause 7 (1) 2);

(5) The beneficiary may apply for an extension of the eligibility period with good reason and provided that the result to be achieved remains related to the objectives of the measure and the project and the project activities will be completed at the latest on 31 October 2029. An extension of the eligibility period can be requested until the end of the project. In the case of extension, the duration of eligibility period it may be up to six months longer than the period set forth in subsection (4).

(6) The project ends when the project's output indicators and results have been achieved and the final report has been approved by the implementing body and the grant has been paid.

§ 10 Amount and percentage of grant

(1) The maximum amount of the grant per project is:

- 1) €10,000 in the case of the activity specified in clause 7 (1) 1);
- 2) €35,000 in the case of the activity specified in clause 7 (1) 2);

(2) The percentage of the grant in eligible costs is 50.

(3) The percentage of the grant in the eligible costs of an undertaking receiving the grant in accordance with the De Minimis Regulation and registered outside Harju County and Tartu City is 70.

Chapter 3

Requirements for applicant and application

§ 11 Requirements for applicant

An applicant must comply with the following requirements:

- 1) it is an undertaking entered in the Estonian Commercial Register whose average return on sales during the two financial years immediately preceding the submission of the application according to the annual report submitted to the Commercial Register is at least €200,000;
 - 2) has not received support for the activity set forth in clause 7 (1) 1) on the basis of the Minister of Entrepreneurship and Information Technology No 52 "Grant for digitalisation and automation of industry" of September 2018 or Minister of Foreign Trade and Information Technology Regulation No 3 "Conditions and procedure for supporting digitalisation roadmap" of 21 January 2021.
- 10.

§ 12. Requirements for application

The application must comply with the following requirements and include the following information, confirmations and documents:

- 1) the name and registry code of the applicant;
- 2) the size of the company applying for the grant;
- 3) start and end data of the project;
- 4) the CV and tasks of each member of the project team;
- 5) the place of implementation of the project to the accuracy of local government unit;
- 6) information on the compliance of the applicant with the requirements provided for in § 11;
- 7) a description of the project and its budget with costs;
- 8) at least one price quote from undertakings that correspond to the definition of an external service provider upon the performance of the activity specified in subsection 7 (1) if the value of the service excluding VAT is less than €20,000;
- 9) the action plan and draft budget for the activities specified in clause 7 (1) 2) on the form of the implementing body;
- 10) at least two comparable price quotes from the undertakings specified in point 8 the cost of which, excluding VAT, is equal to or larger than €20,000;
- 11) information demonstrating the capacity of the project team for at least three assignments carried out by each external consultant and each member of the development team in the four years immediately preceding the project;
- 12) the applicant's balance sheet and income statement for the quarter immediately preceding the submission of the application;
- 13) a declaration that the external service provider or external consultant described in the application is not an authorised representative of the applicant;
- 14) a statement that the activity for which support is requested is in line with the principles of gender equality and equal treatment;
- 15) confirmation that the project complies with the 'do no significant harm' principle and confirmation that the applicant is aware of the application of this principle;
- 16) information on whether the applicant has applied for support for the project or the activity of the project from other local government, state budget, European Union or other external funds;

Chapter 4

Applying for grant

§ 13 Applying for grant

(1) The grant can be applied for on an ongoing basis until the budget for financing the sub-activity specified in subsection 1 (1) has been used up or until the end of the period for the receipt of applications for support. The implementing body will announce the start, termination and suspension of the receipt of applications and the budget of the support on its website.

(2) On the basis of the Regulation, support will be granted to the same undertaking once for the activity specified in clause 7 (1) 1) and once for the activity specified in clause 7 (1) 2).

(3) If the amount requested by the pending applications in terms of which the implementing body has not yet made a decision to either satisfy or refuse the application is equal to the free balance of the financing budget, the implementing body will immediately suspend accepting applications and process the pending applications in the order in which they were submitted. Receipt of applications will continue when funds become available.

Chapter 5 Processing an application

§ 14 Processing an application

(1) The deadline for processing an application is 20 working days from submission of the application.

(2) The time of processing an application may be extended by up to ten working days in the cases specified in subsection 6 (2) of the Combined Regulation.

(3) The implementing body will make the decision denying an application without assessing the application substantively if the applicant has not rectified the deficiencies during the term set forth in subsection (2).

§ 15 Eligibility of the applicant and the application

The implementing body makes a decision denying the application without assessing the application substantively if the applicant or the application does not meet the requirements laid down in the Regulation.

§ 16 Application selection criteria and methodology, and assessment procedure

(1) Applications submitted for the implementation of the activity specified in clause 7 (1) 1) will be assessed positively or negatively on the basis of the following selection criteria, depending on whether they meet the criterion:

- 1) compliance of the project with field-specific development plans, impact on the achievement of the special objective of the operational programme and the special objectives of the measure;
- 2) justification of the project;
- 3) cost-effectiveness of the project;
- 4) the applicant's ability to carry out the project;
- 5) compliance of the project with the fundamental principles and objectives of "Estonia 2035".

(2) An application submitted for the implementation of the activity specified in clause 7 (1) 2) is assessed on the basis of the assessment methodology, which has been prepared by the implementing body, the share of which in the total score is as follows:

- 1) compliance of the project with field-specific development plans, impact on the achievement of the special objective of the operational programme and the special objectives of the measure – 30% of total score;
- 2) justification of the project – 20% of total score;
- 3) cost-efficiency of the project – 10% of total score;
- 4) the applicant's ability to carry out the project – 30% of the total score;
- 5) compliance of the project with the fundamental principles and objectives of "Estonia 2035" – 10% of the total score.

(3) In the case of an application submitted for the implementation of the activity specified in clause 7 (1) 2), the project will be assessed on a scale of 0–4 for each of the selection criteria, and the total score is the weighted average of the scores of the selection criteria.

(4) The implementing body will approve the selection methodology provided for in subsection 2 with the implementing authority before making it public.

(5) The selection methodology will be made public on the websites of the implementing body and the managing authority not later than on the start date of the receipt of applications.

(6) The experts who assess the applications must meet the following requirements:

- 1) comply with the provisions of subsection 11 (2) of Act2021_2027;
- 2) declare their impartiality and independence from the projects, applicants being assessed and, in case of personal involvement, recuse themselves from the assessment;

§ 17 Terms and conditions and procedure for granting an application and denying an application, and partial granting

- (1) An application is granted if the applicant and the application comply with the requirements set out in the regulation and the application is subject to granting according to subsection (2) or (3).
- (2) In the case of an application for support for the activity specified in clause 7 (1) 1), the application that received a positive assessment on the basis of all of the selection criteria set forth in subsection 16 (1) will be granted.
- (3) In the case of an application for support for the activity specified in clause 7 (1) 2), the application that meets the following requirements will be granted:
 - 1) the total score of the application is at least 2.50 based on the selection criteria provided for in subsection 16 (2);
 - 2) the application has not been assessed with a total score of less than 2.00 based on the selection criteria provided for in subsection 16 (2).
- (4) The following will be set out in a decision granting an application:
 - 1) the terms and conditions of implementing the project;
 - 2) deadlines and procedure for submission of reports;
- (5) An application is denied if the applicant or the application does not comply with at least one of the requirements specified in the Regulation or if the volume of funding of the application exceeds the available funding for the application and the application cannot be granted in part.

Chapter 6 Amendment and annulment of decision granting application

§ 18 Amendment of decision granting application

- (1) If the beneficiary wants to amend the project eligibility period set out in the application, an amendment to the decision granting the application will be requested.
- (2) The implementing body decides on the amendment of the decision granting the application within 20 business days of receiving the respective request. If the beneficiary is given a deadline to remedy shortcomings or provide additional information, the amendment of the decision will be decided within 30 working days.
- (3) The implementing body has the right to refuse to change the decision to grant the application if the change casts doubts over the possibility of achieving the project's expected results or the possibility of the project activities being completed during the project eligibility period.
- (4) A decision granting an application may be amended retroactively if it helps achieve the results of the project, is substantiated and complies with the conditions of state aid.

§ 19 Annulment of decision granting application

The decision granting an application is declared fully or partly void if:

- 1) the beneficiary fails to comply with the decision granting the application or fails to use the grant in accordance with the conditions laid down;
- 2) it is not possible to finalise the project's activities on 31 August 2029.

Chapter 7 Submission of reports

§ 20. Submission of reports

- (1) The project report will be submitted on the form published on the website of the implementing body within 45 days after the end of the project eligibility period.
- (2) The project report includes:
 - 1) the digitalisation roadmap prepared as a result of the project upon receipt of support for the activity specified in clause 7 (1) 1);
 - 2) the written report on the consultancy service and development activity upon receipt of support for the activity specified in clause 7 (1) 2);
 - 3) information on the achievement of project's results;
 - 4) assessment of the support beneficiary on the performance and implementation of the project;
 - 5) description of contribution to the fundamental principles and targets of "Estonia 2035".

(3) The implementing body approves the report within 20 working days of its submission. The implementing body has the right to request that the report be updated during the established deadline. If the applicant fails to update the report by the required deadline, the implementing body will not approve the report and the grant will not be paid.

(4) The beneficiary will submit a follow-up report two years after the implementation of the project. The follow-up report is a self-assessment questionnaire in which the entrepreneur assesses the bottlenecks and development opportunities identified in the digital roadmap, the implementation of the activities related to the roadmap and their impact on the company, and the investments mentioned in the roadmap. The follow-up report will be signed by a member of the beneficiary's management board.

(5) When an expert is used, the deadline for processing the report also extends by the time to be spent on performing the expert analysis. The implementing body immediately notifies the applicant of using an expert.

Chapter 8

Terms and conditions of payment of grant

§ 21 Terms and conditions of payment of grant

(1) The grant will be paid as a fixed-amount payment in accordance with subsection 28 (2) of the Combined Regulation. The grant will not be paid if the result is partially achieved.

(2) Payment of the grant is subject to the submission of the project report and its approval by the implementing body.

(3) The payment of the grant is subject to the condition that the activities for the implementation of which the grant has been awarded have been fully carried out and proven to the implementing body:

- 1) compliance of the activity specified in clause 7 (1) 1) to the objective specified in subsection 5 (1) and compliance of the digitalisation roadmap with the requirements set forth in subsection 7 (2);
- 2) compliance of the activity specified in clause 7 (1) 2) to the objective specified in subsection 5 (1) and the requirements set forth in subsection 7 (3).

Chapter 9

Rights of beneficiary, rights and obligations of implementing body

§ 22 Rights of beneficiary

The beneficiary has the right to receive information and clarifications from the implementing body, which are related to the requirements laid down in the Regulation and the beneficiary's obligations.

§ 23 Rights and obligations of the implementing body

(1) The implementing body has the right to:

- 1) carry out audits of cost documents and supervisory activities;
- 2) check the use of the support and self-financing;
- 3) request the submission of additional data and documents on the duration, activities, objectives and expenses of the project;
- 4) suspend the payout of the support and demand the repayment of the support in part or in full if the recipient breaches the terms and conditions of the regulation or otherwise deviates from the provisions of the application or the decision granting the application;
- 5) refuse to pay the support if the beneficiary's economic situation has deteriorated so much that the implementation of the project plan is compromised.

(2) The implementing body performs the following obligations:

- 1) makes the application and reporting forms and guidance materials available to applicants and beneficiaries on the website of the implementing body;
- 2) not to disclose any information or documents obtained in the course of the processing of the application, except information which must be disclosed in accordance with clause 2);
- 3) retain the data concerning the provision of State aid and de minimis aid with the information and necessary additional documents for ten years from the making of the last decision granting the application.

Chapter 10

Financial corrections and challenges

§ 24 Financial corrections and repayment of support

(1) The decision on financial correction is made and the support is repaid in accordance with §§ 28–30 of the Act2021_2027 and §§ 34–38 of the Combined Regulation.

(2) In the case of state aid that is unlawful, misused or incompatible with the common market and de minimis aid, recovery decisions may be taken within ten years of the date on which the aid was allocated to the beneficiary. In the case of recovery of the grant, the provisions of § 42 of the Competition Act will apply.

§ 25 Filing challenges

A challenge against an activity or a decision of the implementing body is submitted to the implementing body before the submission of a complaint to an administrative court according to § 31 of the Act 2021_2027. The challenge will be resolved by the implementing body pursuant to the procedure stipulated in the Administrative Procedure Act.