TRACE

TRANSLATIONAL RESEARCH IN ACTION
FOR CANCER IN REGIONAL ECOSYSTEMS

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TRACE OPEN CALL

Annex 6 | SME Declaration

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Funded by the European Union under grant agreement No. 101217160. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union. Neither the European Union nor the granting authority can be held responsible for them.

SME Declaration

Specific identification of the applicant enterprise

Name or Business Name	_____To be completed_____
Address (or Registered office)	_____To be completed_____
Registration/ VAT number	_____To be completed_____
Names and titles of principal directors	_____To be completed_____

Type of enterprise (*see explanatory note*)

Select to indicate which case(s) applies to the applicant enterprise:

☐ Autonomous enterprise

☐ Partner enterprise

☐ Linked enterprise

In this case the data filled in the box below result from the accounts of the applicant enterprise only. Fill in the declaration only, without annex.

Fill in and attach the annex (and any additional sheets), then complete the declaration by copying the results of the calculations into the box below.

Data used to determine the category of enterprise

Calculated according to Article 6 of the Annex to the Commission Recommendation 2003/361/EC on the SME definition.

Reference period (*)		
Headcount (AWU)	Annual turnover (**)	Balance sheet total (**)
_____	_____	_____

(*) All data must be related to the last approved accounting period and calculated on an annual basis. In the case of newly established enterprises whose accounts have not yet been approved, the data to apply shall be derived from a reliable estimate made over the financial year. (**) EUR 1 000.

Important:

Compared to the previous accounting period, there is a change regarding the data, which could result in a change of category of the applicant enterprise (micro, small, medium-sized, or big enterprise).

☐ **No**

☐ **Yes** (*in this case fill in and attach a declaration regarding the previous accounting period*).

Signature

Name and position of the signatory, being authorised to represent the enterprise:

_____

I declare on my honour the accuracy of this declaration and of any annexes thereto.

Done at: _____ (place) on _____ (day) _____ (month) _____ (year)

Signature: _____

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EXPLANATORY NOTE ON THE TYPES OF ENTERPRISES TAKEN INTO ACCOUNT FOR CALCULATING THE HEADCOUNT AND THE FINANCIAL AMOUNTS

I. TYPES OF ENTERPRISES

The definition of an SME distinguishes three types of enterprise, according to their relationship with other enterprises in terms of holdings of capital or voting rights or the right to exercise a dominant influence.

Type 1: Autonomous Enterprise

This is by far the most common type of enterprise. It applies to all enterprises which are not one of the two other types of enterprise (partner or linked). An applicant enterprise is autonomous if it:

- Does not have a holding of 25% or more in any other enterprise,
- And is not 25%[3] or more owned by any enterprise or public body or jointly by several linked enterprises or public bodies, apart from some exceptions,
- And does not draw up consolidated accounts and is not included in the accounts of an enterprise which draws up consolidated accounts and is thus not a linked enterprise.

Type 2: Partner Enterprise

This type represents the situation of enterprises which establish major financial partnerships with other enterprises, without the one exercising effective direct or indirect control over the other. Partners are enterprises which are not autonomous, but which are not linked to one another.

The applicant enterprise is a partner of another enterprise if:

- It has a holding or voting rights equal to or greater than 25% in the other enterprise, or the other enterprise has a holding or voting rights equal to or greater than 25% in the applicant enterprise.
- The enterprises are not linked enterprises within the meaning defined below, which means, among other things, that the voting rights of one in the other do not exceed 50%.
- And the applicant enterprise does not draw up consolidated accounts which include the other enterprise by consolidation and is not included by consolidation in the accounts of the other enterprise or of an enterprise linked to it[5].

Type 3: Linked Enterprise

This type corresponds to the economic situation of enterprises which form a group through the direct or indirect control of most of the voting rights (including through agreements or, in certain cases, through natural persons as shareholders), or through the ability to exercise a dominant influence on an enterprise. Such cases are thus less frequent than the two preceding types.

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To avoid difficulties of interpretation for enterprises, the EC has defined this type of enterprise by taking over – wherever they are suitable for the purposes of the Definition – the conditions set out in Article 1 of Council Directive 83/349/EEC on consolidated accounts, which has been applied for many years.

An enterprise thus generally knows immediately that it is linked, since it is already required under that Directive to draw up consolidated accounts or is included by consolidation in the accounts of an enterprise which is required to draw up such consolidated accounts.

The only two cases, which are however not very frequent, in which an enterprise can be considered linked although it is not already required to draw up consolidated accounts, are described in the first two indents of endnote 5 of this explanatory note. In those cases, the enterprise should check whether it meets one or other of the conditions set out in Article 3 paragraph 3 of the Definition.

II. THE HEADCOUNT AND THE ANNUAL WORK UNITS

The headcount of an enterprise corresponds to the number of annual work units (AWU).

Who is included in the headcount?

- The employees of the applicant enterprise
- persons working for the enterprise being subordinate to it and considered to be employees under national law
- owner-managers
- partners engaging in a regular activity in the enterprise and benefiting from financial advantages from the enterprise.
- Apprentices or students engaged in vocational training with an apprenticeship or vocational training contract are not considered in the headcount.

How is the headcount calculated?

One AWU corresponds to one person who worked full-time in the enterprise in question or on its behalf during the entire reference year. The headcount is expressed in AWUs.

The work of persons, who did not work the entire year, or who worked part-time - regardless of its duration - and seasonal work is counted as fractions of AWU.

The duration of maternity or parental leaves is not counted.

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ANNEX TO THE DECLARATION CALCULATION FOR THE PARTNER OR LINKED TYPE OF ENTREPRISE

Annexes to be enclosed if necessary

- **Annex A** if the applicant enterprise has at least one partner enterprise (and any additional sheets)
- **Annex B** if the applicant enterprise has at least one linked enterprise (and any additional sheets)

Calculation for the partner or linked type of enterprise (see explanatory note)

Reference period:			
	Headcount (AWU)	Annual turnover (*)	Balance sheet total (*)
1. Data[9] of the applicant enterprise or consolidated accounts (copy data from box B(1) in annex B)			
2. Proportionally aggregated data[9] of all partner enterprises (if any) (copy data from box A in annex A)			
3. Added up data[9] of all linked enterprises (if any) – if not included by consolidation in line 1 (copy data from box B(2) in annex B)			
Total			
(*) EUR 1 000.			

NOTE: The data entered in the "Total" row of the above table should be entered in the box “Data used to determine the category of enterprise” in the declaration.

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ANNEX A | Partner Enterprises

For each enterprise for which a 'partnership sheet' has been completed (one sheet for each partner enterprise of the applicant enterprise and for any partner enterprises of any linked enterprise, of which the data is not yet included in the consolidated accounts of that linked enterprise), the data in the 'partnership box' in question should be entered in the summary table below:

BOX A

Partner enterprise (name / identification)	**Headcount (AWU)**	**Annual turnover (*)**	**Balance sheet total (*)**
1.			
2.			
3.			
4.			
5.			
6.			
7.			
Total			

(*) EUR 1 000.

(attach sheets or expand the present table, if necessary)

Reminder:

This data is the result of a proportional calculation done on the 'partnership sheet' for each direct or indirect partner enterprise.

The data entered in the "Total" row of the above table should be entered in line 2 (regarding partner enterprises) of the table in the Annex to the declaration.

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Partnership Sheet

1. Specific identification of the applicant enterprise

Name or Business Name	_____To be completed_____
Address (or Registered office)	_____To be completed_____
Registration/ VAT number	_____To be completed_____
Names and titles of principal directors	_____To be completed_____

2. Raw data regarding that partner enterprise

Reference period			
	Headcount (AWU)	**Annual turnover (*)**	**Balance sheet total (*)**
Raw data	_____	_____	_____

(*) EUR 1 000.

Reminder: These raw data are derived from the accounts and other data of the partner enterprise, consolidated if they exist. To those are added 100% of the data of enterprises which are linked to this partner enterprise, unless the accounts data of those linked enterprises are already included through consolidation in the accounts of the partner enterprise. If necessary, add "linkage sheets" for the enterprises which are not yet included through consolidation.

3. Proportional calculation

a. Precisely indicate the holding of the enterprise drawing up the declaration (or of the linked enterprise via which the relation to the partner enterprise is established) in the partner enterprise to which this sheet relates:

_____

Also indicate the holding of the partner enterprise to which this sheet relates in the enterprise drawing up the declaration (or in the linked enterprise):

_____

b. The higher of these two holding percentages should be applied to the raw data entered in the previous box. The results of this proportional calculation should be given in the following table:

'Partnership box'

Percentage:	**Headcount (AWU)**	**Annual turnover (*)**	**Balance sheet total (*)**
Proportional results	_____	_____	_____

(*) EUR 1 000.

These data should be entered in Box A in Annex A.

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Annex B | Linked Enterprises

DETERMINE THE CASE APPLICABLE TO THE APPLICANT ENTERPRISE:

☐ **Case 1**: The applicant enterprise draws up consolidated accounts or is included by consolidation in the consolidated accounts of another enterprise. (Box B(1))

☐ **Case 2**: The applicant enterprise or one or more of the linked enterprises do not establish consolidated accounts or are not included in the consolidated accounts. (Box B(2)).

Please note: The data of the enterprises, which are linked to the applicant enterprise, are derived from their accounts and their other data, consolidated if they exist. To them are aggregated proportionally the data of any possible partner enterprise of that linked enterprise, situated immediately upstream or downstream from it, unless it has already been included through consolidation.

CALCULATION METHODS FOR EACH CASE:

In case 1: The consolidated accounts serve as the basis for the calculation. Fill in Box B(1) below.

Box B(1)

	Headcount (*)	Annual turnover (**)	Balance sheet total (**)
Total			

(*) Where in the consolidated accounts no headcount data appears, the calculation of it is done by adding the data from the enterprises to which the enterprise in question is linked.

(**) EUR 1 000.

The data entered in the "Total" row of the above table should be entered in line 1 of the table in the Annex to the declaration.

Identification of the enterprises included through consolidation			
Linked enterprise (name / identification)	**Address (of registered office)**	**Registration / VAT number (*)**	**Names and titles of the principal director(s) (**)**
1.			
2.			
3.			
4.			
5.			

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Identification of the enterprises included through consolidation			
Linked enterprise (name / identification)	**Address (of registered office)**	**Registration / VAT number (*)**	**Names and titles of the principal director(s) (**)**
6.			
7.			
Total			

(*) To be determined by the Member State according to its needs

(**) Chairman (CEO), Director-General or equivalent.

Important: Partner enterprises of such a linked enterprise, which are not yet included through consolidation, are treated like direct partners of the applicant enterprise. Their data and a 'partnership sheet' should therefore be added in Annex A.

In case 2: For each linked enterprise (including links via other linked enterprises), complete a "linkage sheet" and simply add together the accounts of all the linked enterprises by filling in Box B(2) below.

Box B(2)

Enterprise No.:	**Headcount (AWU)**	**Annual turnover (**)**	**Balance sheet total (**)**
1. (*)			
2. (*)			
3. (*)			
Total			

(*) attach one "linkage sheet" per enterprise

(**) EUR 1 000.

The data entered in the "Total" row of the above table should be entered in line 3 (regarding linked enterprises) of the table in the Annex to the declaration.

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Linkage Sheet

(only for linked enterprises not included by consolidation in Box B)

1. Precise identification of the applicant enterprise

Name or Business Name	_____To be completed_____
Address (or Registered office)	_____To be completed_____
Registration/ VAT number	_____To be completed_____
Names and titles of principal directors	_____To be completed_____

2. Data on enterprise

Reference period		
Headcount (AWU)	**Annual turnover (*)**	**Balance sheet total (*)**
Total _____	_____	_____
(*) EUR 1 000.		

These data should be entered in Box B(2) in Annex B.

Important: The data of the enterprises, which are linked to the applicant enterprise, are derived from their accounts and their other data, consolidated if they exist. To them are aggregated proportionally the data of any possible partner enterprise of that linked enterprise, situated immediately upstream or downstream from it, unless it has already been included through consolidation.

Such partner enterprises are treated like direct partner enterprises of the applicant enterprise. Their data and a 'partnership sheet' have therefore to be added in Annex A

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