



HM Revenue
& Customs

Yearly award letter under state aid rules

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PT Operations North East England
HM Revenue and Customs
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Employer reference number
072F9363

Date of issue
17 April 2024

Employment Allowance for 2024/25 tax year - state aids: de minimis aid

You have been awarded Employment Allowance (EA) for the 2024/25 tax year, up to an annual maximum of £5000.

EA has been awarded on the basis that you self-assessed your eligibility in accordance with the guidance held at <https://www.gov.uk/claim-employment-allowance> and will not exceed the de minimis state aid threshold for your business sector(s), by receiving this allowance. If this is incorrect, you'll need to withdraw your claim for this tax year as you'll not be eligible for the EA.

In order to create a level playing field, the European Commission sets limits on how much assistance can be given without prior approval to organisations operating in a competitive market. This is a de minimis offer letter for the value of the aid under the EA scheme.

The support is provided as de minimis aid under the following (EU) Regulations:

- Commission Regulation (EU) No 1407/2013
- Commission Regulation (EU) No 1408/2013
- Commission Regulation (EU) No 717/201

Please refer to the guidance provided at <https://www.gov.uk/claim-employment-allowance> in order to ascertain the applicable ceiling of de minimis state aid that can be provided to undertakings, operating in your business sector.

If you make a subsequent claim to any state aid during this tax year you must declare the full EA amount stated above, if asked, to any other awarding body. After the end of the tax year you can declare the amount stated above or the value of the EA you actually received.

For the purposes of the regulations above you must retain this letter for 10 years from the tax year EA is awarded, as you may need to produce it on any request by the UK public authorities or the European Commission.