



De minimis aid is regulated in Commission Regulation (EU) No 1407/2013 of 18 December 2013. The regulation is included in the EEA Agreement (Annex XV, State Aid, Item 1ea.) and implemented in Norwegian law through the Regulations of 14 November 2008 No 1213 concerning exemption from the notification requirement for state aid, Section 2. The Commission Regulation on de minimis aid is available here: [http://ec.europa.eu/competition/state\\_aid/legislation/de\\_minimis\\_regulation\\_en.pdf](http://ec.europa.eu/competition/state_aid/legislation/de_minimis_regulation_en.pdf)

### **Group of linked enterprises – single undertaking**

Whether or not an enterprise that is part of a group of linked enterprises may be considered a single undertaking is determined on the basis of the definition in Article 2(2) of the Commission Regulation (EU) No 1407/2013.

*‘Single undertaking’ includes, for the purposes of this Regulation, 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) of the first subparagraph through one or more other enterprises shall also be considered to be a single undertaking.*