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► **B****COMMISSION REGULATION (EC) No 794/2004****of 21 april 2004****implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty**

(OJ L 140, 30.4.2004, p. 1)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Regulation (EC) No 1627/2006 of 24 October 2006	L 302	10	1.11.2006
► <u>M2</u>	Commission Regulation (EC) No 1935/2006 of 20 December 2006	L 407	1	30.12.2006
► <u>M3</u>	Commission Regulation (EC) No 271/2008 of 30 January 2008	L 82	1	25.3.2008
► <u>M4</u>	Commission Regulation (EC) No 1147/2008 of 31 October 2008	L 313	1	22.11.2008

Corrected by:

- **C1** Corrigendum, OJ L 25, 28.1.2005, p. 74 (2004/794)
- **C2** Corrigendum, OJ L 131, 25.5.2005, p. 45 (2004/794)
- **C3** Corrigendum, OJ L 44, 15.2.2007, p. 3 (1935/2006)

**COMMISSION REGULATION (EC) No 794/2004****of 21 april 2004****implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty ⁽¹⁾, and in particular Article 27 thereof,

After consulting the Advisory Committee on State Aid,

Whereas:

- (1) In order to facilitate the preparation of State aid notifications by Member States, and their assessment by the Commission, it is desirable to establish a compulsory notification form. That form should be as comprehensive as possible.
- (2) The standard notification form as well as the summary information sheet and the supplementary information sheets should cover all existing guidelines and frameworks in the state aid field. They should be subject to modification or replacement in accordance with the further development of those texts.
- (3) Provision should be made for a simplified system of notification for certain alterations to existing aid. Such simplified arrangements should only be accepted if the Commission has been regularly informed on the implementation of the existing aid concerned.
- (4) In the interests of legal certainty it is appropriate to make it clear that small increases of up to 20 % of the original budget of an aid scheme, in particular to take account of the effects of inflation, should not need to be notified to the Commission as they are unlikely to affect the Commission's original assessment of the compatibility of the scheme, provided that the other conditions of the aid scheme remain unchanged.
- (5) Article 21 of Regulation (EC) No 659/1999 requires Member States to submit annual reports to the Commission on all existing aid schemes or individual aid granted outside an approved aid scheme in respect of which no specific reporting obligations have been imposed in a conditional decision.
- (6) For the Commission to be able to discharge its responsibilities for the monitoring of aid, it needs to receive accurate information from Member States about the types and amounts of aid being granted by them under existing aid schemes. It is possible to simplify and improve the arrangements for the reporting of State aid to the Commission which are currently described in the joint procedure for reporting and notification under the EC Treaty and under the World Trade Organisation (WTO) Agreement set out in the Commission's letter to Member States of 2 August 1995. The part of that joint procedure relating to Member States reporting obligations for subsidy notifications under Article 25 of the WTO Agreement on Subsidies and Coun-

⁽¹⁾ OJ L 83, 27.3.1999, p. 1. Regulation as amended by the 2003 Act of Accession.

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tervailing measures and under Article XVI of GATT 1994, adopted on 21 July 1995 is not covered by this Regulation.

- (7) The information required in the annual reports is intended to enable the Commission to monitor overall aid levels and to form a general view of the effects of different types of aid on competition. To this end, the Commission may also request Member States to provide, on an ad hoc basis, additional data for selected topics. The choice of subject matter should be discussed in advance with Member States.
- (8) The annual reporting exercise does not cover the information, which may be necessary in order to verify that particular aid measures respect Community law. The Commission should therefore retain the right to seek undertakings from Member States, or to attach to decisions conditions requiring the provision of additional information.
- (9) It should be specified that time-limits for the purposes of Regulation (EC) No 659/1999 should be calculated in accordance with Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time limits ⁽¹⁾, as supplemented by the specific rules set out in this Regulation. In particular, it is necessary to identify the events, which determine the starting point for time-limits applicable in State aid procedures. The rules set out in this Regulation should apply to pre-existing time-limits which will continue to run after the entry into force of this Regulation.
- (10) The purpose of recovery is to re-establish the situation existing before aid was unlawfully granted. To ensure equal treatment, the advantage should be measured objectively from the moment when the aid is available to the beneficiary undertaking, independently of the outcome of any commercial decisions subsequently made by that undertaking.
- (11) In accordance with general financial practice it is appropriate to fix the recovery interest rate as an annual percentage rate.
- (12) The volume and frequency of transactions between banks results in an interest rate that is consistently measurable and statistically significant, and should therefore form the basis of the recovery interest rate. The inter-bank swap rate should, however, be adjusted in order to reflect general levels of increased commercial risk outside the banking sector. On the basis of the information on inter-bank swap rates the Commission should establish a single recovery interest rate for each Member State. In the interest of legal certainty and equal treatment, it is appropriate to fix the precise method by which the interest rate should be calculated, and to provide for the publication of the recovery interest rate applicable at any given moment, as well as relevant previously applicable rates.
- (13) A State aid grant may be deemed to reduce a beneficiary undertaking's medium-term financing requirements. For these purposes, and in line with general financial practice, the medium-term may be defined as five years. The recovery interest rate should therefore correspond to an annual percentage rate fixed for five years.
- (14) Given the objective of restoring the situation existing before the aid was unlawfully granted, and in accordance with general financial practice, the recovery interest rate to be fixed by the Commission should be annually compounded. For the same reasons, the recovery interest rate applicable in the first year of the recovery period should be applied for the first five years of

⁽¹⁾ OJ L 124, 8.6.1971, p. 1.

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the recovery period, and the recovery interest rate applicable in the sixth year of the recovery period for the following five years.

- (15) This Regulation should apply to recovery decisions notified after the date of entry into force of this Regulation,

HAS ADOPTED THIS REGULATION:

CHAPTER I

SUBJECT MATTER AND SCOPE*Article 1***Subject matter and scope**

1. This Regulation sets out detailed provisions concerning the form, content and other details of notifications and annual reports referred to in Regulation (EC) No 659/1999. It also sets out provisions for the calculation of time limits in all procedures concerning State aid and of the interest rate for the recovery of unlawful aid.
2. This Regulation shall apply to aid in all sectors.

CHAPTER II

NOTIFICATIONS*Article 2***Notification forms**

Without prejudice to Member States' obligations to notify state aids in the coal sector under Commission Decision 2002/871/CE ⁽¹⁾, notifications of new aid pursuant to Article 2(1) of Regulation (EC) No 659/1999, other than those referred to in Article 4(2), shall be made on the notification form set out in Part I of Annex I to this Regulation.

Supplementary information needed for the assessment of the measure in accordance with regulations, guidelines, frameworks and other texts applicable to State aid shall be provided on the supplementary information sheets set out in Part III of Annex I.

Whenever the relevant guidelines or frameworks are modified or replaced, the Commission shall adapt the corresponding forms and information sheets.

▼M3*Article 3***Transmission of notifications**

1. The notification shall be transmitted to the Commission by means of the electronic validation carried out by the person designated by the Member State. Such validated notification shall be considered as sent by the Permanent Representative.
2. The Commission shall address its correspondence to the Permanent Representative of the Member State concerned, or to any other address designated by that Member State.
3. As from 1 July 2008, notifications shall be transmitted electronically via the web application State Aid Notification Interactive (SANI).

⁽¹⁾ OJ L 300, 5.11.2002, p. 42.

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All correspondence in connection with a notification shall be transmitted electronically via the secured e-mail system Public Key Infrastructure (PKI).

4. In exceptional circumstances and upon the agreement of the Commission and the Member State concerned, an agreed communication channel other than those referred to in paragraph 3 may be used for submission of a notification or any correspondence in connection with a notification.

In the absence of such an agreement, any notification or correspondence in connection with a notification sent to the Commission by a Member State through a communication channel other than those referred to in paragraph 3 shall not be considered as submitted to the Commission.

5. Where the notification or correspondence in connection with a notification contains confidential information, the Member State concerned shall clearly identify such information and give reasons for its classification as confidential.

6. The Member States shall refer to the State aid identification number allocated to an aid scheme by the Commission in each grant of aid to a final beneficiary.

The first subparagraph shall not apply to aid granted through fiscal measures.

▼B*Article 4***Simplified notification procedure for certain alterations to existing aid**

1. For the purposes of Article 1(c) of Regulation (EC) No 659/1999, an alteration to existing aid shall mean any change, other than modifications of a purely formal or administrative nature which cannot affect the evaluation of the compatibility of the aid measure with the common market. However an increase in the original budget of an existing aid scheme by up to 20 % shall not be considered an alteration to existing aid.

2. The following alterations to existing aid shall be notified on the simplified notification form set out in Annex II:

- (a) increases in the budget of an authorised aid scheme exceeding 20 %;
- (b) prolongation of an existing authorised aid scheme by up to six years, with or without an increase in the budget;
- (c) tightening of the criteria for the application of an authorised aid scheme, a reduction of aid intensity or a reduction of eligible expenses;

The Commission shall use its best endeavours to take a decision on any aid notified on the simplified notification form within a period of one month.

3. The simplified notification procedure shall not be used to notify alterations to aid schemes in respect of which Member States have not submitted annual reports in accordance with Article 5, 6, and 7, unless the annual reports for the years in which the aid has been granted are submitted at the same time as the notification.



CHAPTER III ANNUAL REPORTS

Article 5

Form and content of annual reports

1. Without prejudice to the second and third subparagraphs of this Article and to any additional specific reporting requirements laid down in a conditional decision adopted pursuant to Article 7(4) of Regulation (EC) No 659/1999, or to the observance of any undertakings provided by the Member State concerned in connection with a decision to approve aid, Member States shall compile the annual reports on existing aid schemes referred to in Article 21(1) of Regulation (EC) No 659/1999 in respect of each whole or part calendar year during which the scheme applies in accordance with the standardised reporting format set out in Annex IIIA.

Annex IIIB sets out the format for annual reports on existing aid schemes relating to the production, processing and marketing of agricultural products listed in Annex I of the Treaty.

Annex IIIC sets out the format for annual reports on existing aid schemes for state aid relating to the production, processing or marketing of fisheries products listed in Annex I of the Treaty.

2. The Commission may ask Member States to provide additional data for selected topics, to be discussed in advance with Member States.

Article 6

Transmission and publication of annual reports

1. Each Member State shall transmit its annual reports to the Commission in electronic form no later than 30 June of the year following the year to which the report relates.

In justified cases Member States may submit estimates, provided that the actual figures are transmitted at the very latest with the following year's data.

2. Each year the Commission shall publish a State aid synopsis containing a synthesis of the information contained in the annual reports submitted during the previous year.

Article 7

Status of annual reports

The transmission of annual reports shall not be considered to constitute compliance with the obligation to notify aid measures before they are put into effect pursuant to Article 88(3) of the Treaty, nor shall such transmission in any way prejudice the outcome of an investigation into allegedly unlawful aid in accordance with the procedure laid down in Chapter III of Regulation (EC) No 659/1999.

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CHAPTER IV
TIME-LIMITS

Article 8

Calculation of time-limits

1. Time-limits provided for in Regulation (EC) No 659/1999 and in this Regulation or fixed by the Commission pursuant to Article 88 of the Treaty shall be calculated in accordance with Regulation (EEC, Euratom) No 1182/71, and the specific rules set out in paragraphs 2 to 5 of this Article. In case of conflict, the provisions of this regulation shall prevail.
2. Time limits shall be specified in months or in working days.

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3. With regard to timelimits for action by the Commission, the receipt of the notification or subsequent correspondence in accordance with Article 3(1) and Article 3(3) of this Regulation shall be the relevant event for the purpose of Article 3(1) of Regulation (EEC, Euratom) No 1182/71.
4. With regard to timelimits for action by Member States, the receipt of the relevant notification or correspondence from the Commission in accordance with Article 3(2) of this Regulation shall be the relevant event for the purposes of Article 3(1) of Regulation (EEC, Euratom) No 1182/71.

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5. With regard to the time-limit for the submission of comments following initiation of the formal investigation procedure referred to in Art. 6(1) of Regulation (EC) No 659/1999 by third parties and those Member States which are not directly concerned by the procedure, the publication of the notice of initiation in the *Official Journal of the European Union* shall be the relevant event for the purposes of Article 3(1) of Regulation (EEC, Euratom) No 1182/71.
6. Any request for the extension of a time-limit shall be duly substantiated, and shall be submitted in writing to the address designated by the party fixing the time-limit at least two working days before expiry.

CHAPTER V

INTEREST RATE FOR THE RECOVERY OF UNLAWFUL AID

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Article 9

Method for fixing the interest rate

1. Unless otherwise provided for in a specific decision, the interest rate to be used for recovering State aid granted in breach of Article 88(3) of the Treaty shall be an annual percentage rate which is fixed by the Commission in advance of each calendar year.
2. The interest rate shall be calculated by adding 100 basis points to the one-year money market rate. Where those rates are not available, the three-month money market rate will be used, or in the absence thereof, the yield on State bonds will be used.
3. In the absence of reliable money market or yield on stock bonds or equivalent data or in exceptional circumstances the Commission may, in close co-operation with the Member State(s) concerned, fix a recovery rate on the basis of a different method and on the basis of the information available to it.

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4. The recovery rate will be revised once a year. The base rate will be calculated on the basis of the one-year money market recorded in September, October and November of the year in question. The rate thus calculated will apply throughout the following year.

5. In addition, to take account of significant and sudden variations, an update will be made each time the average rate, calculated over the three previous months, deviates more than 15 % from the rate in force. This new rate will enter into force on the first day of the second month following the months used for the calculation.

▼B*Article 10***Publication**

The Commission shall publish current and relevant historical State aid recovery interest rates in the *Official Journal of the European Union* and for information on the Internet.

*Article 11***Method for applying interest**

1. The interest rate to be applied shall be the rate applicable on the date on which unlawful aid was first put at the disposal of the beneficiary.

2. The interest rate shall be applied on a compound basis until the date of the recovery of the aid. The interest accruing in the previous year shall be subject to interest in each subsequent year.

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3. The interest rate referred to in paragraph 1 shall be applied throughout the whole period until the date of recovery. However, if more than one year has elapsed between the date on which the unlawful aid was first put at the disposal of the beneficiary and the date of the recovery of the aid, the interest rate shall be recalculated at yearly intervals, taking as a basis the rate in force at the time of recalculation.

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CHAPTER VI

FINAL PROVISIONS*Article 12***Review**

The Commission shall in consultation with the Member States, review the application of this Regulation within four years after its entry into force.

*Article 13***Entry into force**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Chapter II shall apply only to those notifications transmitted to the Commission more than five months after the entry into force of this Regulation.

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Chapter III shall apply to annual reports covering aid granted from 1 January 2003 onwards.

Chapter IV shall apply to any time limit, which has been fixed but which has not yet expired on the date of entry into force of this Regulation.

Articles 9 and 11 shall apply in relation to any recovery decision notified after the date of entry into force of this Regulation.

This Regulation shall be binding in its entirety and be directly applicable in all Member States.

*ANNEX I***STANDARD FORM FOR NOTIFICATION OF STATE AIDS PURSUANT TO ARTICLE 88 (3) EC TREATY
AND FOR THE PROVISION OF INFORMATION ON UNLAWFUL AID**

This form shall be used by Member States for the notification pursuant to Article 88(3) EC Treaty of new aid schemes and individual aid. It shall also be used when a non-aid measure is notified to the Commission for reasons of legal certainty.

Member States are also requested to use this form when the Commission requests comprehensive information on alleged unlawful aid.

The present form consists of three parts:

- I. **General Information:** to be completed in all cases
- II. **Summary Information for publication in the Official Journal**
- III. **Supplementary Information Sheet depending on the type of aid**

Please note that failure to complete this form correctly may result in the notification being returned as incomplete. The completed form shall be transmitted on paper to the Commission by the Permanent Representative of the Member State concerned. It shall be addressed to the Secretary General of the Commission.

If the Member State intends to avail itself of a specific procedure laid down in any regulations, guidelines, frameworks and other texts applicable to State aid, a copy of the notification shall be as well addressed to the Director General of the Commission department responsible.

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PART I

GENERAL INFORMATION

STATUS OF THE NOTIFICATION

Does the information transmitted on this form concern:

a notification pursuant to Article 88(3) of the EC Treaty?

a possible unlawful aid ⁽¹⁾?

If yes, please specify the date of putting into effect of the aid. Please complete this form, as well as the relevant supplementary forms.

a non-aid measure which is notified to the Commission for reasons of legal certainty?

Please indicate below the reasons why the notifying Member State considers that the measure does not constitute State aid in the meaning of Article 87(1) of the EC Treaty. Please complete the relevant parts of this form and provide all necessary supporting documentation.

A measure will not constitute State aid if one of the conditions laid down in Article 87(1) EC Treaty is not fulfilled. Please provide a full assessment of the measure in the light of the following criteria focusing in particular on the criterion which you consider not to be met:

- no transfer of public resources (For example, if you consider the measure is not imputable to the State or where you consider that regulatory measures without transfer of public resources will be put in place),
- no advantage (For example, where the private market investor principle is respected),
- no selectivity/specificity (For example, where the measure is available to all enterprises, in all sectors of the economy and without any territorial limitation and without discretion),
- no distortion of competition/no affectation of intra-community trade (For example, where the activity is not of an economic nature or where the economic activity is purely local).

1. Identification of the aid grantor

1.1. Member State concerned:

1.2. Region(s) concerned (if applicable):

1.3. Responsible contact person:

Name:

Address:

Telephone:

Fax:

E-mail:

1.4. Responsible contact person at the Permanent Representation:

Name:

Telephone:

Fax:

E-mail:

1.5. If you wish that a copy of the official correspondence sent by the Commission to the Member State should be forwarded to other national authorities, please indicate here their name and address:

Name:

Address:

.....

.....

⁽¹⁾ According to Article 1(f) of Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 83, 27.3.1999, p. 1) (hereinafter 'Procedural Regulation'), unlawful aid shall mean new aid put into effect in contravention of Article 88(3) of the EC-Treaty.

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1.6. Indicate Member State reference you wish to be included in the correspondence from the Commission:

.....

1.7. Please indicate the name and the address of the granting authority:

.....

.....

.....

.....

2. Identification of the aid

2.1. Title of the aid (or name of company beneficiary in case of individual aid)

.....

2.2. Brief description of the objective of the aid.

Please indicate primary objective and, if applicable, secondary objective(s):

	Primary objective	Secondary objective ⁽²⁾
	<i>(please tick one only)</i>	
Regional development	<input type="checkbox"/>	<input type="checkbox"/>
Research and development	<input type="checkbox"/>	<input type="checkbox"/>
Innovation	<input type="checkbox"/>	<input type="checkbox"/>
Environmental protection	<input type="checkbox"/>	<input type="checkbox"/>
Energy saving	<input type="checkbox"/>	<input type="checkbox"/>
Rescuing firms in difficulty	<input type="checkbox"/>	<input type="checkbox"/>
Restructuring firms in difficulty	<input type="checkbox"/>	<input type="checkbox"/>
Closure aid	<input type="checkbox"/>	<input type="checkbox"/>
SMEs	<input type="checkbox"/>	<input type="checkbox"/>
Employment	<input type="checkbox"/>	<input type="checkbox"/>
Training	<input type="checkbox"/>	<input type="checkbox"/>
Risk capital	<input type="checkbox"/>	<input type="checkbox"/>
Promotion of export and internationalisation	<input type="checkbox"/>	<input type="checkbox"/>
Services of general economic interest	<input type="checkbox"/>	<input type="checkbox"/>
Sectoral development ⁽³⁾	<input type="checkbox"/>	<input type="checkbox"/>
Social support to individual consumers	<input type="checkbox"/>	<input type="checkbox"/>
Compensation of damage caused by natural disasters or exceptional occurrences	<input type="checkbox"/>	<input type="checkbox"/>
Execution of an important project of common European interest	<input type="checkbox"/>	<input type="checkbox"/>
Remedy for a serious disturbance in the economy	<input type="checkbox"/>	<input type="checkbox"/>
Heritage conservation	<input type="checkbox"/>	<input type="checkbox"/>
Culture	<input type="checkbox"/>	<input type="checkbox"/>

⁽²⁾ A secondary objective is one for which, in addition to the primary objective, the aid will be exclusively earmarked. For example, a scheme for which the primary objective is research and development may have as a secondary objective small and medium-sized enterprises (SMEs) if the aid is earmarked exclusively for SMEs. The secondary objective may also be sectoral, in the case for example of a research and development scheme in the steel sector.

⁽³⁾ Please specify sector in point 4.2.

▼ **M3**2.3. Scheme — Individual aid ⁽⁴⁾

2.3.1. Does the notification relate to an aid scheme?

yes no

— If yes, does the scheme amend an existing aid scheme?

yes no

— If yes, are the conditions laid down for the simplified notification procedure pursuant to Article 4(2) of the Implementation Regulation (EC) No 794/2004 fulfilled?

yes no

— If yes, please use and complete the information requested by the simplified notification form (see Annex II).

— If no, please continue with this form and specify whether the original scheme which is being amended was notified to the Commission.

yes no

— If yes, please specify:

Aid number:

Date of Commission approval (reference of the letter of the Commission (SG(..)D/...):

.../.../...

Duration of the original scheme:

.....

Please specify which conditions are being amended in relation to the original scheme and why:

.....

2.3.2. Does the notification relate to individual aid?

yes no

— If yes, please tick the following appropriate box:

aid based on a scheme which should be individually notified

Reference of the authorised scheme:

Title:

Aid number:

Letter of Commission approval:

individual aid not based on a scheme

2.3.3. Does the notification relate to an individual aid or scheme notified pursuant to an exemption regulation?

If yes, please tick the following appropriate box:

Commission Regulation (EC) No 70/2001 on the application of Articles 87 and 88 EC Treaty to State aid to small and medium-sized enterprises ⁽⁵⁾. Please use the supplementary information sheet under part III, 1

Commission Regulation No 68/2001 on the application of Articles 87 and 88 EC Treaty to training aid ⁽⁶⁾. Please use the supplementary information sheet under part III, 2

⁽⁴⁾ According to Article 1(e) of Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 83, 27.3.1999, p. 1), individual aid shall mean aid that is not awarded on the basis of an aid scheme and notifiable award of aid on the basis of a scheme.

⁽⁵⁾ Commission Regulation (EC) No 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium sized enterprises, OJ L 10, 13.1.2001, p. 33, as amended by Commission Regulation (EC) No 364/2004 (OJ L 63, 28.2.2004, p. 22), Commission Regulation (EC) No 1857/2006 (OJ L 358, 16.12.2006, p. 3), and Commission Regulation (EC) No 1976/2006(OJ L 368, 23.12.2006, p. 85).

⁽⁶⁾ Commission Regulation (EC) No 68/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to training aid (OJ L 10, 13.1.2001, p. 20) as amended by Commission Regulation (EC) No 363/2004 (OJ L 63, 28.2.2004, p. 20) and Commission Regulation (EC) No 1976/2006 (OJ L 368, 23.12.2006, p. 85).

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- Commission Regulation (EC) No 2204/2002 on the application of Articles 87 and 88 EC Treaty to State aid for employment ⁽⁷⁾. Please use the supplementary information sheet under part III, 3
- Commission Regulation (EC) No 1628/2006 on the application of Articles 87 and 88 of the Treaty to national regional investment aid ⁽⁸⁾.
- Commission Regulation (EC) No 1857/2006 on the application of Articles 87 and 88 of the Treaty to State aid to small and medium-sized enterprises active in the production of agricultural products and amending Regulation (EC) No 70/2001 ⁽⁹⁾

3. National legal basis

- 3.1. Please list the national legal basis including the implementing provisions and their respective sources of references:

Title:

.....

.....

.....

Reference (where applicable):

.....

.....

- 3.2. Please indicate the document(s) enclosed with this notification:

- A copy of the relevant extracts of the final text(s) of the legal basis (and a web link, if possible)
- A copy of the relevant extracts of the draft text(s) of the legal basis (and a web link, if existing)

- 3.3. In case of a final text, does the final text contain a clause whereby the aid granting body can only grant after the Commission has cleared the aid (stand still clause)?

yes no

- 3.4. Access to full text of schemes — in case of an aid scheme please:

— undertake to publish the full text of the final aid schemes on the Internet,

yes

Please provide the Internet address:

— confirm that the scheme will not be applied before the information is published on the Internet,

yes

4. Beneficiaries

- 4.1. Location of the beneficiary(ies):

- in (an) unassisted region(s):
- in (a) region(s) eligible for assistance under Article 87(3)(c) of the EC Treaty (specify at NUTS-level 3 or lower):
- in (a) region(s) eligible for assistance under Article 87(3)(a) of the EC Treaty (specify at NUTS-level 2 or lower):
- mixed: specify

⁽⁷⁾ Commission Regulation (EC) No 2204/2002 of 12 December 2002 on the application of Articles 87 and 88 of the EC Treaty to State aid for employment (OJ L 337, 13.12.2002, p. 3 and OJ L 349, 24.12.2002, p. 126) as amended by Commission Regulation (EC) No 1976/2006 (OJ L 368, 23.12.2006, p. 85).

⁽⁸⁾ Commission Regulation (EC) No 1628/2006 of 24 October 2006 on the application of Articles 87 and 88 of the Treaty to national regional investment aid (OJ L 302, 1.11.2006, p. 29).

⁽⁹⁾ Commission Regulation (EC) No 1857/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to State aid to small and medium-sized enterprises active in the production of agricultural products and amending Regulation (EC) No 70/2001 (OJ L 358, 16.12.2006, p. 3).

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4.2. Sector(s) of the beneficiary(ies):

- Not sector specific
- Sector specific, please specify according to NACE rev. 2 classification ⁽¹⁰⁾:

4.3. In case of an individual aid:

Name of the beneficiary:

Type of beneficiary:

- SME

Number of employees:

Annual turnover:

Annual balance-sheet:

Independence:

(please attach a solemn declaration in line with the Commission Recommendation on SME ⁽¹¹⁾ or provide any other evidence to demonstrate the above criteria):

- large enterprise
- firm in difficulties ⁽¹²⁾

4.4. In case of an aid scheme:

Type of beneficiaries:

- all firms (large firms and small and medium-sized enterprises)
- only large enterprises
- small and medium-sized enterprises ⁽¹³⁾
- medium-sized enterprises
- small enterprises
- micro enterprises
- the following beneficiaries:

Estimated number of beneficiaries:

- under 10
- from 11 to 50
- from 51 to 100
- from 101 to 500
- from 501 to 1 000
- over 1 000

⁽¹⁰⁾ NACE is the Statistical Classification of Economic Activities in the European Community. See Regulation (EC) No 1893/2006 of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 (OJ L 393, 30.12.2006, p. 1). NACE Revision 2 comes into force on 1 January 2008.

⁽¹¹⁾ Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36) and Commission Regulation (EC) No 364/2004 amending Regulation (EC) No 70/2001 as regards the extension of its scope to include aid for research and development (OJ L 63, 28.2.2004, p. 22) or any subsequent legislation replacing it.

⁽¹²⁾ As defined in Community guidelines on State aid for rescuing and restructuring firms in difficulty (OJ C 244, 1.10.2004, p. 2).

⁽¹³⁾ As defined by Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36) and Commission Regulation (EC) No 364/2004 amending Regulation (EC) No 70/2001 as regards the extension of its scope to include aid for research and development (OJ L 63, 28.2.2004, p. 22) or any subsequent legislation replacing it.

▼ **M3****5. Amount of aid/Annual expenditure** ⁽¹⁴⁾

In case of an individual aid, indicate the overall amount of each measure concerned:

.....

In case of a scheme, indicate the annual amount of the budget planned and the overall amount:

.....

For tax measures, please indicate the estimated annual and overall revenue losses due to tax concessions for the period covered by the notification:

.....

If the budget is not adopted annually, please specify what period it covers:

.....

If the notification concerns changes to an existing scheme, please give the budgetary effects of the notified changes to the scheme:

.....

6. Form of the aid and means of funding

Specify the form of the aid made available to the beneficiary (where appropriate, for each measure):

- Direct grant
- Reimbursable grant
- Soft loan (including details of how the loan is secured)
- Interest subsidy
- Tax advantage. Please specify:
- Tax allowance
- Tax base reduction
- Tax rate reduction
- Tax deferment
- Other:
- Reduction of social security contributions
- Provision of risk capital
- Other forms of equity intervention. Please specify:
- Debt write-off
- Guarantee (including amongst others information on the loan or other financial transaction covered by the guarantee, the security required and the premium to be paid)
- Other. Please specify:

For each instrument of aid, please give a precise description of its rules and conditions of application, including in particular the rate of award, its tax treatment and whether the aid is accorded automatically once certain objective criteria are fulfilled (if so, please mention the criteria) or whether there is an element of discretion by the awarding authorities.

.....

⁽¹⁴⁾ All data should be provided in national currency.

▼ M3

Specify the financing of the aid: if the aid is not financed through the general budget of the State/region/municipality, please explain its way of financing:

- Through parafiscal charges or taxes affected to a beneficiary, which is not the State. Please provide full details of the charges and the products/activities on which they are levied. Specify in particular whether products imported from other Member States are liable to the charges. Annex a copy of the legal basis for the imposition of the charges:
.....
- Accumulated reserves
- Public enterprises
- Other (please specify):

7. Duration**7.1. In the case of an individual aid:**

Indicate the planned date to put into effect the aid. If the aid will be granted in *tranches*, indicate the planned date of each *tranche*):
.....

Specify the duration of the measure for which the aid is granted, if applicable:
.....

7.2. In the case of a scheme:

Indicate the planned date from which the aid may be granted:
.....

Indicate the planned last date until which aid may be granted:
.....

If the duration exceeds six years, please demonstrate that a longer time period is indispensable to achieve the objective(s) of the scheme:
.....

8. Cumulation of different types of aid

Can the aid be cumulated with aid received from other local, regional, national or Community schemes to cover the same eligible costs?

- yes no

If so, describe the mechanisms put in place in order to ensure that the cumulation rules are respected:
.....

9. Professional confidentiality

Does the notification contain confidential information which should not be disclosed to third parties?

- yes no

If so, please indicate which parts are confidential and explain why:
.....
.....
.....

Does the Member State submit a non confidential version of the notification on a voluntary basis?

- yes no

If yes, the Commission may publish this version without further asking the Member State to confirm its content.

▼ **M3****10. Compatibility of the aid**

10.1. Please identify which of the existing Regulations, frameworks, guidelines and other texts applicable to State aid provide an explicit legal basis for the authorisation of the aid (where appropriate please specify for each measure) and complete the relevant supplementary information sheet(s) in part III:

- SME aid
 - Notification of an individual aid pursuant to Article 6 of Regulation (EC) No 70/2001, as amended by Regulation (EC) No 364/2004
 - Notification of an individual aid or an aid scheme pursuant to Article 6a of Regulation (EC) No 70/2001, as amended by Regulation (EC) No 364/2004
 - Notification for legal certainty
 - Aid for SMEs in the agricultural sector
- Training aid
 - Notification of an individual aid pursuant to Article 5 of Regulation (EC) No 68/2001, as amended by Regulation (EC) No 363/2004
 - Notification for legal certainty
- Employment aid
 - Notification of an individual aid pursuant to Article 9 of Regulation (EC) No 2204/2002
 - Notification of a scheme pursuant to Article 9 of Regulation (EC) No 2204/2002
 - Notification for legal certainty
- Regional aid
 - Notification of aid pursuant to Guidelines on national regional aid for 2007-2013 ⁽¹⁵⁾
 - Notification of aid pursuant to point 64 of Guidelines on national regional aid for 2007-2013 (large investment projects)
 - Notification of aid pursuant to Article 7 of Regulation (EC) No 1628/2006
 - Notification for legal certainty
- Research and development and innovation aid
- Aid for rescuing firms in difficulty
- Aid for restructuring firms in difficulty
- Aid for audiovisual production
- Environmental protection aid
- Risk capital aid
- Aid in the agricultural sector
- Aid in the fisheries sector
- Aid in the transport sector
- Shipbuilding aid

10.2. Where the existing Regulations, frameworks, guidelines or other texts applicable to State aid do not provide an explicit basis for the approval of any of the aid covered by this form, please provide a fully reasoned justification as to why the aid could be considered as compatible with the EC Treaty, referring to the applicable exemption clause of the EC Treaty (Article 86(2), Article 87(2)(a) or (b), Article 87(3)(a), (b), (c) or (d)) as well as other specific provisions relating to Agriculture and Transport.

⁽¹⁵⁾ Guidelines on national regional aid for 2007-2013 (OJ C 54, 4.3.2006, p. 13).

▼ **M3**

10.3. Where the existing Regulations, frameworks, guidelines or other texts applicable to State aid do not provide an explicit basis for the approval and in so far that it is not requested by the relevant supplementary information sheet(s) in part III, please provide the following information concerning the likely impact of the notified measure on competition and trade between Member States.

This information is necessary to complete the assessment made by the Commission which balances the positive impact of the aid measure (reaching an objective of common interest) against its potentially negative side effects (distortions of trade and competition).

10.3.1. *For individual aid:*

(A) Impact on competition: Please specify and describe the product markets on which the aid is likely to have a significant impact, the structure and dynamics of those markets and the indicative market share of the beneficiary:

(B) Impact on trade between Member States. Please provide information on the effects on trade (shift of trade flows and location of economic activity):

10.3.2. *For aid schemes:*

(A) Impact on competition: Please specify and describe the product markets on which the aid scheme is likely to have a significant impact, the structure and dynamics of those markets:

(B) Impact on trade between Member States. Please provide information on the effects on trade (shift of trade flows and location of economic activity):

11. Outstanding recovery orders

11.1. In the case of individual aid:

The authorities of the Member State commit to suspend the payment of the notified aid if the beneficiary still has at its disposal an earlier unlawful aid that was declared incompatible by a Commission Decision (either concerning an individual aid or an aid scheme), until that beneficiary has reimbursed or paid into a blocked account the total amount of unlawful and incompatible aid and the corresponding recovery interest.

yes no

11.2. In the case of aid schemes:

The authorities of the Member State commit to suspend the payment of any aid under the notified aid scheme to any undertaking that has benefited from earlier unlawful aid declared incompatible by a Commission Decision, until that undertaking has reimbursed or paid into a blocked account the total amount of unlawful and incompatible aid and the corresponding recovery interest.

yes no

12. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under State aid rules.

13. Attachments

Please list here all documents which are attached to the notification and provide paper copies or direct Internet links to the documents concerned.

14. Declaration

I certify that to the best of my knowledge the information provided on this form, its annexes and its attachments is accurate and complete.

Date and place of signature:

Signature:

Name and position of person signing:



SUPPLEMENTARY INFORMATION SHEETS

To be completed as necessary depending on the type of aid concerned:

1. SME aid
2. Training aid
3. Employment aid
4. Regional aid
5. Aid coming under the multisectoral framework
6. Research and development aid
 - a) in the case of a scheme
 - b) in the case of individual aid
7. Aid for rescuing firms in difficulty
 - a) in the case of a scheme
 - b) in the case of individual aid
8. Aid for restructuring firms in difficulty
 - a) in the case of a scheme
 - b) in the case of individual aid
9. Aid for audio-visual production
10. Environmental protection aid
11. Risk capital aid
12. Aid in the agricultural sector
 - a) Aid for agriculture
 - i. Aid for investment in agricultural holdings
 - ii. Aid for investments in connection with the processing and marketing of agricultural products
 - b) Agri-environmental aid
 - c) Aid to compensate for handicaps in the less favoured areas
 - d) Aid for the setting up of young farmers
 - e) Aid for early retirement or for the cessation of farming activities
 - f) Aid for closing production, processing and marketing capacity
 - g) Aid for producer groups
 - h) Aid to compensate for damage to agricultural production or the means of agricultural production
 - i) Aid for land reparation
 - j) Aid for the production and marketing of quality agricultural products
 - k) Aid for the provision of technical support in the agricultural sector
 - l) Aid for the livestock sector
 - m) Aid for the outermost regions and the Aegean Islands
 - n) Aid in the form of subsidised short-term loans
 - o) Aid for the promotion and advertising of agricultural and certain non-agricultural products
 - p) Aid for rescue and restructuring firms in difficulty
 - q) Aid for TSE tests; fallen stock and slaughterhouse waste
13. Aid in the transport sector
 - a) Individual aid for restructuring firms in difficulty in the aviation sector
 - b) Aid for transport infrastructure
 - c) Aid for maritime transport
 - d) Aid for combined transport
- ▶⁽¹⁾14. Aid to the fisheries sector ◀



PART III.1

SUPPLEMENTARY INFORMATION SHEET ON SME AID

This supplementary information sheet must be used for the notification of any individual aid pursuant to Article 6 of Regulation (EC) 70/2001 ⁽¹⁾ in its modified form ⁽²⁾. It must also be used in the case of any individual aid or scheme, which is notified to the Commission for reasons of legal certainty.

1. Type of individual aid or scheme

Does the individual aid or scheme relate to:

- 1.1. investment aid
- 1.2. consultancy and other services and activities including participation in fairs
- 1.3. R&D expenditure
- yes:
- for notifications of R&D aid to SMEs please complete:
 - supplementary information sheet for R&D 6 a for aid schemes
 - supplementary information sheet for R & D 6 b for individual aid

2. Initial Investment Aid

2.1. Does the aid cover investment in fixed capital relating to:

- the setting-up of a new establishment ?
- the extension of an existing establishment ?
- the starting-up of a new activity involving a fundamental change in the product or production process of an existing establishment (through rationalisation, diversification or modernisation)?
- the purchase of an establishment, which has closed, or which would have closed had it not been purchased?

Is replacement investment excluded?

yes no

2.2. Is the aid calculated as percentage of:

- the investment's eligible costs
- the wage costs of employment created by the investment (aid to job creation)

2.3. a) investment in tangible assets:

Is the value of the investment established as a percentage on the basis of :

- land ?
- buildings ?
- plant/machinery (equipment)?

Please provide a short description:

.....

If the undertaking has its main economic activity in the transport sector, are transport means and transport equipment excluded from the eligible costs (except for railway rolling stock)?

yes no

⁽¹⁾ Commission Regulation (EC) N° 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium sized enterprises, OJ L 10, 13.1.2001, p. 33.

⁽²⁾ OJ L 63, 28.2.2004, p. 22.

▼ B

If no, please specify the transport means or equipment that are eligible:

.....

- b) purchasing price for the take over of an establishment which has closed or which would have closed had it not been purchased
 c) intangible investment

The eligible costs of intangible investment shall be the costs of acquisition of the technology:

- patents' rights
 operating or patented know-how licences
 unpatented know-how (technical knowledge)

Please provide a short description ⁽¹⁾

- d) wage costs:

Is the amount of the aid expressed as a percentage of the wage costs over a period of two years relating to the employment created?

yes no

2.4. Intensity of the aid

2.4.1 Investment projects situated outside of assisted regions under Article 87(3)(c) and under Article 87(3)(a) for:

small enterprises medium sized enterprises

2.4.2 What are the intensities of the aid for investment projects expressed in gross terms?

Please specify:.....

Investment projects situated inside of assisted regions under Article 87(3)(c) and under Article 87(3)(a):

small enterprises medium sized enterprises

What are the intensities of the aid for investment projects expressed in gross terms? Please specify:

.....

3. **Cumulation of the aid**

3.1. What is the maximum ceiling for cumulated aid?

Please specify:

4. **Specific conditions for aid for job creation**

4.1. Does the aid provide for guarantees that the aid for job creation is linked to the carrying-out of an initial investment project in tangible or intangible assets?

yes no

4.2. Does the aid provide for guarantees that the aid for job creation is created within three years of the investment's completion?

yes no

⁽¹⁾ This description should reflect how the authorities intend to ensure consistency with point 4,6 of the Guidelines of National Regional Aid, OJ 74, 10,3,1998, p. 9, as amended by the community Guidelines on State aid for Rescuing and Restructuring Firms in Difficulty, OJ C 288, 9.10.1999, p. 2, and the subsequent Amendments to the Guidelines on National Regional Aid, OJ C 258, 9.9.2000, p. 5.

▼ B

Should one of the two previous questions be answered in the negative, please explain how the authorities intend to comply with these requirements:

4.3. Does the employment created represent a net increase in the number of employees in the establishment concerned, compared with the average over the past 12 months?

yes no

4.4. Does the aid provide for guarantees that the employment within the qualified region will be maintained for a minimum period of five years?

yes no

If yes, what are the guarantees for that?

4.5. Does the aid provide for guarantees that the jobs lost during the period of reference are being deducted from the apparent number of jobs created during the same period?

yes no

5. Specific Conditions for Investment Project in assisted areas with higher regional aid

5.1. Does the aid include a clause stipulating that the recipient has made a minimum contribution of at least 25% of the total investment and that this contribution will be exempted of any aid?

yes no

5.2. What are the guarantees that the aid for initial investment (both material and intangible investment) is made conditional on the maintenance of the investment for a minimum period of five years?

6. Aid to consultancy and other service activities

6.1. Are eligible costs limited to:

costs for services provided by outside consultants and other services providers?
 Please specify if such services are not a continuous or periodic activity nor relate to the enterprise's usual operating expenditure, such as routine tax consultancy services, regular legal service or advertising

costs of firms participating in fairs and exhibitions? Please specify if the aid is related to the additional costs incurred for renting, setting up and running the stand:

Is the participation limited to the first participation in a fair or exhibition?

yes no

Other costs (in particular cases where aid is awarded directly to the service(s) provider or consultant(s) Please specify under which conditions:

6.2. Please indicate the maximum aid intensity expressed in gross terms:

If the aid intensity exceeds 50 % gross please indicate in detail why this aid intensity should be necessary:

6.3. Please indicate the maximum ceiling for cumulated aid:

▼ B**7. Necessity of the aid**

7.1. Does the aid foresee that any application for aid must be submitted before work on the project is started?

yes no

7.2. If not has the Member State adopted legal provisions establishing a legal right to aid according to objective criteria, and without further exercise of discretion by the Member States?

yes no

8. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Regulation (EC) 70/2001.

PART III.2

UPPLEMENTARY INFORMATION SHEET ON TRAINING AID

This supplementary information sheet must be used for the notification of individual aid pursuant to Article 5 of the Regulation (EC) 68/2001 ⁽¹⁾ in its modified form ⁽²⁾. It must also be used in the case of any individual aid or scheme, which is notified to the Commission for reasons of legal certainty.

1. Scope of the individual aid or scheme

1.1. Does the measure apply to the production and/or processing and/or marketing of the agricultural products listed in Annex I to the EC Treaty?

yes no

1.12. Does the measure apply to the production, processing and/or marketing of the fisheries and/or aquaculture products listed in Annex I to the EC Treaty?

yes no

1.13. Is the aid foreseen for the maritime transport sector?

yes no

If yes, please answer the following questions:

Is the trainee not an active member of the crew but a supernumerary on board?

yes no

Shall the training be carried out on board ships entered on Community registers?

yes no

1.4. What are the intensities of the aid expressed in gross terms? Please specify:

.....

2. Type of scheme or individual aid

Does the scheme or the individual aid relate to:

⁽¹⁾ Commission Regulation (EC) No 68/2001 of 12 January 2001 on the application of Articles 87 and 88 to training aid, OJ L 10, 13.1.2001, p. 20.

⁽²⁾ OJ L 63, 28.2.2004, p. 20.

▼ B

2.1 Specific training:

 yes no

If yes, please give a description of the measure related to specific training:

.....

.....

2.2. General training:

 yes no

If yes, please give a description of the measure related to general training:

.....

.....

2.3. Training aid given to disadvantaged workers:

 yes no

If yes, please give a description of the measure related to disadvantaged workers:

.....

.....

2.4. Intensity of the aid

2.4.1. Aid for general training

2.4.1.1. granted outside of assisted regions under to Article 87.(3)(a) EC Treaty and 87 3(c) EC Treaty:

If yes, please specify what are the intensities expressed in gross terms for:

— large enterprises:

— small or medium-sized enterprises:

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers:

.....

2.4.1.2. granted in assisted regions under Article 87(3)(a) EC Treaty and under Article 87 (3)(c) EC Treaty

If yes, please specify what are the intensities expressed in gross terms for:

— large enterprises:

— small or medium sized enterprises:

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers:

.....

2.4.2. Aid for specific training

2.4.2.1. granted outside of assisted regions under Article 87(3)(a) EC Treaty and under Article 87 (3)(c) EC Treaty: yes no

If yes, please specify what are the intensities expressed in gross terms for:

— large enterprises:

— small or medium sized enterprises:

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers:

.....

▼ B

- 2.4.2.2. granted in assisted regions under Article 87(3)(a) EC Treaty and under Article 87 (3)(c) EC Treaty

If yes, please specify what are the intensities expressed in gross terms for:

- large enterprises:.....
 — small or medium sized enterprises:

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers:

3. **Eligible costs**

Which are the eligible costs foreseen under the scheme or for the individual aid ?

- trainers personnel costs
 trainers and trainees travel expenses
 other current expenses such as materials and supplies
 depreciation of tools and equipment, to the extent that they are used exclusively for the training project
 cost of guidance and counselling services with regard to the training project
 trainees personnel
 indirect costs (administrative, rent, overheads, transport and tuition costs for participants)

In the case of ad hoc individual aid under a scheme, please provide for each of the eligible costs documentary evidence, which shall be transparent and itemized.....

4. **Cumulation**

Can the aid foreseen in the scheme or in the individual aid be cumulated?

- yes no

If yes, can the aid intensities as stipulated in Art. 4 of the Regulation No 68/2001 be exceeded by this cumulation?

- yes no

5. **Other Information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Regulation (EC) 68/2001.



PART III.3

SUPPLEMENTARY INFORMATION SHEET ON EMPLOYMENT AID

This supplementary information sheet must be used for the notification of any individual aid or any scheme pursuant to Article 9 of Regulation (EC) 2204/2002 ⁽¹⁾. It must also be used in the case of an individual aid or scheme, which is notified to the Commission for reasons of legal certainty. This supplementary information sheet must as well be used for the notification of any employment aid in the transport sector (granted pursuant to Art. 4(6) of the SME Regulation or pursuant to the Regional Guidelines).

1. Scope Of The Individual Aid Or Scheme

- 1.1. Does the measure apply to the production and/or processing and/or marketing of the agricultural products listed in Annex I to the EC Treaty?

yes no

- 1.2. Does the measure apply to the production, processing and/or marketing of the fisheries and/or aquaculture products listed in Annex I to the EC Treaty?

yes no

2. Creation Of Employment

- 2.1. Are the aid intensities calculated with regard to the wage costs over a period of two years relating to the employment created?

yes no

- 2.2. Is the creation of employment for SMEs outside of assisted areas under the Article 87.(3).(a) EC Treaty and under Article 87 (3).(c) EC Treaty or sectors?

yes no

if yes please specify what are the intensities expressed in gross terms
.....

Is the creation of employment in assisted areas according to Article 87(3)(a) EC Treaty and 87(3)(c) EC Treaty or sectors?

yes no

- 2.2.1. Is the aid defined in terms of intensity compared to standard reference cost?

yes no

Is the aid subject to taxes?

yes no

What are the intensities expressed in net terms?
.....

Shall the ceiling be increased because the scheme or the aid is applicable also to SMEs?

yes no
.....

If yes please specify what increases are foreseen, expressed in gross terms

⁽¹⁾ Commission Regulation (EC) No 2204/2002 of 12 December 2002 on the application of Articles 87 and 88 of the EC Treaty to State aid for employment, OJ L 337, 13.12.2002, p. 3 and OJ L 349, 24.12.2002, p. 126.

▼ B

- 2.2.2. Has the recipient to make a minimum contribution, exempted of any aid, of at least 25% of the eligible costs?
- yes no
- 2.2.3. Does the aid provide that the employment is maintained for a minimum period of three years in the case of large enterprises?
- yes no
- Does the aid provide that the employment in the regions or sectors which qualify for regional aid is maintained for a minimum period of two years in the case of SMEs?
- yes no
- If yes, what are the guarantees that the aid linked or not linked to the initial investment is made conditional on the maintenance of the employment for a minimum period of two or three years?
- 2.2.4. Does the employment created represent a net increase in the number of employees, both in the establishment and in the enterprise concerned, compared with the average over the past 12 months?
- yes no
- 2.2.5. Have the new workers employed never had a job or have lost or are in the process of losing their previous job?
- yes no
- 2.2.6. Does the scheme provide that any application for aid must be submitted before the employment concerned is created?
- yes no
- If not has the Member State adopted legal provisions establishing a legal right to aid according to objective criteria, and without further exercise of discretion by the Member States?
- yes no
- 2.2.7. Does the aid provide that in cases where the employment created is linked to the carrying-out of a project of investment in tangible and intangible assets and the employment is created within three years of the investment's completion for a minimum period of three years in the case of SMEs, the application for aid must be submitted before work is started on the investment projects?
- yes no
- 2.3 In case of creation of employment in the production, processing and marketing of products listed in Annex I to the EC Treaty in areas which qualify as less favoured areas under Council Regulation (EC) No 1257/1999 ⁽¹⁾, will the aid be granted according to the higher regional aid ceilings mentioned in article 4, paragraph 3, fourth subparagraph of Regulation (EC) No 2204/2002 or, where applicable, according to the higher aid ceilings of Regulation (EC) No 1257/1999. Please indicate which will be the intensity of the aid granted.
- 3. Recruitment Of Disadvantaged And Disabled Workers**
- 3.1. Are the aid intensities calculated with regard to the wage costs over a period of one year relating to the employment created?
- yes no
- Do the gross aid intensities of all aid relating to the employment of the disadvantaged or disabled workers exceed respectively 50 % or 60 %?
- yes no

⁽¹⁾ Council Regulation (EC) 1257/1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations, OJ L 160, 26.6.1999, p. 80.

▼ B

3.2. Does the recruitment represent a net increase in the number of employees in the establishment concerned?

yes no

If not, have the post or posts fallen vacant following voluntary departure, retirement on grounds of age, voluntary reduction of working time or lawful dismissal for misconduct and not as a result of redundancy?

yes no

3.3. Is the aid limited to disadvantaged workers in the meaning of Article 2 (f)?

yes no

3.4. Is the aid limited to disabled workers in the meaning of Article 2 (g)?

yes no

If the aid is not limited to disadvantaged or disabled workers in the meaning of Article 2 (f) and (g) please explain in detail why you consider that targeted categories of workers should be considered as disadvantage

.....

4. Additional Costs Of Employment Of Disabled Workers

4.1. Does the aid refer to the recruitment of individual disabled workers and ancillary costs?

yes no

If yes please demonstrate that the conditions of Article 6.2 are fulfilled

4.2. Does the aid refer to sheltered employment?

yes no

If yes, please demonstrate that the aid does not exceed the costs of constructing, installing or expanding the establishment concerned, and any costs of administration and transport which result from employment of disabled workers:

5. Cumulation

5.1. Does the aid ceiling fixed in Article 4, 5 and 6 apply regardless of whether the support is financed entirely from state resources or is partly financed by the Community?

yes no

5.2. Can the notified aid for the creation of new jobs be cumulated with other State aid within the meaning of Article 87 (1) EC Treaty or with other Community funding in relation to the same wage costs?

yes no

If yes can the cumulation lead to a result where the aid intensity as fixed in Article 4(2) and (3) is exceeded (aid for disadvantaged and disabled workers excluded)?

yes no

5.3. Can the notified aid for the creation of employment under Article 4 of this regulation be cumulated with any other State aid within the meaning of Article 87 (1) EC Treaty in relation to the costs of any investment to which the created employment is linked and which has not yet been completed at the time the employment is created or which was completed in the three years before the employment was created?

yes no

If yes can the cumulated aid result in an aid intensity exceeding the relevant ceiling of regional investment aid determined in the guidelines in regional investment aid and in the map approved by the Commission for each member State or the ceiling in Exemption Regulation (EC) N 70/2001?

yes no

▼ B

5.4. Can the aid for the recruitment of disadvantaged or disabled workers under Article 5 and 6 be cumulated with aid and/or Community funding for the creation of employment under Article 4 in relation with the same wage costs?

yes no

If yes, is it ensured that such cumulation does not result in a gross aid intensity exceeding 100 % of the wage costs over any period for which the worker or workers are employed?

5.5. Can the aid for the recruitment of disadvantaged or disabled workers under Article 5 and 6 of the Regulation be cumulated with other State aid and/or with other Community funding for other purposes than the creation of employment under Article 4 of the Regulation in relation to the same wage costs?

yes no

If yes, please explain the "other purposes":.....

If yes is it ensured that such cumulation does not result in a gross aid intensity exceeding 100 % of the wage costs over any period for which the worker or workers are employed?

yes no

6. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Regulation (EC) 2204/2002.

▼ M1

PART III.4

SUPPLEMENTARY INFORMATION SHEET ON REGIONAL AID

This supplementary information sheet must be used for the notification of any aid scheme or ad hoc aid covered by the guidelines on national regional aid for 2007-2013 (RAG)⁽¹⁾. The present annex cannot be used for the particular purpose of notification of new regional aid maps for the period 2007-2013. Transparent investment aid schemes falling under the scope of the exemption regulation on regional investment aid are exempted from the notification obligation. Therefore, Member States are invited to clarify the scope of their notification; in the particular case that a scheme covers both transparent and non-transparent forms of investment aid, they are invited to limit the scope of the notification only to the second category.

In the case of *ad hoc aid* (i.e. aid granted outside existing aid schemes), Member States will have to demonstrate that the project contributes towards a coherent regional development strategy and that, having regard to the nature and size of the project, it will not result in unacceptable distortions of competition. Moreover, Member States will have to demonstrate that the aid will not be unduly concentrated on a particular sector of activity and that it creates no adverse sectoral effects.

Another supplementary information sheet (Part III.5) must be submitted in case of notification of regional investment aid to large investment projects in the accordance with section 4.3 of the RAG.

1. Scheme or ad hoc aid

The scheme or the ad hoc aid relates to

1.1. initial investment

The aid is calculated as a percentage of the investment's eligible material and immaterial costs

The aid is calculated as a percentage of the expected wage costs of the persons to be hired

operating aid

aid for newly-created small enterprises

combination of any above

1.2. The aid is granted:

automatically, should the conditions of the scheme be fulfilled

on a discretionary basis, following a decision of the authorities

Should the aid be granted on a discretionary basis, please provide a short description of the criteria followed and attach a copy of the administrative provisions applicable for the awarding of aid:

.....

1.3. Does the aid respect the regional aid ceilings determined in the regional aid map in force at the time of awarding the aid, including those resulting from the provisions applicable to aid for large investment projects (section 4.3 of RAG)?

yes no

Does the scheme include a reference to the regional aid map in force?

yes no

⁽¹⁾ Guidelines on national regional aid for 2007-2013 (OJ C 54, 4.3.2006, p. 13).

▼ **M1****2. Initial investment aid**

2.1. Does the scheme cover investment in fixed capital or job creation linked to initial investment relating to:

- the setting-up of a new establishment?
- the extension of an existing establishment?
- diversification of the output of an establishment into new, additional products?
- a fundamental change in the overall production process of an existing establishment?
- the acquisition by an independent investor of capital assets directly linked to an establishment which has closed or which would have closed had it not been purchased?

2.2. Where the aid is calculated on the basis of material or immaterial investment costs, or of acquisition costs in the case of a takeover, does the aid include a clause stipulating that the beneficiary makes a financial contribution of at least 25 % of the total eligible costs and that this contribution will be free of any public support, including *de minimis* aid?

- yes no

2.3. Where the aid is granted automatically on the basis of objective criteria under a legal basis giving rights to the beneficiaries to receive the aid, does the scheme exclude the award of aid to projects which have started before the entry into force of the legal basis?

- yes no

Where the aid is not granted automatically, does the scheme provide that the application for aid must be submitted before work is started on the project and the competent authorities must have confirmed in writing that, subject to the final outcome of a detailed verification, the project meets the conditions of eligibility laid down by the scheme (see p. 38 of the RAG)?

- yes no

In the case of ad hoc aid, did the competent authority issue a letter of intent to award aid before work started on the project, which was conditional on the Commission approval of the measure?

- yes no

If any of the previous points mentioned above under 2.3 are not fulfilled, please explain why and how the authorities intend to comply with these necessary conditions:

.....

2.4. What are the aid intensities under the scheme or ad hoc aid expressed in gross terms?

.....

What are the parameters enabling the calculation of aid intensities?

.....

2.4.1. Grants

- in nominal amount

.....

- in present (discounted) value

.....

▼ M12.4.2. *Tax measures*

How is the discounted value of the tax capped and to which aid intensity?

.....

2.4.3. *Public soft loans*

maximum period of the loan:

.....

maximum proportion (amount of the loan as a % of the eligible investment):

.....

maximum length of the grace period:

.....

minimum interest rate:

.....

— Is the loan covered by normal securities required by banks?

yes no

If yes, to what extent?

.....

— What is the expected default rate, by categories of beneficiaries?

.....

— Is the interest rate increased in situations involving a particular risk?

yes no

— Is the interest rate fixed, variable, dependent on profits, a combination of above?

.....

— Are the loans subordinated?

yes no

2.4.4. *Interest rate subsidy:*

maximum amount of the rebate:

.....

maximum proportion (amount of the loan as a % or proportion of the eligible investment):

.....

maximum length of the grace period:

.....

duration of the loan:

.....

▼ M12.4.5. *Guarantee schemes*

Please indicate the types of loans for which guarantees may be granted:

.....

Please indicate the method and the parameters used for the calculation of the grant equivalent of the guarantee, including duration, proportion and amount of the loan:

.....

Please specify the premiums paid by the State to the bank:

.....

What is the expected default rate, by categories of beneficiaries?

.....

What is the maximum coverage (percentage) of a loan by the guarantee?

.....

What are the conditions for the mobilisation of guarantees?

.....

2.4.6. *Public participations*

Please indicate if the scheme involves aid in form of public participations:

.....

To what extent does the public participation deviate from the Market Economy Investor principle?

.....

Please provide relevant information in order to calculate the aid element of the public participation:

.....

2.4.7. *Other:*

.....

2.5. Is replacement investment excluded from the scheme?

yes no

If not, the authorities are requested to fill in section 3 of this form on operating aid.

2.6. Is assistance for firms in difficulty ⁽¹⁾ and/or for the financial restructuring of firms in difficulty excluded from the scheme?

yes no

⁽¹⁾ As defined in the Community guidelines on State aid for rescuing and restructuring firms in difficulty (OJ C 244, 1.10.2004, p. 2).

▼ M1

2.7. Investment aid calculated as a percentage of the investment's eligible material and immaterial costs

Does the eligible expenditure under the scheme relate to:

2.7.1. *Material assets:*

The value of the investment is established on the basis of ⁽¹⁾:

land

buildings

plant/machinery (equipment)

in case of a takeover, capital assets

Please provide a short description:

.....

Are the assets acquired new, except in the case of SMEs and takeovers?

yes no

Please specify:

.....

Does the scheme ensure that any aid awarded in the past for the acquisition of assets in case of takeovers has been taken into account/deducted prior to the purchase (see p. 54 of the RAG)?

yes no

Please specify:

.....

How is it ensured that the transactions in case of takeovers will take place under market conditions?

.....

Are costs related to the acquisition of assets — other than land and buildings — under financial lease included in the eligible expenditure?

yes no

Does the lease contain an obligation to purchase the asset — other than land and buildings — at the expiry of the term of the lease?

yes no

⁽¹⁾ In the transport sector, expenditure on the purchase of transport equipment (movable assets) is not eligible for investment aid.

▼ M1

For the financial lease of land and buildings, does the lease continue for at least five years after the anticipated date of the completion of the investment project, for large companies, and three years for SMEs?

yes no

Should one of the previous questions under 2.7 be answered in the negative, please explain how the authorities intend to comply with the necessary conditions:

.....

2.7.2. *Immaterial assets:*

The value of the investment is established on the basis of expenditure entailed by the transfer of technology through the acquisition of:

- patent rights
- licences
- know-how
- unpatented technical knowledge

Please provide a short description:

.....

Does the scheme include a clause stipulating that the expenditure on eligible intangible investment must not exceed 50 % of the total eligible investment expenditure for the project in the case of large firms?

yes no

Does the measure ensure that eligible immaterial assets:

- are used exclusively in the establishment receiving the regional aid?
- are regarded as amortisable assets?
- are purchased from third parties under market conditions?
- are included in the capital assets of the firm and remain in the establishment receiving the regional aid for at least five years for large companies and three years for SMEs?

Should one of these conditions not be explicitly reflected in the scheme, explain why and how the authorities intend to respect these requirements:

.....

▼ M1

Does the scheme include in the eligible expenditure for SMEs the costs of preparatory studies and consultancy costs linked to the investment?

yes no

Does the scheme provide that consultancy costs for SMEs are limited to an aid intensity of up to 50 % of the actual costs incurred?

yes no

2.7.3. How is it ensured that aid for initial investment (both material and immaterial assets) is made conditional on the maintenance of the investment for a minimum period of five years in case of large companies and three years in case of SMEs?

.....

2.8. Investment aid calculated on the basis of wage costs

2.8.1. Does the measure ensure that the aid calculated on the basis of wage costs is linked to an initial investment project?

yes no

2.8.2. Does the measure ensure that job creation means a net increase in the number of employees (ALU) directly employed in a particular establishment compared with the average over the previous 12 months, after deducting any jobs lost during that 12 month period in the same establishment?

yes no

2.8.3. How is it ensured that the eligible expenditure will not exceed the wage costs of a person hired, calculated over a period of two years?

.....

2.8.4. Does the measure ensure that the posts will be filled within three years of the completion of works?

yes no

2.8.5. Does the measure ensure that the jobs created will be maintained within the region concerned for a minimum period of five years (or three years in the case of SMEs) from the date the post was first filled?

yes no

Should one of the previous questions mentioned under 2.8 be answered in the negative, please explain how the authorities intend to comply with these necessary conditions:

.....

▼ **M1**

3. Operating aid

- 3.1. What is the direct link between the awarding of operating aid and the contribution to regional development?

- 3.2. What are the structural handicaps that the operating aid is seeking to redress?

- 3.3. How is it ensured that the nature and the level of the operating aid are proportional to the handicaps it seeks to alleviate?

- 3.4. What arrangements have been made to ensure that the operating aid is progressively reduced and limited in time?

- 3.5. Is the operating aid scheme open to all sectors?
 yes no
- 3.6. Is the scheme designed to offset additional transport or employment costs?
 yes no
- 3.7. If one of the above questions (3.5—3.6) is answered negatively, how is it ensured that p. 78 of the RAG is respected?

- 3.8. Is operating aid intended to promote exports excluded?
 yes no

Specific questions relating to the outermost regions or to regions with low population density or regions with least population density

- 3.9. Should operating aid not be progressively reduced and not be limited in time, please specify whether the following conditions are met:
- 3.9.1. Does the aid benefit an outermost region or a region with low population density or with least population density?
 yes no
- 3.9.2. Is this aid intended to offset in part additional transport costs?
 yes no

Please provide proof of the existence of these additional costs and the method of calculation used to determine their amount ⁽¹⁾. In particular, please provide proof that the conditions of point 81 of the RAG are respected:

Indicate what will be the maximum amount of aid (on the basis of an aid-per-passenger/kilometre ratio or aid per tonne/kilometre) and the percentage of the additional costs covered by the aid:

⁽¹⁾ The description should reflect how the authorities intend to ensure that the aid is given only in respect of the extra cost of transport of goods inside the national borders, it must not be allowed to become export aid, it is calculated on the basis of the most economical form of transport and the shortest route between the place of production or processing and commercial outlets, and cannot be given for the transport of the products of businesses without an alternative location.

▼ M1

3.9.3. In the outermost regions, is the aid intended to offset the additional costs arising in the pursuit of economic activity from the factors identified in Article 299(2) of the EC Treaty?

yes no

Please determine the amount of the additional cost and the method of calculation:

.....

How can the authorities establish the link between the additional costs and the factors identified in Article 299(2) of the EC Treaty?

.....

3.9.4. Is the aid intended to prevent or reduce the continuing depopulation of the least populated regions?

yes no

How can the authorities demonstrate that the aid proposed is necessary and appropriate to prevent or reduce continuing depopulation and that it will not affect trading conditions to an extent contrary to the common interest?

.....

4. Aid for newly-created small enterprises

Information on the beneficiaries

4.1. Are the beneficiaries small enterprises on the date of granting the aid within the meaning of Article 2 of Annex I to Commission Recommendation 2003/361/EC ⁽¹⁾?

yes no

4.2. Is the aid awarding authority required to verify that all the beneficiaries are autonomous in the meaning of Article 3 of Annex I to Recommendation 2003/361/EC?

yes no

4.3. Does the scheme ensure that aid is only granted to small enterprises which have been created less than five years before the date of granting the aid?

yes no

4.4. Please describe the mechanisms put in place in order to ensure that no misuse of the aid measure takes place in the form of existing enterprises being artificially closed down and re-started in order to receive this type of aid:

.....

Geographical application of the scheme

4.5. Is the aid scheme limited to assisted areas only?

yes no

⁽¹⁾ OJ L 124, 20.5.2003, p. 36.

▼ M1

4.6. The beneficiaries conduct their economic activity in the following regions (please specify in conformity with the denomination of the regions as defined in the regional aid map):

— All assisted areas in the Member State concerned
 yes no

— Article 87(3)(a) region(s)
 yes no

Please specify the region(s) (NUTS):

— Article 87(3)(c) region(s)
 yes no

Please specify the region(s) (NUTS):

Eligible expenditure

4.7. Are legal, advisory, consultancy and administrative costs directly related to the creation of the enterprise included in the eligible expenditure?

yes no

If yes, please specify:

4.8. Are the eligible costs strictly limited to those that are incurred within the first five years after the creation of the enterprise and, within those five years, to the time when the company qualifies as a small enterprise according to Article 2 and 3 of Annex 1 to Recommendation 2003/361/EC?

yes no

4.9. Please indicate in the following list, which costs are included in the eligible expenditures:

— Interests on external finance

— Dividend on own capital employed, not exceeding the reference rate

— Fees for renting production facilities/equipment

— Energy, water, heating costs

— Taxes (other than VAT and corporate taxes on business income)

Please specify:

— Administrative charges

Please specify:

— Depreciation

— Fees for leasing production facilities/equipment

▼ M1

— Wage costs

Are compulsory social charges included in the wage costs?

yes no

As regards depreciation, fees for leasing production facilities/equipment or wage costs, can you confirm that the underlying investments or job creation and recruitment measures have not benefited or will not benefit from other forms of aid?

yes no

Aid intensities

4.10. What is the aid intensity foreseen by the measure for eligible expenses incurred within the first three years after the creation of the enterprises or for expenditures directly related to the creation of the enterprise?

... % for Article 87(3)(a) region(s)

... % for Article 87(3)(c) region(s)

4.11. What is the aid intensity foreseen by the measure for eligible expenses incurred in the fourth and fifth year after the creation of the enterprises?

... % for Article 87(3)(a) region(s)

... % for Article 87(3)(c) region(s)

4.12. Is the aid intensity increased by five percentage points as indicated under point 89 of the RAG?

yes no

If yes, please specify:

— For Article 87(3)(a) regions with a GDP ⁽¹⁾ of less than 60 % of Community average

yes no

— For low population density regions with less than 12,5 inhabitants/km²

yes no

— For small islands with a population of less than 5 000

yes no

— For other communities with a population of less than 5,000 suffering from similar isolation like islands

yes no

Please specify the region(s):

4.13. In case the beneficiaries have establishments located in more than one type of region (Article 87(3)(a) or (c), outside assisted areas or those indicated under 4.12.), please indicate how it will be ensured that intensities or a possible top-up are applied correctly:

.....

Aid amount

4.14. Is the maximum aid amount awarded to beneficiaries located in Article 87(3)(a) regions limited to EUR 2 million per enterprise and in Article 87(3)(c) regions to EUR1 million per enterprise?

yes no

4.15. Are the annual aid amounts awarded limited to 33 % of the abovementioned maximum amounts?

yes no

⁽¹⁾ GDP per capita in Purchasing Power Standard (PPS).

▼ M1

- 4.16. Please provide a description on the mechanisms used or the form in which the aid is awarded to the beneficiary enterprises (e.g. grant, loan, etc.) and explain in detail how aid intensities and maximum aid amounts are calculated, in particular, for non transparent forms of aid:

.....

Cumulation

- 4.17. Can any other form of public support be granted on the basis of the same eligible costs as regards interest on external finance, dividend on own capital employed, fees for renting production facilities/equipment, energy, water, heating costs, or taxes (other than VAT and corporate taxes)?

yes no

If yes, please describe the mechanism put in place in order to ensure that the upper limits for the aid amount per enterprise in total and per year as well as aid intensities are respected:

.....

5. Scope of the scheme or ad hoc aid

- 5.1. Does the aid scheme apply to all sectors?

yes no

Is the aid scheme targeted at a particular sector of activity?

yes no

If yes, please explain

.....

- 5.2. Does the scheme apply to the production of the agricultural products listed in Annex I to the Treaty?

yes no

Does the scheme apply to the processing and marketing of agricultural products, but only to the extent laid down in the Community guidelines for State aid in the agriculture sector⁽¹⁾, or any replacement Guidelines?

yes no

- 5.3. Does the scheme apply to the transport sector?

yes no

If yes,

— Transport Services

- Maritime Transport
 Air Transport
 Road Transport
 Rail Transport
 Urban Transport
 Inland waterway Transport
 Combined transport

⁽¹⁾ OJ C 28, 1.2.2000, p. 2. Corrected by OJ C 232, 12.8.2000, p. 17.

▼ M1

Management of transport infrastructure

- Port infrastructure
 Airport infrastructure
 Road infrastructure
 Rail infrastructure
 Urban Transport infrastructure
 Inland waterway infrastructure

— Monitoring

Will the annual report trace any individual aid falling under the abovementioned categories with its amount and its beneficiary?

- yes no

5.4. Does the scheme apply to the shipbuilding sector?

- yes no

5.5. Does the scheme respect the specific provisions, such as the prohibition to grant aid to the steel sector ⁽¹⁾ and/or synthetic fibres ⁽²⁾?

- yes no

5.6. Does the scheme provide for respect of individual notification obligation foreseen in section 4.3. of the RAG – Aid for large investment projects ⁽³⁾?

- yes no

6. Cumulation

6.1. Where regional aid under one scheme can be combined with aid under other scheme(s), please specify, in each scheme, the method by which compliance is ensured with the conditions on cumulation listed in section 4.4 of the RAG.

.....

6.2. Is it ensured that regional investment aid shall not be cumulated with *de minimis* support in respect of the same eligible expenses in order to circumvent the maximum aid intensities laid down in the approved regional aid map?

- yes no

6.3. Where aid calculated on the basis of (material or immaterial) investment costs is combined with aid calculated on the basis of wage costs, does the aid scheme respect the intensity ceiling laid down for the region concerned?

- yes no

7. Transparency

7.1. Does the scheme exclude projects for which eligible expenditure was incurred before the date of publication of the final scheme in the Internet (see p. 108 of the RAG)?

- yes no

8. Other information

Please indicate here any other information (e.g. environmental impacts or benefits) you consider relevant to the assessment of the measure(s) concerned under the guidelines on national regional aid.

.....

⁽¹⁾ In the sense of Annex I to the RAG.

⁽²⁾ In the sense of Annex II to the RAG.

⁽³⁾ Please note that you have to fill in a specific notification form (Part III.5) in case of aid to large investment projects.



PART III.5

SUPPLEMENTARY INFORMATION SHEET ON REGIONAL AID FOR LARGE INVESTMENT PROJECTS

This supplementary information sheet must be used for the notification of any regional investment aid exceeding the threshold for individual notification defined in point 64 of the Guidelines for national regional aid for 2007-2013.

For ad hoc aid (aid granted outside existing schemes) the Member State must also provide the Supplementary Information Sheet on regional aid (Part III.4). In addition, Member States will have to demonstrate that the project contributes towards a coherent regional development strategy and that, having regard to the nature and size of the project, it will not result in unacceptable distortions of competition. Moreover, Member States will have to demonstrate that the aid will not be unduly concentrated on a particular sector of activity and that it creates no adverse sectoral effects.

The Commission reserves the right to ask for further information in order to carry out an in-depth assessment if the thresholds for such an assessment as defined in point 68 of the Regional Aid Guidelines are reached.

Additionally to this supplementary information sheet(s) the Member State must provide:

- Part I. General Information,
- Part II. Summary Information for publication in the Official Journal of the European Union.

The Member State must also provide the relevant investment agreement, the (draft) aid contract and any other relevant document (including, in the case of ad hoc aid, the letter of intent), in order to confirm that the granting of the aid is in conformity with the general rules under the Guidelines for national regional aid for 2007-2013 and with any underlying aid scheme.

If amounts are converted into the euro or other currencies, please provide the implicit exchange rate assumptions. Please always indicate if the amounts mentioned are in nominal amounts or discounted.

1. Additional information on beneficiaries**1.1. Structure of the company or companies investing in the project****1.1.1. Identity of aid recipient(s):**

.....

1.1.2. If the legal identity of the aid recipient is different from the undertaking(s) that finance(s) the project or from the actual beneficiary(ies) of the aid, describe also these differences.

.....

1.1.3. Please give a clear description of the relation between the beneficiary, the group of enterprises it belongs to and other associated enterprises, including joint ventures.

.....

1.2. For the company or companies investing in the project, provide the following data for the last three financial years (at group level).**1.2.1. Worldwide turnover, EEA turnover, turnover in the Member State concerned:**

.....

1.2.2. Net operating income, return on capital employed and free cash flow:

.....

1.2.3. Employment worldwide, at EEA level and in the Member State concerned:

.....

1.2.4. Audited financial statements and annual report(s) for the last three years:

.....

1.3. If the investment takes place in an existing establishment (plant), provide the following data for the last three financial years of that entity (data for the existing establishment/plant).**1.3.1. Worldwide turnover, EEA turnover, turnover in Member State concerned:**

.....

▼ **M1**

1.3.2. Net operating income, return on capital employed and free cash flow:

.....

1.3.3. Employment:

.....

1.3.4. Aid history — Did the beneficiary receive aid for any other investment in the same establishment (plant) in the last three years?

yes no

If yes, please give more details:

.....

1.4. *Firms in difficulty*

Does the aid benefit a firm in difficulty ⁽¹⁾ or will it be used for the financial restructuring of a firm in difficulty?

yes no

If yes, please note that the Community guidelines on State aid for rescuing and restructuring firms in difficulty are applicable.

2. **Aid**

2.1. *Form of aid*

Please give a detailed description of each form of aid:

.....

2.2. *Amount of aid*

For each form of aid, provide the following information:

2.2.1. Amount of support, both in nominal and discounted terms:

.....

2.2.2. A complete schedule of the payment of the proposed assistance:

.....

In case of aid awarded in the form of exemptions on future taxes, please indicate how the discounted aid amount will be capped:

.....

2.2.3. The applicable existing aid scheme(s), including title, State aid number and reference to Commission approval, submission under interim procedure, or supplementary information sheet pursuant to an exemption regulation:

.....

2.2.4. The application for aid was submitted before work was started on the project and the competent authorities have confirmed in writing that, subject to the final outcome of a detailed verification, the project meets the conditions of eligibility laid down by the scheme.

yes no

If no, please explain.

.....

2.3. *Characteristics*

2.3.1. Are any of the assistance measures of the overall package not yet defined?

yes no

If yes, please specify, and explain how the total discounted aid amount will be capped:

.....

⁽¹⁾ As defined in the Community guidelines on State aid for Rescuing and Restructuring firms in difficulty (OJ C 244, 1.10.2004, p. 2).

▼ M1

- 2.3.2. Indicate which of the abovementioned measures does not constitute State aid and for what reason(s):

- 2.3.3. How is it ensured that the aid is made conditional on the maintenance of the investment or the jobs created for a minimum period of five years in case of large companies and three years in case of SMEs?

- 2.4. *Financing from Community and other sources*
- 2.4.1. Are some of the abovementioned measures to be co-financed by Community funds (European Investment Bank, European Social Fund, European Regional Development Fund, other)? Please explain.

- 2.4.2. Is some additional support for the same project to be requested from any other European or international financing institutions?
 yes no
- If so, for what amounts?

- 2.5. *Reporting*
- Please confirm that the following documents will be provided to the Commission:
- within two months of granting the aid, a copy of the aid contract between the granting authority and the beneficiary;
- on a five-yearly basis, starting from the approval of the aid by the Commission, an intermediary report (including information on the aid amounts being paid, on the execution of the aid contract and on any other investment projects started at the same establishment/plant);
- within six months after payment of the last tranche of the aid, based on the notified payment schedule, a detailed final report.
3. **Assisted project**
- 3.1. *Timeline*
- Specify the planned start date of the investment, the planned date of completion of the investment and the planned year by which full production will be reached, if necessary for each product envisaged by the investment project.

- 3.2. *Description of the project*
- 3.2.1. Specify the type of the project and whether it is a new establishment; the extension of an existing establishment; diversification of the output of an establishment into new, additional products; a fundamental change in the overall production process of an existing establishment; or the acquisition of capital assets directly linked to an establishment by an independent investor which has closed or which would have closed had it not been purchased:

- 3.2.2. Provide a short description of the project:

- 3.3. *Breakdown of the project costs*
- 3.3.1. Specify the total cost of the investment over the lifetime of the project:

- 3.3.2. Provide a detailed breakdown per year and per category (land, buildings, plant/machinery, or other) of the eligible costs associated with the investment project, where relevant for each product envisaged by the investment project:

▼ **M1**3.4. *Financing of total project costs*

Please provide a complete description of the financing of the project and how it ensures that at least 25 % of the eligible costs are financed in a way which is free of public support, including *de minimis* aid.

.....

4. **Product and market characteristics**

In this section, if applicable, please take account of any relevant marketing or similar arrangements with other companies for the calculation of the capacity and the market share (e.g. exclusive licenses for sales).

4.1. *Characterisation of product(s) envisaged by the project*

4.1.1. Specify all the product(s) that will be produced in the aided facility upon the completion of the investment and indicate, where appropriate, the Prodcom code or CPA nomenclature for projects in the service sectors.

.....

4.1.2. Will the products envisaged by the project replace any other products produced by the beneficiary (at group level)? What product(s) will it replace? If these replaced products are not produced at the location of the project, indicate where they are currently produced. Please provide a description of the link between the replaced production and the current investment and give a time schedule for the replacement.

.....

4.1.3. What other product(s) can be produced with the same new facilities (through flexibility of the production installations of the beneficiary) at little or no additional cost?

.....

4.2. *Product concerned and relevant product market*

4.2.1. Explain if the project concerns an intermediate product and if a significant part of the output is not sold on the market (under market conditions). Based on the above explanation, for the purpose of calculating the market share and capacity increase in the remainder of this section. Please indicate if the product concerned is the product envisaged by the project or if it is the downstream product.

.....

4.2.2. Please indicate the demand side substitutes and the supply side substitutes of the product concerned. The relevant product market includes the product concerned and its substitutes considered to be such either by the consumer (by reason of the product's characteristics, prices and intended use) or by the producer (through flexibility of the production installations of the beneficiary and its competitors).

.....

4.3. *Market share data*

Please answer the following questions for all products concerned.

4.3.1. For the purpose of applying point 68(a) of the RAG, the Commission will normally assume that the relevant geographic market is the European Economic Area (EEA). Please provide arguments if another geographic market for the product(s) is considered relevant.

.....

4.3.2. Please provide an estimate of all sales of the aid recipient on the relevant market (at group level, in value and volume terms), from the year preceding the start year of the investment to the year following full production of the product envisaged by the project. If applicable, provide a breakdown of these sales into product concerned and other categories of products sold by the aid beneficiary on the relevant market.

.....

4.3.3. Please provide an estimate of the overall sales of all producers on the relevant market (in value and volume terms), from the year preceding the start year of the investment to the year following full production of the product envisaged by the project. If available, include statistics prepared by public and/or independent sources.

.....

▼ M1

4.3.4. Please explain the methodology underlying the estimates and the implicit price assumptions.

.....

4.4. *Market evolution*

Please answer the following questions for all products concerned.

4.4.1. Provide for each of the last six years data on apparent consumption ⁽¹⁾ (in value and volume terms) in the relevant product market in the EEA. Please also provide implicit price assumptions. If available, include statistics prepared by the public and/or independent sources.

.....

4.4.2. Please calculate from the above figures the Compound Annual Growth Rate (CAGR) ⁽²⁾ of apparent consumption in the relevant product market in the EEA.

.....

4.4.3. Please calculate the average annual growth rate of the EEA's GDP over the last five years as a Compound Annual Growth Rate (CAGR) using Eurostat figures ⁽³⁾ (www.eu.int/comm/eurostat/ — currently the figures can be found under "Themes/Economy and finance/National accounts/Annual national accounts/GDP and main aggregates").

.....

4.4.4. Is the average annual growth rate of the apparent consumption on the relevant product market in the EEA over the last five years below the average annual growth rate of the EEA GDP over the last five years?

yes no

4.5. *Capacity considerations*

Please answer the following questions for all products concerned.

If from point 4.4 on market evolution follows that the average annual growth rate of the apparent consumption on the relevant market is below the average annual growth rate of the EEA GDP, provide the following information:

4.5.1. Provide an estimate of the production capacity created by the investment (in volume and value terms).

.....

4.5.2. Provide an estimate of any changes in the total capacity of the beneficiary (at group level) in the EEA between the year preceding the start year of the project and the year following completion of the project (in volume and in value terms). Please also provide implicit price assumptions. If available, include statistics prepared by public and/or independent sources.

.....

4.5.3. Provide an estimate of the total apparent consumption on the relevant product market(s) in the EEA for the year preceding the start year and for the year following the completion of the project (in volume and in value terms). Please also provide implicit price assumptions. If available, include statistics prepared by public and/or independent sources.

.....

5. **Other information**

Please indicate here any other information (e.g. environmental impacts or benefits) you consider relevant to the assessment of the measure(s) concerned.

.....

⁽¹⁾ Apparent consumption is production plus imports minus exports. If no apparent consumption data are readily available, other relevant data can be used.

⁽²⁾ The CAGR is calculated as $[y(t) / y(t - 5)]^{1/5} - 1$.

⁽³⁾ EU25 can be used as a proxy for the EEA in this context.

▼ M3

PART III.6.a

**SUPPLEMENTARY INFORMATION SHEET FOR RESEARCH AND DEVELOPMENT
AND INNOVATION AID: AID SCHEMES**

This supplementary information sheet must be used for the notification of any aid scheme ⁽¹⁶⁾ covered by the Community framework for State aid for research and development and innovation (thereinafter the R&D&I Framework) ⁽¹⁷⁾. It must also be used for aid schemes for Research and Development to SMEs, which do not fall under a Block Exemption Regulation ⁽¹⁸⁾ as well as for aid intended for the production, processing and marketing of agricultural products.

1. Basic characteristics of the notified measure

Please fill in the relevant parts of the notification form corresponding to the character of the notified scheme. Please find below a basic guidance.

(A) Please specify the type of aid and fill in the appropriate subsections of **Section 4** (Compatibility of aid under Article 87(3)(c) of the EC Treaty) of this supplementary information sheet:

- Aid for R&D projects, *fill in Section 4.1;*
- Aid for technical feasibility studies, *fill in Section 4.2;*
- Aid for industrial property right costs for SMEs, *fill in Section 4.3;*
- Aid for young innovative enterprises, *fill in Section 4.4;*
- Aid for process and organisational innovation in services, *fill in Section 4.5;*
- Aid for innovations advisory services and for innovation support services, *fill in Section 4.6;*
- Aid for the loan of highly qualified personnel, *fill in Section 4.7;*
- Aid for innovation clusters, *fill in Section 4.8.*

*Furthermore, please fill in also **Section 5** (Incentive effect and necessity of aid) and **Section 8** (Reporting and monitoring) in order to provide the requested confirmations.*

(B) Does the aid scheme involve research organisations ⁽¹⁹⁾/innovation intermediaries?

- yes no

*If yes, please fill in **Section 2 and/or 3** (Research organisations and innovation intermediaries and Indirect State aid to undertakings through publicly funded research organisations) of this supplementary information sheet.*

(C) Can the aid be combined with other aid?

- yes no

*If yes, fill in **Section 6** (Cumulation) of this supplementary information sheet.*

(D) Does the R&D aid concern products listed in Annex I to the EC Treaty?

- yes no

*If yes, fill in **Section 7** (Specific questions related to agriculture and fisheries) of this supplementary information sheet.*

⁽¹⁶⁾ As regards the aid for promotion of execution of important projects of common European interest, the Commission may also consider a group of projects as together constituting a project. For details see Section 4 of Supplementary Information Sheet for research and development and innovation aid: individual aid (part III.6.b of Annex I to Commission Regulation (EC) No 794/2004).

⁽¹⁷⁾ Community framework for State aid for research and development and innovation (OJ C 323, 30.12.2006, p. 1).

⁽¹⁸⁾ Currently Commission Regulation (EC) No 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises (OJ L 10, 13.1.2001, p. 33) as amended by Commission Regulation (EC) No 364/2004 of 25 February 2004, amending Regulation (EC) No 70/2001 as regards the extension of its scope to include aid for research and development (OJ L 63, 28.2.2004, p. 22) or any subsequent regulation replacing it.

⁽¹⁹⁾ For definition see Section 2.2(d) of the R&D&I Framework.

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(E) Please confirm that if the SME specific aid ⁽²⁰⁾/bonus is granted, the beneficiaries comply with the SME definition as defined by the Community legislation ⁽²¹⁾:

yes

(F) If the scheme involves commissioning/purchasing of R&D activities/results from undertakings by the public authorities, are the providers selected in an open tender procedure ⁽²²⁾?

yes no

If no, please note that such payments from the public authorities to undertakings would normally involve State aid.

(G) If applicable, please provide an exchange rate which has been used for the purposes of the notification:

(H) Please confirm that any aid granted under the notified scheme will be notified individually to the Commission if it reaches the thresholds for a detailed assessment laid down in Section 7.1 of the R&D&I Framework.

yes

(I) All documents provided by the Member States as annexes to the notification form shall be numbered and document numbers shall be indicated in the relevant parts of this supplementary information sheet.

2. Research organisations and innovation intermediaries as recipients of State aid ⁽²³⁾

2.1. Public funding of non-economic activities

(A) Do the research organisations or non-for-profit innovation intermediaries carry out an economic activity ⁽²⁴⁾ (an activity consisting in offering goods and/or services on a given market)?

yes no

If yes, please provide description of these activities:

.....

(B) If the same entity carries out activities of both economic and non-economic ⁽²⁵⁾ nature, can the two kinds of activities and their costs and funding be clearly separated?

yes no

If yes, provide details:

.....

If yes, please note that public funding of non-economic activities does not fall under Article 87(1) of the EC Treaty. If not, public funding of economic activities generally entails State aid.

2.2. Public funding of economic activities

(C) Can the Member State prove that:

— the totality of the State funding is passed on from the research organisations or not-for-profit innovation intermediaries (carrying out economic activities) to the final recipients;

AND

— there is no advantage granted to the intermediaries?

yes no

Please provide details and evidence:

.....

.....

If yes, please note that the intermediary organisations may not be recipient of State aid. As regards the aid to final recipients, normal State aid rules apply.

⁽²⁰⁾ I.e. measures under Sections 4.3, 4.4, 4.6 and 4.7 of this supplementary information sheet. Please note that the measure under Section 4.4 is limited to small enterprises.

⁽²¹⁾ See footnote 20.

⁽²²⁾ Cf. R&D&I Framework, Section 2.1.

⁽²³⁾ Cf. R&D&I Framework, Section 3.1.

⁽²⁴⁾ For details see Section 3.1.1 of R&D&I Framework (footnote 24).

⁽²⁵⁾ For details see Section 3.1.1 (second and third paragraphs) of R&D&I Framework.

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3. **Indirect State aid to undertakings through publicly funded research organisations** ⁽²⁶⁾

3.1. *Research on behalf of undertakings*

(A) Are the projects supported under the notified scheme carried out by research organisations on behalf of undertakings?

yes no

(B) If yes, do the research organisations (acting as agent) render services to the undertakings (acting as principals) in situations, where:

— the agents receive payment of an adequate remuneration for their services,

yes no

AND

— do the principals specify the terms and conditions of these services?

yes no

Please provide details:

.....

(C) Do the research organisations provide their services at market price?

yes no

If there is no market price, do the research organisations provide their services at a price which reflects full costs plus a reasonable margin?

yes no

Please provide details:

.....

If a research organisation renders services and if the answer to one of the questions in Section C is yes, there will be normally no State aid passed to the undertakings through the research organisation.

3.2. *Collaboration of undertakings and research organisations*

(A) Is the collaboration project carried out jointly by undertakings and research organisations?

yes no

If yes, provide details on the partnerships.

.....

(B) If yes, do the participating undertakings bear the full cost of the projects supported under the notified scheme?

yes no

Are the results which do not give rise to intellectual property rights widely disseminated AND are any intellectual property rights which result from the activity of the research organisations fully allocated ⁽²⁷⁾ to the research organisations?

yes no

Do the research organisations receive from the participating undertakings compensation equivalent to the market price for the intellectual property rights ⁽²⁸⁾ which result from the activity of the research organisations carried out in the project and which are transferred to the participating undertakings?

yes no

Please provide details (please note that any contribution of the participating undertakings to the costs of the research organisations shall be deducted from the compensation):

.....

⁽²⁶⁾ Cf. R&D&I Framework, Section 3.2.
⁽²⁷⁾ For details see Section 3.2.2 (footnote 28) of the R&D&I Framework.
⁽²⁸⁾ For details see Section 3.2.2 (footnote 29) of the R&D&I Framework.

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- (C) If none of the answers to questions of Section B is yes, the Member State may rely on individual assessment of the collaboration projects ⁽²⁹⁾.

Please provide an individual assessment of the collaboration projects, taking into account the above mentioned elements. Please attach also the contractual agreements to the notification.

If none of the answers to questions of Section B is yes and if the individual assessment of the collaboration projects does not lead to the conclusion that there is no State aid, the Commission will consider the full value of the contribution of the research organisation to the project as aid to undertakings.

4. Compatibility of aid under Article 87(3)(c) of the EC Treaty

4.1. Aid for R&D projects ⁽³⁰⁾

4.1.1. Research category ⁽³¹⁾

- (A) Please indicate which R&D stages ⁽³²⁾ are supported under the notified scheme:

- fundamental research
- industrial research
- experimental development

Give examples of major projects to be covered by the notified scheme:

.....

.....

- (B) If individual R&D projects encompass different research categories, please explain how this will be taken into account in determining the maximum aid intensity of a given project (the maximum aid intensity applicable must reflect the stages of research involved).

.....

.....

4.1.2. Eligible costs

All eligible costs must be allocated to a specific category of R&D ⁽³³⁾. Please specify (or tick) below.

	Fundamental research	Industrial research	Experimental development
Personnel costs			
Costs of instruments and equipment			
Costs for building and land			
Cost of contractual research, technical knowledge and patents bought or licensed from outside sources at market prices			
Additional overheads incurred directly as a result of the research project			
Other operating expenses			

⁽²⁹⁾ There also may be no State aid where the assessment of the contractual agreement between the partners leads to the conclusion that any intellectual property rights to the R&D&I results as well as access rights to the results are allocated to the different partners of the collaboration and adequately reflect their respective interests, work packages, and financial and other contributions to the project.

⁽³⁰⁾ Cf. R&D&I Framework, Section 5.1.

⁽³¹⁾ To classify the activities, you may refer to the Commission practice or the specific examples and explanations provided in the Frascati Manual on the Measurement of Scientific and technological Activities, proposed Standard Practice for Surveys on Research and Experimental Development (Organisation for Economic Cooperation and Development, 2002).

⁽³²⁾ For definitions see Section 2.2(e), (f), (g) of the R&D&I Framework.

⁽³³⁾ Cf. Section 5.1.4 of the R&D&I Framework.

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4.1.3. Aid intensities and bonuses

The aid intensity is calculated on the basis of the eligible costs of the project. It must be established for each beneficiary of aid, including in a collaboration project ⁽³⁴⁾.

(A) Basic intensities (without bonuses) ⁽³⁵⁾:

	Fundamental research	Industrial research	Experimental development
Maximum aid intensity			

(B) Bonuses:

Do the supported projects benefit from a bonus?

yes no

If yes, please specify below.

— Is an SME bonus applied under the notified scheme?

yes no

Specify the level of bonus applicable ⁽³⁶⁾:

— Is a bonus for effective collaboration between undertakings (i) or collaboration of an undertaking with a research organisation (ii) or (only for projects of industrial research) dissemination of results (iii) applied under the notified scheme?

yes no

(i) If a bonus for an effective collaboration between at least two undertakings, which are independent of each other, is applied, please confirm that the following conditions are fulfilled:

no single undertaking bears more than 70 % of the eligible costs of the collaboration project;

AND

the project involves collaboration with at least one SME or the collaboration has a cross-border character, i.e. research and development activities are carried out in at least two different Member States.

Specify the level of bonus applicable ⁽³⁷⁾:

(ii) If a bonus for an effective collaboration between an undertaking and a research organisation, particularly in the context of coordination of national R&D policies, is applied, please confirm that the following conditions are fulfilled:

the research organisation bears at least 10 % of the eligible costs;

AND

the research organisation has the right to publish the result of the research projects insofar as they stem from research implemented by that organisation.

Specify the level of bonus applicable ⁽³⁸⁾:

⁽³⁴⁾ In the case of State aid for an R&D project being carried out in collaboration between research organisations and undertakings, the combined aid deriving from direct government support for a specific research project and, where they constitute aid, contributions from research organisations to that project may not exceed the applicable aid intensities for each benefiting undertaking.

⁽³⁵⁾ The aid intensity may not exceed 100 % for fundamental research, 50 % for industrial research and 25 % for experimental development.

⁽³⁶⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.

⁽³⁷⁾ The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %.

⁽³⁸⁾ The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %. This bonus does not apply to the research organisation.

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(iii) If in the case of industrial research a bonus for wide dissemination of the results of the project is applied, please specify at least one of the following methods of wide dissemination:

- technical and scientific conferences;
- publication in scientific or technical journals;
- availability in open access repositories (databases where raw research data can be accessed by anyone);
- availability through free or open source software.

Specify the level of bonus applicable ⁽³⁹⁾:

(C) Specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

4.1.4. Special conditions for repayable advance ⁽⁴⁰⁾

(A) Is the aid to the R&D projects granted in the form of a repayable advance?

- yes no

(B) If yes, is the aid granted in the form of a repayable advance under the notified scheme expressed as gross grant equivalent ⁽⁴¹⁾?

- yes no

If yes, what is the aid intensity of repayable advance expressed as gross grant equivalent ⁽⁴²⁾ applicable under the notified scheme:

Furthermore, please provide the complete methodology applied AND the underlining verifiable data on which the above mentioned methodology has been based:

.....

(C) If the aid cannot be expressed in gross grant equivalent, what is the level of the repayable advance expressed as a percentage of the eligible costs:

In case the rates of repayable advance granted to the R&D project are higher than the rates indicated in Sections 5.1.2 and 5.1.3 (up to the maximum rates indicated in Section 5.1.5 of the R&D&I Framework, please):

— notify to the Commission the detailed information on the repayment in the case of success and define clearly what will be considered as a successful outcome of the research activities,

AND

— confirm the following:

- the measure provides that in case of successful outcome the advance is repaid with an interest rate at least equal to the applicable rate resulting from the application of the Commission notice on the method of setting the reference and discount rates ⁽⁴³⁾;
- in case of a success exceeding the outcome defined as successful, the Member State is entitled to request payments beyond payments of the advance amount including interest according to the reference rate foreseen by the Commission;
- in case of partial success, the Member State requires that the repayment secured is in proportion to the degree of success achieved.

⁽³⁹⁾ The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %.
⁽⁴⁰⁾ Cf. R&D&I Framework, Section 5.1.5.
⁽⁴¹⁾ Gross grant equivalent of a repayable advance reflects the probability that the advance will be repaid by the beneficiaries.
⁽⁴²⁾ The gross grant equivalent must fulfil the conditions on maximum aid intensities laid down in Sections 5.1.2 and 5.1.3 of the R&D&I Framework.
⁽⁴³⁾ OJ C 273, 9.9.1997, p. 3. Also published under: http://ec.europa.eu/comm/competition/state_aid/legislation/reference.html

▼ **M3**4.1.5. Special conditions for fiscal measures ⁽⁴⁴⁾

- (A) Is the aid to the R&D projects supported under the notified scheme granted in the form of a fiscal measure?

yes no

If the aid for the R&D project is granted in the form of a fiscal measure, please provide evaluation studies in order to enable the Commission to assess the incentive effect of the R&D fiscal aid.

- (B) If yes, please specify how the aid intensities are calculated:

- on the basis of individual R&D project;
- as the ratio between the overall tax relief and the sum of all eligible R&D costs incurred in a period not exceeding three consecutive fiscal years;
- other:

Please provide details on the calculation method applied:

.....

.....

4.2. Aid for technical feasibility studies ⁽⁴⁵⁾

4.2.1. General conditions

The studies are preparatory to ⁽⁴⁶⁾:

- industrial research;
- experimental development.

4.2.2. Aid intensities

Specify the maximum aid intensity ⁽⁴⁷⁾ (%) for SMEs:

Specify the maximum aid intensity ⁽⁴⁸⁾ (%) for large companies:

The aid intensity is calculated on the basis of cost of feasibility studies of the project.

4.3. Aid for industrial property right costs for SMEs ⁽⁴⁹⁾

4.3.1. Conditions

Which stage of research ⁽⁵⁰⁾ is concerned?

- fundamental research;
- industrial research;
- experimental development.

4.3.2. Eligible costs and aid intensities

- (A) Specify the eligible costs
- ⁽⁵¹⁾
- :

- costs preceding the grant of the right in the first legal jurisdiction:
- translation and other costs incurred in order to obtain the granting or validation of the right in other legal jurisdiction:
- costs incurred in defending the validity of the right during the official prosecution of the application and possible opposition proceedings:

⁽⁴⁴⁾ Cf. R&D&I Framework, Section 5.1.6.

⁽⁴⁵⁾ Cf. R&D&I Framework, Section 5.2.

⁽⁴⁶⁾ To classify the activities, you may refer to the Commission practice or the specific examples and explanations provided in the Frascati Manual on the Measurement of Scientific and technological Activities, proposed Standard Practice for Surveys on Research and Experimental Development (Organisation for Economic Cooperation and Development, 2002); for definitions see Section 2.2(e), (f), (g) of the R&D&I Framework.

⁽⁴⁷⁾ For SMEs, the aid intensity may not exceed 75% for studies preparatory to industrial research activities and 50% for studies preparatory to experimental development activities.

⁽⁴⁸⁾ For large companies, the aid intensity may not exceed 65% for studies preparatory to industrial research activities and 40% for studies preparatory to experimental development activities.

⁽⁴⁹⁾ Cf. R&D&I Framework, Section 5.3.

⁽⁵⁰⁾ For definitions see Section 2.2(e), (f), (g) of the R&D&I Framework.

⁽⁵¹⁾ For details see Section 5.3 (second paragraph) of the R&D&I Framework.

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(B) Specify the maximum aid intensity (%) ⁽⁵²⁾:

4.4. *Aid for young innovative enterprises* ⁽⁵³⁾ (for small enterprises)

Please confirm that:

- (A) the beneficiaries are exclusively small enterprises as defined by Community legislation ⁽⁵⁴⁾, in existence for less than six years at the time when the aid is granted;
- (B) the beneficiaries are innovative enterprises.

Please confirm that the compliance with this condition is ensured through:

an evaluation carried out by an external expert demonstrating that the beneficiary will in the foreseeable future develop products, services or processes which are technologically new or substantially improved compared to the state of the art in its industry in the Community, and which carry a risk of technological or industrial failure;

OR

the evidence that the R&D expenses of the beneficiary represent at least 15 % of its total operating expenses in at least one of the three years preceding the granting of the aid or in the case of a start-up enterprise without any financial history, in the audit of its current fiscal period, as certified by an external auditor.

Please provide details on how this is implemented:

.....

(C) Specify the maximum aid amount applicable under the notified scheme:

Please confirm that the aid for young innovative enterprises will not exceed:

- EUR 1 million in non-assisted areas;
- EUR 1,5 million in regions eligible for the derogation in Article 87(3)(a) of the EC Treaty;
- EUR 1,25 million in regions eligible for the derogation in Article 87(3)(c) of the EC Treaty.

(D) Please confirm that:

the beneficiaries didn't receive aid for young innovative enterprises before and will receive this type of aid only once during the period in which they qualify as a young innovative enterprise.

(E) Do the enterprises benefit from a cumulation of aid?

- yes
- no

If yes, please indicate how the specific cumulation rules for young innovative enterprise aid (Section 5.4 of the R&D&I Framework) will be complied with.

.....

4.5. *Aid for process and organisational innovation in services* ⁽⁵⁵⁾

4.5.1. General conditions

(A) To which type of innovation in service activities ⁽⁵⁶⁾ does the notified scheme refer to?

- process innovation in service activities;
- organisational innovation in service activities.

⁽⁵²⁾ Maximum aid levels correspond to the same levels of aid as would have qualified as R&D aid in respect of the research activities which first led to the industrial property rights concerned.

⁽⁵³⁾ Cf. R&D&I Framework, Section 5.4.

⁽⁵⁴⁾ See footnote 20.

⁽⁵⁵⁾ Cf. R&D&I Framework, Section 5.5.

⁽⁵⁶⁾ For definitions see Section 2.2(i), (j) of the R&D&I Framework.

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Please provide a detailed description of the innovation in service activities ⁽⁵⁷⁾ (process and/or organisational):

.....

(B) Please confirm that:

- the organisational innovation is related to the use and exploitation of Information and Communication Technologies (ICT) to change the organisation;
- the innovation is formulated as a project with an identified and qualified project manager, as well as identified project costs;
- the result of the aided project is the development of a standard, of a business model, methodology of concept, which can be systematically reproduced, possibly certified, and possibly patented;
- the process or organisational innovation is new or substantially improved compared to the state of the art in its industry in the Community;
- the process or organisational innovation projects entail a clear degree of risk;
- the aid is granted to large enterprises only if they collaborate with SMEs in the aided activity and that the collaborating SMEs incur at least 30 % of the total eligible costs.

Please provide details/evidence concerning all these elements:

.....

4.5.2. Eligible costs and aid intensities

(A) Please specify the eligible costs ⁽⁵⁸⁾:

	Eligible costs
Personnel costs	
Costs of instruments and equipment	
Costs for building and land	
Cost of contractual research, technical knowledge and patents bought or licensed from outside sources at market prices	
Additional overheads incurred directly as a result of the research project	
Other operating expenses	

(B) Specify the maximum aid intensity ⁽⁵⁹⁾ for large enterprises (%):

Specify the maximum aid intensity ⁽⁶⁰⁾ for medium enterprises ⁽⁶¹⁾ (%):

Specify the maximum aid intensity ⁽⁶²⁾ for small enterprises ⁽⁶³⁾ (%):

The aid intensity is calculated on the basis of the eligible costs of the projects.

⁽⁵⁷⁾ In order to classify the activities, you may refer to the Commission practice or the specific definitions provided in the OSLO Manual, Guidelines for Collecting and Interpreting Innovation Data, 3rd Edition (Organisation For Economic Cooperation and Development, 2005).

⁽⁵⁸⁾ For details see Section 5.1.4. Please note that in the case of organisational innovation, the costs of instruments and equipment cover costs of ICT instruments and equipment only.

⁽⁵⁹⁾ The maximum aid intensity is 15 % of the eligible costs.

⁽⁶⁰⁾ The maximum aid intensity is 25 % of the eligible costs.

⁽⁶¹⁾ See footnote No 20.

⁽⁶²⁾ The maximum aid intensity is 35 % of the eligible costs.

⁽⁶³⁾ Idem footnote No 46.

▼ **M3**4.6. Aid for innovation advisory services and for innovation support services ⁽⁶⁴⁾ (for SMEs)

4.6.1. General conditions

(A) Specify the maximum aid amount (not exceeding EUR 200 000 per beneficiary within any three year period):

(B) Please confirm that:

- if the service provider does not benefit from a national or European certification the aid will not cover more than 75% of the eligible costs;
- the beneficiaries use the State aid to buy the services at market price (or if the service provider is a non-for-profit entity, at a price which reflects its full costs plus a reasonable margin).

Please provide details on how this will be ensured.

.....

4.6.2. Eligible costs

(A) What type of aid is granted?

- aid for innovation advisory services;
- aid for innovation support services.

(B) If it is an aid for innovation advisory services, specify the eligible costs:

- management consulting:
- technological assistance:
- technology transfer services:
- training:
- consultancy for acquisition, protection and trade in Intellectual Property Rights and for licensing agreements:
- consultancy on the use of standards:

(C) If it is an aid for innovation support services, specify the eligible costs:

- office space:
- data banks:
- technical libraries services:
- market research:
- use of laboratory:
- quality labelling:
- testing and certification:

4.6.3. Special conditions for a non-for-profit entity

If the service providers are non-for-profit entities, the aid may be given in the form of a reduced price, as the difference between the price paid and the market price (or a price which reflects full costs plus a reasonable margin).

(A) Is the aid given in the form of a reduced price?

- yes no

⁽⁶⁴⁾ Cf. R&D&I Framework, Section 5.6.

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If yes, provide evidence of the existence of a system ensuring transparency about the full costs of the innovation advisory and innovation support services provided, as well as about the price paid by the beneficiaries, so that the aid received can be measured and monitored.

.....

.....

4.7. *Aid for the loan of highly qualified personnel* ⁽⁶⁵⁾ (for SMEs)

4.7.1. General conditions

(A) Where do the highly qualified personnel ⁽⁶⁶⁾ come from?

- research organisations;
- large enterprises.

Provide details (if possible) on research organisations and on large enterprises.

.....

.....

(B) Please confirm that:

- the seconded personnel are not replacing other personnel;
- the seconded personnel are employed in a newly created function within the beneficiary undertaking.

Specify please this newly created function:

.....

.....

- the seconded personnel have been employed for at least two years in the research organisations or the large enterprises which are sending the personnel on secondment;
- the seconded personnel work on R&D&I activities within the SME receiving aid.

4.7.2. Eligible costs and aid intensities

(A) Specify the eligible costs:

- costs for borrowing and employing highly qualified personnel:
-

- mobility allowance for the seconded personnel:

(B) Please confirm that consultancy costs (payment of the service rendered by the expert without employing the expert in the undertaking) are excluded from eligible costs of the aid for the loan of highly qualified personnel.(C) Specify the maximum aid intensity ⁽⁶⁷⁾ (%):4.8. *Aid for innovation clusters* ⁽⁶⁸⁾

4.8.1. General conditions

(A) What type of aid is granted to the beneficiaries?

- investment aid;
- operating aid for cluster animation.

⁽⁶⁵⁾ Cf. R&D&I Framework, Section 5.7.

⁽⁶⁶⁾ For definition see Section 2.2. (k) of the R&D&I Framework.

⁽⁶⁷⁾ The maximum aid intensity is 50 % of the eligible costs, for a maximum of three years per undertaking and per person borrowed.

⁽⁶⁸⁾ Cf. R&D&I Framework, Section 5.8.

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- (B) Please confirm that:
- the aid is exclusively granted to the legal entities operating the innovation clusters;
 - the beneficiaries are in charge of managing the participation and access to the clusters' premises, facilities and activities.
- Please provide details:
-
-
- access to the clusters' premises, facilities and activities is not restricted.
- (C) Do the fees charged for using the cluster's facilities and for participating in the cluster's activities reflect their costs?
- yes no
- If yes, please demonstrate how this is ensured:
-
-
- If not, please provide details (especially with respect to the existence of aid within the meaning of Article 87(1) of the EC Treaty, see Section 3.1 of the R&D&I Framework):
-
-
- (D) Please attach an analysis of the technological specialisation of the innovation cluster, existing regional potential, existing research capacity, presence of clusters in the Community with similar purposes and potential market volumes of the activities in the cluster:
-
-

4.8.2. Specific conditions concerning investment aid for cluster animation

- (A) What type of investment is carried out?
- setting up of innovation clusters;
 - expansion of innovation clusters;
 - animation of innovation clusters.
- (B) For which facilities is the aid granted?
- facilities for training and research centre;
 - open-access research infrastructures, laboratory, testing facility;
 - broadband network infrastructures.
- (C) Specify the eligible costs:
- costs relating to investment in land:
 - buildings:
 - machinery:
 - equipment:
- (D) What is the basic aid intensity (%) ⁽⁶⁹⁾:
- If applicable, what is the basic aid intensity for regions falling under Article 87(3)(a) of the EC Treaty:
- with less than 75 % of average EU-25 GDP per capita, outermost regions with higher GDP per capita and statistical effect regions (until 1 January 2011)(%) ⁽⁷⁰⁾:

⁽⁶⁹⁾ The maximum aid intensity is 15 % of the eligible costs.
⁽⁷⁰⁾ The maximum aid intensity is 30 % of the eligible costs.

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- with less than 60 % of average EU-25 GDP per capita (%) ⁽⁷¹⁾:
- with less than 45 % of average EU-25 GDP per capita (%) ⁽⁷²⁾:

If applicable, what is the basic aid intensity for statistical effect regions falling under Article 87(3)(c) of the EC Treaty from 1 January 2011 (%) ⁽⁷³⁾:

(E) Is any bonus granted to beneficiaries?

- yes no

If yes, specify below:

— Do you apply an SME bonus?

- yes no

Specify the level of bonus applicable to small enterprises ⁽⁷⁴⁾:

Specify the level of bonus applicable to medium-sized enterprises ⁽⁷⁵⁾:

— Do you apply a bonus for undertakings located in outermost regions?

- yes no

If yes, specify the level of bonus applicable to undertakings located in outermost regions:

- where their GDP per capita falls below 75 % of EU-25 GDP average (%) ⁽⁷⁶⁾:
- other outermost regions (%) ⁽⁷⁷⁾:

4.8.3. Specific conditions concerning operating aid for cluster animation

(A) For how long is such aid granted: years

If the aid is granted for a longer period than five years, please provide convincing evidence in order to justify such longer period ⁽⁷⁸⁾.

.....

(B) Is the aid degressive?

- yes no

(C) Specify the eligible costs:

- marketing of the cluster to recruit new companies to take part in the cluster:
- management of the cluster's open-access facilities:
- organisation of training programmes, workshops and conferences to support knowledge sharing and networking between the members of the cluster:

(D) Aid intensity:

- degressive aid (please specify degressive rates for each year) ⁽⁷⁹⁾:
- non-degressive aid (%) ⁽⁸⁰⁾:

⁽⁷¹⁾ The maximum aid intensity is 40 % of the eligible costs.

⁽⁷²⁾ The maximum aid intensity is 50 % of the eligible costs.

⁽⁷³⁾ The maximum aid intensity is 20 % of the eligible costs.

⁽⁷⁴⁾ The aid intensity may be increased by maximum 20 percentage points for small enterprises.

⁽⁷⁵⁾ The aid intensity may be increased by maximum 10 percentage points for medium-sized enterprises.

⁽⁷⁶⁾ The aid intensity may be increased by maximum 20 percentage points.

⁽⁷⁷⁾ The aid intensity may be increased by maximum 10 percentage points.

⁽⁷⁸⁾ In any case, the period may never exceed 10 years.

⁽⁷⁹⁾ The intensity may amount 100 % for the eligible costs the first year but must have fallen in a linear fashion to zero by the end of the fifth year.

⁽⁸⁰⁾ The maximum aid intensity is 50 % of the eligible costs.

▼ M3

5. Incentive effect and necessity of aid ⁽⁸¹⁾

5.1. General conditions

Please confirm that when granting the aid under the notified measure, it will be ensured that the R&D&I activities of individual beneficiaries will not commence prior to their aid application or granting decision in case of fiscal aid.

yes

Please provide details on how the compliance with this condition will be ensured:

.....

In case the aid is granted for projects of large enterprises, to SMEs if it exceeds EUR 7,5 million, for process and organisational innovation in services and for innovation clusters, please confirm that the incentive effect will be evaluated on the basis of at least one of the following indicators:

- increase in project size;
- increase in scope;
- increase in speed;
- increase in total amount spent on R&D&I;
- other:

Please provide details on how this evaluation will be carried out:

.....

6. Cumulation ⁽⁸²⁾

(A) Is the aid granted under the notified scheme combined with other aid ⁽⁸³⁾?

yes no

(B) If yes, please describe the cumulation rules applicable to the notified aid scheme:

.....

(C) Please specify how the respect of cumulation rules will be verified in the notified aid scheme:

.....

7. Specific questions relating to agriculture and fisheries ⁽⁸⁴⁾

(A) Does the R&D aid concern products listed in Annex I to the EC Treaty?

yes no

If yes, specify the type of products:

.....

⁽⁸¹⁾ Cf. R&D&I Framework, Chapter 6.

⁽⁸²⁾ Cf. R&D&I Framework, Chapter 8.

⁽⁸³⁾ Please note that the aid for R&D&I shall not be cumulated with de minimis support in respect of the same eligible expenses in order to circumvent the maximum aid intensities laid down in the R&D&I Framework.

⁽⁸⁴⁾ Cf. R&D&I Framework, Chapter 9.

▼ **M3**

(B) If yes, please provide the answers to the following questions:

— is the aid of general interest to the particular sector or sub-sector concerned?

yes no

If yes, provide evidence:

.....

— is the information that research will be carried out, and with which goal published on Internet prior to the commencement of the research AND does the information published include an approximate date of the expected results and their place of publication on the Internet, as well as a mention that the result will be available at no cost?

yes no

If yes, provide evidence and specify the Internet address:

.....

— are the results of the research made available on Internet, for a period of at least five years AND can it be confirmed that the information on the Internet will be published no later than any which may be given to members of any particular organisation?

yes no

If yes, provide evidence:

.....

— is the aid granted directly to the researching institution or body AND does it exclude the direct granting of non-research related aid to a company producing, processing or marketing agricultural products, as well as the provision of price support to producers of such products?

yes no

If yes, provide evidence:

.....

If the answers to all four conditions of Section B above are yes, the aid intensity up to 100% can be allowed. If not, cases of R&D aid for products listed in Annex I to the EC Treaty are to be examined under the normal rules of the R&D&I Framework.

(C) Specify the total aid intensity (%):

(D) Cooperation pursuant to Council Regulation (EC) No 1698/2005 on support for rural development by the EAFRD ⁽⁸⁵⁾

Has the cooperation been approved for Community co-financing under Article 29 of Regulation (EC) No 1698/2005 AND/OR is the State aid granted as additional financing pursuant to Article 89 of this Regulation under the same conditions and at the same intensity as the co-financing ⁽⁸⁶⁾?

yes no

If not, cases of R&D aid for products listed in Annex I to the EC Treaty are to be examined under the normal rules of the R&D&I Framework.

⁽⁸⁵⁾ Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 277, 21.10.2005, p. 1), as amended by Regulation (EC) No 1463/2006 (OJ L 277, 9.10.2006, p. 1).

⁽⁸⁶⁾ Commission will allow State aid for cooperation pursuant to Article 29 of Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) if such cooperation has been approved for Community co-financing under that Article and/or the State aid is granted as additional financing pursuant to Article 89 of Regulation (EC) No 1698/2005 under the same conditions and at the same intensity as the co-financing.

▼ **M3****8. Reporting and monitoring** ⁽⁸⁷⁾8.1. *Annual reports*

Please note that this reporting obligation is without prejudice to the reporting obligation pursuant to Commission Regulation (EC) No 794/2004 implementing Council Regulation (EC) No 659/1999 ⁽⁸⁸⁾.

(A) Please undertake to submit annual reports on the implementation of the notified scheme to the Commission, containing all the elements listed below ⁽⁸⁹⁾:

- name of the beneficiary;
- aid amount per beneficiary;
- aid intensity;
- sectors of activity where the aided projects are undertaken.

yes

(B) Please undertake to explain in the annual report for all aid granted under an approved scheme to large undertakings how the incentive effect has been respected for aid given to such undertakings ⁽⁹⁰⁾.

yes

8.2. *Access to full text of schemes*

(A) Please undertake to publish the full text of the final aid schemes as approved by the Commission on the Internet.

yes

Please provide the Internet address:

(B) Please confirm that the scheme as approved by the Commission will not be applied before the information is published on the Internet (as required under Section A above).

yes

8.3. *Information sheets, monitoring*

(A) Please undertake, whenever aid for R&D&I is granted on the basis of aid schemes without falling under the duty for individual notification, and exceeds EUR 3 million ⁽⁹¹⁾, to provide the Commission within 20 working days starting from the granting of the aid by the competent authority with the information requested in the standard form laid down in the Annex to the R&D&I Framework.

yes

(B) Please undertake to maintain detailed records regarding the granting of aid, with all information necessary to establish that the eligible costs and maximum allowable aid intensity have been observed.

yes

(C) Please undertake to ensure that detailed records referred to in Section B above are maintained for 10 years from the date on which the aid was granted.

yes

(D) Please undertake to submit the records referred to in Section B above on request of the Commission.

yes

9. Other information

Please give any other information you consider necessary to assess the measure(s) in question under the Community Framework for State aid for research, development and innovation.

⁽⁸⁷⁾ Cf. R&D&I Framework, Section 10.1.

⁽⁸⁸⁾ Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 30.4.2004, p. 1).

⁽⁸⁹⁾ As regards the specific reporting requirements for fiscal aid and clusters, please see Section 10.1.1 (third and fourth paragraphs) of the R&D&I Framework.

⁽⁹⁰⁾ Notably using the criteria specified in section 6 of the R&D&I Framework.

⁽⁹¹⁾ If applicable, please provide an exchange rate used when answering this question.

▼ M3

PART III.6.b

SUPPLEMENTARY INFORMATION SHEET FOR RESEARCH AND DEVELOPMENT AND INNOVATION AID: INDIVIDUAL AID

This supplementary information sheet must be used for the notification of any individual aid covered by the Community framework for State aid for research and development and innovation (hereinafter the R&D&I Framework) ⁽⁹²⁾. It must also be used for individual aid for Research and Development to SMEs, which does not fall under a Block Exemption Regulation ⁽⁹³⁾ or is subject to individual notification obligation as it exceeds the individual notification thresholds laid down in the block exemption. This notification sheet also covers the individual aid intended for the production, processing and marketing of agricultural products.

1. Basic characteristics of the notified measure

Please fill in the relevant parts of the notification form corresponding to the character of the notified measure. In particular, please note that **Section 8** is to be completed only if the notified measure is subject to a detailed assessment, i.e. only if condition(s) of **Section 7** are met. Please find below a basic guidance.

- (A) Is the aid granted in order to promote the execution of an important project of common European interest?

yes no

If yes, please fill in **Section 4** (Compatibility of aid under Article 87(3)(b) of the EC Treaty) of this supplementary information sheet. Furthermore please fill in **Section 11** (Reporting and monitoring).

- (B) If no, please specify the type of aid and fill in the appropriate subsections of **Section 5** (Compatibility of aid under Article 87(3)(c) of the EC Treaty) of this supplementary information sheet:

- Aid for R&D projects, fill in Section 5.1;
- Aid for technical feasibility studies, fill in Section 5.2;
- Aid for industrial property right costs for SMEs, fill in Section 5.3;
- Aid for young innovative enterprises, fill in Section 5.4;
- Aid for process and organisational innovation in services, fill in Section 5.5;
- Aid for innovations advisory services and for innovation support services, fill in Section 5.6;
- Aid for the loan of highly qualified personnel, fill in Section 5.7;
- Aid for innovation clusters, fill in Section 5.8.

Furthermore, please fill in: **Section 6** (Incentive effect and necessity of aid) in order to verify the incentive effect, **Section 7** (Criteria triggering a detailed assessment) in order to verify if the notified aid is subject to the detailed assessment of **Section 8** (Additional information for detailed assessment) and **Section 11** (Reporting and monitoring).

- (C) Does the aid involve research organisations ⁽⁹⁴⁾/innovation intermediaries?

yes no

If yes, fill in **Section 2 and/or 3** (Research organisations and innovation intermediaries and Indirect State aid to undertakings through publicly funded research organisations) of this supplementary information sheet.

- (D) Can the aid be combined with other aid?

yes no

If yes, fill in **Section 9** (Cumulation) of this supplementary information sheet.

⁽⁹²⁾ Community framework for State aid for research and development and innovation (OJ C 323, 30.12.2006, p. 1).

⁽⁹³⁾ Currently Commission Regulation (EC) No 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises (OJ L 10, 13.1.2001, p. 33) as amended by Commission Regulation (EC) No 364/2004 of 25 February 2004 amending Regulation (EC) No 70/2001 as regards the extension of its scope to include aid for research and development (OJ L 63, 28.2.2004, p. 22) or any subsequent regulation replacing it.

⁽⁹⁴⁾ For definition see Section 2.2.(d) of the R&D&I Framework.

▼ **M3**

(E) Does the R&D aid concern products listed in Annex I to the EC Treaty?

yes no

If yes, fill in Section 10 (Specific questions related to agriculture and fisheries) of this supplementary information sheet.

(F) In case the notified individual aid is based on an approved scheme, please provide details concerning that scheme, including its publication reference (Internet address) and State aid registration number:

.....

(G) Please confirm that if the SME specific aid ⁽⁹⁵⁾/bonus is granted, the beneficiary complies with the SME definition as defined by the Community legislation ⁽⁹⁶⁾:

yes

Please provide relevant information and evidence:

.....

(H) If the aid involves commissioning/purchasing of R&D activities/results from undertakings by the public authorities, are the providers selected in an open tender procedure ⁽⁹⁷⁾?

yes no

If no, please note that such payments from the public authorities to undertakings would normally involve State aid.

(I) If applicable, please provide an exchange rate which has been used for the purposes of the notification:

(J) All documents provided by the Member States as annexes to the notification form shall be numbered and document numbers shall be indicated in the relevant parts of this supplementary information sheet.

2. Research organisations and innovation intermediaries as recipients of state aid ⁽⁹⁸⁾

If there are several research organisations or innovation intermediaries involved in the notified project, please provide the information below for each of them.

2.1. Public funding of non-economic activities

(A) Does the research organisation or non-for-profit innovation intermediary carry out an economic activity ⁽⁹⁹⁾ (an activity consisting in offering goods and/or services on a given market)?

yes no

If yes, please provide description of these activities:

.....

(B) If the same entity carries out activities of both economic and non-economic ⁽¹⁰⁰⁾ nature, can the two kinds of activities and their costs and funding be clearly separated?

yes no

If yes, provide details:

.....

If yes, please note that public funding of non-economic activities does not fall under Article 87(1) of the EC Treaty. If not, public funding of economic activities generally entails State aid.

⁽⁹⁵⁾ I.e. measures under Sections 5.3, 5.4, 5.6 and 5.7 of this supplementary information sheet. Please note that the measure under Section 5.4 is limited to small enterprises.

⁽⁹⁶⁾ See footnote 20.

⁽⁹⁷⁾ Cf. R&D&I Framework, Section 2.1.

⁽⁹⁸⁾ Cf. R&D&I Framework, Section 3.1.

⁽⁹⁹⁾ For details see Section 3.1.1 of R&D&I Framework (footnote 24).

⁽¹⁰⁰⁾ For details see Section 3.1.1 (2nd and 3rd paragraph) of R&D&I Framework.

▼ **M3**2.2. *Public funding of economic activities*

Can the Member State prove that:

- the totality of the State funding has been passed on from the research organisation or not-for-profit innovation intermediary (carrying out economic activities) to the final recipients;

AND

- there is no advantage granted to the intermediary?

yes

no

Please provide details and evidence:

.....

If yes, please note that the intermediary organisations may not be recipient of State aid. As regards the aid to final recipients, normal State aid rules apply.

3. **Indirect State aid to undertakings through publicly funded research organisations** ⁽¹⁰¹⁾

If there are more research organisations or innovation intermediaries involved in the notified project, please provide the information below for each of them.

3.1. *Research on behalf of undertakings*

- (A) Is the supported project carried out by research organisations on behalf of undertakings?

yes

no

- (B) If yes, do the research organisations (acting as agent) render services to the undertakings (acting as principals) in situations, where:

- the agents receive payment of an adequate remuneration for their services,

yes

no

AND

- do the principals specify the terms and conditions of these services?

yes

no

Please provide details:

.....

- (C) Do the research organisations provide their services at market price?

yes

no

If there is no market price, do the research organisations provide their services at a price which reflects full costs plus a reasonable margin?

yes

no

Please provide details:

.....

If a research organisation renders services and if the answer to one of the questions in Section C is yes, there will be normally no State aid passed to the undertakings through the research organisation.

3.2. *Collaboration of undertakings and research organisations*

- (A) Is the collaboration project carried out jointly by undertakings and research organisations?

yes

no

If yes, provide details on the partnerships:

.....

⁽¹⁰¹⁾ Cf. R&D&I Framework, Section 3.2.

▼ **M3**

(B) If yes, do the participating undertakings bear the full cost of the projects supported under the notified scheme?

- yes no

Are the results which do not give rise to intellectual property rights widely disseminated AND are any intellectual property rights which result from the activity of the research organisations fully allocated ⁽¹⁰²⁾ to the research organisations?

- yes no

Do the research organisations receive from the participating undertakings compensation equivalent to the market price for the intellectual property rights ⁽¹⁰³⁾ which result from the activity of the research organisations carried out in the project and which are transferred to the participating undertakings?

- yes no

Please provide details (please note that any contribution of the participating undertakings to the costs of the research organisations shall be deducted from the compensation):

.....

(C) If none of the answers to questions of Section B is yes, the Member State may rely on individual assessment of the collaboration projects ⁽¹⁰⁴⁾.

Please provide an individual assessment of the collaboration projects, taking into account the above mentioned elements. Please attach also the contractual agreements to the notification.

If none of the answers to questions of Section B is yes and if the individual assessment of the collaboration projects does not lead to the conclusion that there is no State aid, the Commission will consider the full value of the contribution of the research organisation to the project as aid to undertakings.

4. Compatibility of aid under article 87(3)(b) of the EC treaty

Aid for R&D&I to promote the execution of an important project ⁽¹⁰⁵⁾ of common European interest may be considered to be compatible with the common market pursuant to Article 87(3)(b) of the EC Treaty.

4.1. General conditions (cumulative)

(A) Please confirm that:

- the project contributes in a concrete, clear and identifiable manner to the Community interest ⁽¹⁰⁶⁾;

AND

- the advantage achieved by the objective of the project is not limited to one Member State or to the Member States implementing it, but extends to the Community as a whole ⁽¹⁰⁷⁾;

AND

- the project presents a substantive leap forward for the Community objectives.

Please provide details and evidence:

.....

⁽¹⁰²⁾ For details see Section 3.2.2 (footnote 28) of the R&D&I Framework.

⁽¹⁰³⁾ For details see Section 3.2.2 (footnote 29) of the R&D&I Framework.

⁽¹⁰⁴⁾ There also may be no State aid where the assessment of the contractual agreement between the partners leads to the conclusion that any intellectual property rights to the R&D&I results as well as access rights to the results are allocated to the different partners of the collaboration and adequately reflect their respective interests, work packages, and financial and other contributions to the project.

⁽¹⁰⁵⁾ The Commission may also consider a group of projects as together constituting a project.

⁽¹⁰⁶⁾ Please note that the common European interest must be demonstrated in practical terms, e.g. it must be demonstrated that the project enables significant progress to be made towards achieving specific Community objectives.

⁽¹⁰⁷⁾ The fact that the project is carried out by undertakings in different countries is not sufficient.

▼ **M3**

- (B) Specify the positive effects of the aid:
- important spill-overs for society;
 - contribution of the measure to the improvement of the Community situation regarding R&D&I in the international context;
 - creation of new markets;
 - development of new technologies;
 - other positive effects.
-
-

- (C) Please provide the terms of implementation of the project (including participants, objectives) ⁽¹⁰⁸⁾:
-
-

- (D) Please provide details and evidence illustrating that the aid is necessary to achieve the defined objective of common interest AND presents an incentive for the execution of the project ⁽¹⁰⁹⁾:
-
-

- (E) Please provide details and evidence demonstrating that the project involves a high level of risk:
-
-

- (F) Please provide details and evidence illustrating that the project is of great importance with respect to its character and its volume ⁽¹¹⁰⁾:
-
-

4.2. Description of the project

Please provide a detailed description of the project. For orientation please see Section 5.1 of this supplementary information sheet.

.....

.....

5. **Compatibility of aid under article 87(3)(c) of the EC treaty**

If there are several beneficiaries involved in the notified project, please provide the information below for each of them.

5.1. *Aid for R&D projects* ⁽¹¹¹⁾5.1.1. *Research category* ⁽¹¹²⁾

- (A) Please indicate which R&D stages ⁽¹¹³⁾ are supported under the notified aid measure:

- fundamental research;
- industrial research;
- experimental development.

⁽¹⁰⁸⁾ Please note that the projects must be clearly defined as regards these aspects.

⁽¹⁰⁹⁾ For orientation please see the criteria included in Section 6 of this supplementary information sheet.

⁽¹¹⁰⁾ I.e. is meaningful with respect to its objective and is of substantial size.

⁽¹¹¹⁾ Cf. R&D&I Framework, Section 5.1.

⁽¹¹²⁾ To classify the activities, you may refer to the Commission practice or the specific examples and explanations provided in the Frascati Manual on the Measurement of Scientific and technological Activities, proposed Standard Practice for Surveys on Research and Experimental Development (Organisation for Economic Cooperation and Development, 2002).

⁽¹¹³⁾ For definitions see Section 2.2(e), (f), (g) of the R&D&I Framework.

▼ **M3**

- (B) If the R&D projects encompass different research categories, please list and qualify the different tasks as falling under the categories of fundamental research, industrial research or experimental development or as not falling under any of those categories at all.

.....

.....

5.1.2. Eligible costs

All eligible costs must be allocated to a specific category of R&D ⁽¹¹⁴⁾. Please specify the eligible costs and indicate their amount.

	Fundamental research	Industrial research	Experimental development
Personnel costs			
Costs of instruments and equipment			
Costs for building and land			
Cost of contractual research, technical knowledge and patents bought or licensed from outside sources at market prices			
Additional overheads incurred directly as a result of the research project			
Other operating expenses			

5.1.3. Aid intensities and bonuses

The aid intensity is calculated on the basis of the eligible costs of the project. It must be established for each beneficiary of the aid, including in a collaboration project ⁽¹¹⁵⁾.

- (A) Basic intensities (without bonuses) ⁽¹¹⁶⁾:

	Fundamental research	Industrial research	Experimental development
Maximum aid intensity			

⁽¹¹⁴⁾ Cf. Section 5.1.4 of the R&D&I Framework. These eligible costs apply to aid for R&D projects (Section 5.1) research projects and to process and organisational innovation in services (Section 5.5).

⁽¹¹⁵⁾ In the case of State aid for an R&D project being carried out in collaboration between research organisations and undertakings, the combined aid deriving from direct government support for a specific research project and, where they constitute aid, contributions from research organisations to that project may not exceed the applicable aid intensities for each benefiting undertaking.

⁽¹¹⁶⁾ The aid intensity may not exceed 100 % for fundamental research, 50 % for industrial research and 25 % for experimental development.

▼ **M3**

(B) Bonuses:

Are bonuses applied under the notified measure?

- yes no

If yes, please specify below:

— Is an SME bonus applied?

- yes no

Specify the level of bonus applicable ⁽¹¹⁷⁾:

— Is a bonus for effective collaboration between undertakings (i) or collaboration of an undertaking with a research organisation (ii) or (only for projects of industrial research) dissemination of results (iii) applied under the notified aid measure?

- yes no

(i) If a bonus for an effective collaboration between at least two undertakings, which are independent of each other, is applied, please confirm that the following conditions are fulfilled:

- no single undertaking bears more than 70 % of the eligible costs of the collaboration project;

AND

- the project involves collaboration with at least one SME or the collaboration has a cross-border character, i.e. research and development activities are carried out in at least two different Member States.

Specify the level of bonus applicable ⁽¹¹⁸⁾:

(ii) If a bonus for an effective collaboration between an undertaking and a research organisation, particularly in the context of coordination of national R&D policies, is applied, please confirm that the following conditions are fulfilled:

- the research organisation bears at least 10 % of the eligible costs;

AND

- the research organisation has the right to publish the result of the research projects in so far as they stem from research implemented by that organisation.

Specify the level of bonus applicable ⁽¹¹⁹⁾:(iii) If in the case of industrial research a bonus for wide dissemination of the results of the project is applied, please specify at least one of the following methods of wide dissemination:

- technical and scientific conferences;
- publication in scientific or technical journals;
- availability in open access repositories (databases where raw research data can be accessed by anyone);
- availability through free or open source software.

Specify the level of bonus applicable ⁽¹²⁰⁾:

(C) Specify the total aid intensity of the projects supported under the notified aid measure (taking into account the bonuses) (%):

⁽¹¹⁷⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.

⁽¹¹⁸⁾ The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %.

⁽¹¹⁹⁾ The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %. This bonus does not apply to the research organisation.

⁽¹²⁰⁾ The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %.

▼ **M3**5.1.4. Special conditions for repayable advance ⁽¹²¹⁾

(A) Is the aid to the R&D projects granted in the form of a repayable advance?

yes no

(B) Is the aid granted in the form of a repayable advance under the notified measure expressed as gross grant equivalent ⁽¹²²⁾?

yes no

If yes, what is the aid intensity of repayable advance expressed as gross grant equivalent ⁽¹²³⁾:

.....

Furthermore, please specify on the basis of which approved aid scheme ⁽¹²⁴⁾ is the aid granted and provide details on the complete methodology applied in order to determine the gross grant equivalent, underlying verifiable data.

.....

.....

(C) If the aid cannot be expressed in gross grant equivalent, what is the level of the repayable advance expressed as a percentage of the eligible costs:

.....

In case the rates of repayable advance granted to the R&D project are higher than the rates indicated in Sections 5.1.2 and 5.1.3 (up to the maximum rates indicated in Section 5.1.5) of the R&D&I Framework, please:

— notify to the Commission the detailed information on the repayment in the case of success and define clearly what will be considered as a successful outcome of the research activities;

AND

— confirm the following:

the measure provides that in case of successful outcome the advance is repaid with an interest rate at least equal to the applicable rate resulting from the application of the Commission notice on the method of setting the reference and discount rates ⁽¹²⁵⁾;

in case of a success exceeding the outcome defined as successful, the Member State is entitled to request payments beyond payments of the advance amount including interest according to the reference rate foreseen by the Commission;

in case of partial success, the Member State requires that the repayment secured is in proportion to the degree of success achieved.

5.1.5. Matching clause ⁽¹²⁶⁾

Is the matching clause used in this notified measure?

yes no

If yes, higher intensities than generally permissible may be authorised.

If yes, provide details and evidence that competitors located outside the Community have received in the last three years or are going to receive, aid of an equivalent intensity for similar projects, programmes, research, development or technology:

.....

.....

⁽¹²¹⁾ Cf. R&D&I Framework, Section 5.1.5.

⁽¹²²⁾ Gross grant equivalent of a repayable advance reflects the probability that the advance will be repaid by the beneficiaries.

⁽¹²³⁾ The gross grant equivalent must fulfil the conditions on maximum aid intensities laid down in Sections 5.1.2 and 5.1.3 of the R&D&I Framework.

⁽¹²⁴⁾ For details see Section 5.1.5 of the R&D&I Framework (2nd paragraph).

⁽¹²⁵⁾ OJ C 273, 9.9.1997, p. 3. Also published under: http://ec.europa.eu/comm/competition/state_aid/legislation/reference.html.

⁽¹²⁶⁾ Cf. R&D&I Framework, Section 5.1.7.

▼ **M3**

Do actual or potential direct or indirect distortions of international trade exist?

- yes no

If yes, provide evidence:

.....

Provide also sufficient information to enable the Commission to assess the situation, in particular regarding the need to take account of the competitive advantage enjoyed by a third-country competitor:

.....

5.2. *Aid for technical feasibility studies* ⁽¹²⁷⁾

5.2.1. General conditions

The studies are preparatory to ⁽¹²⁸⁾:

- industrial research;
 experimental development.

5.2.2. Aid intensities

Specify the maximum aid intensity ⁽¹²⁹⁾ (%):

The aid intensity is calculated on the basis of cost of feasibility studies of the project.

5.3. *Aid for industrial property right costs for SMEs* ⁽¹³⁰⁾

5.3.1. Conditions

Which stage of research ⁽¹³¹⁾ is concerned?

- fundamental research;
 industrial research;
 experimental development.

5.3.2. Eligible costs and aid intensities

(A) Specify the eligible costs ⁽¹³²⁾ and indicate their amount:

- costs preceding the grant of the right in the first legal jurisdiction:
-
- translation and other costs incurred in order to obtain the granting or validation of the right in other legal jurisdiction:
-
- costs incurred in defending the validity of the right during the official prosecution of the application and possible opposition proceedings:
-

(B) Specify the maximum aid intensity (%) ⁽¹³³⁾:

⁽¹²⁷⁾ Cf. R&D&I Framework, Section 5.2.
⁽¹²⁸⁾ To classify the activities, you may refer to the Commission practice or the specific examples and explanations provided in the Frascati Manual on the Measurement of Scientific and technological Activities, proposed Standard Practice for Surveys on Research and Experimental Development (Organisation for Economic Cooperation and Development, 2002); for definitions see Section 2.2(e), (f), (g) of the R&D&I Framework.
⁽¹²⁹⁾ For SMEs, the aid intensity may not exceed 75 % for studies preparatory to industrial research activities and 50 % for studies preparatory to experimental development activities; for large companies, the aid intensity may not exceed 65 % for studies preparatory to industrial research activities and 40 % for studies preparatory to experimental development activities.
⁽¹³⁰⁾ Cf. R&D&I Framework, Section 5.3.
⁽¹³¹⁾ For definitions see Section 2.2(e), (f), (g) of the R&D&I Framework.
⁽¹³²⁾ For details see Section 5.3 (second paragraph) of the R&D&I Framework.
⁽¹³³⁾ Maximum aid levels correspond to the same levels of aid as would have qualified as R&D aid in respect of the research activities which first led to the industrial property rights concerned.

▼ **M3**

5.4. *Aid for young innovative enterprises* ⁽¹³⁴⁾ (for small enterprises)

Please confirm that:

- (A) the beneficiary is a small enterprise as defined by Community legislation ⁽¹³⁵⁾, in existence for less than six years at the time when the aid is granted;

Please provide details and evidence:

.....

- (B) the beneficiary is an innovative enterprise.

Please confirm that the compliance with this condition is ensured through:

- an evaluation carried out by an external expert demonstrating that the beneficiary will in the foreseeable future develop products, services or processes which are technologically new or substantially improved compared to the state of the art in its industry in the Community, and which carry a risk of technological or industrial failure;

OR

- the evidence that the R&D expenses of the beneficiary represent at least 15 % of its total operating expenses in at least one of the three years preceding the granting of the aid or in the case of a start-up enterprise without any financial history, in the audit of its current fiscal period, as certified by an external auditor.

Please provide details on how this is implemented:

.....

- (C) Specify the maximum aid amount applicable under the notified measure ⁽¹³⁶⁾:

- (D) Please confirm that:

- the beneficiary did not receive aid for young innovative enterprises before and will receive this type of aid only once during the period in which it qualifies as a young innovative enterprise.

- (E) Does the enterprise benefit from a cumulation of aid?

- yes no

If yes, please indicate how the specific cumulation rules for young innovative enterprise aid (Section 5.4 of the R&D&I Framework) will be complied with:

.....

5.5. *Aid for process and organisational innovation in services* ⁽¹³⁷⁾

5.5.1. General conditions

- (A) To which type of innovation in service activities ⁽¹³⁸⁾ does the notified measure refer?

- process innovation in service activities;
- organisational innovation in service activities.

Please provide a detailed description of the innovation in service activities ⁽¹³⁹⁾ (process and/or organisational):

.....

⁽¹³⁴⁾ Cf. R&D&I Framework, Section 5.4.

⁽¹³⁵⁾ See footnote 20.

⁽¹³⁶⁾ The aid may not exceed EUR 1 million in non-assisted areas; EUR 1,5 million in regions eligible for the derogation in Article 87(3)(a) of the EC Treaty; EUR 1,25 million in regions eligible for the derogation in Article 87(3)(c) of the EC Treaty.

⁽¹³⁷⁾ Cf. R&D&I Framework, Section 5.5.

⁽¹³⁸⁾ For definitions see Section 2.2(i), (j) of the R&D&I Framework.

⁽¹³⁹⁾ In order to classify the activities, you may refer to the Commission practice or the specific definitions provided in the OSLO Manual, Guidelines for Collecting and Interpreting Innovation Data, 3rd Edition (Organisation For Economic Cooperation and Development, 2005).

▼ **M3**

(B) Please confirm that:

- the organisational innovation is related to the use and exploitation of Information and Communication Technologies (ICT) to change the organisation;
- the innovation is formulated as a project with an identified and qualified project manager, as well as identified project costs;
- the result of the aided project is the development of a standard, of a business model, methodology of concept, which can be systematically reproduced, possibly certified, and possibly patented;
- the process or organisational innovation is new or substantially improved compared to the state of the art in its industry in the Community;
- the process or organisational innovation project entails a clear degree of risk;
- the aid is granted to large enterprise only if collaborates with SMEs in the aided activity and that the collaborating SMEs incur at least 30 % of the total eligible costs.

Please provide details/evidence for all these elements:

.....

5.5.2. Eligible costs and aid intensities

(A) Please specify the eligible costs ⁽¹⁴⁰⁾ and indicate their amount:

	Eligible costs
personnel costs	
costs of instruments and equipment	
costs for building and land	
cost of contractual research, technical knowledge and patents bought or licensed from outside sources at market prices	
additional overheads incurred directly as a result of the research project	
other operating expenses	

(B) Specify the maximum aid intensity ⁽¹⁴¹⁾ (%):

The aid intensity is calculated on the basis of the eligible costs of the projects.

5.6. Aid for innovation advisory services and for innovation support services ⁽¹⁴²⁾ (for SMEs)

5.6.1. General conditions

(A) Specify the maximum aid amount (not exceeding EUR 200 000 per beneficiary within any three year period):

(B) Please confirm that:

- if the service provider does not benefit from a national or European certification, the aid will not cover more than 75 % of the eligible costs;
- the beneficiaries use the State aid to buy the services at market price (or if the service provider is a non-for-profit entity, at a price which reflects its full costs plus a reasonable margin).

Please provide details on how this will be ensured:

.....

⁽¹⁴⁰⁾ For details see Section 5.1.4 R&D&I Framework. Please note that in the case of organisational innovation, the costs of instruments and equipment cover costs of ICT instruments and equipment only.

⁽¹⁴¹⁾ The maximum aid intensity is 15 % of the eligible costs for a large enterprise; 25 % of the eligible costs for a medium enterprise; 35 % of the eligible costs for a small enterprise.

⁽¹⁴²⁾ Cf. R&D&I Framework, Section 5.6.

▼ **M3**

5.6.2. Eligible costs

- (A) What type of aid is granted?
- aid for innovation advisory services;
 - aid for innovation support services.
- (B) If it is an aid for innovation advisory services, specify the eligible costs and indicate their amount:
- management consulting:
 - technological assistance:
 - technology transfer services:
 - training:
 - consultancy for acquisition, protection and trade in Intellectual Property Rights and for licensing agreements:
 - consultancy on the use of standards:
- (C) If it is an aid for innovation support services, specify the eligible costs and indicate their amount:
- office space:
 - data banks:
 - technical libraries services:
 - market research:
 - use of laboratory:
 - quality labelling:
 - testing and certification:

5.6.3. Special conditions for a non-for-profit entity

If the service provider is a non-for-profit entity, the aid may be given in the form of a reduced price, as the difference between the price paid and the market price (or a price which reflects full costs plus a reasonable margin).

Is the aid given in the form of a reduced price?

- yes no

If yes, provide evidence of the existence of a system ensuring transparency about the full costs of the innovation advisory and innovation support services provided, as well as about the price paid by the beneficiaries, so that the aid received can be measured and monitored.

.....

.....

5.7. Aid for the loan of highly qualified personnel ⁽¹⁴³⁾ (for SMEs)

5.7.1. General conditions

(A) Where do the highly qualified personnel ⁽¹⁴⁴⁾ come from?

- research organisations;
- large enterprises.

Provide details (if possible) on research organisations and on large enterprises.

.....

.....

⁽¹⁴³⁾ Cf. R&D&I Framework, Section 5.7.

⁽¹⁴⁴⁾ For definition see Section 2.2(k) of the R&D&I Framework.

▼ **M3**

- (B) Please confirm that:
- the seconded personnel are not replacing other personnel;
 - the seconded personnel are employed in a newly created function within the beneficiary undertaking.
Specify please this newly created function:
.....
.....
 - the seconded personnel have been employed for at least two years in the research organisations or the large enterprises which are sending the personnel on secondment;
 - that the seconded personnel work on R&D&I activities within the SME receiving aid.

5.7.2. Eligible costs and aid intensities

- (A) Specify the eligible costs and indicate their levels:
- costs for borrowing and employing highly qualified personnel:
 - mobility allowance for the seconded personnel:
- (B) please confirm that consultancy costs (payment of the service rendered by the expert without employing the expert in the undertaking) are excluded from eligible costs of the aid for the loan of highly qualified personnel.
- (C) Specify the maximum aid intensity ⁽¹⁴⁵⁾ (%):

5.8. *Aid for innovation clusters* ⁽¹⁴⁶⁾

5.8.1. General conditions

- (A) What type of aid is granted to the beneficiary?
- investment aid;
 - operating aid for cluster animation.
- (B) Please confirm that:
- the aid is exclusively granted to the legal entity operating the innovation cluster;
 - the beneficiary is in charge of managing the participation and access to the cluster's premises, facilities and activities;
Please provide details:
.....
.....
 - access to the clusters' premises, facilities and activities is not restricted.
- (C) Do the fees charged for using the cluster's facilities and for participating in the cluster's activities reflect their costs?
- yes no
- If yes, please demonstrate how this is ensured:
.....
.....
- If not, please provide details (especially with respect to the existence of aid within the meaning of Article 87(1) of the EC Treaty, see Section 3.1 of the R&D&I Framework):
.....
.....
- (D) Please attach an analysis of the technological specialisation of the innovation cluster, existing regional potential, existing research capacity, presence of clusters in the Community with similar purposes and potential market volumes of the activities in the cluster:
.....
.....

⁽¹⁴⁵⁾ The maximum aid intensity is 50 % of the eligible costs, for a maximum of three years per undertaking and per person borrowed.
⁽¹⁴⁶⁾ Cf. R&D&I Framework, Section 5.8.

▼ **M3**

5.8.2. Specific conditions concerning investment aid for cluster animation

- (A) What type of investment is carried out?
- setting up of innovation clusters;
- expansion of innovation clusters;
- animation of innovation clusters.
- (B) For which facilities is the aid granted?
- facilities for training and research centre;
- open-access research infrastructures, laboratory, testing facility;
- broadband network infrastructures.
- (C) Specify the eligible costs and indicate their amount:
- costs relating to investment in land:
- buildings:
- machinery:
- equipment:
- (D) What is the basic aid intensity (%) ⁽¹⁴⁷⁾:
- (E) Is any bonus granted to the beneficiary?
- yes no
- If yes, specify below:*
- Do you apply an SME bonus?
- yes no
- Specify the level of the bonus ⁽¹⁴⁸⁾:
- Do you apply a bonus for undertakings located in outermost regions?
- yes no
- If yes, specify the level of bonus applicable to an undertaking located in outermost regions ⁽¹⁴⁹⁾:

5.8.3. Specific conditions concerning operating aid for cluster animation

- (A) For how long is such aid granted: years
- If the aid is granted for a longer period than 5 years, please provide convincing evidence in order to justify such longer period ⁽¹⁵⁰⁾.
-
-
- (B) Is the aid degressive?
- yes no
- (C) Specify the eligible costs and indicate their amount:
- marketing of the cluster to recruit new companies to take part in the cluster:
- management of the cluster's open-access facilities:
- organisation of training programmes, workshops and conferences to support knowledge sharing and networking between the members of the cluster:

⁽¹⁴⁷⁾ The maximum aid intensity is 15% of the eligible costs; for regions falling under Article 87(3)(a) of the EC Treaty the maximum aid intensity is the following: 30% of the eligible costs for regions with less than 75% of average EU-25 GDP per capita, outermost regions with higher GDP per capita and statistical effect regions (until 1 January 2011); 40% for regions with less than 60% of average EU-25 GDP per capita (%); 50% for regions with less than 45% of average EU-25 per capita. For statistical effect regions falling under Article 87(3)(c) of the EC Treaty from 1 January 2011 the maximum aid intensity is 20% of the eligible costs.

⁽¹⁴⁸⁾ The aid intensity may be increased by maximum 20 percentage points for small enterprises and by maximum 10 percentage points for medium-sized enterprises.

⁽¹⁴⁹⁾ The aid intensity may be increased by maximum 20 percentage points for outermost regions where GDP per capita falls below 75% of EU-25 average and by maximum 10 percentage points for other outermost regions.

⁽¹⁵⁰⁾ In any case, the period may never exceed 10 years.

▼ **M3**

- (D) Aid intensity:
- degressive aid (please specify degressive rates for each year) ⁽¹⁵¹⁾:
 - non-degressive aid (%) ⁽¹⁵²⁾:

6. Incentive effect and necessity of aid ⁽¹⁵³⁾6.1. *General conditions*

- (A) Has the R&D&I activity already commenced prior to the aid application by the beneficiary to the national authorities ⁽¹⁵⁴⁾?

yes no

If yes, the Commission considers that the aid does not present an incentive for the beneficiary.

- (B) If no, specify the relevant dates:

— the R&D&I activity commenced on:,

— the aid application by the beneficiary was submitted to the national authorities on:

Please provide the relevant supporting documents.

6.2. *Evaluation of the incentive effect*

If the aid is granted for:

- process and organisational innovation in services,
- innovation clusters,
- R&D project for large undertakings,
- feasibility studies for large undertakings,
- R&D project for SMEs for aid exceeding EUR 7,5million,
- feasibility studies for SMEs for aid exceeding EUR 7,5million,

the Commission will require that the incentive effect is demonstrated by means of an evaluation. Go to the next questions.

Otherwise, the Commission considers that the incentive effect is automatically met for the measure at hand.

6.2.1. *General conditions*

If it is necessary to demonstrate an incentive effect for several beneficiaries participating in the notified project, please provide the information below for each of them.

In order to verify that the planned aid will induce the aid recipient to change its behaviour so that it increases its level of R&D&I, the Commission requires an evaluation for the research categories in which it considers that the incentive effect is not automatically met (listed in Section 4.2 of this notification form).

Please fill in the evaluation of the increased R&D&I activity (below), on the basis of an analysis comparing a situation without aid and a situation with aid being granted.

6.2.2. *Criteria*

- (A) Will the project size be increased?

yes no

If yes, specify the type of increase:

increase in the total project costs (without decreased spending by the beneficiary by a comparison with a situation without aid);

increase in the number of people assigned to R&D&I activities;

other type of increase:

Provide evidence of the relevant increases:

.....

⁽¹⁵¹⁾ The intensity may amount 100 % for the eligible costs the first year but must have fallen in a linear fashion to zero by the end of the fifth year.

⁽¹⁵²⁾ The maximum aid intensity is 50 % of the eligible costs.

⁽¹⁵³⁾ Cf. R&D&I Framework, Chapter 6.

⁽¹⁵⁴⁾ If the aid proposal is to grant aid for an R&D&I-project, this does not exclude that the potential beneficiary has already carried out feasibility studies which are not covered by the request for State aid.

▼ **M3**

(B) Will the scope be increased?

- yes no

If yes, specify the type of increase:

- increase in the number of the expected deliverables from the project;
- more ambitious project illustrated by a higher possibility of a scientific or technological breakthrough or a higher risk of failure;
- other kind of increase:

Provide evidence of the relevant increases:

.....

(C) Will the project speed be increased?

- yes no

If yes, provide evidence that the project will be completed in a shorter time with the aid than without the aid:

.....

(D) Will the total amount spent on R&D&I be increased?

- yes no

If yes, specify the type of increase:

- increase in total R&D&I spending by the aid beneficiary;
- changes in the committed budget for the project (without corresponding decrease in the budget of other projects);
- increase in R&D&I spending by the aid beneficiary as a proportion of total turnover;
- other type of increase:

.....

Provide evidence for the relevant increases:

.....

(E) The Member State can also demonstrate the presence of incentive effect through other relevant quantitative and/or qualitative criteria. Please provide details and evidence:

.....

7. **Criteria triggering a detailed assessment** ⁽¹⁵⁵⁾

If the aid concerns an R&D&I project or a feasibility study, please fill in Section 7.1 below. If the aid is granted for process or organisational innovation in service activities or for innovation clusters, please go to Section 7.2 of this supplementary information sheet. Otherwise, no detailed assessment is required.

7.1. *Projects and feasibility studies*

(A) Eligible costs corresponding to fundamental research represent ... % of the total eligible costs (**ratio I**).

If **ratio I** is superior to 50%, does one undertaking receive an aid amount exceeding EUR 20 million ⁽¹⁵⁶⁾ per project/feasibility study?

- yes no

⁽¹⁵⁵⁾ Cf. R&D&I Framework, Section 7.1.

⁽¹⁵⁶⁾ If applicable, please provide an exchange rate used when answering this question.

▼ **M3**

- (B) Eligible costs corresponding to industrial research and feasibility studies preparatory to industrial research represent ... % of the total eligible costs (**ratio II**).

If **ratio I + II** is superior to 50 %, does one undertaking receive an aid amount exceeding EUR 10 million per project/feasibility study?

yes no

- (C) If **ratio I + II** is inferior to 50 %, does one undertaking receive an aid amount exceeding EUR 7,5 million per project/feasibility study?

yes no

If the answer to one of these three questions is yes, then the notified aid is subject to a detailed assessment and additional information should be provided in order to enable the Commission to carry out a detailed assessment (Section 8 of this supplementary information sheet).

7.2. *Process or organisational innovation in service activities and innovation clusters*

If the aid is granted for process or organisational innovation in service activities, does one undertaking receive an aid amount exceeding EUR 5 million per project?

yes no

If the aid is granted for innovation clusters, does the cluster (legal entity operating the innovation cluster) receive an aid amount exceeding EUR 5 million?

yes no

If yes, then the notified aid is subject to a detailed assessment and additional information should be provided in order to enable the Commission to carry out a detailed assessment (Section 8 of this supplementary information sheet).

Please note that the Commission will carry out a detailed assessment also in all cases notified to the Commission following an obligation to notify individually as prescribed in the block exemption regulation.

8. **Additional information for detailed assessment** ⁽¹⁵⁷⁾

If there are several beneficiaries participating in the notified project subject to a detailed assessment, please provide the information below for each of them. This is without prejudice to the full description of the notified project, including all participants, in the previous sections of this supplementary information sheet.

8.1. *General observations*

The purpose of this detailed assessment is to ensure that high amounts of aid for R&D&I do not distort competition to an extent contrary to the common interest, but actually contribute to the common interest. This happens when the benefits of State aid in terms of additional R&D&I outweigh the harm for competition and trade.

Provisions below represent a guidance as to the type of information the Commission may require in order to carry out a detailed assessment. The guidance is intended to make the Commission's decisions and their reasoning transparent and foreseeable in order to create predictability and legal certainty.

- (A) The Member States are in particular invited to rely on the information sources listed below. Please indicate if these supporting documents are attached to the notification:

evaluations of past State aid schemes or measures;

impact assessments made by the granting authority;

risk assessments;

financial reports;

internal business plans;

expert opinions;

other studies related to R&D&I.

⁽¹⁵⁷⁾ Cf. R&D&I Framework, Chapter 7.

▼ **M3**

- (B) Similarly, please indicate the relevant positive effects of the notified measure and provide the supporting documents:
- net increase of R&D&I conducted by the undertaking;
 - contribution of the measure to the global improvement of the sector concerned as regards the level of R&D&I;
 - contribution of the measure to the improvement of the Community situation regarding R&D&I in the international context;
 - other:

For each of the sections below please provide the documents which are relevant for the notified measure. Member States are invited to provide any other elements that they consider useful for the assessment of the notified measure.

8.2. *Existence of a market failure* ⁽¹⁵⁸⁾

- (A) Please identify the market failure(s) hampering R&D&I in the present case and justifying the need for State aid and provide the supporting documents:
- knowledge spillovers (positive externalities/public goods);
 - imperfect and asymmetric information;
 - coordination failures.
- (B) If State aid targets R&D&I projects or activities located in assisted areas, please provide information on:
- disadvantages caused by the peripherality and other regional specificities;
 - specific local economic data, social and/or historic reasons for a low level of R&D&I activity in comparison with the relevant average data and/or situation at national and/or Community level as appropriate,;
 - other relevant indicator showing an increased degree of market failure.

8.3. *Appropriate instrument* ⁽¹⁵⁹⁾

Please indicate on what basis the Member State decided to use a selective instrument such as State aid in order to increase R&D&I activities and provide supporting documents:

- impact assessment of the proposed measure;
- comparison with other policy options considered by the Member State;
- other:

8.4. *Incentive effect and analysis of the aid* ⁽¹⁶⁰⁾

- (A) Please specify the intended change in the behaviour of the beneficiary induced by the aid (e.g. new project triggered, size, scope or speed of a project enhanced) and provide supporting documents:

.....

.....

— furthermore, please provide a description by means of counterfactual analysis of the behaviour of the beneficiary with respect to the project if it had not received the aid:

.....

.....

— please describe why the aid is necessary in order to make the project under scrutiny more attractive than the project described by means of counterfactual analysis, i.e. the project to be carried out without the aid:

.....

.....

⁽¹⁵⁸⁾ Cf. R&D&I Framework, Section 7.3.1.
⁽¹⁵⁹⁾ Cf. R&D&I Framework, Section 7.3.2.
⁽¹⁶⁰⁾ Cf. R&D&I Framework, Section 7.3.3.

▼ **M3**

- (B) The following elements may be used for the purposes of demonstration of an incentive effect. Please specify those relevant for the notified measure and provide supporting documents:
- level of profitability;
 - amount of investment and the time path of cash flows;
 - level of risk involved in the research project ⁽¹⁶¹⁾;
 - continuous evaluation.

8.5. *Proportionality of the aid* ⁽¹⁶²⁾

- (A) If there were multiple (potential) candidates for undertaking the R&D&I project in the Member State, was the beneficiary selected in an open selection process?

yes no

Please provide details and supporting documents:

.....

- (B) Please explain how it is ensured that the aid is limited to the minimum necessary and provide supporting documents:

.....

8.6. *Analysis of the distortion of competition and trade* ⁽¹⁶³⁾

8.6.1. *Relevant markets and effects on trade*

- (A) When relevant, please describe the likely impact of the aid on competition in the innovation process ⁽¹⁶⁴⁾:

.....

- (B) Please indicate whether the aid is likely to have impact on any product market.

yes no

Please specify the product markets on which the aid is likely to have impact:

.....

- (C) For each of these markets please provide some indicative market share of the beneficiary:

.....

For each of these markets please provide some indicative market shares of the other companies present in the market. If possible, please provide the associated Herfindahl-Hirschman Index (HHI):

.....

- (D) Please describe the structure and dynamics of the relevant markets and provide supporting documents:

.....

⁽¹⁶¹⁾ Please note in this context that for State aid targeting R&D&I projects or activities located in assisted areas, the Commission will take into account disadvantages caused by the peripherality and other regional specificities, which negatively impact on the level of risk in the research project.

⁽¹⁶²⁾ Cf. R&D&I Framework, Section 7.3.4.

⁽¹⁶³⁾ Cf. R&D&I Framework, Section 7.4.

⁽¹⁶⁴⁾ The impact on competition in the innovation process will be relevant insofar as it has a foreseeable impact on the outcome of future product market competition. For details see Section 7.4 (third paragraph) of the R&D&I Framework.

▼ **M3**

(E) If relevant, please provide information on the effects on trade (shift of trade flows and location of economic activity):

.....

8.6.2. Distorting dynamics incentives

The following elements will be considered by the Commission in its analysis of effects of the aid on competitors' dynamic incentives to invest. Please, indicate those in relation to which supporting documents are provided:

- aid amount;
- closeness to the market/category of aid;
- open selection process;
- exit barriers;
- incentives to compete for a future market;
- product differentiation and intensity of competition.

8.6.3. Creating market power

The following elements will be considered by the Commission in its analysis of effects of the aid on beneficiary's market power. Please, indicate those in relation to which details and supporting documents are provided:

- market power of aid beneficiary and market structure;
- level of entry barriers;
- buyer power;
- selection process.

8.6.4. Maintaining inefficient market structures

Please specify if the aid is granted:

- in markets featuring overcapacity;
- in declining industries;
- in sensitive sectors.

Please provide details and supporting documents:

.....

9. **Cumulation** ⁽¹⁶⁵⁾

(A) Is the aid granted under the notified measure combined with other aid ⁽¹⁶⁶⁾?

- yes no

(B) If yes, please describe the cumulation rules applicable to the notified aid measure:

.....

(C) Please specify how the respect of cumulation rules will be verified under the notified aid measure:

.....

⁽¹⁶⁵⁾ Cf. R&D&I Framework, Chapter 8.
⁽¹⁶⁶⁾ Please note that the aid for R&D&I shall not be cumulated with *de minimis* support in respect of the same eligible expenses in order to circumvent the maximum aid intensities laid down in the R&D&I Framework.

▼ **M3**

10. **Specific questions relating to agriculture and fisheries** ⁽¹⁶⁷⁾

(A) Does the R&D aid concern products listed in Annex I to the EC Treaty?

- yes no

If yes, specify the type of products:

.....

(B) If yes, please provide the answers to the following questions:

— is the aid of general interest to the particular sector or sub-sector concerned?

- yes no

If yes, provide evidence:

.....

— is the information that research will be carried out, and with which goal published on Internet prior to the commencement of the research AND does the information published include an approximate date of the expected results and their place of publication on the Internet, as well as a mention that the result will be available at no cost?

- yes no

If yes, provide evidence and specify the Internet address:

.....

— are the results of the research made available on Internet, for a period of at least five years AND can it be confirmed that the information on the Internet will be published no later than any which may be given to members of any particular organisation?

- yes no

If yes, provide evidence:

.....

— is the aid granted directly to the researching institution or body AND does it exclude the direct granting of non-research related aid to a company producing, processing or marketing agricultural products, as well as the provision of price support to producers of such products?

- yes no

If yes, provide evidence:

.....

If the answers to all four conditions of Section B above are yes, the aid intensity up to 100% can be allowed. If not, cases of R&D aid for products listed in Annex I to the EC Treaty are to be examined under the normal rules of the R&D&I Framework.

(C) Specify the total aid intensity (%):

⁽¹⁶⁷⁾ Cf. R&D&I Framework, Chapter 9.

▼ **M3**

- (D) Cooperation pursuant to Regulation (EC) No 1698/2005 on support for rural development by the EAFRD ⁽¹⁶⁸⁾

Has the cooperation been approved for Community co-financing under Article 29 of Regulation (EC) No 1698/2005 AND/OR is the State aid granted as additional financing pursuant to Article 89 of this Regulation under the same conditions and at the same intensity as the co-financing ⁽¹⁶⁹⁾?

yes no

If not, cases of R&D aid for products listed in Annex I to the EC Treaty are to be examined under the normal rules of the R&D&I Framework.

11. Reporting and monitoring ⁽¹⁷⁰⁾

11.1. Annual reports

Please note that this reporting obligation is without prejudice to the reporting obligation pursuant to Commission Regulation (EC) No 794/2004 implementing Council Regulation (EC) No 659/1999 ⁽¹⁷¹⁾.

Please undertake to submit annual reports on the implementation of the notified aid measure to the Commission, containing all the elements listed below ⁽¹⁷²⁾.

- name of the beneficiary;
- aid amount per beneficiary;
- aid intensity;
- sectors of activity where the aided project is undertaken.

yes

11.2. Information sheets, monitoring

- (A) Please undertake to maintain detailed records regarding the granting of aid, with all information necessary to establish that the eligible costs and maximum allowable aid intensity have been observed.

yes

- (B) Please undertake to ensure that detailed records referred to in Section A above are maintained for 10 years from the date on which the aid was granted.

yes

- (C) Please undertake to submit the records referred to in Section A above on request of the Commission.

yes

12. Other information

Please give any other information you consider necessary to assess the measure(s) in question under the Community Framework for State aid for research, development and innovation.

⁽¹⁶⁸⁾ Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 277, 21.10.2005, p. 1) as amended by Regulation (EC) no 1463/2006 (OJ L 277, 9.10.2006, p. 1).

⁽¹⁶⁹⁾ Commission will allow State aid for cooperation pursuant to Article 29 of Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) if such cooperation has been approved for Community co-financing under that Article and/or the State aid is granted as additional financing pursuant to Article 89 of Regulation (EC) No 1698/2005 under the same conditions and at the same intensity as the co-financing.

⁽¹⁷⁰⁾ Cf. R&D&I Framework, Section 10.1.

⁽¹⁷¹⁾ Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 30.4.2004, p. 1).

⁽¹⁷²⁾ As regards the specific reporting requirements for clusters, please see Section 10.1.1 (fourth paragraph) of the R&D&I Framework.



PART III.7.A

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR RESCUING FIRMS IN DIFFICULTY:
AID SCHEMES**

This supplementary information sheet must be used for the notification of rescue aid schemes covered by the Community guidelines on State aid for rescuing and restructuring firms in difficulty⁽¹⁾.

1. Eligibility

- 1.1. Is the scheme limited to firms that fulfil at least one of the eligibility criteria below:
- 1.1.1. Is the scheme limited to firms, where more than half their registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?
- yes no
- 1.1.2. Are the firms unlimited companies, where more than half of their capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?
- yes no
- 1.1.3. Do the firms fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?
- yes no
- 1.2. Is the scheme limited to rescuing small or medium-sized enterprises in difficulty which correspond to the Community definition of SMEs?
- yes no

2. Form of aid

- 2.1. Is the aid granted under the scheme in the form of a loan guarantee or loans?
- yes no
- 2.2. If yes, will the loan be granted at an interest rate at least comparable to those observed for loans to healthy firms, and in particular the reference rate adopted by the Commission?
- yes no

Please provide detailed information.

- 2.3. Will the aid under the scheme be linked to loans that are to be reimbursed over a period of not more than 12 months after disbursement of the last instalment to the firm?
- yes no

3. Other elements

- 3.1. Will aid under the scheme be warranted on the grounds of serious social difficulties? Please justify.
- 3.2. Will aid under the scheme have no unduly adverse spillover effects on other Member States? Please justify.
- 3.3. Please explain why you think that the aid scheme is limited to the minimum necessary (i.e. is restricted to the amount needed to keep the firm in business for the period during which the aid is authorised. This should not go beyond a period of 6 months).
- 3.4. Do you undertake, within six months after granting the aid, to either approve a restructuring plan or a liquidation plan, or demand reimbursement of the loan and the aid corresponding to the risk premium from the beneficiary?
- yes no

Please specify the maximum amount of the aid that can be awarded to any one firm as part of the rescue operation:
.....

- 3.5. Provide all relevant information on aid of any kind which may be granted to the firms eligible for receiving rescue aid during the same period of time.

4. Annual report

- 4.1. Do you undertake to provide reports, at least on an annual basis, on the scheme's operation, containing the information specified in the Commission's instructions on standardised reports?
- yes no

⁽¹⁾ Community guidelines on State aid for rescuing and restructuring firms in difficulty, OJ C 288, 9.10.1999, p. 2.

▼ B

- 4.2. Do you undertake in such a report to include a list of beneficiary firms with at least the following information:
- (a) the company name;
 - (b) its sectoral code, using the NACE ⁽¹⁾ two-digit sectoral classification codes;
 - (c) the number of employees;
 - (d) annual turnover and balance sheet value;
 - (e) the amount of aid granted;
 - (f) where appropriate, any restructuring aid, or other support treated as such, which it has received in the past;
 - (g) whether or not the beneficiary company has been wound up or subject to collective insolvency proceedings before the end of the restructuring period.
- yes no

5. **Other Information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the guidelines on aid for rescuing and restructuring firms in difficulty.

PART III.7.B

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR RESCUING FIRMS IN DIFFICULTY:
INDIVIDUAL AID**

This supplementary information sheet must be used for the notification of individual rescue aid covered by the Community guidelines on State aid for rescuing and restructuring firms in difficulty ⁽²⁾.

1. **Eligibility**

- 1.1. Is the firm a limited company, where more than half of its registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?
- yes no
- 1.2. Is the firm an unlimited company, where more than half of its capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding months?
- yes no
- 1.3. Does the firm fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?
- yes no

If you have answered yes to any of the above questions, please attach the relevant documents (latest profit and loss account with balance sheet, or court decision opening an investigation into the company under national company law)

If you have answered no to all of the above questions, please submit evidence supporting that the firm is in difficulties, for it to be eligible for rescue aid.

- 1.4. When has the firm been created?
- 1.5. Since when is the firm operating?

⁽¹⁾ Statistical classification of economic activities in the European Community, published by the Statistical Office of the European Communities.

⁽²⁾ Community guidelines on State aid for rescuing and restructuring firms in difficulty, OJ C 288, 9.10.1999, p. 2.

▼ B

- 1.6. Does the company belong to a larger business group?

yes no

If you have answered yes, please submit full details about the group (organisation chart, showing the links between the group's members with details on capital and voting rights) and attach proof that the company's difficulties are its own and are not the result of an arbitrary allocation of costs within the group and that the difficulties are too serious to be dealt with by the group itself.

- 1.7. Has the firm (or the group to which it belongs) in the past received any rescue aid?

yes no

If yes, please provide full details (date, amount, reference to previous Commission decision if applicable, etc.)

2. Form of aid

- 2.1. Is the aid in the form of a loan guarantee or loans? Copies of the relevant documents should be provided.

yes no

- 2.2. If yes, is the loan granted at an interest rate at least comparable to those observed for loans to healthy firms, and in particular the reference rate adopted by the Commission?

yes no

Please provide detailed information.

- 2.3. Is the aid linked to loans that are to be reimbursed over a period of not more than 12 months after disbursement of the last instalment to the firm?

yes no

3. Other elements

- 3.1. Is the aid warranted on the grounds of serious social difficulties? Please justify.

- 3.2. Does the aid have no unduly adverse spillover effects on other Member States? Please justify.

- 3.3. Please explain why you think that the aid is limited to the minimum necessary (i.e. is restricted to the amount needed to keep the firm in business for the period during which the aid is authorised). This should be done on the basis of a liquidity plan for the 6 months ahead and on the basis of a comparison with operating costs and financial charges over the previous 12 months.

- 3.4. Do you undertake, not later than six months after the rescue aid measure has been authorised, to communicate to the Commission a restructuring plan or a liquidation plan or proof that the loan has been reimbursed in full and/or that the guarantee has been terminated?

yes no

4. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the guidelines on aid for rescuing and restructuring firms in difficulty.



PART III.8.A

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR RESTRUCTURING FIRMS IN DIFFICULTY:
AID SCHEMES**

This supplementary information sheet must be used for the notification of restructuring aid schemes covered by the Community Guidelines on State aid for rescuing and restructuring firms in difficulty ⁽¹⁾.

1. Eligibility

- 1.1. Is the scheme limited to firms that fulfil at least one of the eligibility criteria below:
- 1.1.1. Is the scheme limited to firms, where more than half their registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?
- yes no
- 1.1.2. Are the firms unlimited companies, where more than half of their capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding months?
- yes no
- 1.1.3. Do the firms fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?
- yes no
- 1.2. Is the scheme limited to restructuring small or medium-sized enterprises in difficulty which correspond to the Community definition of SMEs?
- yes no

2. Return to viability

A restructuring plan must be implemented which must assure restoration of viability. At least the following information should be included:

- 2.1. Presentation of the different market assumptions arising from the market survey.
- 2.2. Analysis of the reason(s) why the firm has run into difficulty.
- 2.3. Presentation of the proposed future strategy for the firm and how this will lead to viability.
- 2.4. Complete description and overview of the different restructuring measures planned and their cost.
- 2.5. Timetable for implementing the different measures and the final deadline for implementing the restructuring plan in its entirety.
- 2.6. Information on the production capacity of the company, and in particular on utilisation of this capacity, capacity reductions.
- 2.7. Full description of the financial arrangements for the restructuring, including:
- Use of capital still available;
 - Sale of assets or subsidiaries to help finance the restructuring;
 - Financial commitment by the different shareholders and third parties (like creditors, banks);
 - Amount of public assistance and demonstration of the need for that amount;

⁽¹⁾ Community Guidelines on State aid for rescuing and restructuring firms in difficulty, OJ C 288, 9.10.1999, p. 2.

▼ B

2.8. Projected profit and loss accounts for the next five years with estimated return on capital and sensitivity study based on several scenarios;

2.9. Name(s) of the author(s) of the restructuring plan and date on which it was drawn up.

3. **Avoidance of undue distortion of competition**

Does the scheme provide that recipient firms must not increase their capacity during the restructuring plan?

yes no

4. **Aid limited to the minimum necessary**

Describe how it will be assured that the aid granted under the scheme is limited to the minimum necessary.

5. **One time, Last time**

Is it excluded that recipient firms receive restructuring aid more than once over a period of ten years?

yes no

All cases where this principle is not respected must be notified individually

6. **Amount of aid**

6.1. Please specify the maximum amount of the aid that can be awarded to any one firm as part of the restructuring operation:

6.2. Provide all relevant information on aid of any kind which may be granted to the firms eligible for receiving restructuring aid.

7. **Annual report**

7.1. Do you undertake to provide reports, at least on an annual basis, on the scheme's operation, containing the information specified in the Commission's instructions on standardised reports?

yes no

7.2. Do you undertake in such report to include a list of beneficiary firms with at least the following information:

- (a) the company name;
- (b) its sectoral code, using the NACE ⁽¹⁾ two-digit sectoral classification codes;
- (c) the number of employees;
- (d) annual turnover and balance sheet value;
- (e) the amount of aid granted;
- (f) where appropriate, any restructuring aid, or other support treated as such, which it has received in the past;
- (g) whether or not the beneficiary company has been wound up or subject to collective insolvency proceedings before the end of the restructuring period.

yes no

⁽¹⁾ Statistical classification of economic activities in the European Community, published by the Statistical Office of the European Communities.

▼ B**8. Other Information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the guidelines on aid for rescuing and restructuring firms in difficulty.

PART III.8.B

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR RESTRUCTURING FIRMS IN DIFFICULTY:
INDIVIDUAL AID**

This supplementary information sheet must be used for the notification of individual restructuring aid covered by the Community Guidelines on State aid for rescuing and restructuring firms in difficulty ⁽¹⁾.

1. Eligibility

- 1.1. Is the firm a limited company, where more than half of its registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

yes no

- 1.2. Is the firm an unlimited company, where more than half of its capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

yes no

- 1.3. Does the firm fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

yes no

If you have answered yes on any of the above questions, please attach the relevant documents (latest profit and loss account with balance sheet, or court decision opening an investigation into the company under national company law)

If you have answered no to all of the above questions, please submit evidence supporting that the firm is in difficulties, for it to be eligible for restructuring aid.

- 1.4. When has the firm been created?

- 1.5. Since when is the firm operating?

- 1.6. Does the company belong to a larger business group?

yes no

If you have answered yes, please submit full details about the group (organisation chart, showing the links between the group's members with details on capital and voting rights) and attach proof that the company's difficulties are its own and are not the result of an arbitrary allocation of costs within the group and that the difficulties are too serious to be dealt with by the group itself.

- 1.7. Has the firm (or the group to which it belongs) in the past received any restructuring aid?

yes no

If yes, please provide full details (date, amount, reference to previous Commission decision if applicable, etc.)

⁽¹⁾ Community Guidelines on State aid for rescuing and restructuring firms in difficulty, JO C 288, 9.10.1999, p. 2. Please note that a specific form shall be used in case of aid for restructuring firms in the aviation sector (Part III.13.a) as well as in the agricultural sector (Part III. 12.p).

▼ B**2. Restructuring plan**

- 2.1. Please supply a copy of the survey of the market(s) served by the firm in difficulty, with the name of the organisation which carried it out. The market survey must give in particular:
 - 2.1.1. A precise definition of the product and geographical market(s).
 - 2.1.2. The names of the company's main competitors with their shares of the world, Community or domestic market, as appropriate.
 - 2.1.3. The evolution of the company's market share in recent years.
 - 2.1.4. An assessment of total production capacity and demand at Community level, concluding whether or not there is excess capacity on the market.
 - 2.1.5. Community-wide forecasts for trends in demand, aggregate capacity and prices on the market over the five years ahead.
- 2.2. Please attach the restructuring plan. At least the following information should be included:
 - 2.2.1. Presentation of the different market assumptions arising from the market survey.
 - 2.2.2. Analysis of the reason(s) why the firm has run into difficulty.
 - 2.2.3. Presentation of the proposed future strategy for the firm and how this will lead to viability.
 - 2.2.4. Complete description and overview of the different restructuring measures planned and their cost.
 - 2.2.5. Timetable for implementing the different measures and the final deadline for implementing the restructuring plan in its entirety.
 - 2.2.6. Information on the production capacity of the company, and in particular on utilisation of this capacity, capacity reductions.
 - 2.2.7. Full description of the financial arrangements for the restructuring, including:
 - Use of capital still available;
 - Sale of assets or subsidiaries to help finance the restructuring;
 - Financial commitment by the different shareholders and third parties (like creditors, banks);
 - Amount of public assistance and demonstration of the need for that amount;
 - 2.2.8. Projected profit and loss accounts for the next five years with estimated return on capital and sensitivity study based on several scenarios;
 - 2.2.9. Name(s) of the author(s) of the restructuring plan and date on which it was drawn up.
- 2.3. Describe the compensatory measures proposed with a view to mitigating the distortive effects on competition at Community level.
- 2.4. Provide all relevant information on aid of any kind granted to the firm receiving restructuring aid, whether under a scheme or not, until the restructuring period comes to an end.

3. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the guidelines on aid for rescuing and restructuring firms in difficulty.



PART III.9

SUPPLEMENTARY INFORMATION SHEET ON AID FOR AUDIOVISUAL PRODUCTION

This supplementary information sheet must be used for notifications of aid covered by the Commission Communication on certain legal aspects relating to cinematographic and other audiovisual works ⁽¹⁾.

1. The aid scheme

- 1.1. Please describe as accurately as possible the purpose of the aid and its scope, where appropriate, for each measure.
- 1.2. Does the aid directly benefit the creation of a cultural work (for cinema or television)?
- 1.3. Please indicate what provisions exist to guarantee the cultural objective of the aid:

- 1.4. Does the aid have the effect of supporting industrial investment?

2. Conditions for eligibility

Please indicate the conditions for eligibility for the planned aid:

- 2.2. Beneficiaries:
- 2.2.1. Does the scheme distinguish between specific categories of beneficiary (e.g. natural/legal person, dependent/independent producer/broadcaster, etc.)?
- 2.2.2. Does the scheme differentiate on grounds of nationality or place of residence?

- 2.2.3. In the case of establishment in the territory of a Member State, are beneficiaries obliged to fulfil any conditions other than that of being represented by a permanent agency? Note that the conditions of establishment must be defined with respect to the territory of the Member State and not to a subdivision of that State.
- 2.2.4. If the aid has a tax component, must the beneficiary fulfil any obligations or conditions other than that of having taxable revenue in the territory of the Member State?

3. Territorial coverage

- 3.1. Please indicate if there is provision for any form of obligation to spend in the territory of the Member State or in one of its subdivisions.
- 3.2. Is it necessary to comply with a minimum degree of territorial coverage in order to be eligible for the aid?
- 3.3. Is the required territorial coverage calculated with regard to the overall budget of the film or to the amount of aid?
- 3.4. Does the condition of territorial coverage apply to certain specific items of the production budget?
- 3.5. Is the absolute amount of aid adjustable in proportion to the expenditure carried out in the territory of the Member State?
- 3.6. Is the aid intensity directly proportional to the effective degree of territorial coverage?
- 3.7. Is the aid adjustable in proportion to the degree of territorial coverage required?

⁽¹⁾ Communication from the Commission to the Council, the European Parliament, the Economic and Social Committee and Committee of the Regions on certain legal aspects relating to cinematographic and other audiovisual works, OJ C 43, 16.2.2002, p. 6.

▼ B**4. Eligible costs**

- 4.1. Please specify the costs which may be taken into account to determine the amount of aid.
- 4.2. Do the eligible costs all relate directly to the creation of a cinematographic or audiovisual work?

5. Aid intensity

- 5.1. Please indicate whether the scheme provides for use of the concept of difficult, low-budget film in order to obtain an aid intensity of over 50% of the production budget.
- 5.2. If so, please indicate the categories of film covered by this concept.
- 5.3. Please indicate whether the aid can be combined with other aid schemes ('cumulation of aid') or other provisions for aid and, if so, what arrangements are made to limit such cumulation or to ensure that, in the case of cumulation, the maximum aid intensity for the work is not exceeded.

6. Compatibility

- 6.1. Please provide a reasoned justification in support of compatibility of the aid in the light of the principles set out in the Commission Communication on certain legal aspects relating to cinematographic and other audiovisual works.

7. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Communication on certain legal aspects relating to cinematographic and other audiovisual works.

▼ **M4**

PART III.10

SUPPLEMENTARY INFORMATION SHEET ON STATE AID FOR ENVIRONMENTAL PROTECTION

This supplementary information sheet must be used for the notification of any aid covered by the Community Guidelines on State aid for environmental protection (thereinafter the Environmental aid guidelines) ⁽¹⁾. It must also be used for individual aid for environmental protection which does not fall under any block exemption or is subject to individual notification obligation as it exceeds the individual notification thresholds laid down in the block exemption.

1. Basic characteristics of the notified measure

Please fill in the relevant parts of the notification form corresponding to the character of the notified measure. Please find below a basic guidance.

(A) Please specify the type of aid and fill in the appropriate subsections of **Section 3** (Compatibility of aid under Article 87(3)(c) of the EC Treaty) of this supplementary information sheet:

- Aid for undertakings which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards, fill in Section 3.1
- Aid for the acquisition of new transport vehicles which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards, fill in Section 3.1
- Aid for SMEs for early adaptation to future Community standards, fill in Section 3.2
- Aid for environmental studies, fill in Section 3.3
- Aid for energy saving, fill in Section 3.4
- Aid for renewable energy sources, fill in Section 3.5
- Aid for the cogeneration, fill in Section 3.6
- Aid for energy-efficient district heating, fill in Section 3.7
- Aid for waste management, fill in Section 3.8
- Aid for the remediation of contaminated sites, fill in Section 3.9
- Aid for the relocation of undertakings, fill in Section 3.10
- Aid involved in tradable permit schemes, fill in Section 3.11
- Aid in the form of reductions of or exemptions from environmental taxes, fill in Section 6.

Furthermore, please fill in: **Section 4** (Incentive effect and necessity of aid), **Section 7** (Criteria triggering a detailed assessment), **Section 8** (Additional information for detailed assessment) ⁽²⁾, and **Section 10** (Reporting and monitoring).

(B) Please explain the main characteristics (objective, likely effects of the aid, aid instrument, aid intensity, beneficiaries, budget etc.) of the notified measure.

(C) Can the aid be combined with other aid?

- yes no

If yes, fill in **Section 9** (Cumulation) of this supplementary information sheet.

⁽¹⁾ OJ C 82, 1.4.2008, p. 1. For details concerning the use of this supplementary notification sheet in agriculture and fisheries sectors see Section 2.1 (points 59 and 61) of the Environmental aid guidelines.

⁽²⁾ Please note that Sections 4, 7 and 8 do not have to be filled in, in the case of tax exemptions and reductions from environmental taxes falling under Chapter 4 of the Environmental aid guidelines.

▼ **M4**

(D) Is the aid granted in order to promote the execution of an important project of common European interest?

- yes no

If yes, please fill in **Section 5** (Compatibility of aid under Article 87(3)(b) of the EC Treaty) of this supplementary information sheet.

(E) In case the notified individual aid is based on an approved scheme, please provide details concerning that scheme (case number, title of the scheme, date of Commission approval):

.....

(F) Please confirm that if the aid/bonus for small enterprises is granted, the beneficiaries comply with the definition for small enterprises as defined by the Community legislation:

- yes

(G) Please confirm that if the aid/bonus for medium enterprises is granted, the beneficiaries comply with the definition for medium enterprises as defined by the Community legislation:

- yes

(H) If applicable, please indicate the exchange rate which has been used for the purposes of the notification:

.....

(I) Please number all documents provided by the Member States as annexes to the notification form and indicate the document numbers in the relevant parts of this supplementary information sheet.

2. **Objective of the aid**

(A) In the light of the objectives of common interest addressed by the Environmental aid guidelines (Section 1.2) please indicate the environmental objectives pursued by the notified measure. Please give a detailed description of each distinct type of aid to be granted under the notified measure:

.....

(B) If the notified measure has already been applied in the past please indicate its results in terms of environmental protection (please indicate the relevant case number and date of Commission approval and, if possible, attach national evaluation reports on the measure):

.....

(C) If the measure is new, please indicate the expected results and the period over which they will be achieved:

.....

▼M4

3. Compatibility of aid under Article 87(3)(c) of the EC Treaty

If there are several beneficiaries involved in the project notified as individual aid, please provide the information below for each of them.

3.1. Aid for undertakings which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards ⁽¹⁾

3.1.1. Nature of the supported investments, applicable standards

(A) Please specify if the aid is granted for:

investments enabling the beneficiary to increase the level of environmental protection resulting from its activities by improving on the applicable Community standards ⁽²⁾, irrespective of the presence of mandatory national standards that are more stringent than the Community standard;

or

investments enabling the beneficiary to increase the level of environmental protection resulting from its activities in the absence of Community standards.

(B) Please provide details, including, where applicable, information on the relevant Community standards:

.....

(C) If the aid is granted for reaching the national standard exceeding the Community standards, please indicate the applicable national standards and attach a copy:

.....

3.1.2. Aid intensities and bonuses

In the case of aid schemes, the aid intensity must be calculated for each beneficiary of aid.

(A) What is the maximum aid intensity applicable to the notified measure ⁽³⁾?

(B) Is the aid granted in a genuinely competitive bidding process ⁽⁴⁾?

yes no

If yes, please provide details of the competitive process and attach a copy of the tender notice or its draft:

.....

(C) Bonuses:

Do the supported projects benefit from a bonus?

yes no

If yes, please specify below.

— Is an SME bonus applied under the notified measure?

yes no

If yes, please specify the level of bonus applicable ⁽⁵⁾:

⁽¹⁾ Cf. Environmental aid guidelines, Section 3.1.1.

⁽²⁾ Please note that aid may not be granted where improvements bring companies into line with Community standards already adopted and not yet in force.

⁽³⁾ The maximum aid intensity is 50 % of the eligible investment cost.

⁽⁴⁾ For details of the genuinely competitive bidding process required, see point 77 of the Environmental aid guidelines.

⁽⁵⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.

▼ **M4**

— Is the bonus for eco-innovation ⁽¹⁾ applied under the notified measure?

yes no

If yes, please describe how the following conditions are fulfilled:

- the eco-innovation asset or project is new or substantially improved compared to the state of the art in its industry in the Community;
- the expected environmental benefit is significantly higher than the improvement resulting from the general evolution of the state of the art in comparable activities;
- the innovative character of these assets or projects involves a clear degree of risk, in technological, market or financial terms, which is higher than the risk generally associated with comparable non-innovative assets or projects.

Please provide details demonstrating the compliance with the abovementioned conditions:

.....

Specify the level of bonus applicable ⁽²⁾:

(D) In case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

3.1.3. Eligible costs ⁽³⁾

(A) Please confirm that the eligible costs are limited to the extra investment costs necessary to achieve a higher level of environmental protection than required by the Community standards:

yes

(B) Please further confirm that:

the precise environmental protection related cost constitutes the eligible costs, if the cost of investing in environmental protection can be easily identified;

or

the extra investment costs are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽⁴⁾;

and

the eligible costs are calculated net of any operating benefits and operating costs related to the extra investment for environmental protection and arising during the first five years of the life of the investment concerned.

(C) What form do the eligible costs take?

investments in tangible assets;

investments in intangible assets.

(D) In case of investments in tangible assets please indicate the form(s) of investments concerned:

investments in land which are strictly necessary in order to meet environmental objectives;

investments in buildings intended to reduce or eliminate pollution and nuisances;

⁽¹⁾ Cf. for details see point 78 of the Environmental aid guidelines.

⁽²⁾ The aid intensity may be increased by 10 percentage points.

⁽³⁾ For details see points 80 to 84 of the Environmental aid guidelines.

⁽⁴⁾ The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection (corresponding to mandatory Community standards, if they exist) and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.

▼ M4

- investments in plant and equipment intended to reduce or eliminate pollution and nuisances;
- investments to adapt production methods with a view to protecting the environment.
- (E) In case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how) please confirm that any such intangible asset satisfies the following conditions:
- it is regarded as a depreciable asset;
- it is purchased on market terms, from an undertaking from which the acquirer has no power of direct or indirect control,
- it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽¹⁾.
- Furthermore, please confirm that if the intangible asset is sold during those five years:
- the yield from the sale will be deducted from the eligible costs;
- and
- all or part of the amount of aid will, where appropriate, be reimbursed.
- (F) In case of investments aiming at obtaining a level of environmental protection higher than Community standards, please confirm the relevant statements:
- if the undertaking is adapting to national standards adopted in the absence of Community standards, the eligible costs consist of the additional investment costs necessary to achieve the level of environmental protection required by the national standards;
- if the undertaking is adapting to or goes beyond national standards which are more stringent than the relevant Community standards or goes beyond Community standards, the eligible costs consist of the additional investment costs necessary to achieve a level of environmental protection higher than the level required by the Community standards ⁽²⁾;
- if no standards exist, the eligible costs consist of the investment costs necessary to achieve a higher level of environmental protection than that which the undertaking or undertakings in question would achieve in the absence of any environmental aid;
- (G) For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

.....

.....

.....

.....

For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

.....

.....

⁽¹⁾ Please note that this condition does not apply if the intangible asset is technically out of date.

⁽²⁾ Please note that the cost of investments needed to reach the level of protection required by the Community standards is not eligible.

▼ M4

.....

- 3.1.4. Specific rules on aid for the acquisition of new transport vehicles which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards ⁽¹⁾

In the case of aid for the acquisition of new transport vehicles which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards, in addition to sections 3.1.-3.1.3:

- (A) Please confirm that new transport vehicles for road, railway, inland waterway and maritime transport complying with adopted Community standards have been acquired before their entry into force and that the Community standards, once mandatory, do not apply retroactively to already purchased vehicles.

yes

Please provide details:

.....

- (B) For retrofitting operations with an environmental protection objective in the transport sector, please confirm that:

the existing means of transport are upgraded to environmental standards that were not yet in force at the date of the entry into operation of those means of transport;

or

the means of transport are not subject to any environmental standards.

- 3.2. *Aid for early adaptation to future Community standards* ⁽²⁾

3.2.1. Basic conditions

- (A) Please confirm that the investment is implemented and finalised at least one year before the entry into force of the standard.

yes no

If yes, in the case of aid schemes, please provide details on how compliance with this condition is ensured:

.....

If yes, in the case of individual aid please provide details and relevant evidence:

.....

- (B) Please provide details of the relevant Community standards, including the dates relevant for ensuring compliance with condition (A):

.....

⁽¹⁾ Cf. Environmental aid guidelines, Section 3.1.2.

⁽²⁾ Cf. Environmental aid guidelines, Section 3.1.3.

▼ **M4**

3.2.2. Aid intensities

What is the basic aid intensity applicable to the notified measure?

- for small enterprises ⁽¹⁾: ... ;
- for medium-sized enterprises ⁽²⁾: ...
- for large enterprises ⁽³⁾: ...

3.2.3. Eligible costs

(A) Please confirm that the eligible costs are limited to the extra investment costs necessary to achieve the level of environmental protection required by the Community standard compared to the existing level of environmental protection required prior to the entry into force of this standard:

yes

(B) Please further confirm that:

the precise environmental protection related cost constitutes the eligible costs, if the cost of investing in environmental protection can be easily identified;

or

the extra investment costs are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽⁴⁾;

and

eligible costs are calculated net of any operating benefits and operating costs related to the extra investment for environmental protection and arising during the first five years of the life of the investment concerned.

(C) What form do the eligible costs take?

investments in tangible assets

investments in intangible assets

(D) In case of investments in tangible assets please indicate the form(s) of investments concerned:

investments in land which are strictly necessary in order to meet environmental objectives;

investments in buildings intended to reduce or eliminate pollution and nuisances;

investments in plant and equipment intended to reduce or eliminate pollution and nuisances;

investments to adapt production methods with a view to protecting the environment.

(E) In case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how) please confirm that any such intangible asset satisfies the following conditions:

it is regarded as a depreciable asset;

⁽¹⁾ The maximum aid intensity is 25 % if the implementation and finalisation take place more than three years before the mandatory date of transposition or date of entry into force and 20 % if the implementation and the finalisation take place between one and three years before the mandatory date of transposition or date of entry into force.

⁽²⁾ The maximum aid intensity is 20 % if the implementation and finalisation take place more than three years before the mandatory date of transposition or date of entry into force and 15 % if the implementation and the finalisation take place between one and three years before the mandatory date of transposition or date of entry into force.

⁽³⁾ The maximum aid intensity is 15 % if the implementation and finalisation take place more than three years before the mandatory date of transposition or date of entry into force and 10 % if the implementation and the finalisation take place between one and three years before the mandatory date of transposition or date of entry into force.

⁽⁴⁾ The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.

▼ M4

- it is purchased on market terms, from an undertaking from which the acquirer has no power of direct or indirect control,
- it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽¹⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

- the yield from the sale will be deducted from the eligible costs;
- and
- all or part of the amount of aid will, where appropriate, be reimbursed.

- (F) For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

.....

For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

.....

3.3. *Aid for environmental studies* ⁽²⁾

3.3.1. Studies directly linked to investments aiming at achieving standards which go beyond Community standards, or increase the level of environmental protection in the absence of Community standards

- (A) Please confirm if the aid is granted for studies directly linked to investments for the purposes of achieving standards which go beyond Community standards, or increase the level of environmental protection in the absence of Community standards.

- yes no

If yes, please specify which of the following purposes the investment serves:

- it enables the beneficiary to increase the level of environmental protection resulting from its activities by improving on the applicable Community standards, irrespective of the presence of mandatory national standards that are more stringent than the Community standard;

or

- it enables the beneficiary to increase the level of environmental protection resulting from its activities in the absence of Community standards.

⁽¹⁾ Please note that this condition does not apply if the intangible asset is technically out of date.

⁽²⁾ Cf. Environmental aid guidelines, Section 3.1.4.

▼M4

- (B) Please provide details, including, where applicable, the information on the relevant Community standards:

.....

- (C) If the aid is granted for studies directly linked to investments aiming at reaching national standards which go beyond Community standards, please indicate the applicable national standards and attach a copy:

.....

- (D) Please describe the types of studies that will be supported:

.....

3.3.2. Studies directly linked to investments for the purposes of achieving energy saving

Please confirm that the aid is granted for studies directly linked to investments for the purposes of achieving energy saving.

- yes no

If yes, please provide evidence on how the purpose of the relevant investment complies with the definition of energy savings as laid down in point 70(2) of the Environmental aid guidelines:

.....

3.3.3. Studies directly linked to investments of producing renewable energy

- (A) Please confirm if the aid is granted for studies directly linked to investments for the purposes of producing renewable energy.

- yes no

If yes, please provide evidence on how the purpose of the relevant investment complies with the definition of production from renewable energy sources, as laid down in point 70(5) and (9) of the Environmental aid guidelines:

.....

- (B) Please specify the type(s) of renewable energy sources which are intended to be supported under the investment linked to the environmental study and provide details:

.....

3.3.4. Aid intensities and bonuses

- (A) What is the maximum aid intensity applicable to the notified measure ⁽¹⁾?

.....

- (B) Is an SME bonus applied under the notified measure?

⁽¹⁾ The maximum aid intensity is 50 % of the costs of the study.

▼ **M4**

yes no

If yes please specify the level of bonus applicable ⁽¹⁾:

3.4. *Aid for energy saving* ⁽²⁾3.4.1. **B a s i c c o n d i t i o n s**

(A) Please confirm that the notified measure complies with the definition of energy savings in point 70(2) of the Environmental aid guidelines.

yes

(B) Please specify the type(s) of the supported measures leading to energy saving, as well as the level of energy saving to be attained, and provide details:

.....
.....

3.4.2. **I n v e s t m e n t a i d**3.4.2.1. **A i d i n t e n s i t i e s a n d b o n u s e s**

(A) What is the basic aid intensity applicable to the notified measure ⁽³⁾:

(B) Bonuses:

— Is an SME bonus applied under the notified measure?

yes no

If yes, please specify the level of bonus applicable ⁽⁴⁾:

(C) Is the aid granted in a genuinely competitive bidding process ⁽⁵⁾?

yes no

If yes, please provide details regarding the competitive process and attach a copy of the tender notice or its draft:

.....
.....

(D) In case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

.....
.....

3.4.2.2. *Eligible costs* ⁽⁶⁾

(A) As regards the calculation of the eligible costs, please confirm that the eligible costs are limited to the extra investment costs necessary to achieve energy savings beyond the level required by the Community standards:

yes

(B) Please further clarify whether:

the precise energy saving related cost constitutes the eligible costs, in case the costs of investing in energy saving can be easily identified;

or

the part of the investment directly related to energy saving is established by comparing the investment with the counter-

⁽¹⁾ When the aid is undertaken on behalf of an SME, the aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.

⁽²⁾ Cf. Environmental aid guidelines, Section 3.1.5.

⁽³⁾ The maximum aid intensity is 60 % of the eligible investment costs.

⁽⁴⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.

⁽⁵⁾ For details of the genuinely competitive bidding process required, see point 97 of the Environmental aid guidelines.

⁽⁶⁾ For details see point 98 of the Environmental aid guidelines.

▼ **M4**

factual situation in the absence of aid, i.e. the reference investment ⁽¹⁾;

and

- eligible costs are calculated net of any operating benefits and operating costs related to the extra investment for energy saving and arising during the first three years of the life of this investment in the case of SMEs, the first four years in the case of large undertakings that are not part of the EU CO₂ Emission Trading System and the first five years in the case of large undertakings that are part of the EU CO₂ Emission Trading System ⁽²⁾.

(C) In the case of investment aid for achieving a level of energy saving higher than Community standards, please confirm which one of the following statements is applicable:

- if the undertaking is adapting to national standards adopted in the absence of Community standards, the eligible costs consist of the additional investment costs necessary to achieve the level of environmental protection required by the national standards;
- if the undertaking is adapting to or goes beyond national standards which are more stringent than the relevant Community standards or goes beyond Community standards, the eligible costs consist of the additional investment costs necessary to achieve a level of environmental protection higher than the level required by the Community standards ⁽³⁾;
- if no standards exist, the eligible costs consist of the investment costs necessary to achieve a higher level of environmental protection than that which the undertaking or undertakings in question would achieve in the absence of any environmental aid;

(D) What form do the eligible costs take?

- investments in tangible assets;
- investments in intangible assets.

(E) In the case of investments in tangible assets please indicate the form(s) of investments concerned:

- investments in land which are strictly necessary in order to meet environmental objectives;
- investments in buildings intended to reduce or eliminate pollution and nuisances;
- investments in plant and equipment intended to reduce or eliminate pollution and nuisances;
- investments to adapt production methods with a view to protecting the environment.

(F) In the case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how) please confirm that any such intangible asset satisfies the following conditions:

- it is regarded as a depreciable asset;
- it is purchased on market terms, from an undertaking from which the acquirer has no power of direct or indirect control,

⁽¹⁾ The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.

⁽²⁾ Please note that for large undertakings, this period can be reduced to the first three years of the life of the investment, where the depreciation time of the investment can be demonstrated not to exceed three years.

⁽³⁾ Please note that the cost of investments needed to reach the level of protection required by the Community standards is not eligible.

▼ M4

- it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽¹⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

- the yield from the sale will be deducted from the eligible costs;
- and
- all or part of the aid amount will be, where appropriate, reimbursed.

- (G) For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation ⁽²⁾, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

.....

.....

.....

.....

.....

If the notification concerns an individual aid measure, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

.....

.....

.....

.....

.....

3.4.3. Operating aid

- (A) Please provide information/calculations demonstrating that the aid is limited to compensating for net extra production costs resulting from the investment taking account of benefits resulting from energy saving ⁽³⁾:

.....

.....

- (B) What is the duration of the operating aid measure ⁽⁴⁾?

- (C) Is the aid degressive?

yes no

What is the aid intensity of the:

— degressive aid (please indicate the degressive rates for each year) ⁽⁵⁾:

— non-degressive aid ⁽⁶⁾:

⁽¹⁾ Please note that this condition does not apply if the intangible asset is technically out of date.

⁽²⁾ See point 81(b) of the Environmental aid guidelines.

⁽³⁾ Please note that any investment aid granted to the undertaking in respect of the new plant must be deducted from production costs.

⁽⁴⁾ Please note that the duration must be limited to maximum five years.

⁽⁵⁾ The aid intensity must not exceed 100 % of the extra costs in the first year, but must have fallen in a linear fashion to zero by the end of the fifth year.

⁽⁶⁾ The maximum aid intensity is 50 % of the extra costs.

▼M43.5. *Aid for renewable energy sources* ⁽¹⁾3.5.1. **Basic conditions**

(A) Please confirm that the aid is granted exclusively for the promotion of renewable energy sources as defined by the Environmental aid guidelines ⁽²⁾.

yes no

(B) In the case of biofuel promotion, please confirm that the aid is granted exclusively for the promotion of sustainable biofuels within the meaning of those guidelines.

yes no

(C) Please specify the type(s) of renewable energy sources ⁽³⁾ supported under the notified measure and provide details:

.....

3.5.2. **Investment aid**3.5.2.1. **Aid intensities and bonuses**

(A) What is the basic aid intensity applicable to each renewable energy source supported by the notified measure ⁽⁴⁾:

(B) Is an SME bonus applied under the notified measure?

yes no

If yes, please specify the level of bonus applicable ⁽⁵⁾:

(C) Is the aid granted in a genuinely competitive bidding process ⁽⁶⁾?

yes no

If yes, please provide details of the competitive process and attach a copy of the tender notice or its draft:

.....

(D) In the case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

.....

3.5.2.2. **Eligible costs** ⁽⁷⁾

(A) Please confirm that the eligible costs are limited to the extra investment costs borne by the beneficiary compared with a conventional power plant or with a conventional heating system with the same capacity in terms of the effective production of energy;

yes

(B) Please further confirm that:

the precise renewable energy related cost constitutes the eligible costs, in case the cost of investing renewable energy can be easily identified;

or

⁽¹⁾ Cf. Environmental aid guidelines, Section 3.1.6.

⁽²⁾ See point 70(5) to (9) of the Environmental aid guidelines.

⁽³⁾ Please note that aid for investment and/or operating aid for the production of biofuels shall be allowed only with regard to sustainable biofuels.

⁽⁴⁾ The maximum aid intensity is 60 % of the eligible investment costs.

⁽⁵⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.

⁽⁶⁾ For details of the genuinely competitive bidding process required, see point 104 of the Environmental aid guidelines.

⁽⁷⁾ For details see points 105 and 106 of the Environmental aid guidelines.

▼ M4

the extra investment costs are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽¹⁾;

and

eligible costs are calculated net of any operating benefits and costs related to the extra investment for renewable sources of energy and arising during the first five years of the life of the investment concerned.

(C) What form do the eligible costs take?

investments in tangible assets;

investments in intangible assets.

(D) In the case of investments in tangible assets, please indicate the form(s) of investments concerned:

investments in land which are strictly necessary in order to meet environmental objectives;

investments in buildings intended to reduce or eliminate pollution and nuisances;

investments in plant and equipment intended to reduce or eliminate pollution and nuisances;

investments to adapt production methods with a view to protecting the environment.

(E) In the case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how) please confirm that any such intangible asset satisfies the following conditions:

it is regarded as a depreciable asset;

it is purchased on market terms, from an undertaking from which the acquirer has not power of direct or indirect control;

it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽²⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

the yield from the sale will be deducted from the eligible costs;

and

all or part of the aid amount will be, where appropriate, reimbursed.

(F) For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

.....

For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

⁽¹⁾ The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.

⁽²⁾ Please note that this condition does not apply if the intangible asset is technically out of date.

▼ M4

.....
.....
.....
.....
.....

3.5.3. Operating aid

Following the choice of the operating aid assessment option ⁽¹⁾, please fill in the relevant part of the section below.

3.5.3.1. Option 1

(A) Please provide for the duration of the notified measure the following information demonstrating that the operating aid is granted in order to cover the difference between the cost of producing energy from renewable sources and the market price of the form of energy concerned:

— detailed analysis of the cost of producing energy from each of the relevant renewable sources ⁽²⁾:

.....
.....

— detailed analysis of the market price of the form of energy concerned:

.....
.....

(B) Please demonstrate that the aid will be granted only until the plant has been fully depreciated according to normal accounting rules ⁽³⁾ and provide a detailed analysis of the depreciation of each type ⁽⁴⁾ of the investments for environmental protection:

.....
.....

For aid schemes, please specify how the compliance with this condition will be ensured:

.....
.....

For individual aid, please provide a detailed analysis demonstrating that this condition is fulfilled:

.....
.....

(C) When determining the amount of operating aid, please demonstrate how any investment aid granted to the undertaking in question in respect of a new plant is deducted from production costs:

.....

⁽¹⁾ For details on Option 1 see point 109 of the Environmental aid guidelines, for Option 2 see point 110 of the Environmental aid guidelines and for Option 3 see point 111 of the Environmental aid guidelines.

⁽²⁾ For aid schemes the information can be provided in the form of a (theoretical) calculation example (preferably with the amounts in net present values). The production costs should at least be specified separately for each type of renewable energy source. Specific information may also be useful for different plant capacities and for different types of production installation where the cost structure varies significantly (for example for land-based and/or off-shore wind power).

⁽³⁾ Please note that any further energy produced by the plant will not qualify for any assistance. However, the aid may also cover a normal return on capital.

⁽⁴⁾ The depreciation should at least be specified separately for each type of renewable energy source (preferably with the amounts in net present values). Specific information may also be useful for different plant capacities and land-based and/or off-shore windpower.

▼ M4

.....
 (D) Does the aid also cover a normal return on capital?

yes no

If yes, please provide details and the information/calculations showing the rate of the normal return and give reasons why the chosen rate is appropriate:

.....

(E) For aid for the production of renewable energy from biomass, where the operating aid would exceed the amount of investment, please provide data/evidence (based on calculation examples for aid schemes or detailed calculation for individual aid) demonstrating that the aggregate costs borne by the undertakings after plant depreciation are still higher than the market prices of the energy:

.....

(F) Please specify the precise support mechanisms (taking into account the requirements described above) and, in particular, the methods of calculating the amount of aid:

— for aid schemes based on a (theoretical) example of an eligible project:

.....

Furthermore, please confirm that the calculation methodology described above will be applied to all individual aid grants based on the notified aid scheme:

yes

— for individual aid please provide a detailed calculation of the aid amount (taking into account the requirements described above):

.....

(G) What is the duration of the notified measure?

.....

It is the practice of the Commission to limit its authorisation to 10 years. If yes, could you please undertake to re-notify the measure within a period of 10 years?

yes no

3.5.3.2. Option 2

(A) Please provide a detailed description of the green certificate or tender system (including, *inter alia*, the information on the level of discretionary powers, the role of the administrator, the price determination mechanism, the financing mechanism, the penalty mechanism and re-distribution mechanism):

.....

(B) What is the duration of the notified measure ⁽¹⁾?

.....

⁽¹⁾ Please note that the Commission can authorise such notified measure for a period of 10 years.

▼ **M4**

(C) Please provide data/calculations showing that the aid is essential to ensure the viability of the renewable energy sources:

.....

(D) Please provide data/calculations showing that the aid does not in the aggregate result in overcompensation for renewable energy:

.....

(E) Please provide information/calculations showing that the aid does not dissuade renewable energy producers from becoming more competitive:

.....

3.5.3.3. Option 3 (1)

(A) What is the duration of the operating aid measure (2)?

(B) Please provide for the duration of the notified measure the following information demonstrating that the operating aid is granted to compensate for the difference between the cost of producing energy from renewable sources and the market price of the form of energy concerned:

— detailed analysis of the cost of producing energy from each of the relevant renewable sources (3):

.....

— detailed analysis of the market price of the form of energy concerned:

.....

(C) Is the aid degressive?

yes no

What is the aid intensity of the:

— degressive aid (please indicate the degressive rates for each year) (4):

..... ;

— non-degressive aid (5):

3.6. Aid for cogeneration (6)

3.6.1. Basic conditions

Please confirm that the aid for cogeneration is granted exclusively to cogeneration units satisfying the definition of high efficiency cogeneration as set out in point 70(11) of the Environmental aid guidelines:

yes no

(1) Member States may grant operating aid in accordance with the provisions set out in point 100 of the Environmental aid guidelines.

(2) Please note that the duration must be limited to maximum five years.

(3) For aid schemes the information can be provided in the form of a (theoretical) calculation example (preferably with the amounts in net present values). The production costs should at least be specified separately for each type of renewable energy source. Specific information may also be useful for different plant capacities and land-based and/or off-shore wind power.

(4) The aid intensity must not exceed 100 % of the extra costs in the first year, but must have fallen in a linear fashion to zero by the end of the fifth year.

(5) The maximum aid intensity is 50 % of the extra costs.

(6) Cf. Environmental aid guidelines, Section 3.1.7.

▼ **M4**

3.6.2. Investment aid

Please confirm that:

- the new cogeneration unit will overall make primary energy savings compared to separate production as defined by Directive 2004/8/EC and Commission Decision 2007/74/EC.
- the improvement of an existing cogeneration unit or conversion of an existing power generation unit into a cogeneration unit will result in primary energy savings compared to the original situation.

Please provide details and evidence demonstrating the compliance with the above mentioned conditions:

.....

3.6.2.1. Aid intensities and bonuses

(A) What is the basic aid intensity applicable to the notified measure ⁽¹⁾?

(B) Bonuses:

— Is an SME bonus applied under the notified measure?

yes no

If yes, please specify the level of bonus applicable ⁽²⁾:

(C) Is the aid granted in a genuinely competitive bidding process ⁽³⁾?

yes no

If yes, please provide details of the competitive process and attach a copy of the tender notice or its draft:

.....

(D) In case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

.....

.....

3.6.2.2. Eligible costs ⁽⁴⁾

(A) Please confirm that the eligible costs are limited to the extra investment costs necessary to realise a high efficiency cogeneration plant:

yes

(B) Please further confirm that:

the precise cogeneration related cost constitutes the eligible costs, if the cost of investing in cogeneration can be easily defined;

or

the extra investment costs directly related to cogeneration are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽⁵⁾;

and

⁽¹⁾ The maximum aid intensity is 60 % of the eligible investment costs.

⁽²⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.

⁽³⁾ For details of the genuinely competitive bidding process required, see point 116 of the Environmental aid guidelines.

⁽⁴⁾ For details see points 117 and 118 of the Environmental aid guidelines.

⁽⁵⁾ The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.

▼ **M4**

- eligible costs are calculated net of any operating benefits and operating costs related to the extra investment and arising during the first five years of the life of the investment concerned.
- (C) What form do the eligible costs take?
 - investments in tangible assets;
 - investments in intangible assets.
- (D) In the case of investments in tangible assets, please indicate the form(s) of investments concerned:
 - investments in land which are strictly necessary in order to meet environmental objectives;
 - investments in buildings intended to reduce or eliminate pollution and nuisances;
 - investments in plant and equipment intended to reduce or eliminate pollution and nuisances;
 - investments to adapt production methods with a view to protecting the environment.
- (E) In the case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how) please confirm that any such intangible asset satisfies the following conditions:
 - it is regarded as a depreciable asset;
 - it is purchased on market terms, from an undertaking from which the acquirer has not power of direct or indirect control,
 - it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽¹⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

 - the yield from the sale will be deducted from the eligible costs;
 - and
 - all or part of the aid amount will be, where appropriate, reimbursed.
- (F) For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

.....

For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

.....

⁽¹⁾ Please note that this condition does not apply if the intangible asset is technically out of date.

▼ **M4**

.....

3.6.3. Operating aid

(A) Please confirm that the existing cogeneration unit satisfies both the definition of high-efficiency cogeneration set out in point 70(11) of the Environmental aid guidelines and the requirement that there are overall primary savings compared to separate production as defined by Directive 2004/8/EC and Decision 2007/74/EC:

yes

(B) Please confirm further that the operating aid for high efficiency cogeneration is granted exclusively to:

undertakings distributing electric power and heat to the public, where the costs of producing such electric power or heat exceed its market price ⁽¹⁾;

for the industrial use of the combined production of electric power and heat where it can be shown that the production cost of one unit of energy using that technique exceeds the market price of one unit of conventional energy ⁽²⁾.

Please provide details and evidence that the relevant condition(s) is/are complied with:

.....

.....

3.6.3.1. Option 1

(A) Please provide the following information demonstrating that the operating aid is granted in order to cover the difference between the cost of producing energy in cogeneration units and the market price of the form of energy concerned:

— detailed analysis of the cost of producing energy in cogeneration units ⁽³⁾:

.....

.....

— detailed analysis of the market price of the form of energy concerned:

.....

.....

(B) Please demonstrate that the aid will be granted only until the plant has been fully depreciated according to normal accounting rules ⁽⁴⁾ and provide a detailed analysis of the depreciation of each type of the investments for environmental protection:

.....

.....

For aid schemes, please specify how the compliance with this condition will be ensured:

.....

.....

For individual aid, please provide a detailed analysis demonstrating that this condition is fulfilled:

.....

⁽¹⁾ The decision as to whether the aid is necessary will take account of the costs and revenue resulting from the production and sale of the electric power or heat.

⁽²⁾ The production cost may include the plant's normal return on capital, but any gains by the undertaking in terms of heat production must be deducted from production costs.

⁽³⁾ For aid schemes the information can be provided in the form of an (theoretical) calculation example.

⁽⁴⁾ Please note that any further energy produced by the plant will not qualify for any assistance. However, the aid may also cover a normal return on capital.

▼ M4

-
- (C) When determining the amount of operating aid, please demonstrate how any investment aid granted to the undertaking in question in respect of a new plant is deducted from production costs:
-
-
- (D) Does the aid also cover a normal return on capital?
- yes no
- If yes, please provide details and information/calculations showing the rate of normal return and give reasons why the chosen rate is appropriate:
-
-
- (E) For aid supporting biomass-based CHP units, if the operating aid would exceed the amount of investment, please provide data/evidence (based on calculation examples for aid schemes or detailed calculation for individual aid) demonstrating that the aggregate costs borne by the undertakings after plant depreciation are still higher than the market prices of the energy:
-
-
- (F) Please specify the precise support mechanisms (taking into account the requirements described above) and in particular the methods of calculating the amount of aid:
- for aid schemes based on a (theoretical) example of an eligible project:
-
-
- Furthermore, please confirm that the calculation methodology describe above will be applied to all individual aid grants based on the notified aid scheme:
- yes
- for individual aid please provide a detailed calculation of the amount of aid (taking into account the requirements described above):
-
-
- (G) What is the duration of the notified measure?
-
-
- It is the Commission practice to limit its decisions to 10 years. If yes, could you please undertake to re-notify the measure within a period of 10 years?
- yes no

3.6.3.2. Option 2

- (A) Please provide a detailed description of the certificate or tender system (including , *inter alia*, the information on the level of discretionary powers, the role of the administrator, the price determination mechanism):

▼ M4

-

 (B) What is the duration of the notified measure ⁽¹⁾?

 (C) Please provide data/calculations showing that the aid is essential to ensure the viability of the production of energy in cogeneration plants:

 (D) Please provide data/calculations showing that the aid does not in the aggregate result in overcompensation for energy produced in cogeneration plants:

 (E) Please provide information/calculations showing that the aid does not dissuade producers of energy in cogeneration from becoming more competitive:

3.6.3.3. Option 3

- (A) What is the duration of the operating aid measure ⁽²⁾?
- (B) Please provide for the duration of the notified measure the following information demonstrating that the operating aid is granted in order to compensate for the difference between the cost of producing energy in cogeneration plants and the market price of the form of energy concerned:
 — detailed analysis of the cost of producing energy in cogeneration plants:

 — detailed analysis of the market price of the form of energy concerned:

- (C) Is the aid degressive?
 yes no
 What is the aid intensity of the:
 — degressive aid (please indicate the degressive rates for each year) ⁽³⁾:
 ;
 — non-degressive aid ⁽⁴⁾:

3.7. *Aid for energy efficient district heating* ⁽⁵⁾

3.7.1. **Basic conditions**

Please confirm that:

⁽¹⁾ Please note that the Commission can authorise such notified measure for a period of 10 years.
⁽²⁾ Please note that the duration must be limited to maximum five years.
⁽³⁾ The aid intensity must not exceed 100 % of the extra costs in the first year, but must have fallen in a linear fashion to zero by the end of the fifth year.
⁽⁴⁾ The maximum aid intensity is 50 % of the extra costs.
⁽⁵⁾ Cf. Environmental aid guidelines, Section 3.1.8.

▼M4

- the environmental investment aid in energy-efficient district heating installations leads to primary energy savings
- and
- the beneficiary district heating installation satisfies the definition of energy efficient district heating set out in point 70(13) of the Environmental aid guidelines
- and
- the combined operation of the generation of heat (as well as electricity in the case of cogeneration) and the distribution of heat will result in primary energy savings
- or
- the investment is meant for the use and distribution of waste heat for district heating purposes.

In the case of aid schemes, please provide details on how compliance with this condition is ensured:

.....

.....

In the case of individual aid, please provide details and relevant evidence:

.....

.....

3.7.2. Aid intensities and bonuses

- (A) What is the basic aid intensity applicable to the notified measure ⁽¹⁾?
- (B) Is an SME bonus applied under the notified measure?
- yes no
- If yes, please specify the level of bonus applicable ⁽²⁾:
- (C) Is the aid granted in a genuinely competitive bidding process ⁽³⁾?
- yes no
- If yes, please provide details of the competitive process and attach a copy of the tender notice or its draft:
-
- (D) In case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):
-

3.7.3. Eligible costs ⁽⁴⁾

- (A) Please confirm that the eligible costs are limited to the extra investment costs necessary to realise an investment leading to energy-efficient district heating as compared to the reference investment:
- yes
- (B) Please further confirm that:

⁽¹⁾ The maximum aid intensity is 50 % of the eligible costs. If the aid is intended solely for the generation part of a district heating installation, energy-efficient district heating installations using renewable sources of energy or cogeneration, the maximum aid intensity is 60 % of the eligible costs.

⁽²⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.

⁽³⁾ For details of the genuinely competitive bidding process required, see point 123 of the Environmental aid guidelines.

⁽⁴⁾ For details see points 124 and 125 of the Environmental aid guidelines.

▼ M4

- the precise energy efficient district heating related cost constitutes the eligible costs, if the costs of investing in environmental protection can be easily identified;

or

 - the extra investment costs are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽¹⁾;

and

 - eligible costs are calculated net of any operating benefits and operating costs related to the extra investment and arising during the first five years of the life of the investment concerned.
- (C) What form do the eligible costs take?
- investments in tangible assets;
 - investments in intangible assets.
- (D) In the case of investments in tangible assets, please indicate the form(s) of investments concerned:
- investments in land which are strictly necessary in order to meet environmental objectives;
 - investments in buildings intended to reduce or eliminate pollution and nuisances;
 - investments in plant and equipment intended to reduce or eliminate pollution and nuisances;
 - investments to adapt production methods with a view to protecting the environment.
- (E) In the case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how), please confirm that any such intangible asset satisfies the following conditions:
- it is regarded as a depreciable asset;
 - it is purchased on market terms, from an undertaking from which the acquirer has not power of direct or indirect control,
 - it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽²⁾.
- Furthermore, please confirm that if the intangible asset is sold during those five years:
- the yield from the sale will be deducted from the eligible costs;

and

 - all or part of the aid amount will be, where appropriate, reimbursed.
- (F) For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:
-
-
-
-

⁽¹⁾ The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.

⁽²⁾ Please note that this condition does not apply if the intangible asset is technically out of date.

▼ M4

.....

For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

.....

.....

.....

.....

.....

3.8. *Aid for waste management* ⁽¹⁾3.8.1. **General conditions**

Please confirm that the following conditions are met:

- the aid is granted for the management of waste of other undertakings, including activities of re-utilisation, recycling and recovery, which is in accordance with the hierarchical classification of the principles of waste management ⁽²⁾.
- the investment is aimed at reducing pollution generated by other undertakings (polluters) and does not extend to pollution generated by the beneficiary of the aid;
- the aid does not indirectly relieve the polluters from a burden that should be borne by them under Community law, or from a burden that should be considered as a normal company cost for the polluters;
- the investment goes beyond the 'state of the art' ⁽³⁾ or uses conventional technologies in an innovative manner;
- the treated materials would otherwise be disposed of, or be treated in a less environmentally friendly manner;
- the investment does not merely increase demand for the materials to be recycled without increasing collection of those materials.

Furthermore, please provide details and evidence demonstrating compliance with the above mentioned conditions:

.....

.....

.....

.....

.....

3.8.2. **Aid intensities**

(A) What is the basic aid intensity applicable to the notified measure ⁽⁴⁾?

(B) Is the SME bonus applied under the notified measure?

- yes no

If yes, please specify the level of bonus applicable ⁽⁵⁾:

(C) In case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

⁽¹⁾ Cf. Environmental aid guidelines, Section 3.1.9.

⁽²⁾ Classification given in the Communication from the Commission on the review of the Community Strategy for Waste Management (COM(96) 399 final, 30.7.1996). For details see footnote 45 of the Environmental aid guidelines.

⁽³⁾ For a definition see footnote 46 of the Environmental aid guidelines.

⁽⁴⁾ The maximum aid intensity is 50 % of the eligible investment costs.

⁽⁵⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.

▼ M4

.....

3.8.3. Eligible costs ⁽¹⁾

(A) Please confirm that the eligible costs are limited to the extra investment costs necessary to realise an investment leading to waste management and borne by the beneficiary compared to the reference investment, i.e. a conventional production not involving waste management with the same capacity:

yes

(B) Please further confirm that:

the precise waste management related costs constitute the eligible costs, if the cost of investing in waste management can be easily defined;

or

the extra investment costs are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽²⁾;

and

the cost of such reference investment is deducted from the eligible costs;

eligible costs are calculated net of any operating benefits and operating costs related to the extra investment for waste management and arising during the first five years of the life of the investment concerned.

(C) What form do the eligible costs take?

investments in tangible assets;

investments in intangible assets.

(D) In the case of investments in tangible assets, please indicate the form(s) of investments concerned:

investments in land which are strictly necessary in order to meet environmental objectives;

investments in buildings intended to reduce or eliminate pollution and nuisances;

investments in plant and equipment intended to reduce or eliminate pollution and nuisances;

investments to adapt production methods with a view to protecting the environment.

(E) In the case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how), please confirm that any such intangible asset satisfies the following conditions:

it is regarded as a depreciable asset;

it is purchased on market terms, from an undertaking from which the acquirer has not power of direct or indirect control,

it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽³⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

⁽¹⁾ For details, see points 130 and 131 of the Environmental aid guidelines.

⁽²⁾ The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.

⁽³⁾ Please note that this condition does not apply if the intangible asset is technically out of date.

▼ **M4**

- the yield from the sale will be deducted from the eligible costs;
- and
- all or part of the amount of the aid will, where appropriate, be reimbursed.

(F) For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

.....

For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

.....

3.9. *Aid for the remediation of contaminated sites* ⁽¹⁾

3.9.1. **General conditions**

Please confirm that the following conditions are fulfilled:

- the investment aid to undertakings repairing environmental damage by remediating contaminated sites ⁽²⁾, leads to an improvement of environmental protection.

Please describe in detail the relevant improvement of the environmental protection, including, if applicable or available, information on the site, the type of contamination, a description of the activity that caused the contamination, and the proposed remediation procedure:

.....

- the polluter ⁽³⁾ responsible for the contamination of the site can not be identified or cannot be made to bear the costs.

Please provide details and evidence demonstrating the compliance with the above mentioned condition:

.....

3.9.2. **Aid intensities and eligible costs**

(A) What is the basic aid intensity applicable to the notified measure ⁽⁴⁾?.....

(B) Please confirm that the total amount of aid will under no circumstances exceed the actual cost of the remediation work:

⁽¹⁾ Cf. Environmental aid guidelines, Section 3.1.10.
⁽²⁾ The environmental damage concerned covers damage to the quality of the soil or of surface water or groundwater.
⁽³⁾ In this context, 'polluter' refers to the person liable under the law applicable in each Member State, without prejudice to the adoption of Community rules in the matter.
⁽⁴⁾ The aid may amount up to 100 % of the eligible costs.

▼ **M4**

yes

(C) Please specify the cost of the remediation work ⁽¹⁾:

.....

(D) Please confirm that the increase in the value of the land is deducted from the eligible costs:

yes

Please provide details on how this is ensured:

.....

(E) For aid schemes, please provide a calculation methodology, in line with the above mentioned principles, which will be applied to all individual aid grants based on the notified scheme and provide relevant evidence:

.....

For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, complying with the above mentioned principles, and provide relevant evidence:

.....

3.10. *Aid for relocation of undertakings* ⁽²⁾

3.10.1. **General conditions**

(A) Please confirm that:

the change of location is dictated by environmental protection or prevention grounds and has been ordered by the administrative or judicial decision of a competent public authority or agreed between the undertaking and the competent public authority;

the undertaking complies with the strictest environmental standards applicable in the new region where it is located.

Please provide details and evidence demonstrating compliance with the above mentioned conditions:

.....

(B) Please confirm that the beneficiary:

is an undertaking established in an urban area or in a special area of conservation designated under Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora ⁽³⁾, which lawfully

⁽¹⁾ All expenditure incurred by an undertaking in remediating its site, whether or not such expenditure can be shown as a fixed asset on its balance sheet, ranks as eligible investment in the case of the remediation of contaminated sites.

⁽²⁾ Cf. Environmental aid guidelines, Section 3.1.11.

⁽³⁾ OJ L 206, 22.7.1992, p. 7.

▼M4

carries out an activity that creates major pollution and must, on account of this location, move from its place of establishment to a more suitable area;

or

- is an establishment or installation falling within the scope of Seveso II Directive ⁽¹⁾.

Please provide details and evidence:

.....

3.10.2. Aid intensities and eligible costs

(A) What is the basic aid intensity applicable to the notified measure ⁽²⁾?.....

(B) Is an SME bonus applied under the notified measure?

- yes no

If yes, please specify the level of bonus applicable ⁽³⁾:.....

(C) Please provide details and the relevant evidence (if applicable) on the following elements linked to the relocation aid:

(a) benefits:

— the yield from the sale or renting of the plant or land abandoned:

.....

— the compensation paid in the event of expropriation:

.....

— any other gains connected with the transfer of the plant, notably gains resulting from an improvement, on the occasion of the transfer, in the technology used and accounting gains associated with better use of the plant:

.....

— investments relating to any capacity increase:

.....

— other potential benefits:

.....

(b) costs:

— the costs connected with the purchase of land or the construction of purchase of new plant of the same capacity as the plant abandoned:

.....

— any penalties imposed on the undertaking for having terminated the contract for the renting of land or buildings, if the administrative or judicial decision

⁽¹⁾ Council Directive 96/82/EC on the control of major-accidents hazards involving dangerous substances OJ L 10, 14.1.1997, p. 13.

⁽²⁾ The maximum aid intensity is 50 % of the eligible investment costs.

⁽³⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.

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ordering the change of location results in the early termination of this contract:

.....

— other potential costs:

.....

- (D) For aid schemes, please provide a calculation methodology (e.g. based on a theoretical example) for eligible costs/aid amount, including the benefit/cost elements mentioned in point C, which will be applied to all individual aid grants based on the notified scheme:

.....

For individual aid measures, please provide a detailed calculation of the eligible costs/aid amount of the notified investment project, including the benefit/cost elements mentioned in point C, and provide the relevant evidence:

.....

3.11. *Aid involved in tradable permit schemes* ⁽¹⁾

- (A) Please describe in detail the tradable permit scheme, including, *inter alia*, the objectives, the granting methodology, the authorities/entities involved, the role of the State, the beneficiaries and the procedural aspects:

.....

- (B) Please explain how:

the tradable permit scheme is set up in such a way as to achieve environmental objectives beyond those intended to be achieved on the basis of Community standards that are mandatory for the undertakings concerned:

.....

the allocation is carried out in a transparent way and based on objective criteria and on data sources of the highest quality available:

.....

⁽¹⁾ Cf. Environmental aid guidelines, Section 3.1.12.

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- the total amount of tradable permits or allowances granted to each undertaking for a price below their market value is not higher than its expected needs as estimated for the situation in absence of the trading scheme:

.....

- the allocation methodology does not favour certain undertakings or certain sectors;

In case the allocation methodology favours certain undertakings or certain sectors, please explain how this is justified by the environmental logic of the scheme itself or is necessary for consistency with other environmental policies:

.....

Furthermore, please explain how:

- new entrants shall not in principle receive permits or allowances on more favourable conditions than existing undertakings operating on the same markets:

.....

- granting higher allocations to existing installations compared to new entrants should not result in creating undue barriers to entry:

.....

Please provide details and evidence demonstrating compliance with the above mentioned conditions:

.....

- (C) Please confirm that the following criteria ⁽¹⁾ are respected by the scheme:

- the choice of beneficiaries is based on objective and transparent criteria and the aid is granted in principle in the same way for all competitors in the same sector/relevant market if they are in a similar factual situation;

and

- full auctioning leads to a substantial increase in production costs for each sector or category of individual beneficiaries;

and

- the cost increase from the tradable permit scheme can not be passed on to customers without leading to important sales reductions ⁽²⁾;

and

- the best performing technique in the EEA was used as a benchmark for the level of the allowance granted.

Please provide details demonstrating how these criteria are applied:

⁽¹⁾ Please note that these criteria do not apply for the trading period ending on 31 December 2012 for tradable permit schemes in accordance with Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

⁽²⁾ This analysis may be conducted on the basis of estimations of, *inter alia*, the product price elasticity of the sector concerned. These estimations will be made in the relevant geographic market. Estimates of lost sales as well as their impact on the profitability of the company may be used.

▼ **M4**

.....

4. Incentive effect and necessity of aid ⁽¹⁾4.1. *General conditions*

(A) Has/have the supported project(s) started prior to the submission of the application for the aid by the beneficiary/beneficiaries to the national authorities?

yes no

If yes, the Commission considers that the aid does not present an incentive for the beneficiary ⁽²⁾.

(B) If no, specify the relevant dates:

— The environmental project commenced on:

— The aid application by the beneficiary was submitted to the national authorities on:

Please provide the relevant supporting documents.

4.2. *Evaluation of the incentive effect*

If the aid is granted to

— non-SMEs,

— SMEs but must be assessed in accordance with the detailed assessment,

the Commission will require that the incentive effect is demonstrated by means of an evaluation. Go to the next questions. Otherwise, the Commission considers that the incentive effect is automatically met for the measure at hand.

4.2.1. **General conditions**

If it is necessary to demonstrate an incentive effect for several beneficiaries participating in the notified project, please provide the information below for each of them.

In order to demonstrate the incentive effect, the Commission requires an evaluation by the Member State in order to prove that without the aid, i.e. in the counterfactual situation, the more environmentally friendly alternative would not have been retained. Please fill in the information below

4.2.2. **Criteria**

(A) Please demonstrate how the counterfactual situation is credible:

.....

(B) Have the eligible costs been calculated in accordance with the methodology set out in points 81, 82 and 83 of the Environmental aid guidelines?

yes no

Please provide details and evidence demonstrating the methodology used:

.....

(C) Would the investment have been sufficiently profitable without the aid?

yes no

⁽¹⁾ Cf. the Environmental aid guidelines, Section 3.2.

⁽²⁾ See point 143 of the Environmental aid guidelines.

▼ **M4**

Please provide details and evidence of the relevant profitability ⁽¹⁾:

.....

5. Compatibility of aid under Article 87(3)(b) of the EC Treaty

Aid for environmental protection to promote the execution of an important project ⁽²⁾ of common European interest may be considered to be compatible with the common market pursuant to Article 87(3)(b) of the EC Treaty.

5.1. General conditions (cumulative)

(A) Please provide details and evidence of the terms of implementation of the notified project, including its participants, its objectives and its effects and the means to achieve the objectives ⁽³⁾:

.....

(B) Please confirm that:

the project is in the common European interest ⁽⁴⁾: it contributes in a concrete, exemplary and identifiable manner to the Community interest in the field of environmental protection ⁽⁵⁾;

and

the advantage achieved by the objective of the project is not limited to one Member State or to the Member States implementing it, but extends to the Community as a whole ⁽⁶⁾;

and

the project makes a substantive contribution to the Community objectives.

Please provide details and evidence:

.....

(C) Please provide details and evidence illustrating that the aid is necessary AND presents an incentive for the execution of the project:

.....

(D) Please provide details and evidence demonstrating that the project involves a high level of risk:

.....

(E) Please provide details and evidence illustrating that the project is of great importance with regard to its volume ⁽⁷⁾:

.....

⁽¹⁾ Due account being taken of the benefits associated with the investment without aid, including the value of tradable permits which may become available to the undertaking concerned following the environmentally friendly investment.

⁽²⁾ The Commission may also consider a group of projects as together constituting a project.

⁽³⁾ Please note that the projects must be specific and clearly defined as regards these aspects.

⁽⁴⁾ Please note that the common European interest must be demonstrated in practical terms, for example it must be demonstrated that the project enables significant progress to be made towards achieving specific environmental Community objectives.

⁽⁵⁾ Such as by being of great importance for the environmental strategy of the European Union.

⁽⁶⁾ The fact that the project is carried out by undertakings in different Member States is not sufficient.

⁽⁷⁾ Please note that it must be substantial in size and produce substantial environmental effects.

▼ **M4**

.....
 (F) Please indicate the beneficiary's own contribution⁽¹⁾ to the project:

.....

(G) Please list the Member States from which the undertakings involved in the notified project come⁽²⁾.

.....

5.2. *Description of the project*

Please provide a detailed description of the project, including, *inter alia*, structure/organisation, beneficiaries, budget, amount of aid, aid intensity⁽³⁾, investments concerned and eligible costs. For guidance, please see Section 3 of this supplementary information sheet.

.....

6. **Aid in the form of reductions of or exemptions from environmental taxes**

6.1. *General conditions*

(A) Please explain how the tax reductions or exemptions contribute indirectly to an improvement of the level of the environmental protection and motivate why the tax reductions and exemptions do not undermine the general objective pursued:

.....

(B) For reductions of or exemptions from harmonised taxes at Community level, please confirm that:

the aid is granted for a maximum period of 10 years;

and

the beneficiaries pay at least the Community minimum tax level set by the relevant applicable directive⁽⁴⁾.

Please provide for each category of beneficiaries evidence regarding the payable minimum tax level (rate actually paid preferably in EUR and in the same units as the applicable Community legislation):

.....

they are compatible with the relevant applicable Community legislation and comply with the limits and conditions set out therein:

Please refer to the relevant provision(s) and provide the relevant evidence:

.....

⁽¹⁾ Please note that the Commission will consider the notified projects more favourably if they include a significant own contribution of the beneficiary to the projects.

⁽²⁾ Please note that the Commission will consider the notified projects more favourably if they involve undertakings from a significant number of Member States.

⁽³⁾ Please note that the Commission may authorise aid at higher rates than otherwise laid down in the Environmental aid guidelines.

⁽⁴⁾ 'Community minimum tax level' means the minimum level of taxation provided for in Community legislation. For energy products and electricity, the Community minimum tax level means the minimum level of taxation laid down in Annex I to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51).

▼ **M4**

- (C) For reductions of or exemptions from environmental taxes which have not been harmonised or for those which have been harmonised but beneficiaries pay less than the Community minimum tax level, please confirm that the aid is granted for a maximum period of 10 years:

yes no

Furthermore, please provide the following:

- a detailed description of the exempted sector(s):

.....

- information for each sector, as to the best performing techniques within the EEA regarding the reduction of the environmental harm targeted by the tax:

.....

- a list of the 20 largest beneficiaries covered by the exemptions/reductions as well as a detailed description of their situation, in particular their turnover, their market shares and the size of the tax base:

.....

6.2. *Necessity of the aid*

Please confirm that:

- the choice of beneficiaries is based on objective and transparent criteria and the aid is granted in principle in the same way for all competitors in the same sector/relevant market if they are in a similar factual situation

and

- the environmental tax without reduction would lead to a substantial increase in production cost for each sector or category of individual beneficiaries ⁽¹⁾;

and

- without the aid the substantial increase in production costs would lead to important sales reductions if it would be passed on to customers ⁽²⁾.

Please provide evidence related to the above mentioned conditions:

.....

6.3. *Proportionality of the aid*

Please specify which one of the following conditions is met:

- (A) Does the scheme lay down criteria ensuring that each individual beneficiary pays a proportion of the national tax level which is broadly equivalent to the environmental performance of each individual beneficiary compared to the performance related to the best performing technique within the EEA?

yes no

Please provide details and evidence demonstrating the compliance with this condition:

.....

⁽¹⁾ With regard to energy products and electricity 'energy-intensive business' as defined in Article 17(1)(a) of Directive 2003/96/EC shall be regarded as fulfilling this criterion as long as that provision remains in force.

⁽²⁾ In this respect, Member States may provide estimations of, *inter alia*, the product price elasticity of the sector concerned in the relevant geographic market as well as estimates of lost sales and/or reduced profits for the companies in the sector/category concerned.

▼ M4

.....
 (B) Are aid beneficiaries paying at least 20 % of the national tax?

yes no

If no, please demonstrate how a lower rate can be justified in view of a limited distortion of competition:

.....
 (C) Are the reductions or exemptions conditional on the conclusion of agreements between the Member State and the recipient undertakings or associations of undertakings?

yes no

If yes, please provide details and evidence illustrating that the undertakings or associations of undertakings commit themselves to achieve environmental protection objectives which have the same effect as (i) the taxation linked to environmental performance ⁽¹⁾, or (ii) 20 % of the national tax ⁽²⁾ or (iii) if the Community minimum tax level is applied.:

.....
 Please further confirm that:

- the substance of the agreements has been negotiated by the Member State and specifies the targets and fixes a time schedule for reaching targets;
- the Member State ensures independent and timely monitoring of the commitments concluded in these agreements;
- these agreements will be revised periodically in the light of technological and other developments and stipulate effective penalty arrangements applicable if the commitments are not met.

Specify per sector the targets and time schedule and describe the monitoring and review mechanisms (for example by whom and with what periodicity) as well as the penalty mechanism:

7. **Criteria triggering a detailed assessment ⁽³⁾**

Please indicate if the notified measure falls within the following categories of aid:

- for measures covered by a Block Exemption Regulation, the case was notified to the Commission pursuant to a duty to notify aid individually as prescribed in the BER;
- investment aid, where the aid amount exceeds EUR 7,5 million for one undertaking, (even if part of an approved aid scheme);
- operating aid for energy saving, where the aid amount exceeds EUR 5 million per undertaking for five years;
- operating aid for the production of renewable electricity and/or combined production of renewable heat, when the aid is granted to renewable electricity installations in sites where the resulting renewable electricity generation capacity exceeds 125 MW;

⁽¹⁾ Meaning the same effect as if the scheme laid down criteria ensuring that each individual beneficiary pays a proportion of the national tax level which is broadly equivalent to the environmental performance of each beneficiary compared to the performance related to the best performing technique within the EEA, see point 159(a) of the Guidelines.

⁽²⁾ Unless a lower rate can be justified in view of a limited distortion of competition, see point 159(b) of the Guidelines.

⁽³⁾ Cf. Environmental aid guidelines. Section 5.1.

▼ **M4**

- operating aid for the production of biofuel, when the aid is granted to a biofuel production installation in sites, where the resulting production exceeds 150 000 t per year;
- operating aid for cogeneration, where aid is granted to cogeneration installation with the resulting cogeneration electricity capacity exceeding 200 MW ⁽¹⁾
- operating aid granted to new plants producing renewable energy on the basis of a calculation of the external costs avoided ⁽²⁾.

In this case please provide a reasoned and quantified comparative cost analysis, together with an assessment of competing energy producers' external costs, so as to demonstrate that the aid does genuinely compensate for external costs avoided ⁽³⁾.

If the notified measure falls within at least one of these aid categories, it is subject to a detailed assessment and additional information should be provided in order to enable the Commission to carry out a detailed assessment (Section 8 of this supplementary information sheet).

8. **Additional information for detailed assessment ⁽⁴⁾**

If there are several beneficiaries participating in the notified project subject to a detailed assessment, please provide the information below for each of them. This is without prejudice to the full description of the notified project, including participants, in the previous sections of this supplementary sheet.

8.1. *General observations*

The purpose of this detailed assessment is to ensure that high amounts of aid for environmental protection do not distort competition to an extent contrary to the common interest, but actually contribute to the common interest. This happens when the benefits of State aid in terms of additional environmental benefits outweigh the harm for competition and trade ⁽⁵⁾.

The detailed assessment is conducted on the basis of the positive and negative elements which are specified in Sections 5.2.1 and 5.2.2 of the Environmental aid guidelines and they apply in addition to the criteria set out in Chapter 3 of the Environmental aid guidelines.

Provisions below represent a guidance as to the type of information the Commission may require in order to carry out a detailed assessment. The guidance is intended to make the Commission's decisions and their reasoning transparent and foreseeable in order to create predictability and legal certainty. Member States should provide all the elements that they consider useful for the assessment of the case.

The Member States are in particular invited to rely on the information sources listed below. Please indicate if these supporting documents are attached to the notification:

- evaluations of past State aid schemes or measures;
- impact assessments made by the granting authority;
- other studies related to the environmental protection.

8.2. *Existence of a market failure ⁽⁶⁾*

- (A) Please identify the expected contribution of the measure to environmental protection (in quantifiable terms) and provide the supporting documents:

⁽¹⁾ Please note that aid for the production of heat from cogeneration will be assessed in the context of notification based on electricity.

⁽²⁾ For details see point 161 of the Environmental aid guidelines.

⁽³⁾ Please note that in order to calculate external avoided costs, the method of calculation used has to be internationally recognised and validated by the Commission. Please further note that in any event, the amount of aid granted to producers that exceeds the amount of aid resulting from option 1 (cf. point 109 of the Environmental aid guidelines) for operating aid for renewable sources of energy must be reinvested by the firms in renewable sources of energy in accordance with section 3.1.6.1.

⁽⁴⁾ Cf. Environmental aid guidelines, Section 5.2.

⁽⁵⁾ For details on detailed assessment and balancing the positive and negative elements see Section 1.3, 5.2.1 (points 166 to 174) and 5.2.2 (points 175 to 188).

⁽⁶⁾ Cf. Environmental aid guidelines, Section 5.2.1.1.

▼ M4

-

- (B) Please identify the level of environmental protection targeted, as compared to existing Community standards and/or standards in other Member States and provide the supporting documents:
-

- (C) In the case of the aid for adapting to national standards going beyond the Community standards, please provide the following information and (if relevant) supporting documents:
- nature, type and location of the main competitors of the aid beneficiary:
-

- the cost of implementation of the national standard (respectively tradable permit schemes) for the aid beneficiary had no aid been given:
-

- the comparative costs of implementation of those standards for the main competitors of the aid beneficiary:
-

8.3. *Appropriate instrument ⁽¹⁾*

Please indicate on what basis the Member State decided to use a selective instrument such as State aid in order to increase environmental protection and provide supporting documents:

- impact assessment of the proposed measure;
- comparative analysis of other policy options considered by the Member State;
- evidence that the polluter pays principle is respected;
- others: ...

8.4. *Incentive effect and necessity of the aid ⁽²⁾*

In addition to the calculation of extra costs outlined in Chapter 3 of the Environmental aid guidelines please specify the elements listed below.

- (A) Please provide evidence of the specific action(s) ⁽³⁾ that would not have been taken by the undertaking without the aid (counterfactual situation) and provide supporting documents:
-

- (B) At least one of the following elements must be present for the purposes of demonstration of the expected environmental effect linked to the change in behaviour. Please specify those relevant for the notified measure and provide supporting documents.

⁽¹⁾ Cf. Environmental aid guidelines, Section 5.2.1.2.
⁽²⁾ Cf. Environmental aid guidelines, Section 5.2.1.3.
⁽³⁾ For instance, a new investment, a more environmentally friendly production process and/or a new product that is more environmentally friendly.

▼ **M4**

- increase in level of environmental protection;
- increase in speed of the implementation of future standards
- (C) The following elements may be used for the purposes of demonstration of an incentive effect. Please specify those relevant for the notified measure, and provide supporting documents ⁽¹⁾:
 - production advantages;
 - market conditions;
 - possible future mandatory standards (if there are ongoing negotiations at Community level to introduce new or higher mandatory standards which the measure concerned would seek to target);
 - level of risk;
 - level of profitability
- (D) In the case of aid granted to undertakings adapting to a national standard or going beyond Community standards or adopted in the absence of Community standards, please provide the information and supporting documents showing that the aid beneficiary would have been affected substantially in terms of increased costs and would not have been able to bear the costs associated with the immediate implementation of national standards:

.....

8.5. *Proportionality of the aid* ⁽²⁾

- (A) Please provide an accurate calculation of the eligible costs demonstrating that they are indeed limited to the extra costs necessary to achieve the level of environmental protection:

.....

- (B) Were the beneficiaries selected in an open selection process?

yes no

Please provide details ⁽³⁾ and supporting documents:

.....

- (C) Please explain how it is ensured that the aid is limited to the minimum necessary and provide supporting documents:

.....

8.6 *Analysis of the distortion of competition and trade* ⁽⁴⁾

8.6.1. **Relevant markets and effects on trade**

- (A) Please indicate whether the aid is likely to have impact on competition between undertakings in any product market.

yes no

Please specify the product markets on which the aid is likely to have impact ⁽⁵⁾:

.....

⁽¹⁾ For details on different types of advantages see Section 5.2.1.3 (point (172) of the Environmental aid guidelines.

⁽²⁾ Cf. Environmental aid guidelines, Section 5.2.1.4.

⁽³⁾ For example information on how non-discrimination, transparency, openness are ensured.

⁽⁴⁾ For details on negative effects of the aid measure see Section 5.2.2.

⁽⁵⁾ For details see footnote 60 of the Environmental aid guidelines.

▼ **M4**

- (B) For each of these markets please provide some indicative market share of the beneficiary:

.....

For each of these markets please provide some indicative market shares of the other companies present in the market. If possible, please provide the associated Herfindahl-Hirschman Index (HHI):

.....

- (C) Please describe the structure and dynamics of the relevant markets and provide supporting documents:

.....

- (D) If relevant, please provide information on the effects on trade (shift of trade flows and location of economic activity):

.....

- (E) The following elements will be considered by the Commission when assessing the likelihood that the beneficiary may increase or maintain sales as a result of the aid. Please indicate those in relation to which supporting documents are provided ⁽¹⁾:

- reduction in or compensation of production unit costs.
 more environmentally friendly production process.
 new product.

8.6.2. *Dynamic incentives/crowding out*

The following elements will be considered by the Commission in its analysis of effects of the aid on competitors' dynamic incentives to invest ⁽²⁾. Please indicate those in relation to which supporting documents are provided:

- amount of the aid;
 frequency of the aid;
 duration of the aid;
 gradual decrease of the aid;
 readiness to meet future standards;
 level of the regulatory standards in relation to the environmental objectives;
 the risk of cross subsidisation;
 technological neutrality;
 competing innovation.

8.6.3. *Maintaining inefficient firms afloat ⁽³⁾*

The following elements will be considered by the Commission in its analysis of effects of the aid in order to prevent avoid unnecessary support to undertakings, which are unable to adapt to more environmentally friendly standards and technologies because of their low levels of efficiency ⁽⁴⁾. Please, indicate those in relation to which details and supporting documents are provided:

- type of beneficiaries.
 overcapacity in the sector targeted by the aid.

⁽¹⁾ For details see point 177 of the Environmental aid guidelines.

⁽²⁾ For details see points 178 and 179 of the Environmental aid guidelines.

⁽³⁾ For details see Section 5.2.2.2 of the Environmental aid guidelines.

⁽⁴⁾ For details see Section 5.2.2.2. of the Environmental aid guidelines.

▼M4

- normal behaviour in the sector targeted by the aid.
- relative importance of the aid.
- selection process.
- selectivity.

8.6.4. Market power/exclusionary behaviour ⁽¹⁾

The following elements will be considered by the Commission in its analysis of effects of the aid on beneficiary's market power. Please, indicate those in relation to which details and supported documents are provided:

- market power of aid beneficiary and market structure
- new entry;
- product differentiation and price discrimination
- buyer power

8.6.5. Effects on trade and location ⁽²⁾

Please provide evidence that the aid was not decisive for the choice of location for the investment:

.....

9. Cumulation ⁽³⁾

(A) Is the aid granted under the notified measure combined with other aid ⁽⁴⁾?

- yes no

(B) If yes, please describe the cumulation rules applicable to the notified aid measure:

.....

(C) Please specify how the respect of cumulation rules will be verified under the notified aid measure:

.....

10. Reporting and monitoring ⁽⁵⁾**10.1. Annual reports**

Please note that this reporting obligation is without prejudice to the reporting obligation pursuant to Commission Regulation (EC) No 794/2004 implementing Council Regulation (EC) No 659/1999 ⁽⁶⁾.

⁽¹⁾ For details see Section 5.2.2.3. of the Environmental aid guidelines.

⁽²⁾ For details see Section 5.2.2.4. of the Environmental aid guidelines.

⁽³⁾ Cf. Environmental aid guidelines, Chapter 6.

⁽⁴⁾ Please note that aid for environmental protection must not be cumulated with *de minimis* aid in respect of the same eligible costs if such cumulation would result in an aid intensity exceeding that fixed in the Environmental aid guidelines.

⁽⁵⁾ Cf. Environmental aid guidelines, Section 7.1, 7.2 and 7.3.

⁽⁶⁾ Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 30.4.2004, p. 1).

▼M4

Please undertake to submit annual reports on the implementation of the notified environmental aid measure to the Commission, which shall contain for each approved scheme as regards large undertakings, all the elements listed below:

- names of the beneficiaries;
- aid amount per beneficiary;
- aid intensity;
- description of the objective of the measure and of what type of environmental protection it is intended to promote;
- sectors of activity where the aided projects are undertaken;
- explanation of how the incentive effect has been respected.

yes

In case of tax exemptions or reductions, please undertake to submit annual reports containing the elements listed below:

- legislative and/or regulatory text(s) establishing the aid;
- specification of the categories of undertakings benefiting from tax reductions or exemptions;
- specification of sectors of the economy most affected by these tax exemptions/reductions.

yes

10.2. *Monitoring and evaluation*

(A) Please undertake to maintain detailed records regarding the granting of aid, with all information necessary to establish that the eligible costs and maximum allowable aid intensity have been observed.

yes

(B) Please undertake to ensure that detailed records referred to in Section A above are maintained for 10 years from the date on which the aid was granted.

yes

(C) Please undertake to submit the records referred to in Section A above on request of the Commission.

yes

11. **Other information**

Please give any other information you consider necessary to assess the measure(s) in question under the Environmental aid guidelines.

▼ **M3**

PART III.11

SUPPLEMENTARY INFORMATION SHEET ON RISK CAPITAL AID

This supplementary information sheet must be used for the notification of any aid scheme covered by the Community Guidelines on State aid to promote risk capital investments in small and medium-sized enterprises⁽¹⁷³⁾. Please note that if the scheme is covered by another framework or guidelines, the corresponding standard notification form for the relevant framework or guidelines should be used instead.

1. Possible beneficiaries and scope of the aid measure

1.1. *Who is involved in the scheme⁽¹⁷⁴⁾ (please tick one or more boxes as appropriate):*

- investors setting up a fund or providing equity in a company or a set of companies. Please specify the advantage(s) granted:

.....

Please specify possible selection criteria for the beneficiary (e.g. a call for tender or a public invitation):

.....

Are the investments effected *pari passu* between public and private investors?

- yes no

Please provide details:

.....

- investment fund or other investment vehicle and/or its manager. Please specify the advantage(s) granted:

.....

Please specify possible selection criteria for the beneficiary (fund/investment vehicle and the management) and the way it has been selected (e.g. an open and transparent public tender procedure):

.....

Do the fund's managers or the management company receive a remuneration, which fully reflects the current market remuneration in comparable situations?

- yes no

If yes, please provide evidence and attach relevant documents:

.....

⁽¹⁷³⁾ Community Guidelines on State aid to promote risk capital investments in small and medium-sized enterprises (OJ C 194, 18.8.2006, p. 2) thereafter 'the RCG'.

⁽¹⁷⁴⁾ For details see Section 3.2 of the RCG.

▼ **M3**

Is the fund involved in any other activities?

yes no

If yes, please specify:

.....

the target SMEs invested in. Please specify the advantage(s):

.....

Please specify possible selection criteria for the beneficiary:

.....

1.2. *Can you confirm that the risk capital⁽¹⁷⁵⁾ measure excludes⁽¹⁷⁶⁾:*

— aid to enterprises in the shipbuilding, coal and steel industry?

yes

— and aid to enterprises in difficulty?

yes

1.3. *Can you confirm that the measure does not apply to aid to export to export-related activities, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current expenditure linked to the export activity, as well as aid contingent upon the use of domestic in preference to imported goods⁽¹⁷⁷⁾?*

yes

2. **Form of aid: the size and time frame of the measure**

2.1. *The scheme envisages the following measure(s) and/or instrument(s) (please tick one or more boxes as appropriate)⁽¹⁷⁸⁾:*

constitution of an investment fund (i.e. venture capital⁽¹⁷⁹⁾ fund) in which the State is a partner, investor, or participant. Please specify:

.....

guarantees where the public coverage for potential losses does not exceed 50 % of the nominal amount of the investment guaranteed to risk capital investors or to venture capital funds, or in respect of loans to investors or funds for investment in risk capital. Please specify:

.....

other financial instruments in favour of risk capital investors or of venture capital funds to provide extra capital for investment. Please specify:

.....

⁽¹⁷⁵⁾ For definition of 'risk capital' and 'risk capital measures' see Section 2.2(k), (l) of the RCG.

⁽¹⁷⁶⁾ Cf. Section 2.1 of the RCG.

⁽¹⁷⁷⁾ Idem.

⁽¹⁷⁸⁾ Cf. Section 4.2 of the RCG.

⁽¹⁷⁹⁾ For definition see Section 2.2(i) of the RCG.

▼ **M3**

- fiscal incentives to investment funds and/or their managers or to investors to undertake risk capital investments. Please specify:

.....

- others. Please specify:

.....

- 2.2. *What is the overall size of budget of the measure and in case of a fund what is the size of the fund? Please specify:*

.....

Is the measure to be co-financed by Community funds (European Social Fund, European Regional Development Fund, other)? Please specify:

.....

- 2.3 *What is the duration of the measure or in case of a fund in which time period can the fund commit itself to investment and for how long can the fund hold the investments? Please specify:*

.....

3. **General information about the design of the measure**

- 3.1. *Maximum tranches of investments per target SME* ⁽¹⁸⁰⁾

What is the total maximum size of the tranche of finance (including both, the public and private investments) per target enterprise over a period of 12 months. Please specify:

.....

Are the target enterprises in which the investments can be made, restricted to SMEs ⁽¹⁸¹⁾ and not to large companies?

- yes

- 3.2. *Restrictions to seed, start-up and expansion financing* ⁽¹⁸²⁾

Are the investments restricted to financing (please tick one or more boxes as appropriate):

- up to the seed stage for small enterprises;
 up to the seed stage for medium-sized enterprises;
 up to start-up stage for small enterprises;
 up to start-up stage for medium-sized enterprises;
 up to expansion stage for small enterprises;

⁽¹⁸⁰⁾ For details and restrictions see Section 4.3.1 of the RCG.

⁽¹⁸¹⁾ For definition see Section 2.2(q) of the RCG.

⁽¹⁸²⁾ For details see Section 4.3.2 of the RCG. For definitions of 'seed', 'start-up' and 'expansion capital' see Section 2.2(e), (f) and (h) of the RCG.

▼ **M3**

up to expansion stage for medium-sized enterprises located in assisted regions qualifying under Article 87(3)(a) of the EC Treaty and/or under Article 87(3)(c) of the EC Treaty;

other restrictions. Please specify:

.....

Are the investments restricted to SMEs located in assisted regions qualifying under Article 87(3)(a) of the EC Treaty and/or under Article 87(3)(c) of the EC Treaty?

yes no

3.3. *The composition of financing in the form of equity, quasi-equity and debt* ⁽¹⁸³⁾

Does the measure provide financing to SMEs in the form of equity ⁽¹⁸⁴⁾?

yes no

If yes, please specify the details regarding the conditions on which the financing is invested (type of remuneration, level of subordination, securitisation, etc.):

.....

Does the measure provide financing to SMEs in the form of quasi-equity ⁽¹⁸⁵⁾?

yes no

If yes, please specify the details regarding the conditions on which the financing is invested (type of remuneration, level of subordination, securitisation, etc.):

.....

Does the measure provide that at least 70 % of its total budget to SMEs is in the form of equity and quasi-equity investment instruments?

yes no

Please specify the percentage of equity and quasi-equity, of the total budget:

.....

Does the measure provide financing to SMEs in the form of debt ⁽¹⁸⁶⁾?

yes no

If yes, please specify the details regarding the conditions on which the debt is provided (type of remuneration, level of subordination, securitisation, etc.):

.....

Is the debt provided on market terms or is an aid element in the debt instrument authorised under an existing scheme, please specify:

.....

⁽¹⁸³⁾ For details and conditions see Section 4.3.3 of the RCG.
⁽¹⁸⁴⁾ For definition see Section 2.2(a) of the RCG.
⁽¹⁸⁵⁾ For definition see Section 2.2(c) of the RCG.
⁽¹⁸⁶⁾ For definition of 'debt' see Section 2.2(d) of the RCG.

▼ **M3**3.4. *Participation by private* ⁽¹⁸⁷⁾ *investors* ⁽¹⁸⁸⁾

What percentage of funding of the investments in SMEs is provided directly or indirectly by private investors. Please specify:

.....

3.5. *Profit driven character of investment decisions* ⁽¹⁸⁹⁾

Does the measure ensure that at least 50 % of the funding of the investments is provided by private investors, or for at least 30 % in the case of measures targeting SMEs located in assisted areas ⁽¹⁹⁰⁾?

yes no

Please provide details:

.....

Does the measure ensure that private investors invest on a commercial basis (that is only for profits) directly or indirectly in the equity of the target enterprises?

yes no

Please provide details:

.....

Does the measure ensure that there is a business plan for each investment containing details of the product, sales and profitability development and establishing the ex ante viability of the project?

yes no

Please provide details:

.....

Is there a clear and realistic exit strategy ⁽¹⁹¹⁾ for each investment?

yes no

Please provide details:

.....

3.6. *Commercial management* ⁽¹⁹²⁾

Is there an agreement between a professional manager or a management company and participants in the fund which:

— provides that the manager's remuneration is linked to the performance?

yes no

⁽¹⁸⁷⁾ For details concerning private investments/funding, see Section 2.2(b) and 3.2 (second paragraph) of the RCG.

⁽¹⁸⁸⁾ For details and conditions see Section 4.3.4 of the RCG.

⁽¹⁸⁹⁾ For details and conditions see Section 4.3.5 of the RCG.

⁽¹⁹⁰⁾ For definition see Section 2.2(t) of the RCG.

⁽¹⁹¹⁾ For definition see Section 2.2(p) of the RCG.

⁽¹⁹²⁾ For details and conditions, see Section 4.3.6 of the RCG.

▼ M3

— sets out the objectives of the fund and proposed timing of investments?

yes no

Please attach a copy of the agreement or an outline of the principles of the agreement.

Are private market investors represented in the decisionmaking, such as through an investors' advisory committee?

yes no

If yes, please specify their role in the decisionmaking:

.....

Is there an application of best practice and regulatory supervision in the management of the fund?

yes no

Please provide details:

.....

3.7. *Sectoral focus* ⁽¹⁹³⁾

Is the measure open to all sectors?

yes no

If no, please specify the technologies or sectors and the underlying reason for the choice of these technologies or sectors:

.....

3.8. *Other information*

Please provide any further information considered relevant to clarify the answers above:

.....

4. **Establishing the need to conduct detailed assessment** ⁽¹⁹⁴⁾

Does the total maximum level of investment tranches (including both the public and private capital) exceed EUR 1,5 million per target SME over each period of 12 months?

yes no

Does the measure provide financing up to the expansion stage for medium-sized enterprises in non-assisted areas?

yes no

Does the measure provide for follow-on investments into target companies that already received aided capital injections to fund subsequent financing rounds even beyond the general safe-harbour thresholds and the companies' early-growth financing?

yes no

⁽¹⁹³⁾ For details and conditions, see Section 4.3.7 of the RCG.

⁽¹⁹⁴⁾ Cf. Section 5.1 of the RCG.

▼ **M3**

Does the risk capital measure provide less than 70 % of its total budget in the form of equity and quasi-equity investment instruments into target SMEs?

yes no

Does the measure provide less than 50 % of the funding of the investments provided by private investors for investments targeting SMEs in non-assisted areas or at least 30 % for SMEs in assisted areas?

yes no

Does the measure provide seed capital to small enterprises which foresee (i) less or no private participation by private investors, and/or (ii) predominance of debt investment instruments as opposed to equity and quasi-equity?

yes no

Does the measure specifically involve an investment vehicle (alternative stock markets specialised in SMEs including high-growth companies)?

yes no

Does the measure cover costs linked to the first screening of companies (scouting costs)?

yes no

Does the scheme envisage a measure(s) and/or instrument which is not covered by Section 4.2 of the RCG, i.e. necessitating that the fifth box others was ticked under Section 2.1 of this form, and is not explicitly referred to above?

yes no

Does the measure involve any other element leading to non-compliance with one or more conditions set out in Section 4 of the RCG?

yes no

If yes, please specify:

.....

If the answer to one or more of the questions in this section 4 is yes, please go to section 5, otherwise go to section 6.

5. Additional information for the detailed assessment ⁽¹⁹⁵⁾

5.1. Positive effects of the aid

5.1.1. Existence and evidence of market failure ⁽¹⁹⁶⁾

Please, attach supporting evidence of the presence of the market failure the measure is designed to tackle. In particular, for measures:

- providing tranches above EUR 1,5 million per target SME (including both, the public and private capital) over each period of twelve months,
- providing follow-on investments,
- financing of the expansion stage of medium-sized enterprises in non-assisted areas,
- specifically involving an investment vehicle.

The evidence must be based on a study showing the level of the equity gap with regard to the enterprises and sectors targeted by the risk capital measure. Please attach the study.

The relevant information concerns the supply of risk capital to SMEs and the capital raised by private investors, as well as the significance of the venture capital industry in the local economy. It should ideally be provided for periods of three to five years preceding the implementation of the measure and also for the future, on the basis of reasonable projections, if available. The evidence submitted could also include the following elements:

- development of the fundraising over the past five years, also in comparison with the correspondent national and/or European averages,

⁽¹⁹⁵⁾ For details on detailed assessment and balancing test see Sections 5(1) to (3) and 1.3 of the RCG.

⁽¹⁹⁶⁾ Cf. Section 5.2.1 of the RCG.

▼ **M3**

- the current overhang of money, i.e. the difference between the amount of funds raised by private investors for investments and the amount actually invested,
- the share of government aided investment programs in the total venture capital investment over the preceding three to five years,
- the percentage of new start-ups receiving venture capital,
- the distribution of investments provided by private market investors by categories of amount of investment,
- a comparison of the number of business plans presented with the number of investments made by segment (amount of investment, sector, round of financing, etc.),
- any other relevant indicator showing the existence of market failure.

For measures targeting SMEs located in assisted areas, the relevant information must be supplemented by any other relevant evidence as regards the regional specificities which justify the features of the measure envisaged. The following elements may be relevant:

- estimation of the additional size of the equity gap caused by the peripherality and other regional specificities, in particular in terms of total amount of risk capital invested, number of funds or investment vehicles present in the territory or at a short distance, availability of skilled managers, number of deals and average and minimum size of deals if available;
- specific local economic data, social and/or historic reasons for an underprovision of risk capital, in comparison with the relevant average data and/or situation at national and/or Community level as appropriate;
- any other relevant indicator showing an increased degree of market failure.

5.1.2. Appropriateness of the instrument ⁽¹⁹⁷⁾

Is there an impact assessment of the measure?

- yes no

If yes, please attach a summary or the full text of the impact assessment.

Have other policy options to tackle the equity gap than State aid instruments been considered?

- yes no

If yes, please specify:

.....

Have other policy initiatives been taken to address the supply and demand side issues leading to the equity gap affecting the targeted SMEs?

- yes no

If yes, please specify:

.....

Are there evaluations of how these other policy initiatives will interact with the notified risk capital measure?

- yes no

If yes, please specify:

.....

⁽¹⁹⁷⁾ Cf. Section 5.2.2 of the RCG.

▼ **M3**5.1.3. Incentive effect and necessity of aid ⁽¹⁹⁸⁾

Is the risk capital measure or fund managed by professionals from the private sector?

yes no

Is the measure managed by independent professionals chosen according to a transparent, non-discriminatory procedure, preferably an open tender?

yes no

Will the management have a proven experience and a track record in capital market investments ideally in the same sector(s) targeted by the fund, as well as an understanding of the relevant legal and accounting background for the investment?

yes no

If yes, please specify:

.....

Is there an investment committee, independent of the fund management company and composed of independent experts coming from the private sector with significant experience in the targeted sector, and preferably also of representatives of investors, or independent experts chosen according to a transparent, non-discriminatory procedure, preferably an open tender?

yes no

If yes, please specify:

.....

Will the experts provide the managers or management company with analyses of the existing and the expected future market situation and would scrutinise and propose to them potential target enterprises with good investment prospects?

yes no

If yes, please specify:

.....

Please specify the size of budget/size of the fund:

.....

Please specify the estimated transaction costs:

.....

Will there be a direct involvement from business angels ⁽¹⁹⁹⁾ in investments in the seed stage?

yes no

If yes, please specify:

.....

⁽¹⁹⁸⁾ Cf. Section 5.2.3 of the RCG.

⁽¹⁹⁹⁾ For definition see Section 2.2(s) of the RCG.

▼ **M3**

Are there other mechanisms in place to ensure an incentive effect and the necessity of aid?

yes no

If yes, please specify:

.....

.....

.....

5.1.4. Proportionality ⁽²⁰⁰⁾

Does the measure involve (Please tick one or more boxes as appropriate):

open tender for managers or management company? Please specify:

.....

.....

.....

call for tender or public invitation to investors? Please specify:

.....

.....

.....

other mechanisms to ensure that management or investors are not overcompensated? Please specify:

.....

.....

.....

5.2. *Negative effects of the aid*5.2.1. Crowding-out ⁽²⁰¹⁾

Please attach evidence as regards the risk of crowding-out of investments at the level of investors, funds and/or investment vehicles.

The following elements may for instance be relevant:

- the number of venture capital firms/funds/investment vehicles present at national level or in the area in case of a regional fund and the segments in which they are active,
- the targeted enterprises in terms of size of companies, growth stage, and business sector,
- the average deal size and possibly the minimum deal size the funds or investors would scrutinise,
- the total amount of venture capital available for the target enterprises, sector and stage targeted by the relevant measure.

If investments are not restricted to assisted regions and if they go beyond the start-up stage for medium-sized enterprises, is there a limit per enterprise on total funding through the measure.

yes no

If yes, please specify:

.....

.....

.....

⁽²⁰⁰⁾ Cf. Section 5.2.4 of the RCG.

⁽²⁰¹⁾ Cf. Section 5.3.1 of the RCG.

▼ **M3**

For measures providing for follow-on investment, does the measure foresee specific limits to the maximum amount to be invested into each target SME, to the investment stage eligible for intervention, and/or to the period during which aid may be granted, having also regard to the sector concerned and to the size of the fund?

yes no

If yes, please specify:

.....

.....

.....

Does the measure foresee a limitation related to the number of investment rounds per target SME or a maximum amount which can be invested in on target enterprise?

yes no

If yes, please specify:

.....

.....

.....

If follow-on investment is foreseen, is there a maximum amount to be invested into each target SME, to the investment stage eligible for intervention, and/or to the period during which aid may be granted, having also regard to the sector concerned and to the size of the fund?

yes no

If yes, please specify:

.....

.....

.....

If a lower participation of private investors is foreseen, is there a progressive increase of the participation of private investors over the life of the fund, having particular regard to the business stage, the sector, the respective levels of profit-sharing and subordination, and possibly the localisation in assisted areas of the target SMEs.

yes no

If yes, please specify:

.....

.....

.....

For measures providing seed capital only, is there any mechanism ensuring that the State receives an adequate return on its investment commensurate with the risks incurred for these investments, in particular where the State finances the investment in the form of quasi-equity or debt instruments, the return on which should, for instance, be linked to potential rights of exploitation (for example, royalties) generated by intellectual property rights created as a result of the investment.

yes no

If yes, please specify:

.....

.....

.....

▼ **M3**5.2.2. Other distortions of competition ⁽²⁰²⁾

What is the expected overall profitability of the firms invested in over time and prospects of future profitability? Please specify:

.....

.....

.....

What is the expected rate of enterprise failure targeted by the measure? Please specify:

.....

.....

.....

What is the total maximum size of investment tranche (including both the public and private investments) envisaged by the measure as compared to the turnover and costs of the target SMEs? Please specify:

.....

.....

.....

In case of sectoral focus of the measure, is there over-capacity of the sector benefiting from the aid? Please give a brief description of the economic situation in the sector(s):

.....

.....

.....

Are there any other mechanisms in place in order to limit the distortions of competition? Please specify:

.....

.....

.....

6. **Cumulation of the aid** ⁽²⁰³⁾

Can be the aid granted under the notified measure combined with other aid ⁽²⁰⁴⁾?

yes no

If yes, please provide the details (e.g. type of aid with which the aid granted under the notified measure is combined):

.....

.....

.....

If yes, please confirm the following:

The Member State undertakes to reduce the relevant aid ceilings or maximum eligible amounts by 50 % in general and by 20 % for target SMEs located in assisted areas during the first three years of the first risk capital investment and up to the total amount received, where the capital provided to a target enterprise under the risk capital measure is used to finance initial investment or other costs eligible for aid under other block exemption regulations, guidelines, frameworks, or other State aid documents. This reduction does not apply to aid intensities provided for in the Community Framework for State aid for Research and Development ⁽²⁰⁵⁾ or any successor framework or block exemption regulation in this field.

yes

⁽²⁰²⁾ Cf. Section 5.3.2 of the RCG.

⁽²⁰³⁾ Cf. Section 6 of the RCG.

⁽²⁰⁴⁾ For cumulation of *de minimis* aid please see Article 2(5) of *de minimis* block exemption (Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to *de minimis* aid (OJ L 389, 28.12.2006, p. 5).

⁽²⁰⁵⁾ OJ C 45, 17.2.1996, p. 5.

▼ M3**7. Monitoring ⁽²⁰⁶⁾**

The Member State undertakes to submit annual reports to the Commission containing a summary table with a breakdown of the investments effected by a fund or under the risk capital measure including a list of all the enterprise beneficiaries of risk capital measures as well as a brief description of the activity of investments funds with details of potential deals scrutinised and of the transactions actually undertaken as well as the performance of investment vehicles with aggregate information about the amount of capital raised through the vehicle.

yes

The Member State undertakes to publish the full text of the final aid schemes as approved by the Commission on the Internet and to communicate the Internet address of the publication to the Commission

yes

The Member State undertakes to maintain for at least 10 years detailed records regarding the granting of aid for the risk capital measure containing all information necessary to establish that the conditions laid down in the RCG have been observed, notably as regards the size of the tranche, the size of the company (small or medium-sized), the development stage of the company (seed, start-up or expansion), its sector of activity (preferably at 4 digit level of the NACE classification) as well as information on the management of the funds and on the other criteria mentioned in these guidelines.

yes

The Member State undertakes to submit the records referred to above on request of the Commission.

yes

8. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the *Community Guidelines on State aid to promote risk capital investments in small and medium-sized enterprises*.

⁽²⁰⁶⁾ Cf. Section 7.1 of the RCG.

▼M2

▼C3

PART III.12

INFORMATION SHEET FOR AGRICULTURE

Please note that this State aid notification form only applies to activities related to the production, processing and marketing of agricultural products as defined in point 6 of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽¹⁾. Please note that the specific State aid rules for agriculture do not apply to measures related to the processing of Annex I products into non-Annex I products. For such measures you should complete the relevant notification form.

1. **Products covered**

1.1. Does the measure apply to any of the following products which are not yet subject to a common market organisation:

- potatoes other than starch potatoes;
- horsemeat;
- coffee;
- cork;
- vinegars derived from alcohol;
- the measure does not apply to any of these products.

2. **Incentive effect**

A. *Aid schemes*

2.1. Will aid under an aid scheme only be granted in respect of activities undertaken or services received after the aid scheme has been set up and declared compatible with the EC Treaty by the Commission?

- yes no

If no, please refer to point 16 of the Guidelines.

2.2. If the aid scheme creates an automatic right to receive the aid, requiring no further administrative action at administrative level, may the aid itself only be granted for activities undertaken or services received after the aid scheme has been set up and declared compatible with the EC Treaty by the Commission?

- yes no

If no, please refer to point 16 of the Guidelines.

2.3. If the aid scheme requires an application to be submitted to the competent authority concerned, may the aid itself only be granted for activities undertaken or services received after the following conditions have been fulfilled:

- a) the aid scheme must have been set up and declared compatible with the EC Treaty by the Commission;
- b) an application for the aid must have been properly submitted to the competent authority concerned;
- c) the application must have been accepted by the competent authority concerned in a manner which obliges that authority to grant the aid, clearly indicating the amount of aid to be granted or how this amount will be calculated; such acceptance by the competent authority may only be made if the budget available for the aid or aid scheme is not exhausted?

- yes no

If no, please refer to point 16 of the Guidelines.

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

▼ C3**B. Individual aids:**

- 2.4. Will individual aid outside any scheme only be granted in respect to activities undertaken or services received after the criteria in point 2.3 (b) and (c) above have been satisfied?

yes no

If no, please refer to point 16 of the Guidelines.

C. Compensatory aids:

- 2.5. Is the aid scheme compensatory in nature?

yes no

If yes, points A and B above do not apply.

3. Type of aid

What type(s) of aid does the planned measure include:

RURAL DEVELOPMENT MEASURES

- A. Aids for investments in agricultural holdings
- B. Aids for investments in connection with the processing and marketing of agricultural products
- C. Agri-environmental and animal welfare aid
- C *bis.* Nature 2000 payments and payments linked to Directive 2000/60/EC ⁽¹⁾
- D. Aid to compensate for handicaps in certain areas
- E. Aid for meeting standards
- F. Aid for the setting up of young farmers
- G. Aid for early retirement or for the cessation of farming activities
- H. Aid for producer groups
- I. Aid for land re-parcelling
- J. Aid to encourage the production and marketing of quality agricultural products
- K. Provision of technical support in the agricultural sector
- L. Aid for the livestock sector
- M. Aid for the outermost regions and the Aegean Islands

RISK AND CRISIS MANAGEMENT

- N. Aid to compensate for damage to agricultural production or the means of agricultural production
- O. Aid for combating animal and plant diseases
- P. Aid towards the payment of insurance premiums
- Q. Aid for closing production, processing and marketing capacity

OTHER AIDS

- R. Aid for advertising of agricultural products
- S. Aid linked to tax exemptions under directive 2003/96/EC ⁽²⁾,
- T. Aids for the forestry sector

⁽¹⁾ Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

⁽²⁾ Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity; OJ L 283, 31.10.2003, p. 51.

▼ **C3***PART III.12.A***SUPPLEMENTARY INFORMATION SHEET ON SUPPORT FOR INVESTMENTS IN AGRICULTURAL HOLDINGS**

This information sheet relates to investments in agricultural holdings discussed in point IV.A of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽¹⁾.

1. Objective of the aid

1.1. Which of the following objectives does the investment pursue?

- Reduce production costs;
- Improve and redeploy production;
- Increase quality;
- Preserve and improve the natural environment, comply with animal hygiene and standards;
- Promote the diversification of farm activities;
- Other (please specify):

If the investment pursues other aims, please note that only investments pursuing one or more of the objectives listed above are eligible for support for investments in agricultural holdings.

1.2. Does the aid concern simple replacement investments?

- yes no

If yes, please note that simple replacement investments are not eligible for support for investments in agricultural holdings.

1.3. Is the aid linked to investments in products which are subject to restrictions on production or limitations of Community support at the level of individual farmers, holdings or processing plants under a common organisation of the market (including direct support schemes) financed by the EAGF, which would increase production capacity beyond these restrictions or limitations?

- yes no

If yes, please note that, under point 37 of the Guidelines, no aid may be granted for such investments.

2. Beneficiaries

Who are the beneficiaries of the aid?

- farmers;
- producer groups;
- other (please specify):

.....

3. Aid intensity

3.1. Please state the maximum rate of public support, expressed as a percentage of eligible investment:

- (a) in less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005 ⁽²⁾ (max. 50 %);
- (b) in other regions (max. 40 %);
- (c) for young farmers in less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005, carrying out the investment within five years of setting up (max. 60 %);

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

⁽²⁾ Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 277, 21.10.2005, p. 1).

▼ C3

- d) for young farmers in other areas, carrying out the investment within five years of setting up (max. 50 %);
 - (e) in the outermost regions and on the smaller Aegean islands within the meaning of Regulation (EEC) No 2019/93 ⁽¹⁾ (max. 75 %);
 - (f) for investments entailing extra costs linked to the preservation and improvement of the natural environment or improvements in the hygiene of livestock farms or the well-being of livestock carried out within the time-limits for transposition of the newly introduced minimum standards (max. 75 % in less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005, and max. 60 % in other areas);
 - (g) for investments entailing extra costs linked to the preservation and improvement of the natural environment or improvements in the hygiene of livestock farms or the well-being of livestock carried out within three years following the date on which the investment must be authorised under Community legislation (max. 50 % in less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005, and max. 40 % in other areas);
 - (h) for investments entailing extra costs linked to the preservation and improvement of the natural environment or improvements in the hygiene of livestock farms or the well-being of livestock carried out in the fourth year following the date on which the investment must be authorised under Community legislation (max. 25 % in less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005, and max. 20 % in other areas);
 - (i) for investments entailing extra costs linked to the preservation and improvement of the natural environment or improvements in the hygiene of livestock farms or the well-being of livestock carried out in the fifth year following the date on which the investment must be authorised under Community legislation (max. 12,5 % in less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005, and max. 10 % in other areas, *(no aid can be granted for expenses incurred beyond the fifth year)*);
 - (j) for additional investment expenditure made by those Member States who joined the Union on 1 May 2004 and 1 January 2007 respectively, for the purposes of implementing Directive 91/676/EEC ⁽²⁾ (max. 75 %);
 - (k) for additional investment expenditure made for the purposes of implementing Directive 91/676/EEC and which is the subject of support under Regulation (EC) No 1698/2005 (max. 50 % in less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005, and max. 40 % in other areas);
 - (l) for investments made by young farmers in order to comply with Community or national standards in force (max. 60 % in less favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005, and max. 50 % in other areas).
- 3.2. In the case of investments entailing extra costs linked to the preservation and improvement of the natural environment, improvements in the hygiene of livestock farms or the well-being of livestock, are the extra costs limited to investments either exceeding the minimum requirements currently prescribed by the Community or complying with newly introduced minimum standards? Are they strictly limited to eligible extra costs in connection with these objectives without resulting in an increased production capacity?

⁽¹⁾ Council Regulation (EEC) No 2019/93 of 19 July 1993 introducing specific measures for the smaller Aegean islands concerning certain agricultural products (OJ L 184, 27.7.1993, p. 1).

⁽²⁾ Council Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources (OJ L 375, 31.12.1991, p. 1).

▼ **C3**

yes no

- 3.3. In the case of investments made for the purposes of implementing Directive 91/676/EEC, is the envisaged aid intensity limited to necessary and eligible extra costs, and does it exclude investments leading to increased production capacity?

yes no

- 3.4. In the case of investments made by young farmers in order to comply with Community or national standards in force, is the aid limited to extra costs as a result of implementing these standards and have these costs been incurred within 36 months after installation?

yes no

4. Eligibility criteria

- 4.1. Is the aid limited to agricultural holdings not in difficulty?

yes no

- 4.2. Is the aid intended for the manufacture and marketing of products which imitate or substitute for milk and milk products?

yes no

5. Eligible expenditure

- 5.1. Do eligible expenses include:

- construction, acquisition or improvement of immovable property;
- the purchase or lease purchase of machinery and equipment, including computer software up to the market value of the asset, exclusive of costs connected with a leasing contract (tax, lessor's margin, interest refinancing costs, overheads, insurance charges etc);
- overheads connected with the two previous types of expenses (for instance architect's fees, engineer's fees, expert's fees, feasibility studies, acquisition of patents and licences)?

- 5.2. Does the aid cover the purchase of second-hand machinery?

yes no

- 5.3. If yes, is eligibility limited to small and medium enterprises with a low technical level and limited capital?

yes no

- 5.4. Are any of the following excluded from the aid scheme: the purchase of production rights, animals and annual plants, or the planting of annual plants?

yes no

If no, please note that according to point 29 of the Guidelines no aid may be granted for such types of expenditure.

- 5.5. Is the share of purchases of land other than land for construction purposes in the eligible expenses for the planned investment limited to 10 %?

yes no

If no, please note that this 10 % ceiling is one of the eligibility criteria to be met under point 29 of the Guidelines.

6. Aid for the conservation of traditional landscapes and buildings

- 6.1. Does the aid concern investments or capital works intended for the conservation of *non-productive* heritage features located on agricultural holdings?

yes no

- 6.1.1. If yes, what is the envisaged rate of aid (max. 100 %):

.....

- 6.1.2. Do the eligible expenses include remuneration for the work of the farmer or his workers?

▼ **C3**

- yes no
- 6.1.3. If yes, will this remuneration be limited to a maximum of EUR 10 000 per year?
- yes no
- 6.1.4. If no, please give reasons for exceeding the above limit.
.....
- 6.2. Does the aid concern investments or capital works intended to conserve the heritage features of *productive assets* on farms?
- yes no
- 6.2.1. If yes, does the investment entail any increase in the production capacity of the farm?
- yes no
- 6.2.2. What are the envisaged maximum aid rates for this type of investment?
- Investments without increase in capacity:
Maximum rate envisaged for less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005 (max. 75 %):
- Maximum rate envisaged for other areas (max. 60 %):
- Investments with increase in capacity:
Maximum rate envisaged in cases where contemporary materials are used (max.: see point 3.1):
- Maximum rate envisaged in cases where traditional materials are used, expressed as a percentage of the extra cost (max. 100 %):
- 7. Relocation of farm buildings in the public interest**
- 7.1. Does the relocation result from expropriation?
- yes no
- 7.2. Is the relocation justified on grounds of public interest specified in the legal basis?
- yes no
- Please note that the legal basis must explain the public interest served by the relocation.*
- 7.3. Does relocation simply consist of the dismantling, removal and re-erection of existing facilities?
- yes no
- 7.3.1. If yes, what is the intensity of the aid? (max. 100 %)
.....
- 7.4. Does relocation result in the farmer benefiting from more modern equipment and facilities?
- yes no
- 7.4.1. If yes, what is the farmer's own contribution, as a percentage of the added value of the facilities after relocation?
- In less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005 (min. 50 %)
.....
- In other areas (min. 60 %)
.....
- Young farmers in less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005 (min. 45 %)
.....

▼ **C3**

Young farmers in other areas (min. 55 %)

7.5. Does relocation result in an increase in production capacity?

yes no

7.5.1. If yes, what is the farmer's own contribution, as a percentage of the expenditure linked to the increase?

In less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005 (min. 50 %)

.....

In other areas (min 60 %)

.....

Young farmers in less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005 (min. 45 %)

.....

Young farmers in other areas (min 55 %)

8. **Other information**

8.1. Is the notification accompanied by documentation demonstrating how the State aid measure is consistent with the relevant rural development programme(s) concerned?

yes no

If yes, please provide this documentation below or in an annex to this supplementary information sheet

.....

If no, please note that this documentation must be provided under point 26 of the Guidelines

8.2. Is the notification accompanied by documentation showing that support is targeted on clearly defined objectives reflecting identified structural and territorial needs and structural disadvantages?

yes no

If yes, please provide this documentation below or in an annex to this supplementary information sheet

.....

If no, please note that this documentation must be provided under point 36 of the Guidelines

PART III.12.B.

SUPPLEMENTARY INFORMATION SHEET FOR AID FOR INVESTMENTS IN CONNECTION WITH THE PROCESSING AND MARKETING OF AGRICULTURAL PRODUCTS

This notification form applies to aid investments in the processing⁽¹⁾ and marketing⁽²⁾ of agricultural products, as dealt with in point IV.B. of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013⁽³⁾.

1. **Scope & beneficiaries of the aid**

1.1. Please specify under which provision of the *Agricultural Guidelines* this notification is meant to fall:

⁽¹⁾ 'Processing of agricultural products' means any operation on an agricultural product resulting in a product which is also an agricultural product, except on farm activities necessary for preparing an animal or plant product for the first sale.

⁽²⁾ 'Marketing of agricultural products' means holding or display with a view to sale, offering for sale, delivery or any other manner of placing on the market, except the first sale of a primary producer to resellers or processors and any activity preparing a product for such first sale; a sale by a primary producer to final consumers shall be considered as marketing if it takes place in separate premises reserved for that purpose.

⁽³⁾ OJ C 319, 27.12.2006, p. 1.

▼ **C3**

- 1.1.1. *point IV.B.2. (a)* [Commission Regulation (EC) No 70/2001 ⁽¹⁾ or any provision replacing it]
- 1.1.2. *point IV.B.2. (b)* [Commission Regulation (EC) No 1628/2006 ⁽²⁾]
- 1.1.3. *point IV.B.2. (c)* [Commission guidelines on national regional aid for 2007 to 2013 ⁽³⁾]
- 1.1.4. *point IV.B.2. (d)* [aid for intermediate companies in regions **not** eligible for regional aid]

1.2. **Commission Regulation (EC) No 70/2001 (State aid to small and medium-sized enterprises)**

Is the beneficiary a SME in the processing or marketing of agricultural products?

yes no

If no, the aid does not fulfil the necessary conditions under this Regulation and cannot be declared compatible with the Common Market under point IV.B.2.(a) of the Guidelines.

If yes, the aid is exempted from the obligation to notify. Please state the reasons why your authorities still would like to submit a notification. In this case, please refer to the relevant part of the general notification form (Annex I part I and III.1 of Regulation (EC) No 794/2004 ⁽⁴⁾ or any provision replacing it).

1.3. **Commission Regulation for regional investment aid**

Does the aid fulfil the conditions set out in this Regulation?

yes no

If no, the aid does not fulfil the necessary conditions under this Regulation and cannot be declared compatible with the Common Market under point IV.B.2.(b) of the Guidelines.

If yes, the aid is exempted from the obligation to notify. Please state the reasons why your authorities would still like to submit a notification. In this case, please refer to the specific notification form.

1.4. **Commission guidelines on national regional aid for 2007 to 2013 ⁽³⁾**

Does the aid fulfil the conditions set out in these Guidelines?

yes no

If no, the aid does not fulfil the necessary conditions under these Guidelines and cannot be declared compatible with the Common Market under point IV.B.2.(c) of the Agricultural Guidelines.

If yes, note that the assessment of such aid is to be carried out on the basis of the Guidelines on National Regional aid. Please refer to the relevant part of the general notification form (Annex of Commission Regulation (EC) No 1627/2006 ⁽⁵⁾).

1.5. **Aid in regions NOT eligible for regional aid**

1.5.1. Are there beneficiaries, which are SMEs?

yes no

If yes, please refer to point 1.2. above [point IV.B.2 (a) of the Agricultural guidelines].

1.5.2. Are there beneficiaries, which are large companies (i.e. 750 employees or more and EUR 200 million turnover or more)?

yes no

If yes, please note that the aid cannot be declared compatible with the Common Market under point IV.B.2(d) of the Agricultural guidelines.

⁽¹⁾ Commission Regulation (EC) No 70/2001, 12 January 2001; (OJ L 10, 13.1.2001, p. 33).

⁽²⁾ OJ L 302, 1.11.2006, p. 29.

⁽³⁾ OJ C 54, 4.3.2006, p. 13.

⁽⁴⁾ Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty; OJ L 140, 30.4.2004, p. 1.

⁽⁵⁾ OJ L 302, 1.11.2006, p. 10.

▼ **C3**

- 1.5.3. Are there beneficiaries, which are intermediate companies (i.e. less than 750 employees and/or less than EUR 200 million turnover)?

yes no

If yes, please refer to the relevant part of the general notification form (Annex of Commission Regulation (EC) No 1627/2006) regarding the eligible expenses.

2. Aid intensity

- 2.1. If the beneficiaries are **SMEs** (Commission Regulation (EC) No 70/2001 or any provision replacing it):

Please state the maximum aid intensity for eligible investments in:

- 2.1.1. outermost regions: (max. 75 %)
 2.1.2. smaller Aegean Islands ⁽¹⁾: (max. 65 %)
 2.1.3. regions eligible under Art. 87(3)(a):(max. 50 %)
 2.1.4. other regions: (max. 40 %)

If the rate is higher than the above ceiling, please note that the measure would not be in line with Art. 4 of Commission Regulation (EC) No 70/2001.

- 2.2. For aid falling under the Commission Regulation for regional investment aid **or** the Commission guidelines on national regional aid for 2007 to 2013 please specify the maximum aid intensity for:

2.2.1. **SMEs:**

- 2.2.1.1. regarding eligible investments in regions under Article 87(3)(a) of the Treaty: (max. 50 % or maximum amount determined in the regional map approved for the Member State concerned for the period 2007-2013)

- 2.2.1.2. regarding eligible investments in *other* regions eligible for regional aid: (max. 40 % or maximum amount determined in the regional map approved for the Member State concerned for the period 2007 to 2013)

- 2.2.2. *intermediate enterprises in the meaning of Article 28 (3) of Council Regulation No 1698/2005 ⁽²⁾(not SME but with less than 750 employees or less than EUR 200 million turnover):*

- 2.2.2.1. regarding eligible investments in regions eligible under Article 87(3)(a) of the Treaty: (max. 25 % or maximum amount determined in the regional map approved for the Member State concerned for the period 2007-2013)

- 2.2.2.2. regarding eligible investments in *other* regions eligible for regional aid: (max. 20 % or maximum amount determined in the regional map approved for the Member State concerned for the period 2007 to 2013)

If aid rates are higher than the above ceilings, please note that the measure would not be in line with point IV.B.2.(c)(ii) of the Agricultural Guidelines.

- 2.2.2.3. Do the beneficiaries fulfil all other conditions of Commission Recommendation 2003/361/EC ⁽³⁾?

yes no

If no, the measure would not be in line with point IV.B.2.(c)(ii) of the Agricultural Guidelines.

- 2.2.3. Are there beneficiaries that are larger than the intermediate enterprises mentioned under point 2.2.2. (i.e. large enterprises)?

yes no

⁽¹⁾ Council Regulation (EEC) No 2019/93 (OJ L 184, 27.7.93, p. 1).

⁽²⁾ Council Regulation (EC) No 1698/2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD), OJ L 277, 21.10.2005, p. 1

⁽³⁾ Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises; (OJ L 124, 20.5.2003, p. 36).

▼ **C3**

If yes, is the maximum aid intensity equal to or below the maximum amount determined in the regional aid map approved for the Member State concerned for the period 2007 to 2013?

yes no

If no, the aid cannot be declared compatible under point IV.B.2.(c) of the Agricultural Guidelines. If yes, please mention the maximum aid intensity in the aforementioned regional aid map. The relevant maximum aid intensity in the corresponding regional aid map is %.

2.3. For investment aid in favour of intermediate companies in regions **not** eligible for regional aid:

2.3.1. please specify the maximum aid intensity: (max. 20 %)

If aid rates are higher than the above ceilings, please note that the measure would not be in line with point IV.B.2.(d) of the Agricultural Guidelines.

2.3.2. Do the beneficiaries fulfil all other conditions of Commission Recommendation 2003/361/EC?

yes no

If no, the measure would not be in line with point IV.B.2.(d) of the Agricultural Guidelines.

3. Eligibility criteria & expenses

3.1. Does the aid concern the manufacture and marketing of products which imitate or substitute milk and milk products?

yes no

If you have answered yes, please note that the measure would not be in line with point IV.B. of the Agricultural Guidelines.

3.2. Regarding *intermediate or large* companies, does the aid concern the purchase of second-hand equipment?

yes no

If you have answered yes, please note that the measure would not be in line with point IV.B. of the Agricultural Guidelines.

3.3. For aid for investments in regions **not** eligible for regional aid:

Can you confirm that the eligible expenses for investments correspond fully to the eligible expenses listed in the Commission guidelines on national regional aid for 2007 to 2013?

yes no

If no:

— *if the beneficiaries are not SME the measure would not be in line with point IV.B.2.(d) of the Agricultural Guidelines.*

— *if the beneficiaries are SME, are the eligible expenses in conformity with Articles 2 and 4 of Commission Regulation (EC) No 70/2001?*

yes no

If not, the measure would not be in line with point IV.B.2.(d) of the Agricultural Guidelines

3.4. Could the aid support investments for which a common market organisation, including direct support schemes, financed by the EAGF places restrictions on production or limitations on Community support at the level of individual farmers, holdings or processing plants which would increase production beyond those restrictions or limitations?

yes no

If yes, please note that point 47 of the agricultural guidelines does not allow aid for these investments.

▼ **C3****4. Other information**

- 4.1. Is the notification accompanied by documentation showing that that support is targeted on clearly defined objectives reflecting identified structural and territorial needs and structural disadvantages?

yes no

If yes, please provide that documentation hereunder or in an annex to this supplementary information sheet

.....

If not, please note that this documentation is requested in conformity with point 46 of the agricultural guidelines.

- 4.2. Is the notification accompanied by documentation demonstrating that the State aid measure fits into and is coherent with the relevant rural development programme(s) concerned?

yes no

If yes, please provide that documentation hereunder or in an annex to this supplementary information sheet

.....

If no, please note that this documentation must be provided under point 26 of the Guidelines.

5. Individual notifications

Could the eligible investments exceed EUR 25 million or the aid amount to EUR 12 million?

yes no

If yes, will an individual notification be done?

yes no

If you have answered no, please note that the measure would not be in line with point IV.B of the Agricultural Guidelines.

*PART III.12.C***SUPPLEMENTARY INFORMATION SHEET ON AGRICULTURAL ENVIRONMENTAL AND ANIMAL WELFARE AID**

This form must be used for the notification of any State aid measure to support agricultural production methods designed to protect the environment and to maintain the countryside (agri-environment) or to improve animal welfare covered by point IV.C. of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽¹⁾ (hereinafter called 'the guidelines') and articles 39 and 40 of Council Regulation (EC) No 1698/2005 ⁽²⁾.

— Does the measure concern compensation to farmers who **voluntarily** give agri-environmental commitments (Article 39(2) of Council Regulation (EC) No 1698/2005?

yes no

If yes, please refer to the part of this Supplementary Information Sheet (SIS) relating to 'aid for agri-environmental commitments'.

— Does the measure concern compensation to farmers who **voluntarily** enter into animal welfare commitments (Article 40(1) of Council Regulation (EC) No 1698/2005?

yes no

If yes, please refer to the part of this SIS relating to 'aid for animal welfare commitments'

— Does the aid only concern environmental **investments** (point 62 of the guidelines)?

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

⁽²⁾ Council Regulation (EC) No 1698/2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 277, 21.10.2005, p. 1).

▼ C3

yes no

If yes, please refer to SIS relating to ‘*Investment aids in the agricultural sector*’

— Does the environmental aid pursue other objectives such as **training** and **advisory services** to help agricultural producers (point IV.K of the guidelines)?

yes no

If yes, please refer to SIS relating to point IV.K of the guidelines.

— Others?

Please provide a complete description of the measure(s)

— Is documentation demonstrating that the State aid fits into and is coherent with the relevant Rural Development plan attached to the notification?

yes no

If yes, please provide that documentation hereunder or in an annex to this supplementary information sheet

.....

If no, please note that this documentation is requested in conformity with point 26 of the agricultural guidelines.

Aid for agri-environmental commitments (point IV.C.2 of the guidelines)

1. Objective of the measure

Which one of the following specific objectives does the support measure promote?

- ways of using agricultural land which are compatible with the protection and improvement of the environment, the landscape and its features, natural resources, the soil and genetic diversity and reducing production costs;
- an environmentally-favourable extensification of farming and management of low-intensity pasture systems, improve and redeployment of production ;
- the conservation of high nature-value farmed environments, which are under threat, and increase quality;
- the upkeep of the landscape and historical features on agricultural land;
- the use of environmental planning in farming practice. If the measure does not pursue any of the above objectives, please indicate which are the objectives aimed at in terms of environmental protection? (Please submit a detailed description)

.....

If the measure in question has already been applied in the past, what have been the results in terms of environmental protection?

.....

2. Eligibility criteria

2.1. Will the aid be granted to farmers and/or other land managers (Article 39(2) of Regulation (EC) No 1698/2005) who give agri-environmental commitments for a period of between five and seven years?

yes no

2.2. Will a shorter or a longer period be necessary for all or particular types of commitments?

yes no

▼ **C3**

In the affirmative please provide the reasons justifying that period

.....

.....

- 2.3. Please confirm that no aid will be granted to compensate for agri-environmental commitments that do not go beyond the relevant mandatory standards established pursuant to Articles 4 and 5 of, and Annexes III and IV to Regulation (EC) No 1782/2003⁽¹⁾ as well as minimum requirements for fertiliser and plant protection product use and other relevant mandatory requirements established by national legislation and identified in the rural development programme.

yes no

If no, please note that Article 39(3) of Regulation (EC) No 1698/2005 does not allow for aid for agri-environmental commitments that do not involve more than the application of these standards and requirements.

- 2.4. Please describe what the abovementioned standards and requirements are and explain how the agri-environmental commitments involve more than their application.
-
-

3. Aid amount

- 3.1. Please specify the maximum amount of aid to be granted based on the area of the holding to which agri-environmental commitments apply:

- for specialised perennial crops (maximum payment of 900 EUR/ha)
- for annual crops (maximum payment of 600 EUR/ha)
- for other land uses (maximum payment of 450 EUR/ha)
- local breeds in danger of being lost to farming (maximum payment of 200 EUR/live stock unit)
- other

If the maximum amounts mentioned are exceeded please justify the compatibility of the aid with the provisions of Article 39(4) of Regulation (EC) No 1698/2005.

- 3.2. Is the support measure granted annually?

yes no

If no, please provide the reasons justifying other period

.....

.....

- 3.3. Is the amount of annual support calculated on the basis of:

- income foregone,
- additional costs resulting from the commitment given, and
- the need to provide compensation for transaction costs

yes no

Explain the calculation method used in fixing the amount of support and specify the income foregone, additional costs and possible transaction costs:

- 3.4. Is the reference level for calculating income foregone and additional cost resulting from the commitments given, the standards and requirements as mentioned above under point 2.3?

yes no

⁽¹⁾ Council Regulation (EC) No 1782/2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers, OJ L 270, 21.10.2003, p. 1

▼ **C3**

If no please explain the reference level taken into consideration

.....

.....

3.5. Are the payments made per unit of production?

yes no

If yes please explain the reasons justifying that method and the initiatives undertaken to ensure that the maximum amounts per year eligible for Community support as set out in the Annex to Regulation (EC) No 1698/2005 are complied with.

.....

.....

3.6. Do you intend to give aid for transaction costs for the continuation of agri-environmental commitments already undertaken in the past?

yes no

3.7. If yes, please demonstrate that such costs still continue to be incurred

.....

3.8. Do you intend to give aid for the costs of non-productive investments linked to the achievements of agri-environmental commitments (non-productive investments being investments which should not lead to a net increase in farm value or profitability)?

yes no

3.9. If yes, which aid rate will be applied (max. 100 %)?

.....

AID FOR ANIMAL WELFARE COMMITMENTS (POINT IV.C.2 OF THE GUIDELINES)

1. Objective of the measure

For which of the following areas do the animal welfare commitments provide upgraded standards?

- water and feed closer to their natural needs;
- housing conditions such as space allowances, bedding, natural lights;
- outdoor access;
- absence of systematic mutilations, isolation or permanent tethering,
- prevention of pathologies mainly determined by farming practices and/or keeping conditions.

(Please submit a detailed description)

.....

.....

If the measure in question has already been applied in the past, what have been the results in terms of animal welfare?

.....

2. Eligibility criteria

2.1. Will the aid be exclusively granted to farmers who give animal welfare commitments for a period of between five and seven years?

yes no

2.2. Will a shorter or a longer period be necessary for all or particular types of commitments?

yes no

In the affirmative please provide the reasons justifying that period

.....

▼ **C3**

-
- 2.3. Please confirm that no aid will be granted to compensate for animal welfare commitments that do not go beyond the relevant mandatory standards established pursuant to Articles 4 and 5 of, and Annexes III and IV to, Regulation (EC) No 1782/2003⁽¹⁾ and other relevant mandatory requirements established by national legislation and identified in the rural development programme.

yes no

If no, please note that Article 40(2) of Regulation 1698/2005 does not allow for aid for animal welfare commitments that do not involve more than the application of these standards and requirements

- 2.4. Please describe what the abovementioned standards and requirements are and explain how the animal welfare commitments involve more than their application.
-
-

3. Aid amount

- 3.1. Please specify the maximum amount of animal welfare aid to be granted:

..... (maximum payment of EUR 500/live stock unit)

If the amount exceeds EUR 500/live stock unit, please justify its compatibility with the provisions of Article 40(3) of Regulation (EC) No 1698/2005

- 3.2. Is the support measure granted annually?

yes no

If no, please provide the reasons justifying other period

.....

.....

- 3.3. Is the amount of annual support calculated on the basis of:

- income foregone,
- additional costs resulting from the commitment given, and
- the need to provide compensation for transaction costs ?

yes no

Explain the calculation method used in fixing the amount of support and specify the income foregone, additional costs, possible transaction costs and possible costs of any non remunerative capital works:

.....

.....

- 3.4. Is the reference level for calculating income foregone and additional cost resulting from the commitments given, the standards and requirements as mentioned above under point 2.3?

yes no

If no please explain the reference level taken into consideration

.....

.....

- 3.5. Are the payments made per livestock unit?

yes no

If no, please explain the reasons justifying the method chosen as well as the initiatives undertaken to ensure that the maximum amounts per year eligible for Community support as set out in the Annex to Regulation (EC) No 1698/2005 are complied with.

⁽¹⁾ OJ L 270, 21.10.2003, p. 1.

▼ **C3**

3.6. Do you intend to give aid for transaction costs for the continuation of animal welfare commitments already undertaken in the past?

yes no

3.7. If yes, please demonstrate that such costs still continue to be incurred

.....

3.8. Do you intend to give aid for the costs of non-productive investments linked to the achievements of agri-environmental commitments (non-productive investments being investments which should not lead to a net increase in farm value or profitability)?

yes no

3.9. If yes, which aid rate will be applied (max. 100 %)?

...

PART III 12 Cbis

SUPPLEMENTARY INFORMATION SHEET ON AID CONCERNING NATURA 2000 PAYMENTS AND PAYMENTS LINKED TO DIRECTIVE 2000/60/EC

This form must be used by Member State to notify aids under Natura 2000 payments and payments linked to Directive 2000/60/EC⁽¹⁾, as dealt with in Part IV.C.3 of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013⁽²⁾.

1. objective of the measure

1.1. Is the measure aimed to compensate farmers for costs incurred and income foregone resulting from disadvantages in the areas concerned related to the implementation of Directives 79/409/EEC⁽³⁾, 92/43/EEC⁽⁴⁾ and 2000/60/EC?

Yes No

1.1.1. *If no, please note that Part IV.C.3 of the Agricultural Guidelines does not allow for aid to compensate for costs other than those related to the disadvantages related to the implementation of Directives 79/409/EEC, 92/43/EEC and 2000/60/EC.*

2. Eligibility criteria

2.1. Are costs incurred and income foregone resulting from disadvantages in the areas concerned related to the implementation of Directives 79/409/EEC, 92/43/EEC and 2000/60/EC?

Yes No

2.1.1. *If yes please provide all the details concerning the relevant provisions of the Directive(s) in question*

.....

.....

2.1.2. *If no, please note that Part IV.C.3 of the Agricultural Guidelines does not allow for aid to compensate for other costs than those resulting from disadvantages related to the implementation of Directives 79/409/EEC, 92/43/EEC and 2000/60/EC.*

2.2. Are the planned compensation payments necessary to solve specific problems arising from the Directive(s)?

Yes No

2.2.1. *If yes please explain why this measure is necessary*

⁽¹⁾ Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

⁽²⁾ OJ C 319, 27.12.2006, p. 1.

⁽³⁾ Council Directive 79/409/EEC of 2 April 1979 on the conservation of wild birds (OJ L 103, 25.4.1979, p. 1).

⁽⁴⁾ Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

▼ **C3**

-

- 2.2.2. *If no, please note that according to Part IV.C.3 of the Agricultural Guidelines only payments that are necessary to solve specific problems arising from these Directives can be authorised*
- 2.3. Is the support granted only for obligations going beyond cross compliance obligations?
- Yes No
- 2.3.1. *If no, please justify its compatibility with the provisions of Part IV.C.3 of the Agricultural Guidelines*
-

- 2.4. Is the support granted for obligations going beyond conditions set out by Article 5 of Council Regulation (EC) No 1782/2003 ⁽¹⁾?
- Yes No
- 2.4.1. *If no, please justify its compatibility with the provisions of Part IV.C.3 of the Agricultural Guidelines*
-

- 2.5. Is the aid granted in breach of the polluter pays principle?
- Yes No
- 2.5.1. *If yes, please provide all elements justifying its compatibility with the provisions of Part IV.C.3 of the Agricultural Guidelines and that it is exceptional, temporary and degressive*
-

- 3. Aid amount**
- 3.1. Please specify the maximum amount of aid, based on the utilised agricultural area (UAA):
- (initial maximum Natura 2000 payment for a period not exceeding five years of 500 EUR/hectare of UAA)
- (normal maximum Natura 2000 payment of 200 EUR/hectare of UAA)
- (maximum amount of support linked to Directive 2000/60/EC is fixed in accordance with the procedure referred to in Article 90(2) of Regulation (EC) No 1698/2005)
- 3.1.1 *With regard to payments linked to Directive 2000/60/EC please provide additional information.*
-

- 3.1.2. *If you intend to grant a higher amount of aid, please justify its compatibility with the provisions of Part IV.C.3 of the Agricultural Guidelines and Article 38 of Regulation (EC) No 1698/2005 ⁽²⁾.*
-

⁽¹⁾ Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending Regulations (EEC) No 2019/93, (EC) No 1452/2001, (EC) No 1453/2001, (EC) No 1454/2001, (EC) No 1868/94, (EC) No 1251/1999, (EC) No 1254/1999, (EC) No 1673/2000, (EEC) No 2358/71 and (EC) No 2529/2001 (OJ L 270, 21.10.2003, p. 1).

⁽²⁾ Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD); OJ L 277, 21.10.2005, p. 1.

▼ **C3**

3.2. Please explain the measures taken to ensure that payments are fixed at a level which avoids overcompensation

.....
.....

4. Other Information

Is documentation demonstrating that the State aid fits into and is coherent with the relevant Rural Development plan attached to the notification?

yes no

If yes, please provide that documentation hereunder or in an annex to this supplementary information sheet

.....

If no, please note that this documentation is requested in conformity with point 26 of the agricultural guidelines.

PART III.12.D

SUPPLEMENTARY INFORMATION SHEET ON AID TO COMPENSATE FOR HANDICAPS IN CERTAIN AREAS

This form must be used for the notification of aid aiming to compensate for natural handicaps in certain areas, which is dealt with in point IV.D. of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽¹⁾.

1. Questions relevant for all notifications of aid to compensate for handicaps in certain areas

1. Describe the handicap in question:

.....
.....
.....
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.....
.....
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.....
.....
.....

2. Provide proof that the amount of compensation to be paid avoids any overcompensation to farmers of the effect of the handicaps:

.....
.....
.....
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.....
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.....
.....

3. If there are areas of handicaps where the average impact of handicaps per hectare of comparable farms differs, demonstrate that the level of compensatory payments is proportionate to the economic impact of the handicaps in the different areas:

.....
.....
.....

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

▼ **C3**

.....

4. Is it within human control to reverse the economic impact of the permanent handicap?

yes no

If yes, please note that only the economic impact of permanent handicaps that lie outside of human control may be taken into account for calculating the amount of compensatory payments. Structural disadvantages open to improvement through modernisation of farms or factors like taxes, subsidies or the implementation of the CAP reform may not be taken into account.

If no, explain why it is outside human control to reverse the economic impact of the permanent handicap:

.....

Could you specify the size of the farms that will benefit from these payments?

.....

5. Is the amount of compensation established by comparing the average income per hectare of farms in areas with handicaps with the income of same-sized farms producing the same products in areas without handicaps situated in the same Member State, or when a whole Member State is considered as consisting of areas with handicaps, with the income of same-sized farms in similar areas in other Member States in which the production conditions can be meaningfully compared to those in the first Member State? The income to be taken into account in this respect shall be direct income from farming and notably leave aside taxes paid or subsidies received.

yes no

Describe how the comparison was made:

.....

6. Is the aid measure combined with support under Articles 13, 14 and 15 of the Council Regulation (EC) No 1257/1999 ⁽¹⁾?

yes no

7. Can you confirm that the total support granted to the farmer will not exceed the amount determined in accordance with Article 15 of Regulation (EC) No 1257/1999?

yes no

Specify the amount

⁽¹⁾ Council Regulation (EC) No 1257/1999 of 17 May 1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations; OJ L 160, 26.6.1999, p. 80.

▼ **C3**

If no, please note that, according to point 72 of the Agricultural Guidelines, the maximum aid that can be granted in the form of compensatory allowance cannot exceed the above amount.

8. Does the measure provide that the following eligibility criteria must be fulfilled?
- Farmers are required to farm a minimum area of land (please specify the minimum area)
-
- Farmers must undertake to pursue their farming activity in a less-favoured area for at least five years from the first payment of a compensatory allowance;
- Farmers must apply the relevant mandatory standards established pursuant to Articles 4 and 5 of, and Annexes III and IV to, Regulation (EC) No 1782/2003 ⁽¹⁾ as well as minimum requirements for fertiliser and plant protection product use and other mandatory requirements established by national legislation and identified in the rural development programme
- yes no
9. Does the measure provide that, in the event of obstruction on the part of the owner or holder of the animals when inspections are being carried out and the necessary samples are being taken in application of national residue-monitoring plans, or when the investigations and checks provided for under Directive 96/23/EC are being carried out, the penalties provided for under question 4 shall apply?
- yes no
10. In case of aid schemes still in force at the date of the entry into force of Articles 37 and 88(3) of Council Regulation (EC) No 1698/2005 ⁽²⁾, will the aid scheme be amended to comply with the provisions of those articles as from that date?
- yes no

If no, please note that from the entry into force of Articles 37 and 88 (3) of the abovementioned regulation new rules will be applied to measures aiming to compensate for natural handicaps in certain areas and that aid measures that do not fulfil all the criteria of these Articles and any implementing rules adopted by the Council or the Commission will have to be put to an end.

2. Other Information

Is documentation demonstrating that the State aid fits into and is coherent with the relevant Rural Development plan attached to the notification?

yes no

If yes, please provide that documentation hereunder or in an annex to this supplementary information sheet

.....

If no, please note that this documentation is requested in conformity with point 26 of the agricultural guidelines

PART III.12.E

SUPPLEMENTARY INFORMATION SHEET ON AID FOR MEETING STANDARDS

This information sheet relates to investments in agricultural holdings discussed in point IV.E of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽³⁾.

1. Does the planned aid apply only to primary producers (farmers)?

⁽¹⁾ Council Regulation (EC) No 1782/2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support scheme for farmers (OJ L 270, 21.10.2003, p. 1).

⁽²⁾ Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD); (OJ L 277, 21.10.2005, p. 1).

⁽³⁾ OJ C 319, 27.12.2006, p. 1

▼ **C3**

- yes no
2. Are the new standards based on Community standards?
- yes no
3. If no, will the aid be limited to expenses resulting from standards likely to create a genuine competition handicap for the farmers involved?
- yes no
4. Please demonstrate this handicap on the basis of mean net profit margins for average agricultural holdings in the (sub-)sector involved:
-
5. Is the aid farmers are entitled to over a period of five years for costs or loss of income incurred as a result of applying one or more standards to be provided on a diminishing scale and limited to a total of EUR 10 000?
- yes no
6. Please describe the diminishing scale of the aid:
-
7. If the total of EUR 10 000 is exceeded: is the aid limited to 80 % of costs and loss of income incurred by farmers, and to EUR 12 000 per agricultural holding, and is account taken of any Community aid provided?
- yes no
8. Does the aid pertain to standards which can be shown to be the direct cause of:
- an increase in the operating costs of at least 5 % for the product or products affected by the standard?
- yes no
- a loss of income equal to at least 10 % of net profits derived from the product or products affected by the standard?
- yes no
9. Please demonstrate the abovementioned parameters (*please note that they must be calculated for an average agricultural holding in the sector and in the Member State affected by the standard*):
-
10. Does the aid apply only to standards resulting in an increase in operating costs or loss of income equal to at least 25 % of all agricultural holdings of the (sub-) sector in the Member State concerned?
- yes no
11. Is the notification accompanied by documentation demonstrating how the State aid measure is consistent with the relevant rural development programme(s) concerned?
- yes no
- If yes, please provide this documentation below or in an annex to this supplementary information sheet*
-
- If no, please note that this documentation must be provided under point 26 of the Guidelines*

*PART III.12.F***SUPPLEMENTARY INFORMATION SHEET ON AID FOR THE SETTING UP OF YOUNG FARMERS**

This notification form applies to aid granted for the setting up of young farmers, as dealt with in chapter IV.F of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽¹⁾.

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

▼ C3**1. Eligibility Criteria**

Please note that State aid for the setting up of young farmers may only be granted if it fulfils the same conditions set out in the Rural Development Regulation ⁽¹⁾ for co-financed aid, and in particular the eligibility criteria of Article 22 thereof.

1.1. Is the support measure granted only to primary production ?

yes no

If no, please note that according to point 82 of the Guidelines, the support may not be granted for activities other than primary production.

1.2. Are the following conditions fulfilled?

- the farmer is under 40 years of age ;
- the farmer possesses adequate occupational skills and competence ;
- the farmer is setting up on an agricultural holding as head of the holding for the first time ;
- the farmer submitted a business plan for the development of his/her farming activity;

yes no

If you answered no to any of these questions, please note that the measure would not be in line with the requirements of Article 22 of the Rural Development Regulation and could not be authorised under the Guidelines.

1.3. Does the measure provide that the above eligibility requirements must be met at the time the individual decision to grant support is taken?

yes no

1.4. Does the measure comply with existing Community or national standards?

yes no

1.4.1. If not, is the aim to comply with existing Community or national standards identified in the submitted business plan?

yes no

1.4.2. Does the period of grace within which the standard needs to be met exceed 36 months from the date of setting up?

yes no

2. Maximum allowable aid

2.1. Is the setting up support granted in the form of

a single premium? (max. EUR 40 000)

(please specify the amount)

.....

and/or

an interest rate subsidy? (max. capitalised value of EUR 40 000)

If yes, please describe the conditions of the loan — interest rate, duration, period of grace, etc.)

.....

2.2. Can you confirm that the aid combined with the support granted under the Rural Development Regulation will not exceed EUR 55 000 and the maximum amounts laid down for either form of aid (EUR 40 000 for single premium; EUR 40 000 for subsidised loan) will be respected?

yes no

⁽¹⁾ Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD); (OJ L 277, 21.10.2005, p. 1).

▼ **C3****3. Other Information**

Is documentation demonstrating that the State aid fits into and is coherent with the relevant Rural Development plan attached to the notification?

yes no

If yes, please provide that documentation hereunder or in an annex to this supplementary information sheet

.....

If no, please note that this documentation is requested in conformity with point 26 of the agricultural guidelines.

*PART III.12.G***SUPPLEMENTARY INFORMATION SHEET FOR AID FOR EARLY RETIREMENT OR FOR THE CESSATION OF FARMING ACTIVITIES**

This form must be used for the notification of any State aid schemes which are designed to encourage older farmers to take early retirement as described by chapter IV.G of the Community Guidelines for State aid in the agricultural and forestry sector 2007 to 2013 ⁽¹⁾.

1. Types of aid

1.1. Is the support measure granted only to primary production?

yes no

If no, please note that according to point 85 of the Guidelines, the support may not be granted for other activities than primary production.

1.2. Is the early retirement support granted:

to farmers who decide to stop their agricultural activity for the purpose of transferring the holdings to other farmers?

to farm workers who decide to stop all farming work definitively upon the transfer of the holding?

Please describe the envisaged measures:

.....

2. Eligibility criteria

2.1. Will the aid be exclusively granted when the *transferor* of the farm,

- stops all commercial farming activity definitively,
- is not less than 55 years old but not yet of normal retirement age at the time of transfer or not more than 10 years younger than the normal retirement age in the Member State concerned at the time of transfer and
- has practised farming for the 10 years preceding transfer?

yes no

If no please note that according to point 87 of the Guidelines combined with article 23 of Council Regulation No 1698/2005 ⁽²⁾, no aid can be authorised if the transferor does not fulfil all those conditions.

2.2. Will the aid be exclusively granted when the *transferee* of the farm:

- succeeds the transferor by setting up as a young farmer as provided for in Article 22 of Council Regulation No 1698/2005, is less than 40 years of age and is setting up for the first time on an agricultural holding as head of the holding, possesses adequate occupational skills and competence and submits a business plan for the development of his farming activities, or
- is a farmer of less than 50 years old or a private law body and takes over the agricultural hold released by the transferor to increase the size of the agricultural holding?

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

⁽²⁾ Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 277, 21.10.2005, p. 1).

▼ **C3**

yes no

If no, please note that according to point 87 of the Guidelines combined with Article 23 of Council Regulation (EC) No 1698/2005 no aid can be authorised if the transferee does not fulfil all those conditions.

- 2.3. When the aid planned for early retirement support includes measures to provide an income for *farm workers*, please confirm that no aid will be granted if the worker does not fulfil all the following conditions:

- stop all farm work definitively upon the transfer of the holding,
- be not less than 55 years old but not yet of normal retirement age or more than 10 years younger than the normal retirement age in the Member State concerned,
- have devoted at least half of his working time as a family helper or farm worker to farm work during the preceding five years,
- have worked on the transferor's agricultural holding for at least the equivalent of two years full-time during the four-year period preceding the early retirement of the transferor, and
- belong to a social security scheme.

yes no

Please note that according to point 87 of the Guidelines and Article 23 of Council Regulation (EC) No 1698/2005, no aid can be authorised to provide an income for farm workers if they do not fulfil all those conditions.

3. Aid amount

- 3.1. Is the aid measure combined with support under the Rural Development Regulation?

yes no

- 3.1.1. If yes, please provide a brief description of the modalities and amount of such co-financed support

.....

- 3.2. Please specify what is the maximum amount of aid to be granted per transferor:

- per transferor and year (maximum annual amount of EUR 18 000/transferor and maximum total amount of EUR 180 000/transferor)

If the maximum amounts are not respected please justify its compatibility with the provisions of point 87 of the Guidelines. Please note that the Guidelines allow for support going above the maximum amounts set out in the Regulation provided that the Member State demonstrates that such payment is not passed on to active farmers.

- 3.3. Please specify what is the maximum amount of aid to be granted per worker:

- per worker and year (maximum annual amount of EUR 4 000/worker and maximum total amount of EUR 40 000/worker)

If the maximum amounts are not respected please justify its compatibility with the provisions of point 87 of the Guidelines. Please note that the Guidelines allow for support going above the maximum amounts set out in the Regulation provided that the Member State demonstrates that such payment is not passed on to active farmers.

- 3.4. Does the transferor receive a normal retirement pension paid by the Member State?

yes no

- 3.4.1. If yes, is the planned early retirement support granted as a supplement taking into account the amount of the national retirement pension?

yes no

▼ **C3**

If no, please note that point 87 of the Guidelines combined with Article 23 of Council Regulation (EC) No 1698/2005 requires that the amount paid as a normal retirement pension is taken into account in the calculation of the maximum amounts to be granted under the early retirement schemes.

4. Duration

- 4.1. Can it be assured that duration of planned early retirement support shall not exceed a total period of 15 years for the transferor and for the farm worker and that, at the same time, it shall not go beyond the 70th birthday of a transferor and not go beyond the normal retirement age of a worker?

yes no

If no, please note that point 87 of the Guidelines combined with Article 23 of Council Regulation (EC) No 1698/2005 does not allow for aid if all those requirements are not assured in the planned scheme.

PART III 12.III.H**SUPPLEMENTARY INFORMATION SHEET ON AID TO PRODUCER GROUPS**

This form must be used for the notification of any State aid measures meant to provide aid to producer groups as described by chapter IV.H. of the Community Guidelines for State aid in the agricultural and forestry sector 2007 to 2013 ⁽¹⁾

1. Type of aid

- 1.1. Does the aid concern start-up aid to newly established producer groups?

yes no

- 1.2. Does the aid concern start-up aid to newly established producer associations (i.e. a producer association consists of recognised producer groups and pursues the same objectives on a larger scale)?

yes no

- 1.3. Is the aid granted towards eligible expenses limited to and resulting from a year-on-year increase in turnover of the beneficiary by at least 30 % due to the accession of new members and/or the coverage of new products?

yes no

- 1.3.1. If yes, how much is the increase in turnover of the beneficiary?

- 1.3.2. Is the increase in turnover of the beneficiary due to

- the accession of new members
 the coverage of new products
 both

- 1.4. Is aid granted to cover the start-up costs of associations of producers, which are responsible for the supervision of the use of geographical indications and designations of origin or quality marks in conformity with Community law?

yes no

- 1.5. Is the aid granted to other producer groups or associations, which undertake tasks at the level of agricultural production, such as mutual support and farm relief and farm management services, in the members' holdings without being involved in the joint adaptation of supply to the market?

yes no

If yes, please note that aid to these groups or associations is not covered by chapter IV.H. of the Guidelines. Please refer to the relevant legal basis.

.....

- 1.6. Is aid granted to producer groups or associations to cover expenses, which are not linked to setting-up costs, such as investments or promotion activities?

yes no

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

▼ **C3**

If yes, the aid will be assessed in accordance with the specific rules governing such aids. Please refer to the relevant sections of the notification form.

- 1.7. In case of an aid scheme, can you confirm that it will be adjusted to take account any change in the regulations governing the common organisations of the market?

yes no

- 1.8. Is aid granted directly to producers to offset their contributions to the cost of running the groups or associations during the first five years following the formation of the group or association?

yes no

- 1.8.1. If yes, will the overall amount granted directly to producers respect the limit for maximum support (EUR 400 000)?

yes no

2. Beneficiary

- 2.1. Is the start-up aid granted exclusively to small and medium-sized enterprises?

yes no

- 2.2. Is start-up aid granted to producer groups or producer associations which are entitled to assistance under the legislation of the Member State concerned?

yes no

If the answer is no, please refer to Article 9(2) of Commission Regulation (EC) No ... ⁽¹⁾.

- 2.3. Is the aid granted only if all the following rules are respected:

— The obligation on members to market production in accordance with the rules on supply and placing on the market, drawn up by the group or association (the rules may permit a proportion of the production to be marketed directly by the producer);

yes no

— the obligation for producers joining the group or the association to remain members for at least three years and give at least 12 months notice of withdrawal;

yes no

— common rules on production, in particular relating to product quality, or use of organic practices, common rules for placing goods on the market and rules on product information, with particular regard to harvesting and availability?

yes no

If any of the answers to Section 2.3 above is no, please refer to Article 9(2) of Commission Regulation (EC) No 1857/2006 for the list of eligibility criteria for support to producer groups or associations.

- 2.4. Does the producer group or association comply fully with all relevant provisions of competition law, in particular Articles 81 and 82 of the Treaty?

yes no

- 2.5. Does the aid measure/scheme clearly exclude production organisations such as companies or co-operatives the objective of which is the management of one or more agricultural holdings and which are therefore in effect single producers?

yes no

⁽¹⁾ Commission Regulation (EC) No 1857/2006 of 15 December 2006 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises active in the production of agricultural products and amending Regulation (EC) 70/2001 (OJ L 358, 16.12.2006, p. 3).

▼ **C3**

If no, please note that, according to Article 9(5) of Commission Regulation (EC) No 1857/2006, producers should remain responsible for managing their holdings.

- 2.6. Does the aid measure/scheme clearly exclude any aid to producer groups or associations the objectives of which are incompatible with a Council regulation setting up a common market organisation?

yes no

If no, please note that, under Article 9(8) of Commission Regulation (EC) No 1857/2006, under no circumstances can the Commission approve an aid which is incompatible with the provisions governing a common organisation of the market or which would interfere with the proper functioning of the common organisation

3. Aid intensity and eligible costs

- 3.1. Can you confirm that the total amount of aid granted to a producer group or association will not exceed EUR 400 000?

yes no

- 3.2. Does the aid measure/scheme clearly exclude that aid is paid in respect of costs incurred after the fifth year?

yes no

- 3.3. Does the aid measure/scheme clearly exclude that aid is paid following the seventh year after recognition of the producer organisation?

yes no

If the answer to any of the questions of point 3.2 and 3.3 above is no, please note that Article 9(4) of Commission Regulation (EC) No 1857/2006 clearly excludes aid for costs incurred after the fifth year and aid paid after the seventh year after recognition of the producer organisation.

- 3.4. Do the eligible expenses, both in case of aid granted to producers groups or associations and in case of aid granted directly to producers, include only:

- the rental of suitable premises, or
- the purchase of suitable premises (the eligible expenses are limited to rental costs at market rates),
- the acquisition of office equipment, including computer hardware and software, administrative staff costs, overheads and legal and administrative fees?

yes no

If the answer is no, please refer to the list of eligible expenses set in Article 9(3) of Commission Regulation (EC) No 1857/2006.

PART III.12.I

SUPPLEMENTARY INFORMATION SHEET ON AID FOR LAND REPARCELLING

This form must be used for the notification of any State aid schemes designed to cover the legal and administrative costs, including survey costs, of re-parcelling as described by Chapter IV.I of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽¹⁾.

1. Is the aid measure part of a general programme of land re-parcelling operations undertaken in accordance with the procedures laid down by the legislation of the Member State concerned?

yes no

2. Do the eligible expenses include exclusively the legal and administrative costs, including survey costs, of re-parcelling ?

yes no

If the eligible expenses also cover other items, please note that Article 13 of Regulation (EC) No 1857/2006 authorises only the eligible expenses indicated.

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

▼ **C3**

3. What is the planned rate of aid (max. 100 %)? ...

PART III.12.J

**SUPPLEMENTARY INFORMATION SHEET ON AID TO ENCOURAGE
THE PRODUCTION AND MARKETING OF QUALITY
AGRICULTURAL PRODUCTS**

This form must be used for the notification of any State aid measures which are designed to encourage the production and marketing of quality agricultural products as described by chapter IV.J of the Community Guidelines for State aid in the agricultural and forestry sector 2007 to 2013 ⁽¹⁾

(A) PRIMARY PRODUCERS (FARMERS)**1. Type of products**

- 1.1. Does the aid only refer to quality products fulfilling the criteria to be defined pursuant to Article 32 of Regulation (EC) No 1698/2005 ⁽²⁾?

yes no

If the aid does not concern quality products please note that, under Chapter IV.J of the Agricultural Guidelines, aid is limited to quality agricultural products.

2. TYPE OF AIDS

- 2.1. Which of the following types of aid can be financed by the aid scheme/individual measure?

- market research activities, product conception and design;
- aids granted for the preparation of applications for recognition of denominations of origin or certificates of specific character in accordance with the relevant Community regulations;
- consultancy and similar support for the introduction of quality assurance schemes such as the ISO 9000 or 14000 series, systems based on hazard analysis and critical control points (HACCP), traceability systems, systems to assure respect of authenticity and marketing norms or environmental audit systems;
- the costs of training personnel for the introduction of quality assurance schemes such as ISO 9000 or 14000 series, systems based on hazard analysis and critical control points (HACCP), traceability systems, systems to assure respect of authenticity and marketing norms or environmental audit systems;
- the costs of the charges levied by recognised certifying bodies for the initial certification of quality assurance and similar systems;
- the costs of compulsory control measures undertaken pursuant to Community or national legislation by or on behalf of the competent authorities, unless Community legislation requires enterprises to bear such costs;
- the costs for participation in measures referred to in article 14(2)(f) of Regulation No 1857/2006 ⁽³⁾, provided that:
- (a) only agricultural products for human consumption are covered;
- (b) it concerns a Community food quality scheme or a food quality scheme recognised by a Member State complying with the precise criteria established according to Article 32(1)(b) of Regulation 1698/2005;
- (c) the annual incentive payment whose level is determined according to the level of the fixed costs arising from the participation in such schemes for a maximum duration of five years.
- (d) the support is limited to EUR 3 000 per year and holding.

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

⁽²⁾ Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 277, 21.10.2005, p. 1).

⁽³⁾ OJ L 358, 16.12.2006, p. 3.

▼ C3

Note: Schemes whose sole purpose is to provide a higher level of control of respect of obligatory standards under Community or national law shall not be eligible for support.

- 2.2. Does the aid measure include investments, which are necessary to upgrade production facilities?

yes no

If yes, please refer to chapter IV.A of the Agricultural Guidelines.

- 2.3. Are the controls undertaken by or on behalf of third parties, such as:

- the competent regulatory authorities or bodies acting on their behalf;
 independent organisms responsible for the control and supervision of the use of denominations of origin, organic labels, or quality labels;
 others (please specify, indicating how the independence of the control body is assured)

.....

- 2.4. Does Community legislation provide that the cost of control is to be met by producers, without specifying the actual level of charges?

yes no

3. Beneficiaries

- 3.1. Who are the beneficiaries of the aid?

- farmers;
 producer groups
 other (please specify)

.....

- 3.2. Are large companies excluded as beneficiaries?

yes no

- 3.3. With the exception of support for the participation in measures referred to in Article 14(2)(f) of Regulation No 1857/2006, are direct payments of money to producers excluded?

yes no

- 3.3.1. Is the aid available to all the farmers eligible in the area concerned based on objectively defined conditions?

yes no

- 3.3.2. Does the aid measure exclude compulsory membership of the producers group/organisation or intermediate entity managing the aid in order to benefit from aid?

yes no

- 3.3.3. Is the contribution towards the administrative costs of the group or organisation concerned limited to the costs of providing the service?

yes no

4. Aid Intensity

- 4.1. Please state the maximum rate of public support of the following measures:

- (a); market research activities, product conception and design (max. 100 %);
 (b); aids granted for the preparation of applications for recognition of denominations of origin or certificates of specific character in accordance with the relevant Community regulations (max. 100 %);
 (c); consultancy and similar support for the introduction of quality assurance schemes such as the ISO 9000 or 14000 series, systems based on hazard analysis and critical control points (HACCP), traceability systems; systems to assure respect of authen-

▼ C3

ticity and marketing norms or environmental audit systems (max. 100 %);

- (d); the costs of training personnel for the introduction of quality assurance schemes such as ISO 9000 or 14000 series, systems based on hazard analysis and critical control points (HACCP), traceability systems, systems to assure respect of authenticity and marketing norms or environmental audit systems (max. 100 %);
- (e); the cost of the charges levied by recognised certifying bodies for the initial certification of quality assurance and similar systems (max. 100 %);
- (f); the costs of compulsory control measures undertaken pursuant to Community or national legislation by or on behalf of the competent authorities, unless Community legislation requires enterprises to bear such costs;
- (g); the costs for participation in measures referred to in Article 14(2)(f) of Regulation No 1857/2006.

(B) COMPANIES ACTIVE IN THE PROCESSING AND MARKETING OF AGRICULTURAL PRODUCTS**1. Type of products**

- 1.1. Does the aid only refer to quality products fulfilling the criteria to be defined pursuant to Article 32 of Regulation (EC) No 1698/2005?

yes no

If the aid does not concern quality products please note that, under Chapter IV.J of the Agricultural Guidelines, aid is limited to quality agricultural products.

2. TYPE OF AIDS AND ELIGIBLE COSTS

- 2.1. Are eligible costs limited to:

- costs for services provided by outside consultants and other services providers; in particular:
- market research activities
 - product conception and design
 - applications for recognition of certificates of specific character in accordance with the relevant Community regulations
 - the introduction of quality assurance schemes such as the ISO 9000 or 14000 series, systems based on hazard analysis and critical control points (HACCP), traceability systems, systems to assure respect of authenticity and marketing norms or environmental audit systems
 - other (please specify)
-
-

Please note that such services should not be a continuous or periodic activity nor relate to the enterprise's usual operating expenditure, such as routine tax consultancy services, regular legal service or advertising.

- 2.2. Please indicate the maximum aid intensity expressed in gross terms:

If the aid intensity exceeds 50 % gross please indicate in detail why this aid intensity should be necessary:

.....

- 2.3. Please indicate the maximum ceiling for cumulated aid:

.....

.....

3. Beneficiaries

- 3.1. Who are the beneficiaries of the aid?

▼ **C3**

- companies active in the processing and marketing of agricultural products
- producer groups active in the processing and marketing of agricultural products
- other (please specify)
-

3.2. Are large companies excluded as beneficiaries?

- yes no

4. Necessity of the aid

4.1 Does the aid foresee that any application for aid must be submitted before work on the project is started?

- yes no

4.2. If not has the Member State adopted legal provisions establishing a legal right to aid according to objective criteria, and without further exercise of discretion by the Member States?

- yes no

PART III.12.K

SUPPLEMENTARY INFORMATION SHEET ON AID FOR THE PROVISION OF TECHNICAL SUPPORT IN THE AGRICULTURE SECTOR

This form must be used for the notification of any State aid measure whose aim is the provision of technical support in the agricultural sector as described by chapter IV.K of the Community Guidelines for State aid in the agricultural and forestry sector 2007 to 2013 ⁽¹⁾

1. TYPE OF AIDS

A. AID TO PRIMARY PRODUCERS

1.1. Which of the following types of aid can be financed by the aid scheme/individual measure:

- education and training of farmers and farm workers;
- provision of farm replacement services;
- consultancy services provided by third parties;
- organisation and participation in forums to share knowledge between businesses, in competitions, exhibitions and fairs;
- vulgarisation of scientific knowledge,

For this aid, can you confirm that individual companies, brands or — except for products covered by Council Regulation (EC) No 510/2006 ⁽²⁾ and by Articles 54 to 58 of Council Regulation (EC) No 1493/99 of 17 May 1999 on the common market in wine ⁽³⁾, provided that the references correspond exactly to those references which have been registered by the Community — origin are not named?

- yes no

- factual information on quality systems open to products from other countries, on generic products and on the nutritional benefits of generic products and suggested uses for them;

For this aid, can you confirm that individual companies, brands or — except for products covered by Council Regulation (EC)

⁽¹⁾ OJ C 319, 27.12.2006, p. 1

⁽²⁾ Council Regulation (EC) No 510/2006 of 20 March 2006 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs (OJ L 93, 31.3.2006 p. 12).

⁽³⁾ OJ L 179, 14.7.1999, p. 1. Regulation as last amended by Regulation (EC) No 2165/2005. OJ L 345, 28.12.2005, p. 1.

▼ **C3**

No 510/2006⁽⁴⁷⁾ and by Articles 54 to 58 of Council Regulation (EC) No 1493/99 of 17 May 1999 on the common market in wine, provided that the references correspond exactly to those references which have been registered by the Community — origin are not named?

yes no

- publications such as catalogues or websites presenting factual information about producers from a given region or producers of a given product.

For this aid, can you confirm that the information and presentation is neutral and that all producers concerned have equal opportunities to be represented in the publication?

yes no

- 1.2. Please describe the envisaged measures:

.....

- 1.3. Will the aid for the abovementioned measures be granted in favour of large companies?

yes no

If yes, please note that according to point 106 of the Guidelines, the Commission will not authorise State aid for abovementioned measures in favour of large companies.

B. AID TO COMPANIES ACTIVE IN THE PROCESSING AND MARKETING OF AGRICULTURAL PRODUCTS.

- 1.4. Which of the following types of aid can be financed by the aid scheme/individual measure:

- services provided by outside consultants not being continuous or periodic activity and not related to the enterprise's usual operating expenditure;
- first participation in fairs and exhibitions.

Please describe the envisaged measures:

.....

- 1.5. Will the aid for the abovementioned measures be granted in favour of large companies?

yes no

If yes, please note that according to point 106 of the Guidelines, the Commission will not authorise State aid for abovementioned measures in favour of large companies.

C. AID TO PRIMARY PRODUCERS AND COMPANIES ACTIVE IN THE PROCESSING AND MARKETING OF AGRICULTURAL PRODUCTS FOR THE VULGARISATION OF NEW TECHNIQUES

- 1.6. Will the aid be granted in favour of other activities for the vulgarisation of new techniques, such as reasonable small scale pilot projects or demonstration projects?

yes no

- 1.7. If yes please give a clear description of the project including an explanation of the novelty character of the project and of the public interest in granting support for it:

.....

- 1.8. Does the project respect the following conditions:

Are the number of participating companies and the duration of the pilot scheme limited to what is necessary for proper testing?

▼ **C3**

yes no

Will the results of the pilot scheme be made publicly available?

yes no

2. Eligible costs and aid intensity

A. AID TO PRIMARY PRODUCERS

- 2.1. Concerning education and training, do the eligible costs include only the actual cost of organising the training programme, travel and subsistence expenses and the cost of the provision of replacement services during the absence of the farmer or the farm worker?

yes no

If no, please note that according to point 104 of the Guidelines combined with article 15.2 of Commission Regulation (EC) No 1857/2006 ⁽¹⁾, aid to cover other costs cannot be authorised.

- 2.2. Concerning the farm replacement services, do the eligible costs include only the actual costs of the replacement of the farmer, the farmer's partner, or a farm worker during illness and holidays?

yes no

If no, please note that according to point 103 of the Guidelines combined with article 15.2 of Commission Regulation (EC) No 1857/2006 aid to cover other costs cannot be authorised.

- 2.3. Concerning consultancy services provided by third parties, do the eligible costs include only the fees for services which do not constitute a continuous or periodic activity nor relate to the enterprise's usual operating expenditure (such as routine tax consultancy services, regular legal services or advertising) ?

yes no

If no, please note that according to point 103 of the Guidelines combined with Article 15.2 of Commission Regulation (EC) No 1857/2006 aid to cover costs of continuous or periodic activities or relating to the enterprise's usual expenditure cannot be authorised.

- 2.4. In the case of organisation of, and/or participation in, forums to share knowledge between businesses, competitions, exhibitions and fairs, do the eligible costs only include: participation fees, travel costs, costs of publications, rent of exhibition premises and symbolic prizes awarded in the framework of competitions, up to a value of EUR 250 per prize and winner?

yes no

If no, please note that according to point 103 of the Guidelines combined with article 15.2 of Commission Regulation (EC) No 1857/2006, aid to cover other costs cannot be authorised.

- 2.5. Please state the aid intensity

- 2.6. Will the aid involve direct payments to producers?

yes no

Please note that according to point 103 of the Guidelines combined with Article 15.3 of Regulation (EC) No 1857/2006 aid must not involve direct payments to producers.

B. AID TO COMPANIES ACTIVE IN THE PROCESSING AND MARKETING OF AGRICULTURAL PRODUCTS

- 2.7. Concerning the services provided by outside consultants, are the eligible expenses limited only to costs of activities of non-continuous or non-periodic character, not relating to the enterprise's usual operating expenditure?

yes no

If no, please note that according to point 105 of the Guidelines combined with Article 5 of Commission Regulation (EC) No 70/2001 (or any

⁽¹⁾ OJ L 358, 16.12.2006, p. 3.

▼ **C3**

provision replacing it) aid towards financing services being a continuous or periodic activity or related to the enterprise's usual operating expenditure, such as routine tax consultancy services, regular legal services or advertising can not be authorised.

- 2.8. Concerning the participation in fairs and exhibitions, are the eligible costs limited only to the additional costs incurred for renting, setting up and running the stand and apply only to the first participation of an enterprise in a particular fair or exhibition?

yes no

If no, please note that aid for costs other than specified in point 105 of the Guidelines combined with Article 5 of Regulation (EC) No 70/2001 (or any provision replacing it) cannot be authorised.

- 2.9. Please state the aid intensity: (max. 50 %)

Please note that according to point 105 of the Guidelines combined with Article 5 of Regulation (EC) No 70/2001 (or any provision replacing it) aid rates higher than the abovementioned ceiling cannot be authorised.

C. AID TO PRIMARY PRODUCERS AND COMPANIES ACTIVE IN THE PROCESSING AND MARKETING OF AGRICULTURAL PRODUCTS FOR THE VULGARISATION OF NEW TECHNIQUES

- 2.10. Concerning the activities for the vulgarisation of new techniques, such as reasonable small scale pilot projects or demonstration projects, can you confirm that the total amount of aid for such projects granted to a company will not exceed EUR 100 000 over three fiscal years?

yes no

- 2.11. Please state the aid intensity

3. Beneficiaries

- 3.1. Who are the beneficiaries of the aid?

- farmers;
 producer groups;
 other (please specify)

.....

- 3.2. If farmers are not the direct beneficiaries of the aid:

- 3.2.1. Is the aid available to all the farmers eligible in the area concerned based on objectively defined conditions?

yes no

- 3.2.2. Where the provision of technical support is undertaken by producer groups or other organisations is membership of such groups or organisations a condition for access to the service?

yes no

- 3.2.3. Is the contribution of non-members towards the administrative costs of the group or organisation concerned limited to the costs of providing the service?

yes no

PART III.12.L

SUPPLEMENTARY INFORMATION SHEET ON AID FOR THE LIVESTOCK SECTOR

This form must be used for the notification of any State aid measures designed to support the livestock sector as described by point IV.L of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽¹⁾.

1. Eligible expenses

- 1.1. Which of the following eligible expenses does the support measure cover:

⁽¹⁾ OJ C 319, 27.12.2006, p. 1

▼ **C3**

- the administrative costs of the establishment and maintenance of herd books?
- tests to determine the genetic quality or yield of livestock (tests undertaken by or on behalf of third parties)?
- eligible costs for investments in the introduction at farm level of innovatory animal breeding techniques or practices?

If the planned measure includes other eligible expenses, please note that Article 16(1) of Regulation (EC) No 1857/2006 ⁽¹⁾ only allows this aid to cover the eligible expenses listed above. Checks carried out by the owner of the herd and routine checks on the quality of the milk are excluded.

2. Amount of aid

2.1. Please specify the maximum rate of public support expressed as a volume of eligible expenses:

- to cover the administrative costs of the establishment and maintenance of herd books (max. 100 %);
- for costs of tests to determine the genetic quality or yield of livestock (max. 70 %);
- eligible costs for investments centring on the introduction at farm level of innovatory animal breeding techniques or practices (max. 40 %, and up to 31 December 2011).

2.2. What measures have been taken to avoid overcompensation and to verify compliance with the above aid intensities?

.....

.....

3. Beneficiaries

3.1. Is the aid limited to firms which meet the Community definition of small and medium-sized undertakings?

- yes no

If no, please note that, under point 109 of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013, large companies are excluded from receiving aid.

*PART III.12.M***SUPPLEMENTARY INFORMATION SHEET ON AID FOR THE OUTERMOST REGIONS AND THE AEGEAN ISLANDS**

This form must be used by Member State to notify aids for the outermost regions and the Aegean islands, as dealt with in point IV.M of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽²⁾.

1. Does the proposed aid for the outermost regions and the Aegean Islands depart from the other provisions set out in the Guidelines?

- yes no

— if no, please complete the notification form relevant to the type of aid (investment aid, technical support, etc).

— if yes, please continue to complete this form.

2. Does the measure involve the granting of operating aid?

- yes no

3. Is the aid intended to mitigate the specific constraints on farming in the outermost regions as a result of their remoteness, insularity and distant location?

- yes no

⁽¹⁾ Commission Regulation (EC) No 1857/2006 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises active in the production of agricultural products and amending Regulation (EC) 70/2001 (OJ L 358, 16.12.2006, p. 3).

⁽²⁾ OJ C 319, 27.12.2006, p. 1.

▼ **C3**

- 3.1. If yes, please determine the amount of the additional costs resulting from these specific constraints and the method of calculation:

.....

- 3.2. How can the authorities establish the link between the additional costs and the factors entailing them (like remoteness or distant location)?

.....

4. Is this aid intended to offset in part additional transport costs?

yes no

- 4.1. If yes, please provide proof of the existence of these additional costs and the method of calculation used to determine their amount ⁽¹⁾:

.....

- 4.2. If yes, indicate what will be the maximum amount of aid (on the basis of an aid-per-kilometre ratio or on the basis of an aid-per-kilometre and aid-per-unit-weight ratio) and the percentage of the additional costs covered by the aid :

.....

5. In the case of Spain, is the aid intended for the production of tobacco in the Canary Islands ⁽²⁾?

yes no

- 5.1. If yes, is the aid limited to EUR 2 980,62 per tonne and to a maximum of 10 tonnes each year?

yes no

- 5.2. How can the Spanish authorities guarantee that the aid will not result in discrimination between producers in the islands?

.....

PART III.12.N

SUPPLEMENTARY INFORMATION SHEET ON AID TO COMPENSATE FOR DAMAGE TO AGRICULTURAL PRODUCTION OR THE MEANS OF AGRICULTURAL PRODUCTION

This form must be used by Member States for the notification of any State aid measures which are designed to compensate for damage to agricultural production or the means of agricultural production as described by points V.B.2 and V.B.3 of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽³⁾.

1. **Aid to make good the damage caused by natural disasters or exceptional occurrences (point V.B.2. of the Guidelines)**

- 1.1. Which disaster or exceptional occurrence caused the damage for which the compensation is envisaged?

.....

- 1.2. What kind of physical damage was caused?

.....

⁽¹⁾ The description should reflect how the authorities intend to ensure that the aid is given only in respect of the extra cost of transport of goods inside national borders, is calculated on the basis of the most economical form of transport and the shortest route between the place of production or processing and commercial outlets, and cannot be given towards the transport of the products of businesses without an alternative location.

⁽²⁾ Foreseen in Article 21 of Regulation (EC) No 247/2006 (OJ L 42, 14.2.2006, p. 1).

⁽³⁾ OJ C 319, 27.12.2006, p. 1.

▼ **C3**

- 1.3. What rate of compensation for material damage is contemplated?
.....
- 1.4. Is compensation planned for losses of income? If yes, what level of compensation is contemplated and how will income losses be calculated?
.....
- 1.5. Is the compensation to be calculated for each individual recipient?
.....
- 1.6. Are insurance payments to be deducted from the aid? How will it be checked whether insurance companies have made any payments?
.....
- 2. Aid to compensate farmers ⁽¹⁾for losses caused by bad weather (point V.B.3 of the Guidelines)**
- 2.1. What weather event has justified the aid?
.....
- 2.2. Please give the weather data demonstrating the exceptional nature of the event:
.....
- 2.3. Please indicate the last date until which aid may be granted ⁽²⁾:
.....
- 2.4. What is the threshold of loss, in relation to normal production of the relevant crop ⁽³⁾ in a normal year, above which farmers will qualify for aid?
.....
- Please note that the Commission will declare aid granted for losses due to adverse weather conditions compatible with Article 87(3)(c) of the Treaty only if those events can be assimilated to natural disasters as defined by Article 2(8) of Regulation (EC) No 1857/2006 ⁽⁴⁾. A climatic event may be assimilated to a natural disaster and qualify for compensation when it destroys more than 30 % of the normal crop production in question.
- 2.5. Please give normal production figures for each of the crops affected by the weather event and eligible for compensation. Describe the method by which this figure has been arrived at ⁽⁵⁾.
.....
- 2.6. In the case of damage to the means of production (e.g. destruction of trees), explain how the threshold of loss to qualify for the aid has been calculated.
.....
- 2.7. Is the amount eligible for aid calculated as follows: (mean level of production in a given normal period x average price for the same period) - (actual production during the year of the event x average price for that year)?
.....

⁽¹⁾ That is, farmers to the exclusion of processing and marketing undertakings.

⁽²⁾ Under Article 11(10) of the Exemption Regulation, aid must be disbursed within four years after the expenses or losses have been incurred.

⁽³⁾ The reference to crops does not mean that livestock are excluded from aid. The principles set out in point V.B.3 of the Guidelines will apply mutatis mutandis to aid intended to compensate for losses involving livestock due to adverse weather.

⁽⁴⁾ Commission Regulation (EC) No 1857/2006 of 15 December 2006 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises active in the production of agricultural products and amending Regulation (EC) No 70/2001. Under point 126 of the guidelines, the Commission will declare aid granted for losses due to adverse weather conditions compatible with Article 87(3)(c) of the Treaty, if all conditions of Article 11 of Regulation (EC) No 1857/2006 are met.

⁽⁵⁾ Normal gross annual production should be calculated either in proportion to the mean production of a farmer determined over the three preceding years or in proportion to the three-yearly average based on the five preceding years and excluding the top and bottom value. Other methods of calculating normal production (including regional reference figures) may however be accepted, provided that they are representative and not based on abnormally high production figures.

▼ C3

2.8. Are losses calculated for each individual holding or for a whole area? In the latter case, please show that the averages used are representative and not likely to lead to considerable over-compensation for some beneficiaries.

.....

2.9. Will insurance payments be deducted from the amount eligible for aid?

.....

2.10. Will the normal costs no longer faced by the farmer (e.g. because there was no actual harvest) be taken into account in calculating the aid?

.....

2.11. If such normal costs go up because of the weather event, is additional aid envisaged to cover the extra costs? If yes, what percentage of the extra costs will the aid cover?

.....

2.12. Will aid be paid to compensate for damage caused by the weather event to buildings and equipment? If yes, what percentage of the damage will it cover?

.....

2.13. Please indicate the maximum rate of public aid as a percentage of eligible damage ⁽¹⁾:

..... in less-favoured areas ⁽²⁾ (max. 90 %);

..... in other zones (max. 80 %).

2.14. Will aid be paid directly to farmers or in some circumstances to the producer organisations to which those farmers belong? In the latter case, what mechanisms will be used to check that the amount of aid collected by a farmer will not be more than the losses suffered?

.....

2.15. From 1 January 2010 will the compensation granted be reduced by 50 % if the farmer concerned has not taken insurance covering at least 50 % of mean annual production or of income related to production and the statistically most frequent climatic risks in the Member State or region concerned?

yes no

If no, please note that under point 126 of the Guidelines the Commission will declare aid granted for losses due to adverse weather conditions compatible with Article 87(3)(c) of the Treaty only if all conditions of Article 11 of Regulation (EC) No 1857/2006 are met and that this condition is explicitly laid down by that Article 11. Please show too that, despite all reasonable efforts, no financially accessible insurance policy covering the statistically most frequent climatic risks in the Member State or region concerned was available at the time the damage was incurred.

2.16. For aid pertaining to drought-related losses incurred after 1 January 2011, has the Member State fully implemented Article 9 of Directive 2000/60/EC of the European Parliament and of the Council ⁽³⁾ with regard to agriculture:

yes no

and does it guarantee that all costs for water services in the agricultural sector are recovered from the sector (Article 11(9) of Regulation (EC) No 1857/2006)?

yes no

⁽¹⁾ This rate applies to the amount of aid as calculated according to the method indicated under 2.6 or 2.8, minus any insurance payments and normal costs not faced by the farmer, plus extra costs faced by the farmer as a result of the exceptional event.

⁽²⁾ This rate applies to less-favoured areas or the areas referred to in Article 36(a)(i), (ii) and (iii) of Regulation (EC) No 1698/2005.

⁽³⁾ Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

▼ **C3**

If no, please note that under point 126 of the Guidelines the Commission will declare aid granted for losses due to adverse weather conditions compatible with Article 87(3)(c) of the Treaty only if all conditions of [Article 11 of Regulation (EC) No 1857/2006] are met and that the above two conditions are explicitly laid down by that Article 11.

*PART III.12.O***SUPPLEMENTARY INFORMATION SHEET ON AID FOR COMBATING ANIMAL AND PLANT DISEASES**

This form must be used by Member States for the notification of any State aid measures designed to compensate for damage to agricultural production or the means of agricultural production as described by point V.B.4 of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽¹⁾.

1. Animal and plant diseases

1. What disease is involved?

.....

2. Does this disease appear on the list of animal diseases drawn up by the World Organisation for Animal Health?

yes no

If the disease has been caused by adverse weather

3. Please answer the questions in the Information Sheet 'Part III.12.N', providing any relevant information for making the cause-and-effect link between the weather event and the disease.

.....

If the disease has not been caused by adverse weather

4. Is there provision for aid for firms involved in the processing and marketing of agricultural products?

yes no

If yes, please refer to point 131 of the Guidelines.

5. Has the aid scheme been introduced within three years of the expenses or losses?

yes no

6. Please indicate the last date until which aid may be granted ⁽²⁾.

.....

7. Please show that there are Community-level or national legislative, regulatory or administrative provisions empowering the authorities to act against the disease, either by adopting measures to eradicate it (in particular mandatory measures giving entitlement to financial compensation) or by establishing an early-warning system combined, where necessary, with aid to encourage private individuals to participate in prevention schemes on a voluntary basis ⁽³⁾.

.....

8. Tick the applicable purpose of the aid scheme:

preventative in that it involves screening measures or analyses, the extermination of pests which may transmit the disease, preventative vaccinations of animals or treatment of crops, and preventative slaughtering of livestock or destruction of crops;

compensation, because the infected animals have to be slaughtered or the crops destroyed by order of, or on the recommendation of,

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

⁽²⁾ Under Article 10(8) of the Exemption Regulation (Commission Regulation (EC) No 1857/2006 of 15 December 2006 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises active in the production of agricultural products and amending Regulation (EC) No 70/2001, aid must be introduced within three years after the expenses or losses have been incurred. The aid must be disbursed within four years after the expenses or losses have been incurred.

⁽³⁾ The programme must contain clear definitions of the diseases and parasitic infections, together with a description of the measures envisaged.

▼ C3

the public authorities or because animals die as a result of vaccination or any other measure recommended or ordered by the competent authorities;

- combined prevention and compensation, because a programme to deal with losses resulting from the disease is subject to the condition that the beneficiaries must make a commitment to take subsequent appropriate preventive measures as ordered by the official authorities.

9. Please show that the aid intended for controlling the disease is compatible with the specific aims and provisions of the European Union's veterinary or plant health legislation.

.....

10. Please give a detailed description of the proposed control measures.

.....

11. What will be the costs or losses covered by the aid?

- costs of health checks, tests and other screening measures, purchase and administration of vaccines, medicines and plant protection products, slaughter and destruction costs of animals and costs of destruction of crops;
- losses caused by animal or plant diseases or by parasite infections;
- loss of income caused by the difficulties involved in rebuilding herds or replanting crops, or by any period of quarantine or waiting period ordered or recommended by the competent authorities to enable eradication of the disease before herd rebuilding or crop replanting.

12. Will aid designed to compensate costs of health checks, tests and other screening measures, purchase and administration of vaccines, medicines and plant protection products, slaughter and destruction costs of animals and costs of destruction of crops be granted through subsidised services without involving direct payments to farmers?

yes no

If no, please refer to Article 10(1)(b) of Commission Regulation (EC) 1857/2006.

13. Is the amount of aid for losses due to animal or plant diseases or parasite infections calculated in relation to:

- a. the market value of animals killed or plants destroyed by the disease or parasite infection or of animals killed or plants destroyed by public order as part of a compulsory public prevention or eradication programme;

yes no

If no, please refer to Article 10(2)(a)(i) of Commission Regulation (EC) 1857/2006.

- b. income losses due to quarantine obligations and difficulties in restocking or replanting;

yes no

14. Please indicate the maximum aid intensity as a percentage of eligible costs.

..... % of costs of health checks, tests and other screening measures, purchase and administration of vaccines, medicines and plant protection products, slaughter and destruction costs of animals and costs of destruction of crops (gross aid intensity may not exceed 100 %).

..... % of the losses caused by animal or plant diseases (gross aid intensity may not exceed 100 %).

15. If aid is envisaged to make good the loss of profit due to any quarantine or waiting period imposed or recommended by the competent authorities to enable the elimination of the disease before the holding is restocked or replanted, or to any difficulties in restocking or replanting, please

▼ **C3**

indicate all elements establishing that there is no risk of over-compensating the profit loss.

.....

16. Has Community aid been envisaged for the same purpose? If yes, indicate the date and references of the Commission decision approving it.
-

17. Will insurance payments be deducted from the amount of aid?

yes no

18. Will the calculation of the aid take account of costs not incurred because of the disease, which would otherwise have been incurred?

yes no

2. TSE Tests

1. Please indicate the maximum aid intensity for TSE TESTS as a percentage of eligible costs. Under Article 16(1) of Commission Regulation (EC) 1857/2006, aid may be granted for up to 100 % of real costs incurred. Please note that Community payments regarding TSE TESTS must be included.

..... %

2. Does the measure relate to the obligatory BSE testing of bovine animals slaughtered for human consumption?

yes no

Please note that the obligation to perform screening can be based on Community or national legislation.

3. If yes, does the total direct and indirect aid for these tests exceed EUR 40 per individual test (including Community payments)?

yes no

4. If yes, please refer to the second subparagraph of Article 16(1) of Commission Regulation (EC) 1857/2006.

5. Will the aid be paid directly to farmers?

yes no

If yes, please refer to Article 16(3) of Commission Regulation (EC) 1857/2006.

3. Fallen stock and slaughterhouse waste

1. Is the measure linked with a consistent programme for monitoring and ensuring the safe disposal of all fallen stock in the Member State?

yes no

If no, please refer to Article 16(2) of Commission Regulation (EC) 1857/2006.

2. Is aid for fallen stock and slaughterhouse waste granted to processing and marketing firms?

yes no

If yes, please refer to point 137(i) of the Guidelines.

3. Will the aid to cover the costs of eliminating slaughterhouse waste produced after these Guidelines came into force?

yes no

If yes, please refer to point 137(ii) of the Guidelines.

4. Is the aid granted directly to producers?

yes no

If yes, please refer to Article 16(3) of Commission Regulation (EC) 1857/2006.

▼ **C3**

5. If no, will aid be paid to firms active downstream from the farmer, providing services linked to the removal and/or destruction of fallen stock?
- yes no
- If no, please refer to Article 16(3) of Commission Regulation (EC) 1857/2006.
6. Please indicate the maximum aid intensity as a percentage of eligible costs.
- a. % of the costs of removal (max. 100 %)
- b. % of the costs of destruction (max. 75 %)
7. Under Article 16(1)(a) of Commission Regulation (EC) 1857/2006, aid up to an equivalent amount may *alternatively* be granted towards the costs of premiums paid by farmers for insurance covering the costs of removal and destruction of fallen stock. Does the notified measure include this type of payment?
- yes no
8. Under Article 16(1)(b) of Commission Regulation (EC) 1857/2006, Member States may grant aid of up to 100 % for costs of removal and destruction of carcasses where the aid is financed through fees or through compulsory contributions destined for the financing of the destruction of such carcasses, provided that such fees or contributions are limited to and directly imposed on the meat sector. Does the notified measure include this type of payment?
- yes no
9. Under Article 16(1)(c) of Commission Regulation (EC) 1857/2006, Member States may grant State aid of up to 100 % for the costs of removal and destruction of fallen stock, where there is an obligation to perform TSE tests on the fallen stock concerned. Does such an obligation exist?
- yes no

*PART III.12.P***SUPPLEMENTARY INFORMATION SHEET ON AID TOWARDS THE PAYMENT OF INSURANCE PREMIUMS**

This form must be used by Member States for the notification of State aid measures which are designed to partially pay insurance premiums of primary agricultural producers, as described by point V.B. 5 of the Community Guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽¹⁾

1. Does the aid measure foresee payment of insurance premiums in favour of large companies and/or companies active in the processing and marketing of agricultural products?
- yes no
- If yes, please note that pursuant to paragraph 142 of the Guidelines the Commission cannot authorise such aid.
2. Please specify which losses will be covered by the insurance for which the premium will be partly financed under the notified aid measure:
- only losses caused by adverse climatic events which can be assimilated to natural disasters, as defined in Article 2 point 8 of Commission Regulation (EC) No 1857/2006 ⁽²⁾
- the losses referred to above plus other losses caused by climatic events.
- losses caused by animal or plant diseases or pest infestations (whether in combination with other losses mentioned in this point or not).
3. What is the level of aid proposed?

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

⁽²⁾ Commission Regulation (EC) No 1857/2006 of 15 December 2006 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises active in the production of agricultural products and amending Regulation (EC) 70/2001.

▼ **C3**

.....
 Please note that if only the first case above applies, the maximum aid rate is 80 %, in all other cases (i.e. where box two and/or three has been ticked) 50 %.

4. Does the aid cover a re-insurance programme?

yes no

If yes, please provide all necessary information to enable the Commission to check possible aid components at the different levels involved (i.e. at the level of the insurer and/or re-insurer) and the compatibility of the proposed aid with the common market. In particular please submit sufficient information to enable the Commission to check that the final benefit of the aid is passed on to the farmer.

5. Is the possibility of covering the risk linked to only one insurance company or group of companies?

yes no

6. Is the aid conditional on the insurance contract being concluded with a company established in the Member State concerned?

yes no

Please note that under Article 12(3) of Commission Regulation (EC) No 1857/2006 the Commission cannot authorise aid towards insurance premiums which constitute a barrier to the operation of the internal market for insurance services.

PART III.12.Q

SUPPLEMENTARY INFORMATION SHEET FOR AID FOR CLOSING PRODUCTION, PROCESSING AND MARKETING CAPACITY

This form must be used for the notification of any State aid schemes designed to promote the abandonment of capacity as described by chapter V.C. of the Community Guidelines for State aid in the agricultural and forestry sector ⁽¹⁾.

1. Requirements

- 1.1. Does the planned scheme provide that,

- the aid must be in the general interest of the sector concerned
- there must be a counterpart on the part of the beneficiary
- the possibility of the aid being for rescue and restructuring must be excluded and that
- there must be no over-compensation of loss of capital value and of future income?

yes no

If no, please note that according to chapter V.C. of the Guidelines no aid can be granted if those conditions are not fulfilled.

'The aid must be in the general interest of the sector concerned'

- 1.2. What is/are the sector(s) covered by the scheme?

.....

- 1.3. Is/are that/those sector(s) subject to production limits or quotas?

yes no

If yes, please describe

.....

- 1.4. Can that sector those sectors be considered to be in excess of capacity either at regional or national level?

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

▼ C3

yes no

1.4.1. If yes:

1.4.1.1. Is the planned aid scheme coherent with any Community arrangements to reduce production capacity?

yes no

Please describe this arrangements and the measures taken to assure the coherence

.....

1.4.1.2. Is the planned aid scheme part of a programme for the restructuring of the sector which has defined objectives and a specific timetable?

yes no

If yes, please describe the programme

.....

1.4.1.3. What is the duration of the planned aid scheme?

Please note that according to point 147(b) of the Guidelines the Commission can only authorised this type of aid when they provide for a limited duration. The duration of schemes aimed at reducing over-capacity should normally be limited to a period of not more than six months for collecting applications for participation and a further 12 months for actually closing down.

1.4.2. If no, is the capacity being closed for sanitary or environmental reasons?

yes no

If yes, please describe:

.....

1.5. Can it be assured that no aid may be paid which would interfere with the mechanisms of the common organisations of the market (OCM) concerned?

yes no

If no, please note that according to point 147(e) of the Guidelines any aid interfering with the mechanisms of the OCM concerned cannot be authorised

1.6. Is the aid scheme accessible to all economic operators in the sector concerned on the same conditions and a transparent system of calls for interest is used?

yes no

If no, please note that according to point 147(k) of the Guidelines, to be authorised by the Commission the aid scheme must assure the respect of this condition.

1.7. Are only enterprises fulfilling compulsory minimum standards eligible for aid?

yes no

Please note that enterprises are excluded which do not fulfil these standards and which would be obliged to stop production anyway.

1.8. In case of open farmland or orchards: Which measures have been taken in order to avoid erosion or other negative effects on the environment?

.....

.....

1.9. In case of installations covered by Council Directive 96/61⁽¹⁾: which measures have been taken in order to avoid any pollution risk and ensure that the site of operation is returned to a satisfactory state?

.....

⁽¹⁾ Council Directive 96/61/EC of 24 September 1996 concerning integrated pollution prevention and control (OJ L 257, 10.10.1996, p. 26).

▼ **C3**

.....

'There must be a counterpart on the part of the beneficiary'

1.10. What is the nature of the counterpart required to the beneficiary by the planned scheme?

1.11. Does it consist of a definitive and irrevocable decision to scrap or irrevocably close the production capacity concerned?

yes no

1.11.1. If yes,

— can it be proved that these commitments are legally binding for the beneficiary?

yes no

Please justify:

.....

— can it be assured that these commitments must also bind any future purchaser of the facility concerned?

yes no

Please justify:

.....

1.11.2. If no, please describe the nature of the counterpart on the part of the beneficiary:

.....

Please note that according to point 147(g) of the guidelines where the production capacity has already closed definitively, or where such closure appears inevitable, there is no counterpart on the part of the beneficiary, and aid may not be paid.

'The possibility of the aid being for rescue and restructuring must be excluded'

1.12. Does the planned scheme provides that, when the beneficiary of the aid is in financial difficulty, the aid will be assessed in accordance with the Community guidelines on rescue and restructuring of firms in difficulty ⁽¹⁾?

yes no

If no, please note that according to point 147(j) of the Guidelines, the Commission cannot authorise an aid for the abandonment of capacity of a company in difficulties and that the aid must be evaluated under the rescue and/or restructuring aid.

'There must be no over-compensation of loss of capital value and of future income'

1.13. Please specify what is the maximum amount of aid, if any, to be granted per beneficiary?

.....

.....

1.14. Is the amount of aid calculated on the basis of the loss of value of the assets plus an incentive payment which may not exceed 20 % of the value of the assets, and eventually, the obligatory social costs resulting from the implementation of the scheme?

yes no

If no, please note that according to point 147(l) of the Guidelines, the amount of aid should be strictly limited to compensation for those items.

1.15. Does the planned aid scheme provide that, where capacity is closed for other reasons than health or environmental, at least 50 % of the costs of

⁽¹⁾ Community guidelines on State aid for rescuing and restructuring firms in difficulty (OJ C 244, 1.10.2004, p. 2).

▼ **C3**

these aids should be met by a contribution from the sector, either through voluntary contributions or by means of compulsory levies?.

yes no

If no, please note that according to point 147(m) of the Guidelines, the Commission cannot authorise the aid.

1.16. Does the planned scheme provide for the submission of an annual report on the implementation of the scheme?

yes no

*PART III.12.R.***SUPPLEMENTARY INFORMATION SHEET ON AID FOR THE PROMOTION AND ADVERTISING OF AGRICULTURAL PRODUCTS**

This notification form must be used for State aid for advertising of products listed in Annex I to the EC-Treaty.

Please note that promotion operations as defined as the dissemination to the general public of scientific knowledge, the organisation of trade fairs or exhibitions, participation in these and similar public relations exercises, including surveys and market research, are not considered as advertising. State aid for such promotion in the broader sense is subject to points IV.j and IV.k of the Community guidelines for State aid in the agriculture and forestry sector 2007 to 2013 ⁽¹⁾.

1. Advertising campaigns within the Community

1.1. Where will the measure be carried out?

- on the market of another Member State;
 on the home market.

Who will carry out the advertising campaign ?

- producer groups or other organisations, regardless of their size;
 others (please explain):

.....

1.2. Can your authorities submit samples or mock-ups of the advertising material to the Commission?

yes no

If not, please explain why.

.....

1.3. Please provide an exhaustive list of the eligible expenses.

.....

1.4. Who are the beneficiaries of the aid ?

- farmers ;
 producer groups and/or producer organisations;
 enterprises active in the processing and marketing of agricultural products;
 others (please specify)

.....

1.5. Can your authorities give the assurance that all producers of the products concerned are able to benefit from the aid in the same manner?

yes no

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

▼ **C3**

- 1.6. Will the advertising campaign be earmarked for quality products defined as products fulfilling the criteria to be established pursuant to Article 32 of Regulation (EC) No 1698/2005 ⁽¹⁾ ?
- yes no
- 1.7. Will the advertising campaign be earmarked for EU-recognized denominations with reference to the origin of the products ?
- yes no
- 1.8. If yes, will the said reference correspond exactly to the references which have been registered by the Community ?
- yes no
- 1.9. Will the advertising campaign be earmarked for products using a national or regional quality label ?
- yes no
- 1.10. Does the label make any reference to the national origin of the products concerned?
- yes no
- 1.11. If yes, demonstrate that the reference to the origin of the products will be subsidiary in the message.
- 1.12. Is the advertising campaign of generic character and in the benefit of all producers of the type of product concerned?
- yes no
- 1.13. If yes, will the advertising campaign be carried out without reference to the origin of the products ?
- yes no
- If no, please note that under point VI.D of the Guidelines no aid may be granted for such campaigns.
- 1.14. Will the advertising campaign be dedicated directly to the products of particular companies ?
- yes no
- If yes, please note that under point VI.D of the Guidelines no aid may be granted for such campaigns.
- 1.15. Will the advertising campaign comply with the provisions of Article 2 of Directive 2000/13/EC of the European Parliament and of the Council of 20 March 2000 on the approximation of the laws of the Member States relating to labelling, presentation and advertising of foodstuffs, as well as, where relevant, with the specific labelling rules laid down for various products (wine, dairy products, eggs and poultry) ⁽²⁾?
- yes no
- If no, please note that under point VI.D of the Guidelines no aid may be granted for such campaigns.
- 1.16. The aid rate will be the following:
- up to 50 % (indicate the exact rate: ... %) because the sector will finance the rest of the campaign itself;
- up to 100 % (indicate the exact rate: ... %) because the sector will finance the rest of the campaign through parafiscal levies or compulsory contributions;
- up to 100 % (indicate the exact rate: ... %) because the advertising campaign is generic and in the benefit of all producers of the type of product concerned.

⁽¹⁾ Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 277, 21.10.2005, p. 1).

⁽²⁾ OJ L 109, 6.5.2000, p. 29.

▼ **C3****2. Advertising campaigns in third countries**

2.1. Is the advertising campaign in line with the principles of Council Regulation (EC) No 2702/1999 ⁽¹⁾ ?

yes no

If no, please note that under point VI.D of the Guidelines no aid may be granted for such campaigns.

If yes, provide the elements demonstrating the compliance with the principles of Council Regulation (EC) No 2702/1999

2.2. Is the advertising campaign granted towards specific enterprises ?

yes no

If yes, please note that under point VI.D of the Guidelines no aid may be granted for such campaigns.

2.3. Does the advertising campaign risk endangering sales of or denigrate products from other Member States ?

yes no

If yes, please note that under point VI.D of the Guidelines no aid may be granted for such campaigns.

*PART III.12.S***SUPPLEMENTARY INFORMATION SHEET ON AIDS LINKED TO TAX EXEMPTIONS UNDER DIRECTIVE 2003/96/EC**

This form must be used for the notification of any State aid measure linked to tax exemptions under directive 2003/96/EC ⁽²⁾.

1. Which measure is envisaged ?

- tax reduction for motor fuels used in primary agricultural production;
- tax reduction for energy products and electricity used in primary agricultural production.

2. What is the level of the envisaged reduction ?

.....

3. Under which article of Council Directive 2003/96/EC do you want to apply this exemption ?

.....

4. Will there be any differentiation in the level of exemption within the sector concerned ?

yes no

5. If the possibility of applying a level of taxation down to zero to energy products and electricity used for agriculture is repealed by the Council, will the exemption envisaged fulfil all the relevant provisions of the directive, without tax differentiation within the sector concerned ?

yes no

Please indicate which article(s) of the directive will be applied:

*PART III.12.T***SUPPLEMENTARY INFORMATION SHEET ON AIDS FOR THE FORESTRY SECTOR**

This form must be used for the notification of any State aid measure to support forestry covered by Chapter VII of the Community Guidelines on State aid in the agriculture and forestry sector ⁽³⁾.

⁽¹⁾ Council Regulation (EC) No 2702/1999 of 14 December 1999 on measures to provide information on, and to promote, agricultural products in third countries (OJ L 327, 21.12.1999, p. 7)

⁽²⁾ Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51).

⁽³⁾ OJ C 319, 27.12.2006, p. 1.

▼ C3**1. Objective of the measure**

- 1.1. Does the measure contribute to maintaining, restoring or improving ecological, protective and recreational functions of forests, biodiversity and a healthy forest ecosystem or does it concern the eligible costs mentioned in points 175 to 181 in Chapter VII of the Guidelines?

yes no

If not, please note that only measures concerning at least one of these objectives or eligible costs can be approved under this Chapter.

2. Eligibility criteria

- 2.1. Does the measure exclude aid to forest based industries or for commercially viable extraction of timber, transportation of timber or for the processing of wood or other forestry resources into products or for energy generation?

yes no

If not, please note that aid for the above purposes is excluded from the scope of this Chapter. Please refer to other State aid rules for such aid.

3. Type of aid

- 3.1. Does the measure include aid for planting, felling, thinning and pruning of trees and other vegetation (point VII.C. a)?

yes no

If yes, please indicate whether the eligible costs concern:

- planting, felling and pruning in general;
 removal of fallen trees;
 restoring forests damaged by air pollution, animals, storms, floods, fire or similar events;

If one of the above apply, please describe the measures and confirm that the primary objective of the measure is to maintain and restore forest ecosystem and biodiversity or the traditional landscape and that no aid is granted for felling whose primary purpose is commercially viable extraction of timber or for restocking where the felled trees are replaced by equivalent ones:

.....

- afforestation to increase forest cover;

Please describe the environmental reasons justifying the afforestation to increase forest cover and confirm that no aid will be granted for afforestation with species cultivated in the short term:

.....

- afforestation to promote biodiversity;

Please describe the measure and indicate the areas concerned:

.....

- afforestation to create wooded areas for recreational purposes;

Are the above wooded areas accessible to the public at no cost for recreational purposes? If not, is access restricted to protect sensitive areas?

.....

▼ C3

.....
 afforestation to combat erosion and desertification or to promote a comparable protective function of the forest;

Please describe the measures specifying the areas concerned, the protective function envisaged, tree species to be planted and any accompanying and maintenance measures to be undertaken:

.....
.....
.....
.....

other (please explain).
.....
.....

3.2. Does the measure include aid for maintaining and improving soil quality in forests and/or ensuring balanced and healthy tree growth (point VII.C. b)?

yes no

If yes, please indicate whether the eligible costs concern:

fertilisation;
 other soil treatments;

Please specify the type of fertilisation and/or other soil treatment

.....
.....

reduction of excessive vegetation density;
 ensuring sufficient water retention and proper drainage.

Please confirm that the above measures will not reduce biodiversity, cause nutrient leaching or adversely affect natural water ecosystems or water protection zones and describe how this will be controlled in practice:

.....
.....
.....

3.3. Does the measure include aid for preventing, eradicating and treating pests, pest damage and tree diseases or preventing and treating damage done by animals or targeted measures to prevent forest fires (point VII.C. c)?

yes no

If yes, please indicate whether the eligible costs concern:

prevention and treatment of pests and tree diseases and pest damage or prevention and treatment of damage done by animals;

Please indicate the pests and diseases or animals in question:

.....
.....
.....

Please describe the prevention and treatment methods and mention any necessary products, appliances and materials. Are biological and mechanical prevention and treatment methods preferred when granting

▼ C3

aid? If not, please demonstrate that they are not sufficient to fight the disease or pest in question:

.....

.....

.....

.....

targeted measures to prevent forest fires.

Please describe the measures:

.....

.....

.....

.....

Is aid granted to compensate for the value of stock destroyed by animals or on the order of the authorities to fight the disease or pest in question?

yes no

Please describe how the value of stock will be calculated and confirm that the compensation will be limited to the value thus determined:

.....

.....

.....

.....

- 3.4. Does the measure include aid for the restoration and maintenance of natural pathways, landscape elements and features and the natural habitat for animals (point VII.C. d)?

yes no

If yes, please describe the measures:

.....

.....

.....

.....

.....

- 3.5. Does the measure include aid for constructing, improving and maintaining forest roads and/or visitors' infrastructures (point VII.C.e)?

yes no

If yes, please describe the measures:

.....

.....

.....

.....

Are the forests and infrastructures used for recreation open to the public at no cost for recreational purposes?

yes no

If not, is access restricted to protect sensitive areas or to ensure the proper and safe use of the infrastructures? Please describe the restrictions and the reasons for imposing them:

.....

.....

.....

▼ **C3**

3.6. Does the measure include aid for the costs of information materials and activities (point VII.C.f)?

yes no

If yes, please describe the measures and confirm that the supported actions and materials disseminate general information concerning forests and do not contain references to named products or producers or promote domestic products:

.....

3.7. Does the measure include aid for the costs of purchase of forestry land for nature protection purposes (point VII.C.g)?

yes no

If yes, please describe in detail the nature protection use of the forestry land in question and confirm that this land is entirely and permanently secured for nature protection by means of a statutory or contractual obligation:

.....

3.8. Does the measure include aid for the costs of afforestation of agricultural or non-agricultural land, establishment of agro forestry systems on agricultural land, Natura 2000 payments, forest-environment payments, restoring forestry potential and introducing prevention actions as well as non productive investments, pursuant to Articles 43 to 49 of Regulation (EC) No 1698/2005 ⁽¹⁾ or any replacing legislation?

yes no

If yes please demonstrate that the measure fulfils the conditions laid down in Articles 43-49 of Regulation (EC) No 1698/2005 or any replacing legislation:

.....

3.9. Does the measure include aid for the additional costs and income foregone due to the use of environmentally friendly forest technology?

yes no

If yes, please describe in detail the technology used and confirm that it goes beyond the relevant mandatory requirements:

.....

⁽¹⁾ Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 277, 21.10.2005, p. 1.)

▼ C3

Is the compensation paid on the basis of a voluntary commitment that the forest owner has entered and that satisfies the conditions of Article 47 of Regulation (EC) No 1698/2005 or any replacing legislation?

yes no

If not, please note that the aid cannot be authorized under Chapter VII of the Guidelines. If yes, describe the commitments:

.....

3.10. Does the measure include aid for the costs of purchase of forestry land (other than forestry land for environmental protection purposes, see point 3.7 above)?

yes no

If yes, please describe the measure and indicate the aid intensity:

.....

3.11. Does the measure include aid for the costs of training, consultancy services, such as, establishment of business plans or forestry management plans, feasibility studies, as well as participation in competitions, exhibitions and fairs?

yes no

If yes please demonstrate that the measure fulfils the conditions laid down in Article 15 of the Exemption Regulation:

.....

3.12. Does the measure include aid for the setting up of forestry associations?

yes no

If yes please demonstrate that the measure fulfils the conditions laid down in Article 9 of the Exemption Regulation:

.....

3.13. Does the measure include aid in favour of vulgarisation of new techniques, such as reasonable small scale pilot projects or demonstration projects?

yes no

If yes please describe the measures and demonstrate that they fulfil the conditions set out in point 107 of the Guidelines:

.....

▼ **C3**

.....

4. Amount of aid

- 4.1. Is the aid for measures indicated under points 3.1 to 3.7 limited to 100 % of the eligible costs and overcompensation excluded?

yes no

Please describe how the exclusion of overcompensation will be controlled:

.....

- 4.2. Is the aid for measures indicated under point 3.8 limited to the maximum intensity or amount laid down in Regulation (EC) No 1698/2005 or any replacing legislation?

| yes | | no

Are the measures indicated under point 3.8 being co-financed under Regulation (EC) No 1698/2005 or any replacing legislation or is such co-financing envisaged or possible?

yes no

If yes, please describe how any double funding leading to overcompensation will be excluded:

.....

- 4.3. Can the compensation for measures indicated under point 3.9 be granted above the maximum aid rate for aid under Article 47 fixed in the Annex of Regulation (EC) No 1698/2005, but in no case more than the demonstrated additional costs and income foregone?

yes no

In both cases, please indicate the aid amount and describe how it is calculated. If yes, please describe the specific circumstances and the effect of the measure to the environment and present calculations showing that the additional amounts of aid are limited to the demonstrated additional costs and/or income foregone:

.....

- 4.4. Is the aid for the measures indicated under point 3.10 limited to the maximum aid intensity laid down in Article 4 of the Exemption Regulation for the purchase of agricultural land?

yes no

Please describe how the exclusion of overcompensation will be controlled:

.....

- 4.5. Is the aid for measures indicated under points 3.11 to 3.13 limited to the maximum aid intensity laid down in the applicable rules of the Exemption Regulation or the Guidelines?

yes no

▼ C3

Please describe how the exclusion of overcompensation will be controlled:

.....
.....
.....

▼ B

PART III.13.A

SIS ON AID FOR RESTRUCTURING FIRMS IN DIFFICULTY IN THE AVIATION SECTOR

This annex must be used for the notification of individual restructuring aid for airlines covered by the Community Guidelines on State aid for rescuing and restructuring firms in difficulty ⁽¹⁾ and those on State aid in the aviation sector ⁽²⁾.

1. Eligibility

- 1.1. Is the firm a limited company, where more than half of its registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

yes no

- 1.2. Is the firm an unlimited company, where more than half of its capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding months?

yes no

- 1.3. Does the firm fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

yes no

If you have answered yes on any of the above questions, please attach the relevant documents (latest profit and loss account with balance sheet, or court decision opening an investigation into the company under national company law)

If you have answered no to all of the above questions, please submit evidence supporting that the firm is in difficulties and thus eligible for rescue aid.

- 1.4. When has the firm been created?

- 1.5. Since when is the firm operating?

- 1.6. Does the company belong to a larger business group?

yes no

If you have answered yes, please submit full details about the group (organisation chart, showing the links between the group's members with details on capital and voting rights) and attach proof that the company's difficulties are its own and are not the result of an arbitrary allocation of costs within the group and that the difficulties are too serious to be dealt with by the group itself.

- 1.7. Has the firm (or the group to which it belongs) in the past received any restructuring aid?

yes no

If yes, please provide full details (date, amount, reference to previous Commission decision if applicable, etc.)

2. Restructuring plan

- 2.1. Please supply a copy of the survey of the market(s) served by the firm in difficulty, with the name of the organisation which carried it out. The market survey must give in particular:

- 2.1.1. A precise definition of the product and geographical market(s).

- 2.1.2. The names of the company's main competitors with their shares of the world, Community or domestic market, as appropriate.

⁽¹⁾ Community Guidelines on State aid for rescuing and restructuring firms in difficulty, OJ C 288, 9.10.1999, p. 2.

⁽²⁾ Community guidelines on the application of Articles 92 and 93 of the EC Treaty and Article 61 of the EEA Agreement to State aids in the aviation sector, OJ C 350, 10.12.1994, p. 5.

▼ B

- 2.1.3. The evolution of the company's market share in recent years.
- 2.1.4. An assessment of total production capacity and demand at Community level, concluding whether or not there is excess capacity on the market.
- 2.1.5. Community-wide forecasts for trends in demand, aggregate capacity and prices on the market over the five years ahead.
- 2.2. Please attach the restructuring plan. As aid must form part of a comprehensive restructuring programme, at least the following information should be included:
 - 2.2.1. Presentation of the different market assumptions arising from the market survey.
 - 2.2.2. Analysis of the reason(s) why the firm has run into difficulty.
 - 2.2.3. Presentation of the proposed future strategy for the firm and how this will lead to viability.
 - 2.2.4. Complete description and overview of the different restructuring measures planned and their cost.
 - 2.2.5. Timetable for implementing the different measures and the final deadline for implementing the restructuring plan in its entirety.
 - 2.2.6. Information on the production capacity of the company, and in particular on utilisation of this capacity and capacity reductions, especially when needed by the restoration of the financial viability of the firm and/or the situation of the market.
 - 2.2.7. Full description of the financial arrangements for the restructuring, including:
 - Use of capital still available;
 - Sale of assets or subsidiaries to help finance the restructuring;
 - Financial commitment by the different shareholders and third parties (like creditors, banks);
 - Amount of public assistance and demonstration of the need for that amount.
 - 2.2.8. Projected profit and loss accounts for the next five years with estimated return on capital and sensitivity study based on several scenarios.
 - 2.2.9. Commitment of the Member State authorities not to grant any further aid to the firm.
 - 2.2.10. Commitment of the Member State authorities not to interfere in the management of the company other than due to ownership rights and allowing the company to be run according to commercial principles.
 - 2.2.11. Commitments taken by the Member State authorities in order to limit the aid to the purposes of the restructuring programme and to prevent the firm to acquire shareholdings in other air carriers during the restructuring period.
 - 2.2.12. Name(s) of the author(s) of the restructuring plan and date on which it was drawn up.
- 2.3. Describe the compensatory measures proposed with a view to mitigating the distortive effects on competition at Community level and especially the impact of the capacity and offer reduction contained in the restructuring plan of the firm on its competitors.
- 2.4. Provide all relevant information on aid of any kind granted to the firm receiving restructuring aid, whether under a scheme or not, until the restructuring period comes to an end.
- 2.5. Provide all relevant information to describe the modalities of transparency and control scheduled for the notified measure.



PART III.13.B

SIS ON TRANSPORT INFRASTRUCTURE AID

This SIS must be used for the notification of any individual aid or any scheme in favour of transport infrastructure. It should also be used in the case of individual aid or scheme, which is notified to the Commission for reasons of legal certainty.

1. Type of infrastructure

- 1.1 Please specify the kind of infrastructure eligible under the measure.
- 1.2 Is the infrastructure in question open and accessible to all potential users on non-discriminatory terms or is it dedicated to one or more particular undertakings?
- 1.3 Is the infrastructure part of the public domain and operated as such or is it operated/managed by an entity separated from the public administration?
- 1.4 Please specify the conditions under which the infrastructure will be operated.
- 1.5 Does the scheme or individual measure relate to new infrastructure or the extension/upgrading of existing infrastructure?

2. Eligible costs and aid intensity

- 2.1 Does the scheme or the individual measure relate to:
 - investment costs
 - operating costs
 - other (please specify)
- 2.2 What are the total costs for the project in question and to what extent will the beneficiary contribute to these costs.
- 2.3 By what means have the amount of aid been established, e.g. a tendering procedure, market studies, etc.?
- 2.4 Please justify the necessity of the public contributions and explain how it has been ensured that the public participation has is kept at the minimum necessary.

3. Beneficiary

- 3.1 By what means have the beneficiary been chosen.
- 3.2 Will the beneficiary also operate the infrastructure?
 - yes
 - no

If, no, please explain how the operator has been selected.



PART III.13.C

SIS ON AID FOR MARITIME TRANSPORT

This SIS must be used for the notification of any aid scheme covered by the Community guidelines on State aid to maritime transport ⁽¹⁾.

1. Types of scheme

Does the scheme constitute or include:

- (a) a Tonnage Tax
- (b) a reduction in social contributions
- (c) a reduction in the income tax applicable to seafarers
- (d) a reduction in local taxes
- (e) a reduction in registration fees
- (f) aids for training
- (g) aids for transferring lorries from roads to sea ways
- (h) a public service contract or award procedure thereof
- (i) aids of social character?
- (j) other, please describe:

2. Eligibility

For (a) (b) (c) (d) (e) (f) (g)

- 2.1. What are the eligibility criteria for companies?
- 2.2. What are the eligibility criteria for boats, in particular is there an obligation on the flag?
- 2.3. Where appropriate, what are the eligibility criteria for seafarers?
- 2.4. Describe the list of eligible activities. In particular, does the regime concern
 - tug activities?
 - dredging activities?
- 2.5. What are the ring-fence measures to avoid spill-over into after activities of the same company?
- 2.6. For (h): What are the public services obligations, the method for calculating the compensations, the different offers submitted in the tender and the reasons for the choice of the designated company?
- 2.7. For (i): What are the routes concerned, the populations of users concerned and the conditions attached to the award of individual grants?

3. Aid intensity

For (a):

- 3.1. What are the rates used to calculate the taxable income per 100 NT?
 - Up to 1 000 NT
 - Between 1 001 and 10 000 NT
 - Between 10 001 and 20 000 NT
 - More than 20 001 NT
- 3.2. Are companies obliged to set up separate accountings when operating both eligible and non eligible activities?

⁽¹⁾ Community guidelines on State aid to maritime transport, OJ C 205, 5.7.1997, p. 5.

▼ B

- 3.3. How should be treated groups of companies and intra-group transactions?
For (b) (c) (d) (e):
- 3.4. What is the aid intensity in terms of percentage of the social/fiscal contributions or of the tax or fees that the seafarer or the shipowner should have normally been subject to? __ %
- 3.5. Or to what level in absolute terms these contributions, fees or taxes have been limited?
- 3.6. For (f): What is the aid intensity in terms of the cost of the training or the salary of the trainee?
- 3.7. For (g): What is the amount of aid per tonne kilometer transferred?
- 3.8. For (j): What is the amount of individual grants?

PART III.13.D

SIS ON AID FOR COMBINED TRANSPORT

This SIS must be used for the notification of any individual aid or any scheme for combined transport purposes . It should also be used in the case of individual aid or scheme, which is notified to the Commission for reasons of legal certainty.

1. Type of scheme or measure

Does the scheme or the individual measure relate to:

Acquisition of combined transport equipment

yes no

If yes, please give a description of the eligible assets:

.....

Construction of infrastructure related to combined transport

yes no

If yes, please give a description of the measure:

.....

Granting of non-remboursable subsidies to reduce the costs of access to combined transport services

yes no

If yes, please provide a study justifying such a mesure:

Other:

.....

2. Eligible costs

Are maritime containers (ISO 1) eligible under the scheme?

yes no

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Are wagons and locomotives eligible under the scheme?

yes no

If yes, please specify the beneficiaries:

.....

.....

Will the eligible items be exclusively used for combined transport operations?

yes no

.....

Other eligible costs under the individual aid or scheme:

.....

3. **Aid intensity**

Is the aid intensity for combined transport equipment higher than 30% of the eligible costs?

yes no

Is the aid intensity for combined transport infrastructure higher than 50% of the eligible costs?

yes no

If yes, please provide documentary evidence justifying it:

.....

.....

For subsidies to reduce the costs of access to combined transport services, please provide a study justifying the planned aid intensity

▼ C1▼ C2*PART III.14***SUPPLEMENTARY INFORMATION SHEET FOR AID TO FISHERIES**

1. Objectives of the scheme (tick as appropriate):
 - aid for the permanent withdrawal of fishing vessels through their transfer to third countries (aid to export, aid for the setting up of joint ventures) (point 4.2 of the guidelines);
 - aid for the temporary cessation of fishing activities (point 4.3 of the guidelines);
 - aid for investment in the fleet (aid for renewal, aid for modernisation and equipment, aid for the purchase of used vessels) (point 4.4 of the guidelines);
 - socioeconomic measures (point 4.5 of the guidelines);
 - aid to make good damage caused by natural disaster or exceptional occurrences (point 4.6 of the guidelines);
 - others (in particular, indicate if the aid concerned falls within the categories of aid covered by the Commission Regulation on State aid to SMEs in the fisheries sector).
2. Where aid scheme concerns permanent transfer of fishing vessels to developing countries, indicate how will it be ensured that international law will be not infringed in particular with respect to conservation and management of marine resources.
3. A fully reasoned justification as to why and on the basis of which provision of the guidelines the scheme may be considered as compatible with the common market shall be provided. This text should include a detailed demonstration that all conditions of the guidelines and, where they refer to Regulation (EC) No 2792/1999, the conditions of the relevant provisions of, and annexes to that Regulation are fulfilled. It should also summarise the content of the necessary supporting documents submitted with the notification (e.g. socioeconomic data on the recipient regions, scientific and economic justification).
4. Each notification should contain the following undertakings from the Member State:
 - commitment that the measures financed and their effects comply with Community law,
 - commitment that, during the grant period, the beneficiaries of the aid comply with the rules of the Common Fisheries Policy.

▼ **M3**

ANNEX II

SIMPLIFIED NOTIFICATION FORM

This form may be used for the simplified notification pursuant to Article 4(2) of Commission Regulation (EC) No 794/2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty ⁽¹⁾.

1. **Prior approved aid scheme ⁽²⁾.**
 - 1.1. Aid number allocated by the Commission:
 - 1.2. Title:
 - 1.3. Date of approval [by reference to the letter of the Commission SG(..)D/...]:
 - 1.4. Publication in the *Official Journal of the European Union*:
 - 1.5. Primary objective (please specify one):
 - 1.6. Legal basis:
 - 1.7. Overall budget:
 - 1.8. Duration:
2. **Instrument subject to notification**
 - New budget (please specify the overall as well as the annual budget in the respective national currency):
 - New duration (please specify the starting date from which the aid may be granted and the last date until which the aid may be granted):
 - Tightening of criteria (please indicate if the amendment concerns a reduction of aid intensity or eligible expenses and specify details):
3. **Validity of commitments**
 - Please confirm that the commitments provided by the Member State for the purposes of the prior approved aid scheme are valid in their entirety also for the new notified measure.

Please attach a copy (or a web link) of the relevant extracts of the final text(s) of the legal basis.

⁽¹⁾ Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 20.4.2004, p. 1). Regulation as last amended by Regulation No 1935/2006 (OJ L 407, 30.12.2006, p. 1).

⁽²⁾ If the aid scheme has been notified to the Commission on more than one occasion, please provide details for the latest complete notification that has been approved by the Commission.



ANNEX III A

STANDARDISED REPORTING FORMAT FOR EXISTING STATE AID

(This format covers all sectors except agriculture)

With a view to simplifying, streamlining and improving the overall reporting system for State aid, the existing Standardised Reporting Procedure shall be replaced by an annual updating exercise. The Commission shall send a pre-formatted spreadsheet, containing detailed information on all existing aid schemes and individual aid, to the Member States by 1 March each year. Member States shall return the spreadsheet in an electronic format to the Commission by 30 June of the year in question. This will enable the Commission to publish State aid data in year *t* for the reporting period *t-1* ⁽¹⁾.

The bulk of the information in the pre-formatted spreadsheet shall be pre-completed by the Commission on the basis of data provided at the time of approval of the aid. Member States shall be required to check and, where necessary, modify the details for each scheme or individual aid, and to add the annual expenditure for the latest year (*t-1*). In addition, Member States shall indicate which schemes have expired or for which all payments have stopped and whether or not a scheme is co-financed by Community Funds.

Information such as the objective of the aid, the sector to which the aid is directed, etc shall refer to the time at which the aid is approved and not to the final beneficiaries of the aid. For example, the primary objective of a scheme which, at the time the aid is approved, is exclusively earmarked for small and medium-sized enterprises shall be aid for small and medium-sized enterprises. However, another scheme for which all aid is ultimately awarded to small and medium-sized enterprises shall not be regarded as such if, at the time the aid is approved, the scheme is open to all enterprises.

The following parameters shall be included in the spreadsheet. Parameters 1-3 and 6-12 shall be pre-completed by the Commission and checked by the Member States. Parameters 4, 5 and 13 shall be completed by the Member States.

1. Title
2. Aid number
3. All previous aid numbers (e.g., following the renewal of a scheme)
4. Expiry

Member States should indicate those schemes which have expired or for which all payments have stopped.

5. Co-financing

Although Community funding itself is excluded, total State aid for each Member State shall include aid measures that are co-financed by Community funding. In order to identify which schemes are co-financed and estimate how much such aid represents in relation to overall State aid, Member States are required to indicate whether or not the scheme is co-financed and if so the percentage of aid that is co-financed. If this is not possible, an estimate of the total amount of aid that is co-financed shall be provided.

6. Sector

The sectoral classification shall be based largely on NACE ⁽²⁾ at the [three-digit level].

7. Primary objective
8. Secondary objective

A secondary objective is one for which, in addition to the primary objective, the aid (or a distinct part of it) was exclusively earmarked at the time the aid was approved. For example, a scheme for which the primary objective is research and development may have as a secondary objective small and medium-sized enterprises (SMEs) if the aid is earmarked exclusively for SMEs. Another scheme for which the primary objective is SMEs may have as secondary objectives training and employment if, at the time the aid was approved, the aid is earmarked for *x*% training and *y*% employment.

⁽¹⁾ *t* is the year in which the data are requested.

⁽²⁾ NACE Rev.1.1 is the Statistical classification of economic activities in the European Community.

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9. Region(s)

Aid may, at the time of approval, be exclusively earmarked for a specific region or group of regions. Where appropriate, a distinction should be made between the Article 87(3)a regions and the Article 87(3)c regions. If the aid is earmarked for one particular region, this should be specified at NUTS ⁽¹⁾ level II.

10. Category of aid instrument(s)

A distinction shall be made between six categories (Grant, Tax reduction/exemption, Equity participation, Soft loan, Tax deferral, Guarantee).

11. Description of aid instrument in national language

12. Type of aid

A distinction shall be made between three categories: Scheme, Individual application of a scheme, Individual aid awarded outside of a scheme (ad hoc aid).

13. Expenditure

As a general rule, figures should be expressed in terms of actual expenditure (or actual revenue foregone in the case of tax expenditure). Where payments are not available, commitments or budget appropriations shall be provided and flagged accordingly. Separate figures shall be provided for each aid instrument within a scheme or individual aid (e.g. grant, soft loans, etc.) Figures shall be expressed in the national currency in application at the time of the reporting period. Expenditure shall be provided for t-1, t-2, t-3, t-4, t-5.

⁽¹⁾ NUTS is the nomenclature of territorial units for statistical purposes in the Community.



ANNEX III B

STANDARDISED REPORTING FORMAT FOR EXISTING STATE AID

(This format covers the agricultural sector)

With a view to simplifying, streamlining and improving the overall reporting system for State aid, the existing Standardised Reporting Procedure shall be replaced by an annual updating exercise. The Commission shall send a pre-formatted spreadsheet, containing detailed information on all existing aid schemes and individual aid, to the Member States by 1 March each year. Member States shall return the spreadsheet in an electronic format to the Commission by 30 June of the year in question. This will enable the Commission to publish State aid data in year *t* for the reporting period *t-1* ⁽¹⁾.

The bulk of the information in the pre-formatted spreadsheet shall be pre-completed by the Commission on the basis of data provided at the time of approval of the aid. Member States shall be required to check and, where necessary, modify the details for each scheme or individual aid, and to add the annual expenditure for the latest year (*t-1*). In addition, Member States shall indicate which schemes have expired or for which all payments have stopped and whether or not a scheme is co-financed by Community Funds.

Information such as the objective of the aid, the sector to which the aid is directed, etc shall refer to the time at which the aid is approved and not to the final beneficiaries of the aid. For example, the primary objective of a scheme which, at the time the aid is approved, is exclusively earmarked for small and medium-sized enterprises shall be aid for small and medium-sized enterprises. However, another scheme for which all aid is ultimately awarded to small and medium-sized enterprises shall not be regarded as such if, at the time the aid is approved, the scheme is open to all enterprises.

The following parameters shall be included in the spreadsheet. Parameters 1-3 and 6-12 shall be pre-completed by the Commission and checked by the Member States. Parameters 4, 5, 13 and 14 shall be completed by the Member States.

1. Title
2. Aid number
3. All previous aid numbers (e.g., following the renewal of a scheme)
4. Expiry

Member States should indicate those schemes which have expired or for which all payments have stopped.

5. Co-financing

Although Community funding itself is excluded, total State aid for each Member State shall include aid measures that are co-financed by Community funding. In order to identify which schemes are co-financed and estimate how much such aid represents in relation to overall State aid, Member States are required to indicate whether or not the scheme is co-financed and if so the percentage of aid that is co-financed. If this is not possible, an estimate of the total amount of aid that is co-financed shall be provided.

6. Sector

The sectoral classification shall be based largely on NACE ⁽²⁾ at the [three-digit level].

7. Primary objective
8. Secondary objective

A secondary objective is one for which, in addition to the primary objective, the aid (or a distinct part of it) was exclusively earmarked at the time the aid was approved. For example, a scheme for which the primary objective is research and development may have as a secondary objective small and medium-sized enterprises (SMEs) if the aid is earmarked exclusively for SMEs. Another scheme for which the primary objective is SMEs may have as secondary objectives training and employment aid if, at the time

⁽¹⁾ *t* is the year in which the data are requested

⁽²⁾ NACE Rev.1.1 is the Statistical classification of economic activities in the European Community.

▼B

the aid was approved the aid is earmarked for x% training and y% employment.

9. Region(s)

Aid may, at the time of approval, be exclusively earmarked for a specific region or group of regions. Where appropriate, a distinction should be made between Objective 1 regions and less-favoured areas.

10. Category of aid instrument(s)

A distinction shall be made between six categories (Grant, Tax reduction/exemption, Equity participation, Soft loan, Tax deferral, Guarantee).

11. Description of aid instrument in national language

12. Type of aid

A distinction shall be made between three categories: Scheme, Individual application of a scheme, Individual aid awarded outside of a scheme (ad hoc aid).

13. Expenditure

As a general rule, figures should be expressed in terms of actual expenditure (or actual revenue foregone in the case of tax expenditure). Where payments are not available, commitments or budget appropriations shall be provided and flagged accordingly. Separate figures shall be provided for each aid instrument within a scheme or individual aid (e.g. grant, soft loans, etc.) Figures shall be expressed in the national currency in application at the time of the reporting period. Expenditure shall be provided for t-1, t-2, t-3, t-4, t-5.

14. Aid intensity and beneficiaries

Member States should indicate:

- the effective aid intensity of the support actually granted per type of aid and of region
- the number of beneficiaries
- the average amount of aid per beneficiary.

*ANNEX III C***INFORMATION TO BE CONTAINED IN THE ANNUAL REPORT TO BE PROVIDED TO THE COMMISSION**

The reports shall be provided in computerised form. They shall contain the following information:

1. Title of aid scheme, Commission aid number and reference of the Commission decision
2. Expenditure. The figures have to be expressed in euros or, if applicable, national currency. In the case of tax expenditure, annual tax losses have to be reported. If precise figures are not available, such losses may be estimated. For the year under review indicate separately for each aid instrument within the scheme (e.g. grant, soft loan, guarantee, etc.):
 - 2.1. amounts committed, (estimated) tax losses or other revenue forgone, data on guarantees, etc. for new assisted projects. In the case of guarantee schemes, the total amount of new guarantees handed out should be provided;
 - 2.2. actual payments, (estimated) tax losses or other revenue forgone, data on guarantees, etc. for new and current projects. In the case of guarantee schemes, the following should be provided: total amount of outstanding guarantees, premium income, recoveries, indemnities paid out, operating result of the scheme under the year under review;
 - 2.3. number of assisted projects and/or enterprises;
 - 2.4. estimated overall amount of:
 - aid granted for the permanent withdrawal of fishing vessels through their transfer to third countries;
 - aid granted for the temporary cessation of fishing activities;
 - aid granted for the renewal of fishing vessels;
 - aid granted for modernisation of fishing vessels;
 - aid granted for the purchase of used vessels;
 - aid granted for socio-economic measures;
 - aid granted to make good damage caused by natural disasters or exceptional occurrences;
 - aid granted to outermost regions;
 - aid granted through parafiscal charges;
 - 2.5. regional breakdown of amounts under point 2.1. by regions defined as Objective 1 regions and other areas;
3. Other information and remarks.