

APPLICATION FOR A START-UP GRANT EXTENSION

Only fill in the printable form if you are unable to use TE Office's E-services <https://asiointi.mol.fi/omaasiointi/>

Applying for an extension to a start-up grant online will help us to deal with your case faster.

An application for an extension to a start-up grant must be submitted to the municipality participating in the pilot during the current start-up grant period. Please read the instructions for completing the form (pp 4/5).

1. Applicant information

Last name	
First names	Personal identity code
Street address	
Postal code	City
Municipality of residence	
Telephone number	Email
The start-up grant period. The start-up grant is applied for the period (dd.mm.yyyy - dd.mm.yyyy)	
Previous start-up grant period (dd.mm.yyyy - dd.mm.yyyy)	
Name of the company	Business ID
Address	
Postal code	City
Start of business activities. Explanation of how business operations have started during the start-up grant period. Profit and loss account endorsed by an accountant (separate attachment).	
Justification for the extension application. Why do you think you need an extension to the start-up grant period?	

Payments, aid and benefits preventing payment of a start-up grant

Are you receiving any of the following payments, aid or benefits? ¹⁾

1. Salary or compensation for work related to your business activities, except for salary earned from your own company. The salary for the period of the annual leave and pay during the period of notice are also considered to be salary, as well as a financial benefit which must be considered to secure a reasonable income as referred to in Chapter 3, section 6, subsection 1 of the Unemployment Security Act (1290/2002). *

Yes No

2. government support to cover salary costs*

Yes No

3. unemployment benefit under the Unemployment Security Act

Yes No

4. a sickness or partial sickness allowance under the Health Insurance Act (1224/2004) or a disability pension or a rehabilitation allowance under the National Pensions Act (568/2007), or a benefit paid on the grounds of full disability under another Act.

Yes No

5. a state pension or early retirement pension under the National Pensions Act or under laws on employment pensions.

Yes No

6. an unemployment pension.

Yes No

7. years-of-service pension in accordance with the National Pensions Act.

Yes No

8. adjustment allowance for representatives of the Parliament under the Act on Pensions and Adjustment Allowance (329/1967).

Yes No

9. a maternity, special maternity, paternity or parental allowance or special care allowance under the Health Insurance Act.

Yes No

10. relinquishment allowance under the Act on the Relinquishment Allowance awarded to Agricultural Entrepreneurs (1293/1994) or the Act on the Allowance granted for the Discontinuation of the Practice of Agriculture(612/2006).

Yes No

11. A rehabilitation allowance or compensation for loss of earnings under the Act on the Social Insurance Institution of Finland's Rehabilitation Benefits and Rehabilitation Allowance Benefits (566/2005) or the laws or pension guidelines or regulations referred to in Chapter 1, section 3 of the Employees Pensions Act (395/2006) on the basis of provisions on rehabilitation specified in accident insurance policies, motor insurance policies or the Military Injuries Act (404/1948). *

Yes No

12. student financial aid under the Act on Student Financial Aid (65/1994).

Yes No

13. other benefits that are considered to amount to a reasonable income. *

Yes No

2. De minimis aid ²⁾

The start-up grant is awarded as de minimis aid. Have you or the business in question been granted de minimis aid in the current or the previous two tax years? (See Filling instructions)

No Yes; please provide more details in the table

Accounting period used in operations (dd.mm. - dd.mm) ³⁾

Aid granted by	Form of aid (e.g. grant or interest subsidy)	Commission Regulation according to which the aid was granted (information on the aid decision)	Amount of aid, EUR	Date of granting the aid
		<input type="checkbox"/> General de minimis aid (Commission Regulation (EU) No 1407/2013)		
		<input type="checkbox"/> De minimis aid in the fisheries and aquaculture sector (Commission Regulation (EU) No 717/2014)		
		<input type="checkbox"/> De minimis aid in the agricultural sector (Commission Regulation (EU) No 2019/316)		
		<input type="checkbox"/> De minimis aid to companies involved in the carriage of goods by road for the benefit of others (Commission Regulation (EU) No 1407/2013)		

3. Signature

I confirm that the information I have given in this application and its attachments is correct. I furthermore agree that the municipality participating in the pilot may request an external expert to give a statement or opinion on my application for a start-up grant. I agree that the Development and Administration Centre may check income information in the Incomes Register during the payment phase. ⁴⁾

Place and date	Signature
	Clarification of signature

Enclosures with the application

Profit and loss account endorsed by an accountant

INSTRUCTIONS FOR COMPLETING THE FORM

TEM 3.52 Application for a start-up grant extension

General

An application for an extension to a start-up grant must be submitted to the municipality participating in the pilot during the current start-up grant period. If you submit a start-up grant extension application to the municipality participating in the pilot after the start-up grant period has ended, no start-up grant may be awarded for the business concerned.

1) Payments, aid and benefits preventing payment of a start-up grant

State whether you are receiving the payments, aid or benefits in the list for the same period for which you are applying for a start-up grant.

Also state any earned income for the same period, from work both related to and not related to entrepreneurial activities.

* 1) Salary is also considered to be an economic benefit referred to in Chapter 3, section 6, subsection 1 of the Unemployment Security Act (= an economic benefit received from the employer based on an employment termination contract or other similar arrangement) that must be considered to secure a reasonable income.

* 2) Public subsidies received by a person for their own salary costs may include company subsidies from the administrative branch of the Ministry of Economic Affairs and Employment or the Ministry of Agriculture and Forestry.

* 11) The laws referred to in Chapter 1, section 3 of the Employees Pensions Act based on which rehabilitation allowance can be paid are:

- 1) Seafarer's Pensions Act (1290/2006);
- 2) Self-Employed Workers' Pensions Act (1272/2006);
- 3) Farmers' Pensions Act (1280/2006).

Pensions acts involving employees in the public sector include:

- 1) Public Sector Pensions Act (81/2016);
- 2) Act on the Orthodox Church (985/2006);
- 3) the Provincial Administration Act (ÅFS 54/2007) given in the province of Åland for the purpose of applying certain current state rules to state pensions.

* 13) These benefits may include additional pension provided by the employer or compensation for loss of earnings referred to in the Criminal Damages Act (1204/2005).

However, the preferred income referred to in Chapter 4, section 7 of the Unemployment Security Act is not taken into account as a benefit. This income includes:

- survivors' pensions;
- care allowance for a person receiving a pension in accordance with the Disability Benefits Act (570/2007);
- compensation for functional limitation under the Workers' Compensation Act (459/2015) and the Occupational Accidents and Disease Act for Farmers (873/2015);
- annuity and supplementary index under the Compensation for Military Injuries Act (1211/1990);
- disability allowance in accordance with the Disability Benefits Act;
- housing allowance in accordance with the Act on Housing Allowance for Pensioners (571/2007);
- housing allowance in accordance with the Act on General Housing Allowance (938/2014);
- child benefit in accordance with the Child Benefit Act (796/1992);
- social assistance in accordance with the Act on Social Assistance (1412/1997);
- military benefits under the Act on Military Benefits (781/1993);
- compensation for costs under the Workers' Compensation Act, Accident and Disease Act for Farmers and the Military Injuries Act;
- partial early old-age pension in accordance with the Employment Pensions Act

2) De minimis aid

The start-up grant is awarded as de minimis aid under Chapter 8, section 1 of the Act on Public Employment and Business Services (916/2012). De minimis aid refers to aid within the meaning of Commission Regulation (EU) No. 1407/2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid. An employer engaged in business activities may receive de minimis aid of up to EUR 200,000 over a period of three tax years (the current and two previous tax years). The maximum amount mentioned above shall take into account the financing granted by all the different authorities as de minimis aid for the period concerned. In

principle, the aid may be intended for any costs incurred by the company, provided that all de minimis aid received by the company from different sources over a period of three tax years does not exceed the limit of EUR 200,000.

As an exception to the general rule, de minimis aid may only be granted in a limited manner to the following sectors:

- the maximum amount for the fishing and aquaculture sector is EUR 30,000 (Commission Regulation (EU) No. 717/2014)
- the maximum amount for primary agricultural production is EUR 20,000 (Commission Regulation (EU) No. 2019/316)
- in the sector of road passenger transport, the maximum amount of de minimis aid is EUR 200,000 (Commission Regulation (EU) No. 1407/2013), but EUR 100,000 per three tax years for companies transporting goods by road on behalf of others (Commission Regulation (EU) No. 1407/2013)

De minimis aid cannot be granted at all for 1) export promotion or export related subsidies, 2) for activities favouring domestic products at the expense of imported products and 3) for the purchase of vehicles for the carriage of goods by road for the benefit of others (Commission Regulation (EU) No. 1407/2013). The beneficiary is responsible for ensuring that the total amount of de minimis aid granted by various parties (e.g. ministries, the authorities under them, Finnvera Oyj, municipalities, Regional Councils) does not exceed the above-mentioned maximum amounts. The de minimis aid is mentioned in the aid decision.

3) The tax year is a calendar year or, if the accounting period referred to in the Accounting Act (1336/1997) is not a calendar year, the tax year refers to the accounting period(s) that have ended during the calendar year. The accounting period is usually 12 months. In the case of double-entry accounting, the accounting period may consist of a 12-month period other than the calendar year. The accounting period of companies and entrepreneurs using single-entry accounting is always the calendar year. The first accounting period starts from the date on which the company is established. When the operations start, the length of the accounting period may be longer or shorter than 12 months. However, the maximum length of the accounting period is 18 months. In the case of single-entry accounting, however, the maximum length of the accounting period is 12 months.

Click on the link for more information on de minimis aid <https://tem.fi/vahamerkityksinen-tuki-eli-de-minimis-tuki>

If you are applying for a start-up grant for a company that has already been established, please indicate whether you or the company that has already been established has been granted de minimis aid during the current or two separate tax years (e.g. in connection with change of generation or ownership)

4) Consent

Consent to the use of external expert services

Please indicate if expert services outside the municipality participating in the pilot may be utilised, if necessary, while your application for a start-up grant is being processed to acquire an opinion on your application..

Consent to use of Incomes Register information.

The Incomes Register concerns everyone: both the parties paying and receiving salary and benefits. The Incomes Register maintained by the Tax Administration contains citizens' income and benefit information as required by the Tax Administration, the employee pension institutions, Kela and other key parties using the information. The information on Incomes Register can only be disclosed to a party if they have the right to receive the information on the basis of the legislation applicable to its operation. Further information: <https://www.vero.fi/en/incomes-register/>

Application attachments

An application for an extension must be accompanied by a profit and loss account endorsed by an accountant. Please discuss the attachments needed with the municipality participating in the pilot beforehand.