

This document is meant purely as a documentation tool and the institutions do not assume any liability for its contents

- **B** ► **M8** COMMISSION REGULATION (EC) No 794/2004
of 21 April 2004
implementing Council Regulation (EU) 2015/1589 laying down detailed rules for the application of
Article 108 of the Treaty on the Functioning of the European Union ◀
(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
► <u>M5</u>	Commission Regulation (EC) No 257/2009 of 24 March 2009	L 81	15	27.3.2009
► <u>M6</u>	Commission Regulation (EC) No 1125/2009 of 23 November 2009	L 308	5	24.11.2009
► <u>M7</u>	Commission Regulation (EU) No 372/2014 of 9 April 2014	L 109	14	12.4.2014
► <u>M8</u>	Commission Regulation (EU) 2015/2282 of 27 November 2015	L 325	1	10.12.2015

Corrected by:

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

▼B

▼M8

COMMISSION REGULATION (EC) No 794/2004

of 21 April 2004

implementing Council Regulation (EU) 2015/1589 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union

▼B

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.

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

▼B

- (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 Countervailing 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.

⁽¹⁾ OJ L 124, 8.6.1971, p. 1.

▼B

- (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 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.

▼B**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).

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.

⁽¹⁾ OJ L 300, 5.11.2002, p. 42.

▼M3

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.

▼B

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.

CHAPTER IV

TIME-LIMITS*Article 8***Calculation of time-limits****▼M7**

1. Time-limits provided for in Regulation (EC) No 659/1999 and in this Regulation or fixed by the Commission pursuant to Article 108 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 5b of this Article. In case of conflict, the provisions of this Regulation shall prevail.

▼B

2. Time limits shall be specified in months or in working days.

▼ M3

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.

▼ B

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.

▼ M7

5a. With regard to the time-limit for the submission of the information requested from third parties pursuant to Article 6a(6) of Regulation (EC) No 659/1999, the receipt of the request for information shall be the relevant event for the purposes of Article 3(1) of Regulation (EEC, Euratom) No 1182/71.

5b. With regard to the time-limit for the submission of the information requested from third parties pursuant to Article 6a(7) of Regulation (EC) No 659/1999, the notification of the decision shall be the relevant event for the purposes of Article 3(1) of Regulation (EEC, Euratom) No 1182/71.

▼ B

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

▼ M3*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.

▼ M3

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.

▼ M3

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.

▼ M7

CHAPTER Va

HANDLING OF COMPLAINTS*Article 11a***Admissibility of complaints**

1. Any person submitting a complaint pursuant to Articles 10(1) and 20(2) of Regulation (EC) No 659/1999 shall demonstrate that it is an interested party within the meaning of Article 1(h) of that Regulation.

2. Interested parties shall duly complete the form set out in Annex IV and provide all the mandatory information requested therein. On a reasoned request by an interested party, the Commission may dispense with the obligation to provide some of the information required by the form.

▼M7

3. Complaints shall be submitted in one of the official languages of the Union.

CHAPTER Vb

IDENTIFICATION AND PROTECTION OF CONFIDENTIAL INFORMATION*Article 11b***Protection of business secrets and other confidential information**

Any person submitting information pursuant to Regulation (EC) No 659/1999 shall clearly indicate which information it considers to be confidential, stating the reasons for such confidentiality, and provide the Commission with a separate non-confidential version of the submission. When information must be provided by a certain deadline, the same deadline shall apply for providing the non-confidential version.

▼B

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.

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.

▼ **M8**

PART I

GENERAL INFORMATION**1. Status of the notification**

Does the information transmitted on this form concern:

- (a) a pre-notification? If so, you may not need to complete the entire form at this stage but to agree with the Commission services which information is required for a preliminary assessment of the proposed measure.
- (b) a notification pursuant to Article 108(3) of the Treaty on the Functioning of the European Union (TFEU)?
- (c) a simplified notification under Article 4(2) of Regulation (EC) No 794/2004 (1)? If so, please complete only the Simplified Notification Form in Annex II.
- (d) a measure which does not constitute State aid within the meaning of Article 107(1) TFEU but is notified to the Commission for reasons of legal certainty?

If you have selected point (d) above, please indicate below why the notifying Member State considers that the measure does not constitute State aid within the meaning of Article 107(1) TFEU. Please provide a full assessment of the measure in light of each of following four criteria, stressing in particular the criteria that you consider not to be met in the planned measure:

Does the notified measure imply a transfer of public resources or is it imputable to the State?

.....

Does the notified measure confer an advantage upon undertakings?

.....

Is the measure discretionary, available only to a limited number of undertakings, in a limited number of sectors of the economy or does it entail any territorial restrictions?

.....

Does the measure affect competition on the internal market or threaten to distort intra-Union trade?

.....

2. Identification of the aid grantor

Member State concerned:

.....

Region(s) of the Member State concerned (at NUTS level 2); include information on their regional aid status:

.....

Contact person(s):

Name:.....

Address:

Phone(s):

E-mail(s):.....

(1) Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EU) 2015/1589 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union (OJ L 140, 30.4.2004, p. 1).

▼M8

Please indicate the name, the address (including web address) and the e-mail contact of the granting authority:

Name:

Address:

Web address:

E-mail:

Contact person at the Permanent Representation

Name:

Phone(s):

E-mail:

If you would like a copy of the official correspondence sent by the Commission to the Member State to be forwarded to other national authorities, please indicate here their name, address (including their web address) and e-mail contact:

Name:

Address:

Web address:

E-mail:

3. Beneficiaries

3.1. Location of the beneficiary(ies)

(a) in (an) unassisted region(s):

(b) in region(s) eligible for assistance under Article 107(3)(a) TFEU (specify the region(s) at NUTS level 2):

(c) in region(s) eligible for assistance under Article 107(3)(c) TFEU (specify the region(s) at NUTS level 3 or lower):

3.2. If applicable, location of the project(s)

(a) in (an) unassisted region(s):

(b) in region(s) eligible for assistance under Article 107(3)(a) TFEU (specify the region(s) at NUTS level 2):

(c) in region(s) eligible for assistance under Article 107(3)(c) TFEU (specify the region(s) at NUTS level 3 or lower):

3.3. Sector(s) affected by the aid measure (i.e. in which the aid beneficiaries are active):

(a) Open to all sectors

(b) Sector specific. If so, please specify the sector(s) at NACE group level ⁽²⁾:

3.4. In the case of an aid scheme, please specify:

3.4.1. Type of beneficiaries:

(a) large enterprises

(b) small and medium-sized enterprises (SMEs)

⁽²⁾ NACE Rev. 2, or subsequent legislation amending or replacing it; NACE is the statistical classification of economic activities in the European Union as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

▼ **M8**

- (c) medium-sized enterprises
- (d) small enterprises
- (e) micro enterprises

3.4.2. Estimated number of beneficiaries:

- (a) under 10
- (b) from 11 to 50
- (c) from 51 to 100
- (d) from 101 to 500
- (e) from 501 to 1 000
- (f) over 1 000

3.5. In the case of individual aid, either granted within the scope of a scheme or as ad hoc aid, please specify:

3.5.1. Name of the beneficiary(ies):

.....

3.5.2. Type of beneficiary(ies):

.....

SME

Number of employees:

Annual turnover (full amount in national currency, in the last financial year):

.....

Annual balance-sheet total (full amount in national currency, in the last financial year):

.....

Existence of linked enterprise or partner enterprises (please attach a declaration according to Article 3(5) of the Commission Recommendation on SMEs ⁽³⁾ attesting to either the autonomous, linked or partner status of the beneficiary undertaking ⁽⁴⁾):

.....

Large enterprise

3.6. Is the beneficiary(ies) an undertaking in difficulty ⁽⁵⁾?

yes no

3.7. Outstanding recovery orders

3.7.1. In the case of individual aid:

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

⁽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).

⁽⁴⁾ In the case of partner and linked enterprises, please note that the amounts reported for the aid beneficiary should take into account the number of employees and the financial data of the linked enterprises and/or partner enterprises.

⁽⁵⁾ As defined in the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty (OJ C 249, 31.7.2014, p. 1).

▼M8

yes no

Please provide the reference to the national legal basis concerning this point:

.....

3.7.2. In the case of aid schemes:

The authorities of the Member State commit to suspend the award and/or 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 (either as an individual aid or an aid under an aid scheme being declared incompatible), 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

Please provide the reference to the national legal basis concerning this point:

.....

4. National Legal Basis

4.1. Please provide the national legal basis of the aid measure including the implementing provisions and their respective sources:

National legal basis:

.....

Implementing provisions (where applicable):

.....

.....

References (where applicable):

.....

4.2. Please enclose with this notification one of the following:

(a)

a copy of the relevant extracts of the final text(s) of the legal basis (together with a web address which provides direct access to it, if available)

(b)

a copy of the relevant extracts of the draft text(s) of the legal basis (together with a web address which provides direct access, if available)

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

Yes

No: has a provision been included to that effect in the draft text?

Yes

No: please explain why such a provision was not included in the text of the legal basis.

.....

4.4. Where the text of the legal basis contains a stand-still clause, please indicate whether the date of granting of the aid will be:

the date of the approval by the Commission

the date of the commitment of the national authorities to grant the aid, subject to the approval of the Commission

.....

▼ M8**5. Identification of the Aid, Objective and Duration**

5.1. Title of the aid measure (or name of the beneficiary of the individual aid)

.....

5.2. Brief description of the objective of the aid

.....

5.3. Does the measure concern the national co-financing of an European Fund for Strategic investment (EFSI) ⁽⁶⁾ **project**?

No

Yes: please attach the European Investment Bank application form to the notification form

5.4. Type of aid

5.4.1. Does the notification relate to an aid scheme?

No

Yes: Does the scheme amend an existing aid scheme?

No

Yes: Are the conditions laid down for the simplified notification procedure pursuant to Article 4(2) of Regulation (EC) No 794/2004 fulfilled?

Yes: Please use and complete the Simplified Notification Form (see Annex II).

No: Continue with this form, and specify whether the original scheme which is being amended was notified to the Commission

Yes: please specify:

Aid number ⁽⁷⁾:.....

Date of Commission approval (reference of the letter of the Commission) if relevant or exemption number:
.../.../...;

.....

Duration of the original scheme:.....

No: please specify when the scheme was implemented:

.....

5.4.2. Does the notification relate to individual aid ⁽⁸⁾?

No

Yes: please indicate whether:

the aid is based on an approved/block-exempted scheme which should be individually notified. Please provide the reference to the approved scheme or to the exempted scheme:

⁽⁶⁾ Regulation (EU) 2015/1017 of the European Parliament and of the Council of 25 June 2015 on the European Fund for Strategic Investments, the European Investment Advisory Hub and the European Investment Project Portal and amending Regulations (EU) No 1291/2013 and (EU) No 1316/2013 — the European Fund for Strategic Investments (OJ L 169, 1.7.2015, p. 1).

⁽⁷⁾ Commission's registration number of the authorised or block-exempted scheme.

⁽⁸⁾ According to Article 1(e) of Council Regulation (EU) 2015/1589 of 13 July 2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union (OJ L 248, 24.9.2015, p. 9), individual aid means aid that is not awarded on the basis of an aid scheme and notifiable award of aid on the basis of a scheme.

▼ M8

Title:

Aid number (7):.....

Letter of Commission approval (where applicable):

 individual aid is not based on a scheme

5.4.3. Does the system of financing form an integral part of the aid measure (for example, by applying parafiscal levies in order to raise the necessary funds to allow for the aid to be granted)?

 No Yes: if yes, the system of financing should be notified as well.

5.5. Duration

 Scheme

Indicate the planned last date until which individual aid may be granted under the scheme. If the duration exceeds 6 years please indicate why a longer period is indispensable to achieve the objectives of the aid scheme.

.....

 Individual aid

Indicate the planned date when the aid will be granted (9):

If the aid will be paid out in instalments, indicate the planned date(s) of each instalment

6. Compatibility of the aid**Common assessment principles**

(Sub-sections 6.2 to 6.7 do not apply to aid to the agriculture, fishery and aquaculture sectors (10))

6.1. Please indicate the primary objective and, where applicable, the secondary objective(s), of common interest to which the aid contributes:

	Primary objective (please tick only one)	Secondary objective (1)
Agriculture; Forestry; Rural areas	<input type="checkbox"/>	<input type="checkbox"/>
Broadband infrastructures	<input type="checkbox"/>	<input type="checkbox"/>
Closure aid	<input type="checkbox"/>	<input type="checkbox"/>
Compensation of damage caused by natural disasters or exceptional occurrences	<input type="checkbox"/>	<input type="checkbox"/>
Culture	<input type="checkbox"/>	<input type="checkbox"/>
Aid or disadvantaged workers and/or workers with disabilities	<input type="checkbox"/>	<input type="checkbox"/>
Energy infrastructures	<input type="checkbox"/>	<input type="checkbox"/>

(9) The date of the legally binding commitment to award the aid.

(10) In the case of aid to the agriculture sector or fishery and aquaculture sector information on compliance with the common assessment principles is requested in Parts III.12 (Supplementary information sheet for aid to the agriculture and forestry sectors and in rural areas sector) and III.14 (Supplementary information sheet for aid to the fishery and aquaculture sector).

▼ **M8**

	Primary objective <i>(please tick only one)</i>	Secondary objective ⁽¹⁾
Energy efficiency	<input type="checkbox"/>	<input type="checkbox"/>
Environmental protection	<input type="checkbox"/>	<input type="checkbox"/>
Execution of an important project of common European interest	<input type="checkbox"/>	<input type="checkbox"/>
Fisheries and aquaculture	<input type="checkbox"/>	<input type="checkbox"/>
Heritage conservation	<input type="checkbox"/>	<input type="checkbox"/>
Promotion of export and internationalisation	<input type="checkbox"/>	<input type="checkbox"/>
Regional development (including territorial cooperation)	<input type="checkbox"/>	<input type="checkbox"/>
Remedy for a serious disturbance in the economy	<input type="checkbox"/>	<input type="checkbox"/>
Renewable energy	<input type="checkbox"/>	<input type="checkbox"/>
Rescuing undertakings in difficulty	<input type="checkbox"/>	<input type="checkbox"/>
Research, development and innovation	<input type="checkbox"/>	<input type="checkbox"/>
Restructuring undertakings in difficulty	<input type="checkbox"/>	<input type="checkbox"/>
Risk finance	<input type="checkbox"/>	<input type="checkbox"/>
Sectorial development	<input type="checkbox"/>	<input type="checkbox"/>
Services of general economic interest (SGEI)	<input type="checkbox"/>	<input type="checkbox"/>
SMEs	<input type="checkbox"/>	<input type="checkbox"/>
Social support to individual consumers	<input type="checkbox"/>	<input type="checkbox"/>
Sport and multifunctional recreational infrastructures	<input type="checkbox"/>	<input type="checkbox"/>
Training	<input type="checkbox"/>	<input type="checkbox"/>
Airport infrastructure or equipment	<input type="checkbox"/>	<input type="checkbox"/>
Airport operation	<input type="checkbox"/>	<input type="checkbox"/>
Start-up aid to airlines for the development of new routes	<input type="checkbox"/>	<input type="checkbox"/>
Coordination of transport	<input type="checkbox"/>	<input type="checkbox"/>

⁽¹⁾ 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 sectorial, in the case for example of a research and development scheme in the steel sector.

- 6.2. Please explain the need for State intervention. Please note that the aid must be targeted towards a situation where it can bring about a material improvement which cannot be delivered by the market itself, by remedying a well-defined market failure.

.....

▼ **M8**

- 6.3. Please indicate why the aid is an appropriate instrument to address the objective of common interest as defined in point 6.1. Please note that the aid will not be considered compatible if less distortive measures make it possible to achieve the same positive contribution.

.....

- 6.4. Please indicate whether the aid has an incentive effect (that is, when the aid changes the behaviour of an undertaking leading it to engage in additional activity which it would not have engaged in without the aid or would only have engaged in such activity in a restricted or different manner).

yes no

Please indicate whether activities which started before the submission of an application for aid are eligible.

yes no

If they are eligible, please explain how the incentive effect requirement is complied with.

.....

- 6.5. Please indicate why the aid granted is proportionate insofar as it amounts to the minimum needed to induce investment or activity.

.....

- 6.6. Please indicate the possible negative effects of the aid on competition and trade and specify the extent to which they are outweighed by the positive effects.

.....

- 6.7. In accordance with the Transparency Communication ⁽¹⁾, please indicate whether the following information will be published on a single national or regional website: the full text of the approved aid scheme or the individual aid granting decision and its implementing provisions, or a link to it; the identity of the granting authority/(ies); the identity of the individual beneficiary(ies), the aid instrument ⁽²⁾ and amount of aid granted to each beneficiary(ies); the objective of the aid, the date of granting, the type of undertaking (for example SME, large company); the Commission's aid measure reference number; the region where the beneficiary is located (at NUTS level 2) and the principal economic sector of the beneficiary(ies) (at NACE group level) ⁽³⁾.

⁽¹⁾ Communication from the Commission amending the Communications from the Commission on EU Guidelines for the application of State aid rules in relation to the rapid deployment of broadband networks, on Guidelines on regional State aid for 2014–2020, on State aid for films and other audiovisual works, on Guidelines on State aid to promote risk finance investments and on Guidelines on State aid to airports and airlines (OJ C 198, 27.6.2014, p. 30).

⁽²⁾ Grant/Interest rate subsidy, Loan/Repayable advances/Reimbursable grant, Guarantee, Tax advantage or tax exemption, Risk finance, Other (please specify). If the aid is granted through multiple aid instruments, the aid amount must be provided by instrument.

⁽³⁾ Such a requirement can be waived with respect to individual aid awards below EUR 500 000. For schemes in the form of tax advantages, the information on individual aid can be provided in the following ranges (in EUR million): [0.5-1]; [1-2];[2-5]; [5-10]; [10-30]; [30 and more].

▼ M8

yes no

6.7.1. Please provide the address(es) of the website(s) on which the information will be made available:

.....

6.7.2. If applicable, please provide the address(es) of the central website retrieving information from the regional website(s):

.....

6.7.3. If the address(es) of the website referred to in point 6.7.2 are not known at the time of the submission of the notification, the Member State must undertake to inform the Commission once those websites are created and the addresses are known.

7. Aid instrument, Aid amount, Aid intensity and Means of funding

7.1. Aid instrument and aid amount

Specify the form of the aid and the aid amount ⁽¹⁴⁾ made available to the beneficiary(ies) (where appropriate, for each measure):

Aid instrument	Aid amount or budget allocation ⁽¹⁾	
	Overall	Annual
<input type="checkbox"/> Grants (or similar in effect) (a) <input type="checkbox"/> Direct grant (b) <input type="checkbox"/> Interest rate subsidy (c) <input type="checkbox"/> Debt write-off		
<input type="checkbox"/> Loans (or similar in effect) (a) <input type="checkbox"/> Soft loan (including details of how the loan is secured and its duration) (b) <input type="checkbox"/> Repayable advances (c) <input type="checkbox"/> Tax deferral		
<input type="checkbox"/> Guarantee Where appropriate, provide a reference to the Commission decision approving the methodology to calculate the gross grant equivalent and information on the loan or other financial transaction covered by the guarantee, the security required and the premium to be paid, the duration, etc.		
<input type="checkbox"/> Any form of equity or quasi-equity intervention		

⁽¹⁴⁾ Overall amount of aid planned, expressed in full national currency amounts. For tax measures, estimated overall revenue loss due to tax concessions. If the average annual State aid budget of the scheme exceeds EUR 150 million, please fill in the section on evaluation.

▼ **M8**

Aid instrument	Aid amount or budget allocation ⁽¹⁾	
	Overall	Annual
<input type="checkbox"/> Tax advantage or tax exemption (a) <input type="checkbox"/> Tax allowance (b) <input type="checkbox"/> Tax base reduction (c) <input type="checkbox"/> Tax rate reduction (d) <input type="checkbox"/> Reduction of social security contributions (e) <input type="checkbox"/> Other (please specify)		
<input type="checkbox"/> Other (please specify) Please indicate the instruments to which it would broadly match as regards its effect		

⁽¹⁾ For information on aid amounts or budget at any chapter of this form and supplementary forms, give the full amount in national currency.

For guarantees, please indicate the maximum amount of loans guaranteed:

For loans, please indicate the maximum (nominal) amount of the loan granted:.....

7.2. Description of the aid instrument

For each aid instrument chosen from the list in point 7.1, please describe the conditions of application of the aid (such as the tax treatment, whether the aid is awarded automatically based on certain objective criteria or whether there is an element of discretion by the awarding authorities):

.....

7.3. Source of funding

7.3.1. Specify the financing of the aid:

- (a) General budget of the State/region/local
- (b) Through parafiscal charges or taxes affected to a beneficiary. 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). If applicable, please annex a copy of the legal basis of the financing.

.....

- (c) Accumulated reserves
- (d) Public enterprises
- (e) Structural fund co-financing
- (f) Other (please specify)

.....

▼M8

7.3.2. Is the budget adopted annually?.....

Yes

No. Please specify what period it covers:.....

7.3.3. If the notification concerns changes to an existing scheme, please indicate the budgetary effects for each of the aid instruments of the notified changes to the scheme on the:

Overall budget

Annual budget ⁽¹⁵⁾.....

7.4. Cumulation

Can the aid be cumulated with aid or *de minimis* aid ⁽¹⁶⁾ received from other local, regional or national aid ⁽¹⁷⁾ to cover the same eligible costs?

Yes. If available, please provide the name, purpose and objective of the aid

.....

.....

Please explain the mechanisms put in place in order to insure that the cumulation rules are respected:

.....

.....

No

8. Evaluation

8.1. Is the scheme considered for evaluation ⁽¹⁸⁾?

No

If the scheme is not considered for evaluation, please explain why you consider the criteria for evaluation not to be fulfilled.

.....

Yes

According to which criteria is the scheme considered for *ex post* evaluation:

(a) A scheme with large aid budget;

(b) A scheme containing novel characteristics;

(c) A scheme where significant market, technology or regulatory changes can be foreseen;

⁽¹⁵⁾ In case of an average annual State aid budget of the scheme above EUR 150 million, please fill in the section on Evaluation of this notification form. The Evaluation requirement does not apply to aid schemes covered by the Supplementary information sheet on Agriculture aid.

⁽¹⁶⁾ Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L 352, 24.12.2013, p. 1) and Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the fishery and aquaculture sector (OJ L 190, 28.6.2014, p. 45).

⁽¹⁷⁾ Union funding centrally managed by the Commission that is not directly or indirectly under the control of the Member State does not constitute State aid. Where such Union funding is combined with other public funding, only the latter will be considered for determining whether notification thresholds and maximum aid intensities are respected, provided that the total amount of public funding granted in relation to the same eligible costs does not exceed the maximum funding rates laid down in the applicable Union legislation.

⁽¹⁸⁾ The Evaluation requirement does not apply to aid schemes covered by the Supplementary information sheet on Agriculture aid.

▼ **M8**

- (d) A scheme that you plan for evaluation even if the other criteria referred to in this point do not apply.

If any of the criteria referred to in this point are fulfilled, please indicate the period of evaluation and complete the supplementary information sheet for the notification of an evaluation plan in Annex 1, Part III.8 ⁽¹⁹⁾.

.....

- 8.2. Please indicate whether any *ex-post* evaluation has already been carried out for a similar scheme (where relevant, with a reference and a link to any relevant websites)
-

9. **Reporting and Monitoring**

In order to enable the Commission to monitor the aid scheme and individual aid, the notifying Member State undertakes to:

- Annually submit to the Commission the reports provided for by Article 26 of Council Regulation (EU) 2015/1589 ⁽²⁰⁾.
- Maintain for at least 10 years from the date of award of the aid (individual aid and aid granted under the scheme) detailed records containing the information and supporting documentation necessary to establish that all compatibility conditions are met, and provide them, on a written request, to the Commission within a period of 20 working days or such longer period as may be fixed in the request.

For fiscal aid schemes:

- In case of schemes under which fiscal aid is granted automatically based on tax declarations of the beneficiaries, and where there is no *ante* control that all compatibility conditions are met for each beneficiary, the Member State undertakes to put in place an appropriate control mechanism, by which it regularly verifies (for example once per fiscal year), at least *ex post* and on a sample basis, that all compatibility conditions are met, and to impose sanctions in case of fraud. In order to enable the Commission to monitor fiscal aid schemes, the notifying Member State undertakes to maintain detailed records of the controls for at least 10 years from the date of the controls, and provide them, on a written request, to the Commission within a period of 20 working days or such longer period as may be fixed in the request.

10. **Confidentiality**

Does the notification contain confidential information ⁽²¹⁾ which should not be disclosed to third parties?

- Yes. Please indicate which of the form are confidential and provide reasons for confidentiality.
-

- No

⁽¹⁹⁾ For guidance, see the Commission Staff Working Document ‘Common methodology for State aid evaluation’, SWD(2014)179 final of 28.5.2014 under http://ec.europa.eu/competition/state_aid/modernisation/state_aid_evaluation_methodology_en.pdf.

⁽²⁰⁾ Council Regulation (EU) 2015/1589 of 13 July 2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union (OJ L 248, 24.9.2015, p. 9).

⁽²¹⁾ For guidance see Article 339 TFEU that refers to ‘information about undertakings, their business relations or their cost components’. The Union courts have generally defined ‘business secrets’ as information ‘of which not only disclosure to the public but also mere transmission to a person other than the one that provided the information may seriously harm the latter’s interest’ in Case T-353/94 *Postbank v Commission* ECLI:EU:T:1996:119, paragraph 87’.

▼ M8**11. Other Information**

Where applicable, please indicate any other information relevant for the assessment of the aid.

.....

12. Attachments

Please list all documents which are attached to the notification and provide paper copies or internet addresses which allow access to the documents concerned.

.....

13. Declaration

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

Date and place of signature

Signature:

Name and position of person signing

14. Supplementary Information Sheet

14.1. Based on the information submitted in the general information form, please select the applicable supplementary information sheet to be completed:

(a) Supplementary information sheets on regional aid

1. investment aid

2. operating aid

3. individual aid

(b) Supplementary information sheet on research, development and innovation aid

(c) Supplementary information sheets on aid for restructuring and rescuing undertakings in difficulty

1. rescue aid

2. restructuring aid

3. aid schemes

(d) Supplementary information sheet on audiovisual production aid

(e) Supplementary information sheet on aid for broadband aid

(f) Supplementary information sheet on environment and energy aid

(g) Supplementary information sheet on risk finance aid

(h) Supplementary information sheet on aid to the transport sector:

1. investment aid to airports

2. operating aid to airports

3. start-up aid to airlines

▼ **M8**

4. aid of a social character under Article 107(2)(a) TFEU
5. aid for maritime transport
- (i) Supplementary information sheet for the notification of an evaluation plan
- (j) Supplementary information sheets on aid in the agriculture and forestry sectors and in rural areas
- (k) Supplementary information sheet on aid to the fishery and aquaculture sector
- 14.2. For aid which is not covered by any supplementary information sheet, please select the relevant provision of the TFEU, guideline or another text applicable to State aid:
- (a) Short term export credit ⁽²²⁾
- (b) Emissions Trading Systems ⁽²³⁾
- (c) Banking Communication ⁽²⁴⁾
- (d) Communication on important projects of common European interest ⁽²⁵⁾
- (e) Services of General Economic Interest (Article 106(2) TFEU) ⁽²⁶⁾
- (f) Article 93 TFEU
- (g) Article 107(2)(a) TFEU
- (h) Article 107(2)(b) TFEU
- (i) Article 107(3)(a) TFEU
- (j) Article 107(3)(b) TFEU
- (k) Article 107(3)(c) TFEU
- (l) Article 107(3)(d) TFEU
- (m) Other(s), please specify

.....

Please provide a justification for the compatibility of the aid falling in the categories selected in this point:

.....

.....

For practical reasons, it is recommended to number the documents provided as annexes and to refer to those document numbers in the relevant sections of the supplementary information sheets.

▼ **M3**

⁽²²⁾ Communication from the Commission to the Member States on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to short-term export-credit insurance (OJ C 392, 19.12.2012, p. 1).

⁽²³⁾ Guidelines on certain State aid measures in the context of the greenhouse gas emission allowance trading scheme post 2012 (OJ C 158, 5.6.2012, p. 4).

⁽²⁴⁾ Communication from the Commission on the application, from 1 August 2013, of State aid rules to support measures in favour of banks in the context of the financial crisis (OJ C 216, 30.7.2013, p. 1).

⁽²⁵⁾ Communication from the Commission — Criteria for the analysis of the compatibility with the internal market of State aid to promote the execution of important projects of common European interest (OJ C 188, 20.6.2014, p. 4).

⁽²⁶⁾ Communication from the Commission on the application of the European Union State aid rules to compensation granted for the provision of services of general economic interest (OJ C 8, 11.1.2012, p. 4).

▼ B**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 ◀

▼ **M8**

PART III

SUPPLEMENTARY INFORMATION SHEETS

PART III.1.A

Supplementary Information Sheet on individual regional investment aid

This supplementary information sheet must be used for the notification of any individual investment aid covered by the Guidelines on regional State aid 2014-2020 ⁽¹⁾ (the 'RAG'). Where several beneficiaries are involved in an individual aid measure, the relevant information must be provided for each of them.

1. Scope

1.1. Reasons for notifying the measure:

- a) The notification relates to individual aid granted under a scheme and the aid from all sources exceeds the notification threshold. Please provide State aid references of the approved or block-exempted aid schemes concerned.
- b) The notification relates to individual aid granted outside a scheme (ad hoc aid).
- c) The notification relates to aid granted to a beneficiary that has closed down the same or similar activity ⁽²⁾ in the EEA two years preceding the date of applying for aid or at the moment when submitting the aid application the beneficiary has the intention of closing down such an activity within a period of two years after the investment to be subsidised is completed.
- d) The notification relates to an investment by a large undertaking to diversify an existing establishment in a 'c' area into new products and/or new process innovation.
- e) Other. Please explain:

.....

1.2. Scope of the notified aid measure

1.2.1. Please confirm that the beneficiary is not an undertaking in difficulty ⁽³⁾

.....

1.2.2. If the measure covers investment aid to broadband networks, please explain how the aid granting authority will ensure that the following conditions are complied with and provide the reference to the relevant provisions in the legal basis and/or supporting documents:

— aid is granted only to areas where there is no network of the same category (either basic broadband or next generation access networks) and where none is likely to be developed in the near future

⁽¹⁾ Guidelines on regional State aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1).

⁽²⁾ 'The same or a similar activity' means an activity falling under the same class (four-digit numerical code) of the NACE Rev. 2 statistical classification of economic activities.

⁽³⁾ As defined in the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty, (OJ C 249, 31.7.2014, p. 1).

▼ M8

— the subsidised network operator offers active and passive wholesale access under fair and non-discriminatory conditions with the possibility of effective and full unbundling

— aid was or will be allocated on the basis of a competitive selection process in accordance with paragraphs 78(c) and (d) of the EU Guidelines for the application of State aid rules in relation to the rapid deployment of broadband networks ⁽⁴⁾.

.....

1.2.3. If the measure covers aid to research infrastructures ⁽⁵⁾, please confirm that the aid is conditional on giving transparent and non-discriminatory access to this infrastructure and provide supporting documents to that effect and/or provide reference(s) to the relevant parts of the legal basis (paragraph 13 RAG).

.....

1.2.4. Please provide a copy of the application form and the (draft) aid granting agreement.

2. Additional information on the beneficiary, investment project and aid

2.1. Beneficiary

2.1.1. Identity of aid recipient(s):

.....

2.1.2. If the legal identity of the aid recipient is different from that of the undertaking(s) that finance(s) the project or the actual beneficiary or beneficiaries of the aid, describe those differences.

.....

.....

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

.....

.....

2.2. The investment project

2.2.1. Please provide the following information on the notified investment project:

Date of application for the aid:	
(Planned) date of start of works on the investment project:	
Planned date of the start of production:	
Planned date on which the full production capacity is reached:	
Planned end date of the investment project:	

2.2.2. If the notification covers an investment in an 'a' area or an investment by an one or more SMEs ⁽⁶⁾ in a 'c' area, please specify the category or categories of initial investment concerned by the notification (paragraph 20(h) RAG):

⁽⁴⁾ OJ C 25, 26.1.2013, p. 1.

⁽⁵⁾ As defined in Council Regulation (EC) No 723/2009 of 25 June 2009 on the Community legal framework for a European Research Infrastructure Consortium (ERIC) (OJ L 206, 8.8.2009, p. 1).

⁽⁶⁾ 'SMEs' means undertakings that fulfil the conditions laid down in the Commission recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).

▼M8

- (a) the setting-up of a new establishment
- (b) the extension of the capacity of an existing establishment
- (c) the diversification of the output of an establishment into products not previously produced in the establishment
- (d) a fundamental change in the overall production process of an existing establishment
- (e) an acquisition of assets directly linked to an establishment provided the establishment has closed down or would have closed down had it not been purchased, and is bought by an investor unrelated to the seller ⁽⁷⁾.

2.2.3. If the notification covers an investment in a 'c' area by a Large Enterprise, please specify the category or categories of initial investment concerned by the notification (paragraph 15 and paragraph 20(i) RAG):

- (a) the setting-up of a new establishment
- (b) the diversification of the activity of an establishment, under the condition that the new activity is not the same or a similar activity ⁽⁸⁾ to the activity previously performed in the establishment
- (c) diversification of an existing establishment into new products
- (d) new process innovation at an existing establishment
- (e) the acquisition of the assets belonging to an establishment that has closed or would have closed had it not been purchased, and is bought by an investor unrelated to the seller, under the condition that the new activity to be performed using the acquired assets is not the same or a similar activity to the activity performed in the establishment prior to the acquisition.

2.2.4. Please describe briefly the investment explaining how the project concerned falls within one or more of the categories of initial investment indicated above:

.....

2.3. Eligible costs calculated on the basis of investment costs

2.3.1. Please provide the following breakdown of the total eligible investment costs in nominal and discounted value:

	Total eligible cost (nominal) (*)	Total eligible cost (discounted) (*)
Preparatory studies or consultancy costs linked to the investment (SMEs only)		
Land		
Buildings		
Plant/machinery/equipment ⁽¹⁾		

⁽⁷⁾ The sole acquisition of the shares of an undertaking does not qualify as initial investment.

⁽⁸⁾ 'The same or a similar activity' means an activity falling under the same class (four-digit numerical code) of the NACE Rev. 2 statistical classification of economic activities.

▼ **M8**

	Total eligible cost (nominal) (*)	Total eligible cost (discounted) (*)
Intangible assets		
Total eligible cost		

(*) In national currency (see also point 2.5 below)

(¹) In the transport sector, expenditure on the purchase of transport equipment cannot be included in the uniform set of items of expenditure. Such expenditure is not eligible for initial investment.

2.3.2. Please confirm that the acquired assets are new (paragraph 94 RAG) (⁹).

yes no

2.3.3. Please provide evidence to show that in the case of SMEs not more than 50 % of the costs of preparatory studies or consultancy costs linked to the investment is included in the eligible cost (paragraph 95 RAG).

.....

2.3.4. Please provide evidence to show that for aid awarded for a fundamental change in the production process, the eligible costs exceed the depreciation of the assets linked to the activity to be modernised in the course of the three preceding fiscal years (paragraph 96 RAG).

.....

2.3.5. Please provide a reference to the legal basis or explain how it is ensured that for aid awarded for a diversification of an existing establishment, the eligible costs exceed by at least 200 % the book value of the assets that are reused, as registered in the fiscal year preceding the start of works (paragraph 97 RAG). If appropriate, provide documentation containing the relevant quantitative data.

.....

2.3.6. In cases involving the lease of tangible assets, please provide a reference to the relevant provisions in the legal basis where it is stipulated that the following conditions are respected (paragraph 98 RAG) or explain how respect for those conditions is otherwise achieved.

— for land and buildings, the lease must continue for at least five years after the expected date of completion of the investment for large companies, and three years for SMEs;

.....

— for plant or machinery, the lease must take the form of financial leasing and must contain an obligation for the beneficiary of the aid to purchase the asset at the expiry of the term of the lease.

.....

2.3.7. Paragraph 99 RAG provides that ‘In the case of acquisition of an establishment only the costs of buying the assets from third parties unrelated to the buyer should be taken into consideration. The transaction must take place under market conditions. Where aid has already been granted for the acquisition of assets prior to their purchase, the costs of those assets should be deducted from the eligible costs related to the acquisition of

(⁹) Paragraph 94 RAG does not apply to SMEs or in the case of the acquisition of an establishment.

▼M8

an establishment. If the acquisition of an establishment is accompanied by an additional investment eligible for aid, the eligible costs of this latter investment should be added to the costs of purchase of the assets of the establishment⁷.

If relevant in the notified case, please explain how those conditions have been complied with, providing relevant supporting documentation.

.....

2.3.8. **If the eligible expenditure for the investment project includes intangible assets**, please explain how it is ensured that the conditions set out in paragraphs 101 to 102 RAG⁽¹⁰⁾ will be respected. In such cases please provide a precise reference to the relevant provision in the legal basis.

.....

2.4. Eligible costs calculated on the basis of wage costs

Please:

— explain how eligible costs calculated on the basis of wage costs have been established (paragraph 103 RAG);

— explain how the number of jobs created has been calculated with reference to paragraph 20(k) RAG;

— explain how the wage costs of the persons hired have been established with reference to paragraph 20(z) RAG; and

— provide the relevant calculations and documentation supporting the figures.

.....

2.5. Calculation of discounted eligible costs and the amount of aid

2.5.1. Please fill in the table in this point with the details of the eligible costs by category of eligible cost to be defrayed over the whole duration of the investment project:

	Nominal/ discounted	N-0 (*)	N+1 (*)	N+2 (*)	N+3 (*)	N+X (*)	Total (*)
Preparatory studies etc. (SMEs only)	Nominal						
	Discounted						

⁽¹⁰⁾ Paragraph 101 RAG provides that intangible assets which are eligible for the calculation of the investments costs must remain associated with the assisted area concerned and must not be transferred to other regions. To that end, the intangible assets must fulfil the following conditions:

- they must be used exclusively in the establishment receiving the aid;
- they must be amortisable;
- they must be purchased under market conditions from third parties unrelated to the buyer.

Paragraph 102 RAG provides that the intangible assets must be included in the assets of the undertaking receiving the aid and must remain associated with the project for which the aid is awarded for at least five years (three years for small and medium enterprises).

▼ M8

	Nominal/ discounted	N-0 (*)	N+1 (*)	N+2 (*)	N+3 (*)	N+X (*)	Total (*)
Land	Nominal						
	Discounted						
Buildings	Nominal						
	Discounted						
Plant/machinery/equipment ⁽¹⁾	Nominal						
	Discounted						
Intangible assets	Nominal						
	Discounted						
Wage costs	Nominal						
	Discounted						
Other (please specify)	Nominal						
	Discounted						
Total	Nominal						
	Discounted						

(*) In national currency

⁽¹⁾ In the transport sector, expenditure on the purchase of transport equipment cannot be included in the uniform set of items of expenditure. Such expenditure is not eligible for initial investment.

Please indicate the date to which the amounts were discounted, as well as the discount rate used⁽¹¹⁾:

.....

2.5.2. Please complete the table in this point with the details of the notified aid (to be) granted for the investment project by reference to the applicable form of aid:

	Nominal/ discounted	N-0 (*)	N+1 (*)	N+2 (*)	N+3 (*)	N+X (*)	Total (*)
Grants	Nominal						
	Discounted						
Soft loan	Nominal						
	Discounted						
Guarantee	Nominal						
	Discounted						
Tax reduction	Nominal						
	Discounted						

⁽¹¹⁾ For the methodology, refer to Commission notice on current State aid recovery interest rates and reference/discount rates for 25 Member States applicable as from 1 January 2007 (OJ C 317, 23.12.2006, p. 2) and the Communication from the Commission on the revision of the method for setting the reference and discount rates (OJ C 14, 19.1.2008, p. 6).

▼ **M8**

	Nominal/ discounted	N-0 (*)	N+1 (*)	N+2 (*)	N+3 (*)	N+X (*)	Total (*)
...	Nominal						
	Discounted						
...	Nominal						
	Discounted						
Total	Nominal						
	Discounted						

(*) In national currency

Please indicate the date to which the amounts were discounted, as well as the discount rate used:

.....

For each form of aid mentioned in the table in point 2.5.2 please indicate how the grant equivalent is calculated:

Soft loan:

.....

Guarantee:

.....

Tax reduction:

.....

Other:

.....

2.5.3. Please specify whether any of the aid measures to be granted to the project are not yet defined, and explain how the granting authority will ensure that the applicable maximum aid intensity is respected (paragraphs 82 and 83 RAG):

.....

2.5.4. Is the project co-financed by the ESI Funds? If so, please explain under which operational programme the ESI Funds finance will be obtained. Please also indicate the amount of ESI Fund finance that will be involved.

.....

▼ M8

2.5.5. If the beneficiary (at group level) has received aid for one (or more) initial investment(s) started in the same NUTS 3 region over a period of three years from the date of start of works of the notified investment project (paragraph 20(t) RAG), please provide details of the aid measures for each of the previous aided initial investments (including a short description of the investment project, the date of aid application, the date of the aid award, the date of start of works, the aid amount(s) and the eligible costs ⁽¹²⁾).

	Eligible investm. cost (*)	Aid amount granted (*)	Date of applic-ation	Date of aid granting	Date of start of work	Short description	Aid refer-ence(s)
Initial invest. project 1							
Initial invest. Project 2							
Initial invest. project 3							
...							

(*) In national currency

2.5.6. Please confirm that the total amount of aid that will be granted to the initial investment project does not exceed the 'maximum aid intensity' (as defined in paragraph 20(m) RAG), taking into account the increased aid intensity for SMEs (as determined in paragraph 177 RAG) and the 'adjusted aid amount' (as defined in paragraph 20(c) RAG), where applicable. Please provide the relevant supporting documentation and calculations.

.....

2.5.7. Where the aid to be granted to the investment project is to be awarded under several regional aid schemes or cumulated with ad hoc aid, please confirm that the maximum permissible aid intensity that may be granted to the project has been calculated in advance by the first granting authority and specify the amount of that maximum aid intensity. Please explain how the aid granting authorities will ensure that that maximum aid intensity will be respected (paragraph 92 RAG).

.....

2.5.8. If the initial investment is linked to a European Territorial Cooperation (ETC) project please explain with reference to the provisions set out in paragraph 93 RAG how the maximum aid intensity applicable to the project and the different beneficiaries involved are established.

.....

3. Compatibility assessment of the measure

3.1. Contribution to regional objectives and need for State intervention

3.1.1. Please:

— indicate the exact location of the aided project (that is to say the locality and the NUTS 2 or 3 region to which the locality belongs);

⁽¹²⁾ The aid amount(s) and eligible costs should be provided both in nominal and discounted values.

▼M8

— provide details on its regional aid status in the current regional aid map (that is to say is it in an area eligible for regional aid under Article 107(3)(a) or (c) TFEU?); and

— provide the maximum aid intensity applicable to large enterprises.

.....

3.1.2. Please explain how the aid will contribute to regional development ⁽¹³⁾.

.....

3.1.3. If the notification concerns an individual application for aid under a scheme, please explain how the project contributes towards the objective of the scheme and provide relevant supporting documents (paragraph 35 RAG).

.....

3.1.4. If the notification concerns ad hoc aid, please explain how the project contributes towards the development strategy of the area concerned and provide relevant supporting documents (paragraph 42 RAG).

.....

3.1.5. Please explain how the provision requiring that the investment will be maintained in the area concerned for at least five years (three years for SMEs) after its completion is implemented (paragraph 36 RAG). Please provide the reference to the relevant provision in the legal basis (e.g. the aid granting contract).

.....

3.1.6. In cases where the aid is calculated on the basis of wage costs, please explain how the method of implementation of the provision requiring that jobs are created within three years of the investment completion and that each job created by the investment will be maintained within the area for a period of five years (three years for SMEs) from the date the post is first filled is implemented (paragraph 37 RAG). Please provide the reference to the relevant provision in the legal basis (e.g. the aid granting contract).

.....

3.1.7. Please provide a reference to the legal basis or demonstrate that the recipient(s) has to make a contribution of at least 25 % of the eligible costs, through its own resources or by external financing, in a form that is exempted of any public financial support ⁽¹⁴⁾ (paragraph 38 RAG).

.....

3.1.8. Did you or do you commit to carry out an Environmental Impact Assessment ('EIA') for the investment (paragraph 39 RAG).

yes no

If no, please explain why an EIA is not required for this project.

.....

3.2. Appropriateness of the measure

3.2.1. If the notification concerns ad hoc aid, please demonstrate how the development of the area concerned is better ensured by such aid than by aid under a scheme or other types of measures (paragraph 55 RAG):

.....

⁽¹³⁾ In order to do so, you could, for example, refer to the criteria enumerated in paragraph 40 RAG and/or to the business plan of the beneficiary.

⁽¹⁴⁾ This question does not apply to subsidised loans, public equity-capital loans or public participations which do not meet the market investor principle, State guarantees containing elements of aid, or public support granted within the scope of *de minimis* rule.

▼ **M8**

3.2.2. If the aid is granted in forms that provide a direct pecuniary advantage⁽¹⁵⁾, please demonstrate why other potentially less distortive forms of aid such as repayable advances or forms of aid that are based on debt or equity instruments⁽¹⁶⁾ are not appropriate (paragraph 57 RAG):

.....

3.3. Incentive effect and proportionality of the measure

3.3.1. Please confirm that works on the notified individual investment started only after submission of the application for the aid (paragraph 64 RAG). Please provide a copy of the aid application sent to the granting authority by the beneficiary and documentary evidence of the date of the start of works.

.....

3.3.2. Please explain the incentive effect of the aid by describing the counterfactual scenario with reference to one of the two possible scenarios set out in paragraph 61 RAG.

.....

3.3.3. In Scenario 1 cases (that is to say, investment decisions under paragraph 61 RAG), please provide the following information (or refer to the relevant parts of the submitted counterfactual scenario) (paragraph 104 RAG):

— the calculation of the investment's Internal Rate of Return ('IRR') with and without the aid⁽¹⁷⁾:

.....

— information on the relevant benchmarks for the company (e.g. normal rates of return required by the beneficiary to undertake similar projects, cost of capital of the company as a whole, relevant industry benchmarks):

.....

— an explanation of why, on the basis of the criteria in this point, the aid is the minimum necessary to render the project sufficiently profitable (cf. paragraph 79 RAG):

.....

3.3.4. In Scenario 2 cases (that is to say, location decisions under paragraph 61 RAG), please provide the following information (or refer to the relevant parts of the submitted counterfactual scenario) (paragraph 105 RAG):

— the calculation of the difference of the Net Present Value ('NPV') of the investment in the target area and the NPV of the investment in the alternative location⁽¹⁸⁾:

.....

— all the parameters used for the calculation of the NPV of the investment in the target area and the NPV of the investment in the alternative location (among others the time frame concerned, discount rate used, etc.):

.....

⁽¹⁵⁾ For example, direct grants, exemptions or reductions in taxes, social security or other compulsory charges, or the supply of land, goods or services at favourable prices, etc.

⁽¹⁶⁾ For example, low-interest loans or interest rebates, state guarantees, the purchase of a shareholding or an alternative provision of capital on favourable terms.

⁽¹⁷⁾ The time period considered for the calculation of the IRR should correspond to time-frames usually considered by the industry for similar projects.

⁽¹⁸⁾ All relevant costs and benefits must be taken into account, including for example administrative costs, transport costs, training costs not covered by training aid and also wage differences. However, where the alternative location is in the EEA, subsidies granted in that other location are not to be taken into account.

▼M8

- an explanation of why on the basis of the information referred to in the first two sub-points the aid does not exceed the difference between the NPV of investment in the target area and the NPV in the alternative location (cf. paragraph 80 RAG);
-

3.3.5. If the regional aid is awarded through ESI Funds in ‘a’ regions to investments necessary to achieve standards set by Union law, please explain the following (and provide supporting documentation):

- What is the standard concerned?
 - Why is the investment necessary to achieve the standard?
 - Why it would not be sufficiently profitable for the beneficiary to make the investment in the area concerned which would lead to the closure of an existing establishment in the area in the absence of the aid (paragraph 63 RAG)?
-

3.4. Avoidance of negative effects on competition and trade

For scenario 1 cases*Definition of the relevant market*

3.4.1. Please provide the information specified in this point to identify the relevant product market(s) (that is to say, products affected by the change in behaviour of the aid beneficiary) and to identify the competitors and customers/consumers affected (paragraphs 129 and 130 RAG):

- Specify all the product(s) that will be produced in the aided facility upon the completion of the investment and indicate, where appropriate, the NACE code or Prodcom code or CPA nomenclature⁽¹⁹⁾ for projects in the service sectors.
-

- 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 provide a time schedule for the replacement.
-

- 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?
-

- Explain whether the project concerns an intermediate product and whether a significant part of the output is sold otherwise than on the market (under market conditions). Based on that explanation, for the purpose of calculating the market share and capacity increase in the remainder of this section, please indicate whether the product concerned is the product envisaged by the project or whether it is a downstream product.
-

⁽¹⁹⁾ Details of all classifications are available in the Eurostat classifications database, currently under the link <http://ec.europa.eu/eurostat/data/classifications>.

▼ **M8**

— Please indicate the relevant product market(s) of the product(s) concerned and, if possible, provide evidence in support, from an independent third party. A relevant product market includes the product concerned and its demand-side substitutes, that is to say products considered to be such by the consumer (by reason of the product's characteristics, prices and intended use) and its supply-side substitutes, that is to say products considered as such by producers (through flexibility of the production installations of the beneficiary and its competitors).

3.4.2. Please provide information, and supporting evidence, on the relevant geographic market of the beneficiary:

Market Power (paragraph 115 and paragraph 132(a)RAG)

3.4.3. Please provide the following information on the market position of the beneficiary (over a period of time before receiving the aid and the expected market position after finalising the investment):

— an estimate of all sales (in value and volume terms) of the beneficiary in the relevant market (at group level).

— an estimate of the overall sales of all producers in the relevant market (in value and volume terms). If available, include statistics prepared by public and/or independent sources.

3.4.4. Provide an assessment of the structure of the relevant market including, for example, the level of concentration in the market, possible barriers to entry, buyer power and barriers to expansion or exit. Please provide evidence, from an independent third party if possible, to support the conclusions on this point.

Capacity (paragraph 132(a) RAG)

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

For all cases

Manifest negative effects

3.4.6. In Scenario 1 cases, please provide the following information, and supporting evidence, on the relevant product market⁽²⁰⁾:

— From a long-term perspective, is the relevant market structurally in absolute decline (that is to say, showing a negative growth rate)? (paragraph 135 RAG)?

— Is the relevant market in relative decline (that is to say, showing a positive growth rate, but not exceeding a benchmark growth rate)? (paragraph 135 RAG)

⁽²⁰⁾ Underperformance of the market will normally be measured compared to the EEA GDP over the last three years before the start of the project (benchmark rate); it can also be established on the basis of projected growth rates in the coming three to five years. Indicators may include the foreseeable future growth of the market concerned and the resulting expected capacity utilisation rates, as well as the likely impact of the capacity increase on competitors through its effects on prices and profit margins.

▼ M8

In Scenario 2 cases, please indicate whether without aid the investment would have been located in a region with a regional aid intensity which is higher or the same as the target region (paragraph 139 RAG). Please provide supporting evidence.

.....

- 3.4.7. Please confirm whether the beneficiary has submitted a statement in which it confirms that, at group level, it has not closed down the same or a similar activity in the EEA in the two years preceding the aid application and does not intend to close down the same or a similar activity elsewhere in the EEA in the two years after the completion of investment (paragraph 23 RAG).

If such a statement was provided, please annex a copy of it to the notification, otherwise, please explain why it was not provided.

.....

- 3.4.8. If the beneficiary at group level has closed down the same or a similar activity in another area in the EEA in the two years preceding the aid application, or intends to do so in the two years after the completion of investment, and has relocated that activity to the target area, or intends to do so, please explain why it considers that there is no causal link between the aid and the relocation (paragraph 122 RAG).
-

- 3.4.9. Please explain whether the State aid would directly result in a substantial loss of jobs in existing locations within the EEA. If the State aid would result in a substantial loss of jobs in existing locations within the EEA, please indicate their number and the proportion compared to the total employment of the location(s) concerned.
-

4. Other information

Please provide any other relevant information to assess the notified aid measure under the RAG:

.....

PART III.1.B

Supplementary Information Sheet on regional investment aid schemes

This supplementary information sheet must be used for the notification of any investment aid schemes covered by the Guidelines on regional State aid 2014-2020⁽²¹⁾ (the 'RAG').

1. Scope

- 1.1. Reasons for notifying the scheme instead of putting it in place under the General Block Exemption Regulation ('GBER')⁽²²⁾ or *de minimis* Regulation⁽²³⁾:

- (a) The notification relates to a sectoral scheme. In that case please indicate the sector covered by the scheme (NACE code):
- (b) The notification relates to a general scheme also covering the shipbuilding sector.

⁽²¹⁾ Guidelines on regional State aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1).

⁽²²⁾ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

⁽²³⁾ Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L 352, 24.12.2013, p. 1).

▼ **M8**

(c) Other. Please specify:

.....

1.2. Scope of the notified scheme

- 1.2.1. I confirm that the legal basis for the notified scheme foresees an obligation to notify to the Commission individual aid to beneficiaries that have closed down the same or a similar activity⁽²⁴⁾ in the EEA during the two years preceding the date of applying for aid or at the moment of the aid application have the intention to close down such an activity within a period of two years after the investment to be subsidised is completed (paragraph 23 RAG).

Please provide the reference to the relevant provision of the legal basis:

.....

- 1.2.2. I confirm that the notified aid scheme provides that no regional investment aid will be granted to categories of companies and sectors listed below. In each case, please list the relevant provision in the legal basis of the scheme.

Excluded categories of companies and sectors	Relevant provision in the legal basis of the scheme
Undertakings in difficulty ⁽¹⁾	
The steel sector ⁽²⁾	
Synthetic fibres sector ⁽²⁾	
Production of agricultural products listed in Annex I to the TFEU	
Processing and/or marketing of agricultural products listed in Annex I to the TFEU ⁽³⁾ into products listed in that Annex I	
Production, processing and/or marketing of fishery and aquaculture products listed in Annex I to the TFEU	
The transport sector ⁽⁴⁾	
The energy sector	

(1) As defined in the Communication from the Commission on Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty (OJ C 249, 31.7.2014, p. 1).

(2) As defined in Annex IV to Guidelines on regional State aid for 2014–2020.

(3) The Regional Aid Guidelines apply to aid schemes supporting activities outside the scope of Article 42 TFEU but covered by Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487) and which are either co-financed by the European Agriculture Fund for Rural Development or are granted as additional national financing to such co-financed schemes, unless sectoral rules provide otherwise.

(4) As defined in footnote 12 of the Regional Aid Guidelines.

⁽²⁴⁾ 'The same or a similar activity' means an activity falling under the same class (four-digit numerical code) of the NACE Rev. 2 statistical classification of economic activities.

▼M8

1.2.3. If the scheme covers investment aid to broadband networks please specify whether each of the following conditions are complied with:

- (a) aid is granted only to areas where there is no network of the same category (either basic broadband or new generation access networks) and where none is likely to be developed in the near future;
- (b) the subsidised network operator offers active and passive wholesale access under fair and non-discriminatory conditions with the possibility of effective and full unbundling;
- (c) aid should be allocated on the basis of a competitive selection process in accordance with paragraphs 78(c) and (d) of the Broadband guidelines ⁽²⁵⁾;

Please provide the reference to the relevant provision of the legal basis:

.....

1.2.4. If the scheme covers aid to research infrastructures, is the aid made conditional on giving transparent and non-discriminatory access to this infrastructure?

- (a) No
- (b) Yes. Please provide the reference to the relevant provision of the legal basis:.....

.....

2. Initial investment, eligible costs and aid

2.1. Types of initial investments covered by the scheme

2.1.1. Where the scheme covers investments in ‘a’ areas by SMEs or large enterprises ⁽²⁶⁾ or investments by SME(s) in ‘c’ areas (paragraph 34 RAG), please specify the category or categories of initial investment concerned by the notification (paragraph 20(h) RAG):

- (a) the setting-up of a new establishment?
- (b) the extension of the capacity of an existing establishment
- (c) the diversification of the output of an establishment into products not previously produced in the establishment
- (d) a fundamental change in the overall production process of an existing establishment
- (e) an acquisition of assets directly linked to an establishment provided the establishment has closed or would have closed if it had not been purchased, and is bought by an investor unrelated to the seller ⁽²⁷⁾

2.1.2. In case the scheme covers investments in ‘c’ areas by large enterprises, please specify the category or categories of initial investment concerned by the notification (paragraph 15 and paragraph 20(i) RAG):

- (a) the setting-up of a new establishment
- (b) the diversification of the activity of an establishment, under the condition that the new activity is not the same or a similar activity ⁽²⁸⁾ to the activity previously performed in the establishment

⁽²⁵⁾ Communication from the Commission, EU Guidelines for the application of State aid rules in relation to the rapid deployment of broadband networks (OJ C 25, 26.1.2013, p. 1).

⁽²⁶⁾ ‘SMEs’ means undertakings that fulfil the conditions laid down in Commission recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).

⁽²⁷⁾ The sole acquisition of the shares of an undertaking does not qualify as initial investment.

⁽²⁸⁾ ‘The same or a similar activity’ means an activity falling under the same class (four-digit numerical code) of the NACE Rev. 2 statistical classification of economic activities.

▼ **M8**

- (c) diversification of an existing establishment into new products
- (d) new process innovation at an existing establishment
- (e) the acquisition of the assets belonging to an establishment that has closed or would have closed if it had not been purchased, and is bought by an investor unrelated to the seller, under the condition that the new activity to be performed using the acquired assets is not the same or a similar activity to the activity performed in the establishment prior to the acquisition

2.1.3. Please provide the reference to the relevant provisions of the legal basis where it is stipulated that the Commission will be notified of any individual aid to be granted under the legal basis of the scheme to large enterprises in 'c' areas for (paragraphs 24 and 34 RAG):

- (a) diversification of an existing establishment into new products;
- (b) new process innovation at an existing establishment.

.....

2.1.4. Please provide the reference to the relevant provisions of the legal basis where it is stipulated that the Commission will be notified of any individual aid to be granted under the legal basis of the scheme that would lead to the notification threshold being exceeded ⁽²⁹⁾ (paragraph 23 RAG).

.....

2.2. Eligible costs calculated on the basis of investment costs

2.2.1. Where the eligible expenditure (paragraph 20(x) RAG) under the scheme relates to tangible assets, is the value of the investment established as a percentage on the basis of land, buildings and plant, machinery and equipment? ⁽³⁰⁾:

- (a) land
- (b) buildings
- (c) plant/machinery/equipment?

Please provide the reference to the relevant parts of the legal basis:

.....

2.2.2. Please provide a reference to the relevant provision of the legal basis which stipulate that the acquired assets should be new ⁽³¹⁾ (paragraph 94 RAG)

.....

.....

2.2.3. Please provide a reference to the relevant provision in the legal basis which stipulate that in the case of SMEs not more than 50 % of the costs of preparatory studies or consultancy costs linked to the investment can be considered as eligible costs (paragraph 95 RAG).

.....

.....

2.2.4. Please provide a reference to the relevant provision of the legal basis which stipulates that for aid awarded for a fundamental change in the production process, the eligible costs exceed the depreciation of the

⁽²⁹⁾ The notification threshold is defined in paragraph 20(n) RAG.

⁽³⁰⁾ In the transport sector, expenditure on the purchase of transport equipment cannot be included in the uniform set of items of expenditure. Such expenditure is not eligible for initial investment.

⁽³¹⁾ That provision does not have to apply for SMEs or in case of acquisition of an establishment.

▼M8

assets linked to the activity to be modernised in the course of the preceding three fiscal years (paragraph 96 RAG).

.....

.....

- 2.2.5. Please provide a reference to the relevant provision of the legal basis which stipulates that for aid awarded for a diversification of an existing establishment, the eligible costs exceed by at least 200 % the book value of the assets that are reused, as registered in the fiscal year preceding the start of works (paragraph 97 RAG).
-
-

- 2.2.6. In cases involving the lease of tangible assets, please provide a reference to the relevant provisions of the legal basis which stipulate that the following conditions should be respected (paragraph 98 RAG):

— for land and buildings, the lease must continue for at least five years after the expected date of completion of the investment for large companies, and three years for SMEs;

.....

— for plant or machinery, the lease must take the form of financial leasing and must contain an obligation for the beneficiary of the aid to purchase the asset at the expiry of the term of the lease.

.....

- 2.2.7. Paragraph 99 RAG provides that ‘In the case of acquisition of an establishment only the costs of buying the assets from third parties unrelated to the buyer should be taken into consideration. The transaction must take place under market conditions. Where aid has already been granted for the acquisition of assets prior to their purchase, the costs of those assets should be deducted from the eligible costs related to the acquisition of an establishment. If the acquisition of an establishment is accompanied by an additional investment eligible for aid, the eligible costs of this latter investment should be added to the costs of purchase of the assets of the establishment’.

If relevant for the notified scheme, please provide a reference to the provisions of the legal basis which stipulate that the conditions in this point should be respected.

.....

- 2.2.8. Where the eligible expenditure under the scheme relates to intangible assets (paragraph 20(j) RAG), is the value of the investment established on the basis of expenditure entailed by the transfer of technology through the acquisition of patent rights, licences, know-how or unpatented technical knowledge?

(a) patent rights

(b) licences

(c) know-how

(d) unpatented technical knowledge

Please provide the reference to the relevant parts of the legal basis:

.....

▼ M8

2.2.9. Please provide a reference to the relevant provisions of the legal basis which stipulate that for large undertakings the expenditure on eligible intangible investment must not exceed 50 % of the total eligible investment costs of the project (paragraph 100 RAG).

.....

2.2.10. Please provide a reference to the relevant provisions of the legal basis which stipulate that the conditions set out in paragraphs 101 and 102 RAG ⁽³²⁾ should be respected.

.....

2.3. Eligible costs calculated on the basis of wage costs

Please provide a reference to the relevant provisions of the legal basis where it is stipulated how the eligible costs calculated on the basis of wage costs should be established (paragraph 103 RAG), how the number of jobs created should be calculated with reference to paragraph 20(k) RAG and how the wage costs of the persons hired should be established with reference to paragraph 20(z) RAG.

.....

2.4. Calculation of discounted eligible costs

2.4.1. Please indicate which forms of aid are allowed under the scheme:

(a) grants. Please provide the reference to the relevant provisions of the legal basis:

.....

(b) soft loans. Please indicate how the grant equivalent will be calculated and provide the reference to the relevant provisions of the legal basis:

.....

(c) guarantees. Please indicate how the grant equivalent will be calculated and provide the reference to the relevant provisions of the legal basis:

.....

(d) tax measures. Please specify which type of measures and indicate how the grant equivalent will be calculated. Please also provide the reference to the relevant provisions of the legal basis:

.....

(e) other. Please specify and indicate how the grant equivalent will be calculated. Please also provide the reference to the relevant provisions of the legal basis:

.....

⁽³²⁾ Paragraph 101 RAG provides that intangible assets which are eligible for the calculation of the investments costs must remain associated with the assisted area concerned and must not be transferred to other regions. To this end, the intangible assets must fulfil the following conditions:

- they must be used exclusively in the establishment receiving the aid;
- they must be amortisable;
- they must be purchased under market conditions from third parties unrelated to the buyer.

Paragraph 102 RAG provides that the intangible assets must be included in the assets of the undertaking receiving the aid and must remain associated with the project for which the aid is awarded for at least five years (three years for SMEs).

▼M8

2.4.2. Is the aid scheme eligible to be co-financed by the ESI Funds? If so, please mention under which operational programmes the ESI Funds finance might be obtained. Please also indicate the amount of ESI Funds finance that will be involved, if known at this stage.

.....

2.4.3. Please provide the reference to the relevant provisions of the legal basis which stipulate that the aid granting authority should establish before granting individual aid under the notified scheme whether the beneficiary (at group level) received aid for one (or more) initial investment(s) started in the same NUTS 3 region in a period of three years from the date of start of works on the investment project.

.....

2.4.4. Please provide the reference to the relevant provisions of the legal basis which stipulate that the total amount of aid that will be granted under the scheme to any initial investment project does not exceed the 'maximum aid intensity' (as defined in paragraph 20(m) RAG), taking into account the increased aid intensity for SMEs (as determined in paragraph 177 RAG) or the 'adjusted aid amount' (as defined in paragraph 20(c) RAG), where applicable.

.....

2.4.5. Please provide the reference to the relevant provisions of the legal basis which stipulate that where individual aid is awarded under several regional aid schemes or cumulated with ad hoc aid, the maximum permissible aid intensity that may be granted to the project will be calculated in advance by the first granting authority (paragraph 92 RAG)

.....

2.4.6. Where the aid scheme allows for aid to initial investment linked to European Territorial Cooperation (ETC) projects please provide the reference to the relevant provisions of the legal basis which stipulate (with reference to the provisions set out in paragraph 93 RAG) how the maximum aid intensity applicable to the project and the different beneficiaries involved will be established.

.....

3. **Compatibility assessment of the aid scheme**

3.1. Contribution to regional objective and need for State intervention

Is the scheme part of an Operational Programme⁽³³⁾ (paragraph 32 RAG)?

Yes. Please provide the reference(s) to the Operational Programme(s) concerned:

.....

No. Please explain how the scheme is consistent and contributes to the development strategy of the area concerned (paragraph 33 RAG):

.....

3.1.1. Please provide the reference to the relevant provisions of the legal basis containing the requirement to carry out an Environmental Impact Assessment ('EIA') for the investments concerned before granting aid to individual projects, when so required by law (paragraph 39 RAG).

.....

⁽³³⁾ Operating Programme or development programme defined in the context of the European Regional Development Fund (ERDF), the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development or the European Maritime and Fisheries Fund (EMFF).

▼M8

3.1.2. Please explain how the granting authorities will prioritise and select the investment projects according to the objectives of the scheme (for example, on the basis of a formal scoring approach) (paragraph 33 RAG). Please also provide the reference to the relevant provisions of the legal basis or other related administrative acts.

.....

3.1.3. Please explain how, when awarding aid to individual investment projects under the notified scheme, the aid granting authority will establish that the selected project(s) contributes towards the objective of the scheme and thus towards the development strategy of the area concerned (paragraph 35 RAG).

.....

3.1.4. Please explain how the provision requiring that any investment supported under the notified scheme will be maintained in the area concerned for at least five years (three years for SMEs) after its completion is implemented (paragraph 36 RAG). Please provide the reference to the relevant provisions in the legal basis.

.....

3.1.5. In cases where the aid granted under the notified scheme is calculated on the basis of wage costs, please explain the method of implementation of the provision requiring that jobs are created within three years of the investment completion and that each job created by the investment concerned is maintained within the area for a period of five years (three years for SMEs) from the date the post is first filled (paragraph 37 RAG). Please provide the reference to the relevant provision in the legal basis.

.....

3.1.6. Please provide a reference to the relevant provisions of the legal basis where it is stipulated that recipients have to make a contribution of at least 25 % of the eligible costs, through their own resources or by external financing, in a form that is exempted of any public financial support ⁽³⁴⁾ (paragraph 38 RAG).

.....

3.1.7. Please provide a reference to the relevant provisions of the legal basis showing that the scheme should respect the ceilings of the regional aid map applicable at the time of awarding the aid (paragraph 81 RAG). Please also provide the reference to the Commission decision approving the regional aid map concerned.

.....

3.2. Appropriateness of the scheme

3.2.1. If the scheme is not eligible under an Operational Programme, please explain why regional aid is an appropriate instrument to tackle the common objective of equity or cohesion ⁽³⁵⁾ (paragraph 52 RAG):

.....

⁽³⁴⁾ This question does not apply to subsidised loans, public equity-capital loans or public participations which do not meet the market investor principle, State guarantees containing elements of aid, or public support granted within the scope of *de minimis* rule.

⁽³⁵⁾ For that purpose reference can be made, among others, to impact assessments of the proposed scheme or *ex post* evaluations of similar schemes.

▼M8

- 3.2.2. Where the scheme is sector-specific and is not eligible for co-financing by Structural Funds, please demonstrate the advantages of such an instrument compared to a multi-sectoral scheme or other policy options (paragraph 53 RAG):

.....

- 3.2.3. Will individual aid under the notified scheme be granted:

- automatically, should the conditions of the scheme be fulfilled or
- on a discretionary basis, following a decision of the authorities?

Please provide the reference to the relevant provision of the legal basis:

.....

If aid is to be granted on a discretionary basis, please provide a short description of the criteria used and attach a copy of the internal administrative provisions of the granting authority applicable for the awarding of aid:

.....

- 3.2.4. If the aid under the scheme is granted in forms that provide a direct pecuniary advantage ⁽³⁶⁾, please demonstrate why other potentially less distortive forms of aid such as repayable advances or forms of aid that are based on debt or equity instruments ⁽³⁷⁾ are not appropriate (paragraph 57 RAG):

.....

- 3.3. Incentive effect and proportionality of the scheme

- 3.3.1. Please provide the reference to the relevant provisions of the legal basis stipulating that any application for aid must be submitted before work is started on the investment project concerned (paragraph 64 RAG):

.....

- 3.3.2. Please provide the reference to the relevant provisions of the legal basis which stipulate that those applying for aid under the notified scheme will be obliged to submit a standard application form provided by the aid granting authority in which they must explain counterfactually what would happen if they do not receive the aid and indicate which of the scenarios (*Scenario 1* — investment decision or *Scenario 2* — location decision) applies (paragraph 66 and paragraph 61 RAG). If that application form differs from the example provided in Annex V to the RAG, please provide a copy of that application.

.....

⁽³⁶⁾ For example, direct grants, exemptions or reductions in taxes, social security or other compulsory charges, or the supply of land, goods or services at favourable prices, etc.

⁽³⁷⁾ For example, low-interest loans or interest rebates, State guarantees, the purchase of a shareholding or an alternative provision of capital on favourable terms.

▼ **M8**

3.3.3. Please provide the reference to the relevant provisions of the legal basis which stipulate that large enterprises who apply for aid under the notified scheme are required to provide documentary evidence in support of the counterfactual described. (paragraph 67 RAG). Please also explain what type of documents will be required.

.....

3.3.4. Please provide the reference to the relevant provisions of the legal basis which stipulate that when assessing individual aid applications the aid granting authority is obliged to carry out a credibility check of the counterfactual provided and to verify that regional aid has the required incentive effect corresponding to *Scenario 1* or *Scenario 2* ⁽³⁸⁾ (paragraph 68 RAG).

.....

3.3.5. Please provide the reference to the relevant provisions of the legal basis which stipulate that individual aid granted to large enterprises under the notified scheme will be limited to the net extra costs of implementing the investment in the area concerned compared to the counterfactual in the absence of aid, using the method explained in paragraph 79 and paragraph 80 RAG (paragraph 88 RAG).

.....

3.4. Avoidance of undue negative effects on competition and trade

3.4.1. Please explain how the distortions of competition and trade caused by the notified aid scheme will be limited to the minimum (paragraph 125 RAG) ⁽³⁹⁾:

.....

3.4.2. Please provide references to the relevant provisions in the legal basis stipulating that when awarding aid under the scheme to individual projects, the granting authority must verify and confirm that without aid the investment would not have been located in a region with a regional aid intensity which is higher or the same as the target region (paragraph 126 RAG).

.....

3.4.3. Please provide references to the relevant provisions in the legal basis which stipulate that when awarding aid under the scheme to individual projects, the granting authority must notify individual aid grants in cases where the beneficiary has closed down the same or a similar activity in another area in the EEA in the two years preceding the date of applying for aid or at the moment of the aid application has the intention to close down such an activity within a period of two years after the investment to be subsidised is completed (paragraph 122 RAG).

.....

⁽³⁸⁾ A counterfactual is credible if it is genuine and relates to the decision-making factors prevalent at the time of the decision by the beneficiary regarding the investment.

⁽³⁹⁾ In order to enable the Commission to assess the likely negative effects the Member State could submit any impact assessment at its disposal as well as *ex-post* evaluations carried out for similar predecessor schemes (as specified in paragraph 125 RAG).

▼ M8**4. Other information**

Please provide any other information that is of relevance to assess the notified aid measure under the RAG:

.....

*PART III.1.C***Supplementary Information Sheet on regional operating aid schemes**

This supplementary information sheet must be used for the notification of any operating aid schemes covered by the Guidelines on regional State aid 2014-2020⁽⁴⁰⁾ (the 'RAG').

1. Scope

(a) Please specify what kind of operating aid will be granted:

(i.) Operating aid to reduce certain specific difficulties faced by SMEs in 'a' areas

(ii.) Operating aid to compensate additional costs in the outermost regions

(iii.) Operating aid to reduce depopulation in very sparsely populated areas

(iv.) Other. Please specify:

.....

.....

(b) Does the notified aid scheme provide that no operating aid will be granted to the following categories of companies and sectors? In each case, please list the relevant provision in the legal basis of the scheme.

Excluded categories of companies and sectors	Undertakings in difficulty ⁽¹⁾	Relevant provision in the legal basis of the scheme
The steel sector ⁽²⁾	<input type="checkbox"/> Yes	
Synthetic fibres sector ⁽²⁾	<input type="checkbox"/> Yes	
Production of agricultural products listed in Annex I to the TFEU	Yes	
Processing and/or marketing of agricultural products listed in Annex I to the TFEU ⁽³⁾ into products listed in that Annex I	<input type="checkbox"/> Yes	
Production, processing and/or marketing of fishery and aquaculture products listed in Annex I to the TFEU	<input type="checkbox"/> Yes	
The transport sector	<input type="checkbox"/> Yes	
The energy sector	<input type="checkbox"/> Yes	

⁽⁴⁰⁾ Guidelines on regional State aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1).

▼ **M8**

Excluded categories of companies and sectors	Undertakings in difficulty ⁽¹⁾	Relevant provision in the legal basis of the scheme
Section K 'Financial and insurance activities' of the NACE Rev.2 statistical classification of economic activities	<input type="checkbox"/> Yes	
NACE 70.10 'Activities of head offices' and NACE 70.22 'Business and other management consultancy activities'	<input type="checkbox"/> Yes	

⁽¹⁾ As defined in the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty (OJ C 249, 31.7.2014, p. 1).

⁽²⁾ As defined in Annex IV to Guidelines on regional State aid for 2014–2020.

⁽³⁾ The Regional Aid Guidelines apply to aid schemes supporting activities outside the scope of Article 42 TFEU but covered by the Rural Development Regulation (Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487)) and which are either co-financed by the European Agriculture Fund for Rural Development or are being granted as additional national financing to such co-financed schemes, unless sectoral rules provide for otherwise.

2. Basic elements of the scheme

2.1. Please provide a description of the main elements of the scheme and its objectives:

.....

2.2. Please indicate which forms of aid are allowed under the scheme:

(a) Grants. Please provide the reference to the relevant provisions of the legal basis:

.....

(b) Soft loans. Please indicate how the grant equivalent will be calculated and provide the reference to the relevant provisions of the legal basis:

.....

(c) Guarantees. Please indicate how the grant equivalent will be calculated and provide the reference to the relevant provisions of the legal basis:

.....

(d) Tax measures. Please specify which ones and indicate how the grant equivalent will be calculated. Please also provide the reference to the relevant provisions of the legal basis:

.....

(e) Other. Please specify and indicate how the grant equivalent will be calculated. Please also provide the reference to the relevant provisions of the legal basis:

.....

2.3. The individual aid under the notified scheme will be granted:

(a) automatically, should the conditions of the scheme be fulfilled

(b) on a discretionary basis, following a decision of the authorities.

▼M8

Should the aid be granted on a case by case basis, please provide a short description of the criteria that will be applied. If administrative guidance for the assessment of the aid application exists, please attach a copy:

.....

- 2.4. Will the aid scheme be co-financed by the ESI Funds? If so, please explain under which operational programmes ESI Funds finance will be obtained. Please also indicate the amount of ESI Funds finance that will be involved.
-

3. Compatibility of the aid

- 3.1. Contribution to regional objective and incentive effect:

For aid to reduce certain specific difficulties faced by SMEs⁽⁴¹⁾ in 'a' areas

- 3.1.1. Please list the specific difficulties faced by SMEs in the region concerned to be addressed by the scheme (paragraph 43 RAG) and demonstrate the existence and importance of those difficulties (paragraph 44 RAG).
-

- 3.1.2. Please explain why the difficulties listed in point 3.1.1 cannot be overcome by investment aid and thus the notified operating aid scheme is needed (paragraph 44 RAG):
-

For aid to compensate certain additional costs in the outermost regions

- 3.1.3. Please identify the specific additional costs⁽⁴²⁾ that will be compensated under the scheme and demonstrate how those costs are related to the permanent handicaps set out in Article 349 TFEU (paragraph 45 RAG):
-

For aid to reduce depopulation in very sparsely populated areas

- 3.1.4. Please demonstrate the risk of depopulation of the relevant area in the absence of operating aid (paragraph 46 RAG):
-

- 3.2. Appropriateness of the scheme

Please indicate why the aid proposed is considered appropriate to achieve the objective of the scheme. Please explain in particular why other less distortive policy instruments and other less distortive types of aid instrument are not appropriate to achieve the same positive contribution to regional development (paragraphs 50, 56, 57 and 58 RAG):

.....

- 3.3. Proportionality of the scheme

For all types of operating aid

⁽⁴¹⁾ 'SMEs' means undertakings that fulfil the conditions laid down in Commission recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).

⁽⁴²⁾ In that respect please note that operating aid to compensate for additional transport costs of goods which have been produced in areas eligible for operating aid can only be granted in compliance with the General Block Exemption Regulation ('GBER') in force at the moment of the granting.

▼M8

3.3.1. Please determine the eligible costs that are fully attributable to the problems the aid is intended to address (paragraph 109 RAG):

.....

3.3.2. Please confirm that depreciation charges and the costs of financing included in the eligible costs relevant to regional investment aid will not be included in the eligible costs for operating aid (paragraph 109 RAG), and provide the reference to the relevant provision of the legal basis:

.....

3.3.3. Please describe the compensation model (paragraph 56 RAG) that will be adopted and how that model will allow an appropriate calculation of the aid amount, ensuring that there is no overcompensation, as defined in paragraph 109 RAG:

.....

3.3.4. Please indicate whether operating aid is also granted through other operating aid schemes in the region, by mentioning the relevant State aid reference of those schemes.

.....

3.3.5. In case other operating aid schemes are applicable in the same region, please explain how it is ensured that operating aid granted under different operating aid schemes does not lead to overcompensation:

.....

For operating aid in outermost regions only

3.3.6. Please demonstrate that the additional costs to be compensated under the notified scheme will be quantified in relation to the level of costs incurred by similar undertakings established in other regions of the Member State concerned (paragraph 110 RAG):

.....

For operating aid to reduce certain specific difficulties faced by SMEs in certain 'a' areas only

3.3.7. Please explain how the level of aid will be progressively reduced over the duration of the scheme (paragraph 111 RAG) and provide the reference to the relevant provision of the legal basis:

.....

3.4. Avoidance of undue negative effects on competition and trade

Please explain why it is unlikely that the aid granted under the scheme will create very significant distortions of competition in the market (paragraph 140 RAG):

.....

4. Other information

Please provide any other information that is of relevance to assess the notified aid measure under the RAG:

.....

▼ **M8***PART III.2***Supplementary information sheet for research and development and innovation aid**

This supplementary information sheet must be used for the notification of any aid measures (aid schemes and individual aid) covered by the Framework for state aid for research and development and innovation ('the R & D&I Framework')⁽⁴³⁾.

In case there are several beneficiaries involved in an individual aid measure, the relevant information must be provided for each of them.

1. Characteristics of the notified aid measure**1.1. Aid schemes****A) Reasons for notifying the scheme:**

(a) the scheme includes aid that is not transparent in the sense of Article 5 of the General Block Exemption Regulation ('GBER')⁽⁴⁴⁾;

(b) other reasons.

Please specify:

.....

B) Sectoral scope of the notified scheme:

.....

C) Please tick the box below to confirm that any aid awarded under the notified scheme will be notified individually if it exceeds the thresholds laid down in Article 4 of the GBER:

1.2. Individual aid

A) In case the aid is based on an approved scheme, please provide information concerning that scheme, including its publication reference (internet address) and state aid registration number:

.....

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

.....

1.3. General information

A) Please specify the type of aid:

(a) aid for R & D projects;

(b) aid for feasibility studies;

(c) aid for the construction and upgrade of research infrastructures;

⁽⁴³⁾ OJ C 198, 27.6.2014, p. 1.

⁽⁴⁴⁾ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

▼ **M8**

- (d) innovation aid for SMEs;
- (e) aid for process and organisational innovation;
- (f) aid for innovation clusters.
- B) Does the notified measure involve Union funding centrally managed by the institutions, agencies, joint undertakings or other bodies of the Union that is not directly or indirectly under the control of Member States?
- yes no
- If so, please specify:
-
-
- C) Does the notified measure involve undertakings in difficulty, as defined by the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty ⁽⁴⁵⁾?
- yes no
- If so, please specify:
-
-
- D) Does the notified measure involve undertakings that are subject to an outstanding recovery order following a previous decision declaring aid illegal and incompatible with the internal market?
- yes no
- If so, please specify and indicate the amounts still to be recovered:
-
-
- E) Does the notified measure involve research and knowledge dissemination organisations ('research organisations') or research infrastructures, as defined in points 15(ee) and (ff) of the R & D&I Framework?
- yes no
- If so, please specify:
-
-
- F) Does the notified measure involve public procurement of research and development services?
- yes no
- If so, please specify:
-
-
- G) Can the aid awarded under the notified measure be combined with other aid?
- yes no
- If so, please specify:
-
-

⁽⁴⁵⁾ OJ C 249, 31.7.2014, p. 1.

▼ M8

- H) If applicable, please tick the box below to confirm that the beneficiaries comply with the SME definition as laid down in Annex I to the GBER and, for individual aid, provide relevant information and evidence:

.....

2. **Research organisations and research infrastructures**

- A) Do research organisations or research infrastructures concerned by the notified aid measure carry out any economic activity consisting of offering goods or services on a given market?

yes no

Please provide details:

.....

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

yes no

If so, please specify:

.....

- C) If the same entity carries out activities of both an economic and a non-economic nature, is the amount of public funding allocated to it for a specific accounting period limited to the costs of non-economic activities incurred in the same period?

yes no

If so, please specify:

.....

- D) If the same entity carries out activities of both an economic and a non-economic nature, does the economic use remain purely ancillary, that is to say does it correspond to an activity which is directly related to and necessary for the operation of the research organisation or research infrastructure or intrinsically linked to its main non-economic use, and which is limited in scope?

yes no

If so, please specify and indicate the proportion of the overall capacity that is used or estimated to be used for such economic activities each year:

.....

- E) If public funding is provided for non-ancillary economic activities of research organisations or research infrastructures, can it be shown that both the public funding and any advantage acquired through it are fully passed on to the final recipients, for example through reduced prices, and that no further advantage is awarded to the intermediary?

yes no

If so, please specify:

.....

▼M8**3. Indirect state aid to undertakings through research organisations and research infrastructures****3.1. Research on behalf of undertakings**

A) Do research organisations or research infrastructures concerned by the notified aid measure perform contract research or provide research services to undertakings?

yes no

If so, please specify:

.....

B) If research organisations or research infrastructures perform contract research or provide research services to undertakings, do they provide such services at market price?

yes no

If so, please specify:

.....

C) If research organisations or research infrastructures perform contract research or provide research services to undertakings and there is no market price, do they provide such services at a price which reflects the full costs of the services and generally includes a margin established by reference to those commonly applied by undertakings active in the sector concerned, or is the result of arm's length negotiations where research organisations or research infrastructures negotiate in order to obtain the maximum economic benefit at the moment when the contract is concluded and cover at least their marginal costs?

yes no

If so, please specify:

.....

3.2. Collaboration with undertakings

A) Do research organisations or research infrastructures concerned by the notified aid measure effectively collaborate with undertakings with a view to jointly carrying out specific projects?

yes no

If so, please specify:

.....

B) If research organisations or research infrastructures effectively collaborate with undertakings, please indicate whether any of the following conditions are fulfilled:

(a) the participating undertakings bear the full cost of the projects

yes no

(b) the results of the collaboration which do not give rise to intellectual property rights (IPR) may be widely disseminated and any IPR resulting from the activities of research organisations or research infrastructures are fully allocated to them

yes no

▼ M8

- (c) any IPR resulting from the project, as well as related access rights are allocated to the different collaboration partners in a manner which adequately reflects their work packages, contributions and respective interests

yes no

If the answer to any of the above questions is yes, please provide details:

.....

- C) If research organisations or research infrastructures effectively collaborate with undertakings and none of the answers to question (B) is yes, please indicate whether any of the following conditions are fulfilled:

- (a) the research organisations or research infrastructures receive a compensation the amount of which has been established by means of an open, transparent and non-discriminatory competitive sale procedure:

yes no

- (b) the research organisations or research infrastructures receive a compensation the amount of which is confirmed to be at least equal to the market price by an independent expert valuation:

yes no

- (c) the research organisations or research infrastructures can demonstrate that they effectively negotiated the compensation, at arm's length, in order to obtain the maximum economic benefit at the moment when the contract is concluded:

yes no

- (d) in cases where the collaboration agreement provides the collaborating undertakings with a right of first refusal as regards IPR generated by research organisations or research infrastructures, the latter exercise a reciprocal right to solicit more economically advantageous offers from third parties so that the collaborating undertakings will have to match their offer accordingly:

yes no

If the answer to any of the questions in this section is yes, please provide details:

.....

4. **Public procurement of research and development services**

- A) If the notified measure involves public procurement of research and development services from undertakings, are the providers selected by means of an open tender procedure carried out in accordance with the applicable directives ⁽⁴⁶⁾?

yes no

⁽⁴⁶⁾ Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65), and Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (OJ L 94, 28.3.2014, p. 243).

▼ M8

If yes, please specify:

.....

B) In all other cases where the notified measure involves public procurement of research and development services from undertakings, including pre-commercial procurement, please indicate whether the following conditions are fulfilled:

(a) the selection procedure is open, transparent and non-discriminatory, and based on objective selection and award criteria specified in advance of the bidding procedure

yes no

If no, please provide details indicating whether a competitive, transparent and non-discriminatory procedure in line with the applicable directives was followed (for instance, competitive procedure with negotiations, innovation partnership, or competitive dialogue):

.....

(b) the envisaged contractual arrangements describing all rights and obligations of the parties, including with regard to IPR, are made available to all interested bidders prior to the bidding procedure:

yes no

Please provide details:

.....

(c) the procurement does not give any of the participant providers any preferential treatment in the supply of commercial volumes of the final products or services to a public purchaser in the Member State concerned ⁽⁴⁷⁾, and one of the following conditions is met:

— all results which do not give rise to IPR may be widely disseminated in a way that allows other undertakings to reproduce them, and any IPR are fully allocated to the public purchaser

— any service provider to which results giving rise to IPR are allocated is required to grant the public purchaser unlimited access to those results free of charge, and to grant access to third parties under market conditions.

yes no

Please provide details:

.....

5. Description of the notified aid measure

5.1. Aid for R & D projects

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

(a) fundamental research;

⁽⁴⁷⁾ Without prejudice to procedures that cover both the development and the subsequent purchase of unique or specialised products or services.

▼ **M8**(b) industrial research;(c) experimental development.

B) For individual aid, if the project encompasses different research categories, please list and qualify the different tasks as falling under the categories of fundamental research, industrial research or experimental development:

.....

C) Please specify the eligible costs and, for individual aid, indicate their amount:

	Funda- mental research	Industrial research	Experimental development
Personnel costs			
Costs of instruments and equipment			
Costs of buildings and land			
Cost of contractual research, knowledge and patents bought or licensed from outside sources in arm's length transactions			
Additional overheads incurred directly as a result of the project			
Other operating expenses			

D) Please specify the applicable maximum aid intensities:

	Small enterprise	Medium-sized enterprise	Large enterprise
Fundamental research			
Industrial research			
— subject to effective collaboration between undertakings (for large enterprises cross-border or with at least one SME) or between an undertaking and a research organisation; or			
— subject to wide dissemination of results			
Experimental development			
— subject to effective collaboration between undertakings (for large enterprises cross-border or with at least one SME) or between an undertaking and a research organisation; or			
— subject to wide dissemination of results			

5.2. Aid for feasibility studies

A) Please specify the eligible costs and, for individual aid, indicate their amount:

.....

▼M8

- B) Please specify the applicable maximum aid intensities, including any increases for SMEs ('SME bonuses'):

.....

5.3. Aid for the construction and upgrade of research infrastructures

- A) Please specify the eligible costs and, for individual aid, indicate their amount:

.....

- B) Please specify the applicable maximum aid intensity:

.....

- C) If the research infrastructures pursue both economic and non-economic activities, please tick the box below to confirm that the financing costs and revenues of each type of activity are accounted for separately on the basis of consistently applied and objectively justifiable cost accounting principles:

For individual aid, please provide relevant information and evidence:

.....

- D) If the research infrastructures receive public funding for both economic and non-economic activities, please tick the box below to confirm that a monitoring and claw-back mechanism is in place in order to ensure that the applicable maximum aid intensity is not exceeded:

Please provide relevant information and evidence:

.....

- E) Does the price charged for the operation or use of the research infrastructures correspond to a market price?

yes no

Please specify:

.....

- F) Is access to the research infrastructures open to several users on a transparent and non-discriminatory basis?

yes no

In case preferential access is granted to some undertakings, please provide details and indicate the share of the investment costs borne by those undertakings:

.....

▼ M8

5.4. Innovation aid for SMEs

A) Please indicate which activities are supported under the notified measure:

- (a) obtaining, validating and defending patents and other intangible assets;
- (b) secondment of highly qualified personnel;
- (c) acquiring innovation advisory and support services.

B) Please specify the eligible costs and, for individual aid, indicate their amount:

.....

C) Please specify the applicable maximum aid intensities:

.....

5.5. Aid for process and organisational innovation

A) Please indicate which activities are supported under the notified measure:

- process innovation;
- organisational innovation.

B) Please specify the eligible costs and, for individual aid, indicate their amount:

Personnel costs	
Costs of instruments and equipment (to the extent and for the period used for the project)	
Costs of buildings and land (to the extent and for the period used for the project)	
Cost of contractual research, knowledge and patents bought or licensed from outside sources in arm's length transactions	
Additional overheads and other operating costs incurred directly as a result of the research project	

C) Please specify the applicable maximum aid intensities:

.....

D) Where aid is awarded to large enterprises, please tick the box below to confirm that they effectively collaborate with SMEs in the aided activity and the collaborating SMEs incur at least 30 % of the total eligible costs:

For individual aid, please provide relevant information and evidence:

.....

▼M8

5.6. Aid for innovation clusters

A) Please tick the box below to confirm that the aid is awarded exclusively to the legal entity operating the innovation cluster:

For individual aid, please provide details:

.....

B) Do the fees charged for using the clusters' facilities and participating in the clusters' activities correspond to the market price or reflect their costs?

yes no

Please specify:

.....

C) Is access to the clusters' premises, facilities and activities open to several users on a transparent and non-discriminatory basis?

yes no

In case preferential access is granted to some undertakings, please provide details and indicate the share of the investment costs borne by those undertakings:

.....

D) For individual aid, please provide information on the planned or expected specialisation of the innovation cluster, existing regional potential and presence of clusters in the Union with similar purposes:

.....

5.6.1. Investment aid

A) Please specify the eligible costs and, for individual aid, indicate their amount:

.....

B) Please specify the applicable maximum aid intensities, including any increases ('bonuses') for clusters located in assisted regions fulfilling the conditions of Articles 107(3)(a) or 107(3)(c) TFEU:

.....

5.6.2. Operating aid

A) Please indicate which activities are supported under the notified measure:

- (a) animation of the cluster;
- (b) marketing of the cluster;
- (c) management of the cluster's facilities;
- (d) organisation of training programmes, workshops and conferences.

▼M8

B) Please specify the eligible costs and, for individual aid, indicate their amount:

.....

C) Please specify the applicable maximum aid intensity and duration of the aid:

.....

6. Compatibility assessment of the notified aid measure

For individual aid, please provide a comprehensive description of the aided project or activity:

.....

6.1. Contribution to a well-defined objective of common interest

A) Please define precisely the objective pursued and explain how the notified measure intends to promote R & D&I activities in the Union:

.....

B) In case of an aid scheme, is it part of a comprehensive programme or action plan to stimulate R & D&I activities or smart specialisation strategies?

yes no

Please specify, where relevant including reference to evaluations of similar past aid measures:

.....

Individual aid

A) Will the project size be increased due to the notified measure?

yes no

If so, please specify the type of increase and provide relevant evidence:

(a) increase in the total project costs (without a decrease in spending by the aid beneficiary when compared to the situation without aid);

(b) increase in the number of people assigned to R & D&I activities;

(c) other type of increase.

.....

B) Will the project scope be increased due to the notified measure?

yes no

If so, please specify the type of increase and provide relevant evidence:

(a) increase in the number of the expected deliverables of the project;

▼ **M8**

(b) increase in the level of ambition of the project evidenced by a higher number of partners involved, a higher probability of a scientific or technological break-through or a higher risk of failure (notably linked to the long-term nature of the project and uncertainty about its results);

(c) other type of increase.

.....

C) Will the project speed be increased due to the notified measure?

yes no

If so, please provide relevant evidence:

.....

D) Will the total amount spent be increased due to the notified measure?

yes no

If so, please specify the type of increase and provide relevant evidence:

(a) increase in total R & D&I spending by the aid beneficiary, in absolute terms or as a proportion of turnover;

(b) changes in the committed budget for the project (without a corresponding decrease in the budget allocated to other projects);

(c) other type of increase.

.....

E) Will the notified measure be subject to a publicly available *ex post* evaluation of its contribution to the common interest?

yes no

If so, please specify:

.....

6.2. Need for State intervention

A) Please identify the market failures hampering R & D&I activities in the present case and justifying the need for state aid and provide relevant evidence:

(a) positive externalities/knowledge spillovers;

(b) imperfect and asymmetric information;

(c) coordination and network failures.

.....

B) Please explain how the notified measure can effectively mitigate the market failures associated with reaching the objective of common interest without aid

.....

▼M8

6.2.1. Individual aid

- A) Please explain whether the aid addresses a general market failure regarding R & D&I activities in the Union, or a specific market failure regarding, for example, a particular sector or line of business:

.....

- B) If available, please provide any sectoral comparisons and other studies that can substantiate the analysis of the alleged market failures:

.....

- C) If available, please provide any information regarding R & D&I projects or activities undertaken within the Union which, with respect to their technological content, level of risk and size, are similar to those concerned by the notified measure and explain why the aid is needed in the case concerned:

.....

6.3. Appropriateness of the aid measure

- A) Please explain how the advantages of using a selective policy instrument such as state aid in order to increase R & D&I activities have been established, and provide any related impact assessment and supporting documents:

.....

- B) If aid is awarded in forms that provide a direct pecuniary advantage (such as direct grants, exemptions or reductions in taxes or other compulsory charges, or the supply of land, products or services at favourable prices), please provide an analysis of other options and explain why or how other forms of aid are less appropriate to address the identified market failures:

.....

6.4. Incentive effect

- A) Please tick the box below to confirm that when awarding the aid under the notified measure, it will be ensured that work on the relevant R & D&I activities has not started before the aid application by the beneficiary to the national authorities⁽⁴⁸⁾ and, for individual aid, specify the relevant dates:

.....

- B) Please tick the box below to confirm that the aid applications include at least the applicant's name and size of the undertaking, a description of the project, including its location and start and end dates, the amount of public support needed to carry it out, and a list of eligible costs:

.....

⁽⁴⁸⁾ If the aid application is for an R & D project, it is not excluded that the potential beneficiary would have already carried out feasibility studies which are not covered by the request for aid.

▼M8

- C) If the aid is awarded in the form of a fiscal measure, please provide details and, for non-incremental measures, any evaluation studies establishing its incentive effect:

.....

6.4.1. Individual aid

- A) Please provide a description, by means of counterfactual analysis, of the behaviour of the beneficiary in the absence of aid and specify the intended change:

.....

- B) Please specify the elements that are relevant for the notified measure and provide supporting evidence, such as board documents, risk assessments, financial reports, internal business plans, expert opinions and other studies related to the project under assessment:

- (a) level of profitability;
- (b) amount of investment and the timeframe of cash flows;
- (c) level of risk involved.

.....

- C) If available, please provide industry-specific data demonstrating that the beneficiary's counterfactual scenario, its required level of profitability and its expected cash-flows are reasonable:

.....

6.5. Proportionality of the aid

- A) If the aid is awarded in the form of a repayable advance expressed as gross grant equivalent, please provide details on the methodology applied in order to calculate such gross grant equivalent, including underlying verifiable data or, for individual aid, specify on the basis of which approved aid scheme the aid is awarded:

.....

If the aid is awarded in the form of a repayable advance expressed as a percentage of the eligible costs and exceeds, by up to 10 percentage points, the maximum aid intensities laid down in the R & D&I Framework, please confirm that:

- (a) in the case of a successful outcome, the notified measure provides that the advance is to be repaid with an interest rate not less than the discount rate resulting from the application of the Communication from the Commission on the revision of the method for setting the reference and discount rates ⁽⁴⁹⁾;

⁽⁴⁹⁾ OJ C 14, 19.1.2008, p. 6.

▼ M8

- (b) in the case of a success exceeding the outcome defined as successful, the Member State concerned requests payments beyond repayment of the advance amount including interest according to the applicable discount rate;
- (c) in the case of failure or partial success, the repayment is proportional to the degree of success achieved.

Please provide details on the repayment of the advance and clearly define what is considered as a successful outcome of the aided activities, on the basis of a reasonable and prudent hypothesis:

.....

- B) If the aid is awarded in the form of a fiscal measure, please specify how the aid intensities are calculated and provide any relevant details:

- on the basis of individual projects;
- at the level of the undertaking, as the ratio between the overall tax relief and the sum of all eligible R & D&I costs incurred in a period not exceeding three consecutive fiscal years.

.....

6.5.1. Individual aid

- A) Please provide a comprehensive business plan for the aided project (with and without aid), including all relevant expected costs and benefits:

.....

If the aid beneficiary faces a clear choice between carrying out either the aided project or an alternative one without aid, please provide also a comprehensive business plan for the counterfactual project:

.....

- B) In the absence of an alternative project, please explain why the aid is limited to the minimum necessary for the aided project to be sufficiently profitable, for example by making it possible to achieve an internal rate of return ('IRR') corresponding to the sector or firm specific benchmark or hurdle rate:

.....

- C) If the aid beneficiary faces a clear choice between carrying out either the aided project or an alternative one without aid, please explain why the aid is limited to the minimum necessary to cover the net extra costs of the aided project compared to the counterfactual project, if relevant by taking account of the probabilities of different business scenarios occurring:

.....

▼ M8

Please provide any supporting documents, such as internal company documents, showing that the counterfactual project is a clearly defined and sufficiently predictable alternative project that has been considered by the beneficiary in its internal decision making:

.....

D) Please explain how the aid amount has been established and provide any supporting documents:

.....

E) If there were multiple potential candidates for carrying out the aided activity, is the aid awarded on the basis of transparent, objective and non-discriminatory criteria?

yes no

Please provide details:

.....

F) If the aid is meant to address actual or potential direct or indirect distortions of international trade, please provide any available evidence indicating that, directly or indirectly, competitors located outside the Union have received (normally in the last three years) or are going to receive aid of an equivalent intensity for similar projects:

.....

If available, please provide also sufficient information to assess the need to take account of the competitive advantage enjoyed by a third country competitor:

.....

6.6. Avoidance of undue negative effects on competition and trade

Please indicate whether:

a) the award of aid is subject to the obligation for the beneficiary to have its central seat, or be predominantly established in the relevant Member State:

yes no

b) the award of aid is subject to the obligation for the beneficiary to use national products or services:

yes no

c) the aid measure restricts the possibility for the beneficiary to exploit the R & D&I results in other Member States:

yes no

d) the aid measure imposes any other obligation on the beneficiary:

yes no

If the answer to any of the questions in this section is yes, please provide details:

.....

▼M8

6.6.1. Aid scheme

For aid schemes, please indicate how it will be ensured that any negative effects will be limited to the minimum (taking account, for example, of the size of the projects concerned, the individual and cumulative aid amounts, the number of expected beneficiaries and the characteristics of the targeted sectors) and provide any impact assessment or *ex-post* evaluations carried out for similar predecessor schemes:

.....

6.6.2. Individual aid

A) If applicable, please describe the likely impact of the aid on competition in the innovation process:

.....

B) Please identify the product markets on which the aid is likely to have an impact and provide the current market share of the beneficiary in each of the markets concerned, as well as any changes in those market shares that would result from the aided activities:

.....

C) For each of the product markets concerned, please identify the main competitors of the aid beneficiary and provide their market shares:

.....

If available, please provide the associated Herfindahl-Hirschman Index ('HHI'):

.....

D) For each of the product markets concerned, please provide information on the customers or consumers affected by the aided activities:

.....

E) Please describe the structure and dynamics of the relevant markets with regard to the following aspects:

(a) recent developments and future growth prospects:

.....

(b) amount spent by the main players on projects of a similar kind:

.....

(c) levels of entry and exit barriers:

.....

(d) existence of countervailing buyer power:

.....

(e) incentives to compete for future markets:

.....

▼M8

(f) product differentiation and intensity of competition:

.....

(g) other features likely to affect competitors, customers or consumers:

.....

F) Has the aid beneficiary any influence in the selection process, for example by having the right to recommend undertakings or influencing the research path?

yes no

If so, please provide details:

.....

G) Is the aid awarded in markets featuring overcapacity or in declining industries?

yes no

If so, please provide details:

.....

H) Has the beneficiary considered any alternative locations for the aided activities?

yes no

Please provide details:

.....

7. Other information

Please provide any other information that would be of relevance to assess the notified aid measure under the R & D&I Framework:

.....

PART III.3.A

Supplementary information sheet on aid for rescuing non-financial undertakings in difficulty: individual aid

This supplementary information sheet must be filled in for the notification of individual rescue aid covered by the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty⁽⁵⁰⁾ ('Guidelines').

1. Eligibility

1.1. Undertaking in difficulty

A) Is the undertaking a limited liability company⁽⁵¹⁾, where more than half of its subscribed share capital has disappeared as a result of accumulated losses⁽⁵²⁾?

yes no

⁽⁵⁰⁾ OJ C 249, 31.7.2014, p. 1.

⁽⁵¹⁾ This refers in particular to the types of company mentioned in Annex I to Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

⁽⁵²⁾ This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital.

▼ M8

B) Is the undertaking a company where at least some members have unlimited liability for the debt of the company ⁽⁵³⁾, and where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses?

yes no

C) Is the undertaking subject to collective insolvency proceedings or does it fulfil the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors?

yes no

D) In the case of an undertaking that is not an SME:

— has the undertaking's book debt to equity ratio been greater than 7,5 for the past two years

and

— has the undertaking's EBITDA interest coverage ratio been below 1,0 for the past two years?

yes no

E) If you have answered yes to any of the questions in sections A to D, please substantiate the answer, including references in the answer to the supporting evidence or documents provided in annex (latest profit and loss account statements with balance sheets, or court decision opening collective insolvency proceedings on the company or evidence that the criteria for being placed under insolvency proceedings at the request of creditors under national company law are met, etc.).

1.2. An undertaking facing acute liquidity needs:

If you consider that the beneficiary is eligible for rescue aid even though it does not qualify as an undertaking in difficulty, please explain why you consider that it faces acute liquidity needs due to exceptional and unforeseen circumstances and include reference to the supporting evidence or documents (e.g. cash flow projections).

1.3. Newly created undertaking/larger business group:

A) When was the undertaking created?

.....

B) Since when has the undertaking been operating?

.....

C) Does the company belong to a larger business group?

yes no

D) If the answer to point C is '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 demonstrate that the company's difficulties are intrinsic and are not the result of an

⁽⁵³⁾ This refers in particular to the types of company mentioned in Annex II to Directive 2013/34/EU.

▼M8

arbitrary allocation of costs within the group, and that the difficulties are too serious to be dealt with by the group itself.

1.4. Sectoral scope:

Is the undertaking active in:

- A) the coal sector ⁽⁵⁴⁾: yes no
- B) the steel sector ⁽⁵⁵⁾: yes no
- C) sectors covered by specific rules for financial institutions ⁽⁵⁶⁾: yes no

2. **Compatibility with the internal market**

2.1. Contribution to an objective of common interest:

- A) Is the beneficiary located in a region or regions (at NUTS level 2) where the unemployment rate is one of the following:

— higher than the Union average, persistent and accompanied by difficulty in creating new employment in the region or regions concerned

— higher than the national average, persistent and accompanied by difficulty in creating new employment in the region(s) concerned?

yes no

- B) Is there a risk of disruption to an important service which is hard to replicate and where would it be difficult for any competitor simply to step in (for example, a national infrastructure provider)?

yes no

- C) Does the undertaking have any important systemic role in a particular region or sector? Would its exit have any potential negative consequences (for example as a supplier of an important input)?

yes no

- D) Is there a risk of interruption to the continuity of provision of an SGEI?

yes no

- E) Would the failure or adverse incentives of credit markets push an otherwise viable undertaking into bankruptcy?

yes no

⁽⁵⁴⁾ As defined in Decision 2010/787/EU.

⁽⁵⁵⁾ As defined in Annex IV to the Communication from the Commission: Guidelines on regional state aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1).

⁽⁵⁶⁾ Communication from the Commission on the application, from 1 August 2013, of the State aid rules to support measures in favour of banks in the context of the financial crisis ('Banking Communication') (OJ C 216, 30.7.2013, p. 1).

▼M8

F) Would the exit from the market of the undertaking concerned lead to an irremediable loss of important technical knowledge or expertise?

yes no

G) Would the failure of the beneficiary involve any similar situation of severe hardship not listed above?

yes no

H) If you have answered yes to any of the questions in points A to G, please fully substantiate the answer(s), including reference to the further supporting evidence or documents provided in annex.

.....

.....

2.2. Appropriateness/Form of aid

A) Is the aid in the form of loan guarantees or loans?

yes no

B) If you have answered yes, please describe the terms of the loan or the guarantee and attach the relevant documents (e.g. draft loan agreement, draft guarantee).

.....

.....

C) Is the interest rate of the loan (or, where relevant, the total financial cost of the guaranteed loan, including the interest rate of the loan and the guarantee premium) set at a rate not lower than the reference rate set out by the Commission in its Reference Rate Communication ⁽⁵⁷⁾ for weak undertakings offering normal levels of collateralisation?

yes no

D) Please explain the use to which the rescue aid will be put: will the rescue aid be used to finance structural measures, such as acquisition of significant businesses or assets other than those required during the rescue period for the survival of the beneficiary?

yes no

E) If so, please explain.

.....

.....

F) Will the loan be reimbursed or will the loan guarantee come to an end within a period of not more than six months after disbursement of the first instalment to the beneficiary?

yes no

G) Do you undertake, not later than six months after the rescue aid measure has been authorised to communicate to the Commission, one of the following:

⁽⁵⁷⁾ Communication from the Commission on the revision of the method for setting the reference and discount rates (OJ C 14, 19.1.2008, p. 6) or any future communication which might replace it.

▼ M8

- proof that the loan has been reimbursed in full and/or that the guarantee has been terminated;
- a restructuring plan;
- a liquidation plan setting out in a substantiated way the steps leading to the liquidation of the beneficiary within a reasonable time frame without further aid?

yes no

2.3. Proportionality of the aid/aid limited to the minimum

Is the amount of the rescue aid determined in accordance with the formula set out in Annex I to the Guidelines?

yes no

If so, please provide the calculation of the amount of the rescue aid in accordance with the formula.

If the amount of the rescue aid exceeds the result of calculations on the basis of the formula set out in Annex I to the Guidelines, please provide a duly justified liquidity plan setting out the beneficiary's liquidity needs for the coming six months.

.....

2.4. Negative effects — ‘One time, last time’ principle

Has the undertaking (or the group to which it belongs) already received in the past any rescue aid, restructuring aid or temporary restructuring support ⁽⁵⁸⁾ and/or any non-notified aid?

yes no

If so, please provide full details (date, amount, reference to previous Commission decision if applicable, etc.) ⁽⁵⁹⁾.

.....

3. **Other information**

Please indicate here any other information you consider relevant for the assessment of the measure(s) concerned under the Guidelines:

.....

⁽⁵⁸⁾ Including any such aid granted before the date on which the Commission began to apply the Guidelines, i.e. before 1.8.2014.

⁽⁵⁹⁾ Please note that where less than 10 years have elapsed since the rescue aid or temporary restructuring support was granted or the restructuring period came to an end or implementation of the restructuring plan was halted (whichever occurred the latest), further rescue aid, restructuring aid or temporary restructuring support can be only granted: (a) where temporary restructuring support follows the granting of rescue aid as part of a single restructuring operation; (b) where restructuring aid follows the granting of rescue aid or temporary restructuring support as part of a single restructuring operation; (c) where rescue aid or temporary restructuring support has been granted in accordance with these guidelines and that aid was not followed by restructuring aid, if: (i) it could reasonably have been believed that the beneficiary would be viable in the long term when the aid pursuant to these guidelines was granted, and (ii) new rescue or restructuring aid or temporary restructuring support becomes necessary after at least five years due to unforeseeable circumstances for which the beneficiary is not responsible; (d) in exceptional and unforeseeable circumstances for which the beneficiary is not responsible.

▼ **M8***PART III.3.B***Supplementary information sheet on aid for restructuring non-financial undertakings in difficulty: individual aid**

This supplementary information sheet must be filled in for the notification of individual restructuring aid covered by the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty⁽⁶⁰⁾ ('Guidelines').

1. Eligibility**1.1. Undertaking in difficulty**

- A) Is the undertaking a limited liability company⁽⁶¹⁾, where more than half of its subscribed share capital has disappeared as a result of accumulated losses⁽⁶²⁾?

yes no

- B) Is the undertaking a company where at least some members have unlimited liability for the debt of the company⁽⁶³⁾, and where more than half of its capital listed in the company accounts has disappeared as a result of accumulated losses?

yes no

- C) Is the undertaking subject to collective insolvency proceedings or does it fulfil the criteria under domestic law for being placed in collective insolvency proceedings at the request of its creditors?

yes no

- D) In the case of an undertaking that is not an SME:

— has the undertaking's book debt to equity ratio been greater than 7,5 for the past two years

and

— has the undertaking's EBITDA interest coverage ratio been below 1,0 for the past two years?

yes no

- E) If you have answered yes to any of the questions in points A to D, please substantiate the answer, including references in the answer to the supporting evidence or documents provided in annex (latest profit and loss account statements with balance sheets, or court decision opening collective insolvency proceedings on the company or evidence that the criteria for being placed under insolvency proceedings at the request of creditors under national company law are met, etc.).

1.2. Newly created undertaking or larger business group

- A) When was the undertaking created?

- B) Since when has the undertaking been operating?

⁽⁶⁰⁾ OJ C 249, 31.7.2014, p. 1.

⁽⁶¹⁾ This refers in particular to the types of company mentioned in Annex I to Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

⁽⁶²⁾ This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital.

⁽⁶³⁾ This refers in particular to the types of company mentioned in Annex II to Directive 2013/34/EU.

▼ M8

C) Does the company belong to a larger business group?

yes no

D) If 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 evidence that the company's difficulties are intrinsic 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.

1.3. Sectoral scope

Is the undertaking active in:

A) the coal sector ⁽⁶⁴⁾: yes no

B) the steel sector ⁽⁶⁵⁾: yes no

C) sectors covered by specific rules for financial institutions ⁽⁶⁶⁾: yes no

1.4. SGEI provider:

A) Is the undertaking providing services of general economic interest?

yes no

B) If the answer to point A is yes, please describe the service(s) of general economic interest and provide a copy of the entrustment act(s).

.....

C) If the answer to point A is yes, please indicate the amount of the public service compensation the undertaking is receiving, describe the methodology of calculation of compensation and provide the relevant legal basis establishing the methodology of calculation of the public service compensation.

.....

2. Compatibility with the internal market

2.1. Contribution to an objective of common interest:

A) Is the beneficiary located in a region or regions (at NUTS level 2) where the unemployment rate is one of the following:

— higher than the Union average, persistent and accompanied by difficulty in creating new employment in the region or regions concerned

⁽⁶⁴⁾ As defined in Decision 2010/787/EU.

⁽⁶⁵⁾ As defined in Annex IV to the Communication from the Commission: Guidelines on regional state aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1).

⁽⁶⁶⁾ Communication from the Commission on the application, from 1 August 2013, of the State aid rules to support measures in favour of banks in the context of the financial crisis ('Banking Communication') (OJ C 216, 30.7.2013, p. 1).

▼ M8

— higher than the national average, persistent and accompanied by difficulty in creating new employment in the region(s) concerned.

yes no

B) Is there a risk of disruption to an important service which is hard to replicate and it would be difficult for any competitor simply to step in (for example, a national infrastructure provider)?

yes no

C) Does the undertaking have any important systemic role in a particular region or sector? Would its exit have any potential negative consequences (for example as a supplier of an important input)?

yes no

D) Is there a risk of interruption to the continuity of provision of an SGEI?

yes no

E) Would the failure or adverse incentives of credit markets push an otherwise viable undertaking into bankruptcy?

yes no

F) Would the exit from the market of the undertaking concerned lead to an irremediable loss of important technical knowledge or expertise?

yes no

G) Would the failure of the beneficiary involve any similar situation of severe hardship not listed above?

yes no

H) If you have answered yes to any of the questions in points A to G, please fully substantiate the answer(s), including a reference to the further supporting evidence or documents provided in annex.

.....

.....

2.2. Restructuring plan and return to long-term viability

Please provide the restructuring plan ⁽⁶⁷⁾ aiming at restoring the long-term viability ⁽⁶⁸⁾ of the beneficiary within a reasonable timescale together with a market survey and a sensitivity analysis identifying the driving parameters of the beneficiary's performance and the main risk factors going forward (please follow as much as possible the indicative restructuring plan set out in Annex II to the Guidelines).

⁽⁶⁷⁾ Restructuring may involve one or more of the following elements: the reorganisation and rationalisation of the beneficiary's activities to a more efficient basis, typically involving withdrawal from loss-making activities, restructuring of those existing activities that can be made competitive again and, possibly, diversification towards new and viable activities. It typically also involves financial restructuring in the form of capital injections by new or existing shareholders and debt reduction by existing creditors.

⁽⁶⁸⁾ Long-term viability is achieved when an undertaking is able to provide an appropriate projected return on capital after having covered all its costs including depreciation and financial charges. The restructured undertaking should be able to compete in the marketplace on its own merits.

▼ M8**3. Need for State intervention/incentive effect**

- 3.1. Please provide a comparison between the measures set out in the restructuring plan and a credible alternative scenario not involving State aid ⁽⁶⁹⁾ demonstrating that in such an alternative scenario the relevant objective or objectives that you have identified in section 2.1 would not be attained, or would be attained to a lesser degree.
- 3.2. Please demonstrate that in the absence of the aid, the beneficiary would have been restructured, sold or wound up in a way that would not have achieved the objective of common interest identified in section 2.1.

4. Appropriateness

- 4.1. Please provide a short description of the State aid instruments chosen, including the form, amount and remuneration ⁽⁷⁰⁾:

.....

- 4.2. Please explain whether the problems of the beneficiary are caused by liquidity and/or solvency issues, or by both:

.....

- 4.3. Please demonstrate that the State aid instruments chosen are appropriate to address the problems identified in point 4.2 (that is to say liquidity or solvency issues).

.....

5. Proportionality of the aid/aid limited to the minimum**5.1. Own contribution**

- A) Does the own contribution of the beneficiary amount to at least 50 % of the restructuring costs ⁽⁷¹⁾?

yes no

- B) Please describe and quantify each category of restructuring costs to be incurred, provide for their total amount and indicate which percentage of the restructuring costs will be covered by the own contribution:

.....

- C) Please describe and quantify the own contribution to the restructuring costs to be provided from the own resources of the beneficiary, its shareholders or creditors, or the business group to which it belongs, or from new investors:

.....

⁽⁶⁹⁾ The alternative scenario may concern, for example: debt reorganisation, asset disposal, private capital raising, sale to a competitor or break-up, in each case either through entry into an insolvency or reorganisation procedure or otherwise.

⁽⁷⁰⁾ Please also see point 56 of the Guidelines.

⁽⁷¹⁾ Please also see point 64 of the Guidelines.

▼ M8

- D) Please explain why you consider this own contribution to be real and aid-free:

.....

- E) Please demonstrate that the own contribution is comparable to the aid granted in terms of effects on the solvency or liquidity position of the beneficiary ⁽⁷²⁾ and, if not, explain why, with reference, if appropriate, to supporting documents (e.g. balance sheet, cash flow statements):

.....

5.2. Burden-sharing

To be completed if the State aid is granted in a form that enhances the beneficiary's equity position ⁽⁷³⁾

- A) Have the beneficiary's losses been fully accounted for, attributed to and absorbed by existing shareholders and/or subordinated creditors?

yes no

- B) If the answer to point A is yes, please provide evidence, on the basis of an up-to-date analysis of the beneficiary's balance sheet situation.

.....

- C) Will cash outflows from the beneficiary to holders of equity and/or subordinated debt be prevented during the restructuring period?

yes no

- D) If the answer to point C is no, please explain the reason(s).

.....

- E) Will the State receive a reasonable share of the future gains in value of the beneficiary, in view of the amount of State equity injected in comparison with the remaining equity of the company after losses have been accounted for?

yes no

- F) If the answer to point E is yes, please substantiate the answer and provide evidence accordingly.

.....

- G) If the beneficiary's losses are not absorbed in full (see point A above) and/or cash outflows from the beneficiary to holders of equity and/or subordinated debt are not prevented during the restructuring period (see point C above), please explain the reasons, in particular why full implementation of those conditions would lead to disproportionate results:

.....

⁽⁷²⁾ For example, where the aid to be granted enhances the beneficiary's equity position, the own contribution should similarly include measures that are equity-enhancing, such as raising fresh equity from incumbent shareholders, the write-down of existing debt and capital notes or the conversion of existing debt to equity, or the raising of new external equity on market terms.

⁽⁷³⁾ For example where the State provides grants, injects capital or writes off debt.

▼ M8

H) Are senior debt holders contributing to restoring the beneficiary's equity position?

yes no

I) If the answer to point H is yes, please explain in which way senior debt holders will contribute.

.....

6. Negative effects

6.1. 'One time, last time' principle

Has the undertaking (or the group to which it belongs) already received any rescue aid, restructuring aid or temporary restructuring support ⁽⁷⁴⁾ and/or any non-notified aid?

yes no

If yes, please provide full details (date, amount, reference to previous Commission decision if applicable, etc.) ⁽⁷⁵⁾:

.....

6.2. Measures to limit distortions of competition:

Structural measures — divestments and reduction of business activities

A) Please describe the divestments of assets, reduction of capacity or market presence committed to be undertaken. Please show that divestments, write-offs and closure of loss-making activities included in the commitments are not necessary to restore long-term viability of the beneficiary. Please indicate in addition the relevant markets in which those divestments will take place and their timing ⁽⁷⁶⁾. Please indicate as well whether the beneficiary will facilitate divestitures, for example through ring-fencing of activities and by agreeing not to solicit clients of the divested business.

.....

⁽⁷⁴⁾ Including any such aid granted before the date on which the Commission began to apply the Guidelines, i.e. before 1.8.2014.

⁽⁷⁵⁾ Please note that where less than 10 years have elapsed since the rescue aid or temporary restructuring support was granted or the restructuring period came to an end or implementation of the restructuring plan was halted (whichever occurred the latest), further rescue aid, restructuring aid or temporary restructuring support can only be granted: (a) where temporary restructuring support follows the granting of rescue aid as part of a single restructuring operation; (b) where restructuring aid follows the granting of rescue aid or temporary restructuring support as part of a single restructuring operation; (c) where rescue aid or temporary restructuring support has been granted in accordance with these guidelines and that aid was not followed by restructuring aid, if: (i) it could reasonably have been believed that the beneficiary would be viable in the long term when the aid pursuant to these guidelines was granted, and (ii) new rescue or restructuring aid or temporary restructuring support becomes necessary after at least five years due to unforeseeable circumstances for which the beneficiary is not responsible; (d) in exceptional and unforeseeable circumstances for which the beneficiary is not responsible.

⁽⁷⁶⁾ Divestments to limit distortions of competition should take place without undue delay, taking into account the type of asset being divested and any obstacles to its disposal, and in any case within the duration of the restructuring plan.

▼ M8

- B) If structural measures exceptionally take the form of divestment of assets alone and do not involve the creation of a viable entity able to compete in the market, please demonstrate that no other form of structural measures would be feasible or that other structural measures would seriously jeopardise the economic viability of the undertaking:

.....

Behavioural measures

- C) Does the beneficiary agree to refrain from acquiring shares in any company during the restructuring period, except where indispensable to ensure its long-term viability and subject, in that case, to notification to and approval by the Commission?

yes no

- D) Does the beneficiary agree to refrain from publicising State support as a competitive advantage when marketing its products and services?

yes no

- E) Are there any other behavioural measures foreseen?

yes no

.....

Market opening measures

- F) Will any measures be adopted by the national authorities or by the beneficiary with the aim of promoting more open, sound and competitive markets, for instance by favouring entry and exit ⁽⁷⁷⁾?

yes no

- G) If the answer to point F is yes, please describe which measures and in which market, indicating how the measures are directly or indirectly linked to the beneficiary's activities:

.....

Calibration of measures to limit distortions of competition

- H) Is any of the aid aimed at covering the social costs of restructuring ⁽⁷⁸⁾?

yes no

- I) If the answer to point H is yes, please specify:

.....

⁽⁷⁷⁾ This could in particular include measures to open up certain markets directly or indirectly linked to the beneficiary's activities to other Union operators, in compliance with Union law. Such initiatives may replace other measures to limit distortions of competition that would normally be required of the beneficiary.

⁽⁷⁸⁾ Please see points 32 to 35 of the Guidelines for the types of measures covered by the notion of 'aid to cover the social costs of restructuring'.

▼ M8**7. Other information**

- 7.1. Please indicate here any other information you consider relevant for the assessment of the measure(s) concerned under the Guidelines (e.g. as regards measures to increase employability of redundant workers or assistance with finding new employment):

.....

*PART III.3.C***Supplementary information sheet on rescue aid, restructuring aid and/or temporary restructuring support: aid schemes**

This supplementary information sheet must be filled with regard to rescue aid, restructuring aid and temporary restructuring support schemes covered by the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty⁽⁷⁹⁾ ('Guidelines').

1. Scope of the scheme

- 1.1. Does the scheme concern provision of:

- | | | |
|--------------------------------------|------------------------------|-----------------------------|
| (a) rescue aid: | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| (b) restructuring aid: | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| (c) temporary restructuring support: | <input type="checkbox"/> yes | <input type="checkbox"/> no |

2. Eligibility

- 2.1. Is the scheme limited to SMEs⁽⁸⁰⁾ in difficulty or smaller State-owned undertakings in difficulty⁽⁸¹⁾ (unless clearly indicated otherwise hereafter together referred as 'SMEs')?

yes no

- 2.2. Is the scheme limited to SMEs that fulfil one of the following eligibility criteria:

- (a) In relation to SMEs that are limited liability companies⁽⁸²⁾: more than half of the subscribed share capital has disappeared as a result of accumulated losses⁽⁸³⁾?

yes no

⁽⁷⁹⁾ OJ C 249, 31.7.2014, p. 1.

⁽⁸⁰⁾ As defined in Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).

⁽⁸¹⁾ 'Smaller State-owned undertakings' are economic units with an independent power of decision that would qualify as small or medium-sized enterprises under Recommendation 2003/361/EC but for the fact that 25 % or more of the capital or voting rights are directly or indirectly controlled, jointly or individually, by one or more public bodies.

⁽⁸²⁾ This refers in particular to the types of company mentioned in Annex I to Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

⁽⁸³⁾ This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital.

▼M8

(b) In relation to SMEs which are companies where at least some members have unlimited liability for the debt of the company⁽⁸⁴⁾: more than half of the capital shown in the company accounts has disappeared as a result of accumulated losses?

yes no

(c) SMEs that are subject to collective insolvency proceedings or fulfil the criteria under their domestic law for being placed in collective insolvency proceedings at the request of their creditors?

yes no

(d) In relation to smaller State-owned undertakings: the undertaking's book debt to equity ratio has been greater than 7,5 and its EBITDA interest coverage ratio has been below 1,0 for the past two years?

yes no

2.3. Does the scheme foresee that rescue aid or temporary restructuring support, or both, can be granted to SMEs that do not qualify as undertakings in difficulty but are merely facing acute liquidity needs due to exceptional and unforeseen circumstances?

yes no

2.4. If the answer to point 2.3 is yes, please explain how it will be assessed whether an SME faces acute liquidity needs and which kinds of circumstances are qualified as exceptional and unforeseen.

.....

2.5. Does the scheme apply to newly-created SMEs?

yes no

2.6. Does the scheme apply to SMEs active in:

(a) the coal sector⁽⁸⁵⁾: yes no

(b) the steel sector⁽⁸⁶⁾: yes no

(c) sectors covered by specific rules for financial institutions⁽⁸⁷⁾: yes no

3. Maximum amount of aid

3.1. Is the maximum total amount of aid to be granted to any one SME under the scheme limited to a maximum of EUR 10 million, including any aid obtained from other sources or under other schemes?

⁽⁸⁴⁾ This refers in particular to the types of company mentioned in Annex II to Directive 2013/34/EU.

⁽⁸⁵⁾ As defined in Decision 2010/787/EU.

⁽⁸⁶⁾ As defined in Annex IV to the Communication from the Commission: Guidelines on regional state aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1).

⁽⁸⁷⁾ Communication from the Commission on the application, from 1 August 2013, of the State aid rules to support measures in favour of banks in the context of the financial crisis ('Banking Communication') (OJ C 216, 30.7.2013, p. 1).

▼ M8

yes no

- 3.2. Please indicate the maximum amount of aid to be granted to an SME under the scheme:

.....

4. Compatibility with the internal market

In the case of rescue, restructuring aid and temporary restructuring support

- 4.1. Contribution to an objective of common interest:

- a) Does the scheme apply only in cases where the failure of the beneficiary would be likely to involve social hardship or a market failure, in particular:

— the exit of an innovative SME or an SME with high growth potential would have potential negative consequences:

yes no

— the exit of an SME with extensive links to other local or regional SMEs would have potential negative consequences:

yes no

— the failure or adverse incentives of credit markets would push an otherwise viable SME into bankruptcy:

yes no

— similar situations of hardship duly substantiated by the beneficiary:

yes no

- b) If the answer to any of the questions in point (a) is yes, please fully substantiate the answer(s) and explain the criteria on the basis of which the national authorities are going to assess the contribution to the objectives of common interest.

.....

In the case of restructuring aid

- 4.2. Restructuring plan and return to long-term viability

In relation to the grant of restructuring aid, does the scheme require the provision of a restructuring plan⁽⁸⁸⁾ aiming at restoring the long-term viability⁽⁸⁹⁾ of the beneficiary within a reasonable timescale (please see an indicative restructuring plan in Annex II to the Guidelines)?

yes no

⁽⁸⁸⁾ Restructuring may involve one or more of the following elements: the reorganisation and rationalisation of the beneficiary's activities to a more efficient basis, typically involving withdrawal from loss-making activities, restructuring of those existing activities that can be made competitive again and, possibly, diversification towards new and viable activities. It typically also involves financial restructuring in the form of capital injections by new or existing shareholders and debt reduction by existing creditors.

⁽⁸⁹⁾ Long-term viability is achieved when an undertaking is able to provide an appropriate projected return on capital after having covered all its costs including depreciation and financial charges. The restructured undertaking should be able to compete in the marketplace on its own merits.

▼M8**5. Need for State intervention and incentive effect**

- 5.1. In relation to the grant of restructuring aid, does the scheme require that the national authorities compare the measures set out in the restructuring plan with a credible alternative scenario not involving State aid⁽⁹⁰⁾ demonstrating that in such an alternative scenario the relevant objective or objectives of common interest, as described in section 4.1 above, would not be attained, or would be attained to a lesser degree? In particular, does the scheme require a demonstration that in the absence of the aid, the beneficiary would have been restructured, sold or wound up in a way that would not have achieved the objective or objectives of common interest, as described in section 4.1 above?

yes no

- 5.2. If the answer to point 5.1 is yes, please explain according to which criteria the national authorities will assess it.

.....

6. Appropriateness

In the case of rescue aid

- 6.1. Is the aid granted under the scheme restricted to loan guarantees or loans?

yes no

- 6.2. Does the scheme require that the financial cost of the loan (or, in the case of loan guarantees, the total financial cost of the guaranteed loan, including the interest rate of the loan and the guarantee premium) is set at a rate not lower than the reference rate set out by the Commission in its Reference Rate Communication⁽⁹¹⁾ for weak undertakings offering normal levels of collateralisation?

yes no

- 6.3. Does the scheme provide that rescue aid is granted for no longer than six months, during which an analysis must be made of the beneficiary's position?

yes no

- 6.4. Does the scheme provide that, within six months after granting the rescue aid, the loan will be reimbursed or the guarantee terminated, unless before that time either: (a) the national authorities have approved a restructuring plan, or liquidation plan, or (b) the beneficiary has submitted a simplified restructuring plan⁽⁹²⁾ (in case of temporary restructuring support)?

yes no

⁽⁹⁰⁾ The alternative scenario should not involve State aid. It may concern, for example: debt reorganisation, asset disposal, private capital raising, sale to a competitor or break-up, in each case either through entry into an insolvency or reorganisation procedure or otherwise.

⁽⁹¹⁾ Communication from the Commission on the revision of the method for setting the reference and discount rates (OJ C 14, 19.1.2008, p. 6) or any future communication which might replace it.

⁽⁹²⁾ In line with point 115(e) of the Guidelines, that plan need not contain all the elements set out in points 47 to 52 of the Guidelines, but must, as a minimum, identify the actions that the beneficiary must take to restore its long-term viability without State support.

▼ **M8**

- 6.5. Does the scheme provide that the rescue aid must not be used to finance structural measures, such as acquisition of significant businesses or assets, other than those required during the rescue period for the survival of the beneficiary?

yes no

In the case of restructuring aid

- 6.6. Please explain on basis of which criteria the national authorities will assess to what extent the problems of the beneficiary relate to liquidity or solvency or both, and how they will select the State aid instruments which will address the problems identified in the most appropriate way:

.....

In the case of temporary restructuring support

- 6.7. Is the temporary restructuring support to be granted under the scheme restricted to loan guarantees or loans?

yes no

- 6.8. Does the scheme require that the financial cost of the loan (or, in the case of loan guarantees, the total financial cost of the guaranteed loan, including the interest rate of the loan and the guarantee premium) be set at a rate not lower than the reference rate set out by the Commission in its Reference Rate Communication for weak undertakings offering normal levels of collateralisation?

yes no

- 6.9. Does the scheme require that the remuneration for the temporary restructuring support be increased by at least 50 basis points 12 months after the disbursement of the first instalment to the beneficiary (less any immediately preceding period of rescue aid)?

yes no

- 6.10. Does the scheme provide that temporary restructuring support be granted for no longer than 18 months, less any immediately preceding period of rescue aid?

yes no

- 6.11. Does the scheme provide that not later than six months after disbursement of the first instalment of the temporary restructuring support to the beneficiary, less any immediately preceding period of rescue aid, the national authorities will approve a simplified restructuring plan?

yes no

- 6.12. Does the scheme provide that within 18 months from the date of granting of the temporary restructuring support, less any immediately preceding period of rescue aid, the loan will be reimbursed or the guarantee terminated, unless before that time a restructuring plan or liquidation plan of the beneficiary has been approved by the national authorities?

yes no

▼M8**7. Proportionality of the aid or aid limited to the minimum***In the case of rescue aid and temporary restructuring support*

7.1. Amount of aid

- (a) Does the scheme provide that the amount of aid will not exceed the result of the calculation on the basis of the formula set out in Annex I to the Guidelines?

yes no

- (b) If the answer to point (a) is no, does the scheme require the preparation of a liquidity plan setting out the beneficiary's liquidity needs for the next six months (18 months in the case of temporary restructuring support)?

yes no

- (c) If the answer to point (b) is yes, please explain on which basis and according to which information the national authorities will examine whether the liquidity plan setting out the beneficiary's liquidity needs for the next six months (18 months in the case of temporary restructuring support) is duly justified:

.....

In the case of restructuring aid

7.2. Own contribution

- (a) Does the scheme require provision of a real and aid-free contribution to the restructuring costs from the own resources of the beneficiary, its shareholders, creditors, the business group to which it belongs or from new investors amounting to at least 40 % of the restructuring costs in the case of medium-sized enterprises or 25 % of the restructuring costs in the case of small enterprises?

yes no

- (b) If the answer to point (a) is yes, please explain which elements the national authorities will take into account to assess whether the own contribution is real and aid-free:

.....

- (c) Does the scheme require that the own contribution should be comparable to the aid granted in terms of effects on the solvency or liquidity position of the beneficiary ⁽⁹³⁾?

yes no

- (d) If the answer to point (c) is yes, please explain how the national authorities will assess it:

.....

7.3. Burden-sharing

To be completed if the scheme provides that the State aid can be granted in a form enhancing the beneficiary's equity position ⁽⁹⁴⁾:

⁽⁹³⁾ For example, where the aid to be granted enhances the beneficiary's equity position, the own contribution should similarly include measures that are equity-enhancing, such as raising fresh equity from incumbent shareholders, the write-down of existing debt and capital notes or the conversion of existing debt to equity, or the raising of new external equity on market terms.

⁽⁹⁴⁾ For example where the State provides grants, injects capital or writes off debt.

▼ **M8**

- (a) Does the scheme provide that State intervention may only take place after losses have been fully accounted for and attributed to the existing shareholders and/or subordinated debt holders?

yes no

- (b) Will cash outflows from the beneficiary to holders of equity and subordinated debt be prevented during the restructuring period to the extent legally possible?

yes no

- (c) If the answer to point (b) is no, please explain on the basis of which criteria the national authorities will assess whether such cash outflows would not disproportionately affect those that have injected fresh equity.

.....

- (d) Will the national authorities allow any exceptions from the conditions described in points (a) and (b) above?

no
 yes. If so, please explain.

.....

- (e) Does the scheme provide that the State will receive a reasonable share of the future gains in value of the beneficiary, in view of the amount of State equity injected in comparison with the remaining equity of the company after losses have been accounted for?

yes no

8. Negative effects

8.1. 'One time, last time' principle:

Does the scheme exclude ⁽⁹⁵⁾ the provision of aid to any SME which has received rescue aid, restructuring aid or temporary restructuring support in the past ⁽⁹⁶⁾ and/or any non-notified aid?

yes no

In the case of restructuring aid

8.2. Measures to limit distortions of competition ⁽⁹⁷⁾:

Structural measures — divestments and reduction of business activities

⁽⁹⁵⁾ Please note where less than 10 years have elapsed since the rescue aid or temporary restructuring support was granted or the restructuring period came to an end or implementation of the restructuring plan was halted (whichever occurred the latest), further rescue aid, restructuring aid or temporary restructuring support can be only granted: (a) where temporary restructuring support follows the granting of rescue aid as part of a single restructuring operation; (b) where restructuring aid follows the granting of rescue aid or temporary restructuring support as part of a single restructuring operation; (c) where rescue aid or temporary restructuring support has been granted in accordance with these guidelines and that aid was not followed by restructuring aid, if: (i) it could reasonably have been believed that the beneficiary would be viable in the long term when the aid pursuant to these guidelines was granted, and (ii) new rescue or restructuring aid or temporary restructuring support becomes necessary after at least five years due to unforeseeable circumstances for which the beneficiary is not responsible; (d) in exceptional and unforeseeable circumstances for which the beneficiary is not responsible.

⁽⁹⁶⁾ Including any such aid granted before the date from when the Commission applies the Guidelines, i.e. before 1.8.2014.

⁽⁹⁷⁾ Member States are not obliged to require such measures from small enterprises, except where otherwise provided by rules on State aid in a particular sector. However, small enterprises should not normally increase their capacity during a restructuring period.

▼ **M8**

- (a) Does the scheme require from beneficiaries divestments of assets, reduction of capacity or market presence⁽⁹⁸⁾ together with indication of the relevant markets on which those divestments will take place⁽⁹⁹⁾ and their timing⁽¹⁰⁰⁾?

yes no

- (b) Does the scheme state that structural measures should normally take the form of divestments on a going-concern basis of viable stand-alone businesses that, if operated by a suitable purchaser, can compete effectively in the long term?

yes no

- (c) If the answer to point (b) is no, does the scheme provide that, where there is a lack of such entities, the beneficiary might carve out and subsequently divest an existing and appropriately funded activity, creating a new and viable entity that should be able to compete in the market?

yes no

- (d) If the scheme allows for structural measures in the form of divestment of assets alone, without involving the creation of a viable entity able to compete in the market, does it require a demonstration by the beneficiary that no other form of structural measures would be feasible or that other structural measures would seriously jeopardise the economic viability of the undertaking?

yes no

Behavioural measures

- (e) Does the scheme require that the beneficiary refrain from acquiring shares in any company during the restructuring period, except where indispensable to ensure the long-term viability?

yes no

- (f) Does the scheme require that the beneficiary refrain from publicising State support as a competitive advantage when marketing their products and services?

yes no

- (g) Does the scheme provide for the beneficiary to refrain from engaging in commercial behaviour aimed at a rapid expansion of its market share relating to specific products or geographic markets by offering terms (for example as regards prices and other commercial conditions) which cannot be matched by competitors that are not in receipt of State aid?

yes no

- (h) If the answer to point (g) is yes, under what circumstances? Please explain.

.....

⁽⁹⁸⁾ Divestments, write-offs and closure of loss-making activities which would at any rate be necessary to restore long-term viability will generally not be considered sufficient.

⁽⁹⁹⁾ Such measures should take place in the market(s) where the beneficiary will have a significant market position after the restructuring, in particular those where there is significant excess capacity.

⁽¹⁰⁰⁾ Divestments to limit distortions of competition should take place without undue delay, taking into account the type of asset being divested and any obstacles to its disposal, and in any case within the duration of the restructuring plan.

▼M8

(i) Does the scheme foresee any other behavioural measures?

no

yes. If so, please describe.

.....

Market opening measures

(j) Does the scheme allow for any measures to be adopted by the national authorities or by the beneficiary that are aimed at promoting more open, sound and competitive markets, for instance by favouring entry and exit ⁽¹⁰¹⁾?

yes

no

(k) If the answer to point (j) is yes, please describe:

.....

.....

9. General

9.1. Does the scheme apply to SMEs in an assisted area?

yes

no

9.2. Do specific provisions apply to SMEs in assisted areas under the scheme?

yes

no

9.3. If the answer to point 9.2 is yes, please explain which specific provisions apply and why they are justified.

.....

.....

9.4. Do the national authorities intend to accept a contribution which constitutes less than 40 % of the restructuring costs in the case of medium-sized enterprises or less than 25 % of the restructuring costs in the case of small enterprises?

yes

no

9.5. If the answer to point 9.4 is yes, please explain how the national authorities will apply the requirements concerning the measures to limit distortions of competition in order to limit the negative systematic impacts for the region:

.....

.....

10. Other information

Please provide any other information that would be of relevance to assess the notified aid measure under the Guidelines (e.g. as regards measures to increase employability of redundant workers or assistance with finding new employment):

.....

⁽¹⁰¹⁾ This could in particular include measures to open up certain markets directly or indirectly linked to the beneficiary's activities to other Union operators, in compliance with Union law. Such initiatives may replace other measures to limit distortions of competition that would normally be required of the beneficiary.

▼ **M8***PART III.4***Supplementary Information Sheet on aid for films and other audiovisual works**

This supplementary information sheet must be used for notifications of aid covered by the Commission Communication on State aid for films and other audiovisual works ⁽¹⁰²⁾

1. Characteristics of the notified aid measure(s)

1.1. Please describe as accurately as possible the purpose of the aid, where appropriate, for each measure:

.....

1.2. Please describe the scope of each measure, in terms of:

1.2.1. the type of activities covered (e.g. development, production, distribution):

.....

1.2.2. the type of works covered (e.g. cinematographic works, television series, transmedia projects):

.....

1.3. If the aid scheme includes a support measure for transmedia projects, do the aided activities directly relate to the film production component of the work?

yes no

1.4. Please indicate what provisions exist to guarantee the cultural objective of the aid:

.....

2. Conditions for eligibility

2.1. Please indicate the conditions for eligibility of activities or works under the planned aid measure:

.....

2.2. Please indicate the conditions for eligibility of beneficiaries under the planned aid measure:

— Does the scheme differentiate on grounds of nationality or place of residence?

.....

⁽¹⁰²⁾ Communication from the Commission on State aid for films and other audiovisual works (OJ C 332, 15.11.2013, p. 1).

▼M8

— Are beneficiaries obliged to fulfil any conditions other than that of being represented by a permanent agency at the moment of the payment of the aid?

.....

— 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?

.....

— Other conditions:

.....

3. Territorial spending obligations

3.1. Please indicate whether the measure includes provisions requiring the producer to spend the production budget, or parts of it, in the territory of the Member State or in one of its subdivisions:

3.1.1. In order to be eligible for aid?

yes no

3.1.2. As a condition attached to the granting of the aid?

yes no

3.2. Do the conditions of territorial spending apply to certain specific items of the production budget?

.....

3.3. If it is necessary to comply with a minimum degree of territorial spending in order to be eligible for the aid, please describe the nature of the requirements:

3.3.1. Of implicit nature (e.g. a minimum number of days shooting the production in the territory):

.....

3.3.2. Of explicit nature (e.g. a minimum amount or percentage of expenditure):

.....

3.4. In case there are territorial conditions attached to the granting of the aid, please explain:

3.4.1. Is the aid calculated as a percentage of territorial expenditure?

.....

3.4.2. Is the required territorial spending calculated with regard to the overall budget of the film?

.....

3.4.3. Is the required territorial spending calculated with regard to the amount of aid granted?

.....

▼M8**4. Eligible costs**

Please specify the costs which may be taken into account to determine the amount of aid.

.....

5. Aid intensity

- 5.1. Please indicate whether the scheme allows for aid intensities exceeding 50 % of the production budget? If so, please clarify the types of works concerned and the aid intensity limits set.

.....

- 5.2. If the concept of ‘difficult audiovisual works’ is used, please indicate the categories of works covered by this concept (that is to say, please indicate the definition used).

.....

- 5.3. If scriptwriting or development is aided under the scheme: are the costs of scriptwriting and development included in the production budget and taken into account for calculating the aid intensity of the audiovisual work?

.....

- 5.4. If distribution and promotion activities are supported under the scheme: what are the aid intensities allowed under the scheme?

.....

6. Film heritage

If applicable, please provide information on the measures taken with regard to film heritage.

.....

7. Compatibility

- 7.1. 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 State aid for films and other audiovisual works.

.....

- 7.2. If the scheme concerns aid to cinemas, please provide a reasoned justification in support of the compatibility of the aid as aid to promote culture within the meaning of Article 107(3)(d) TFEU, in particular the necessity, adequacy and proportionality of the aid.

.....

8. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Communication on State aid for films and other audiovisual works.

.....

▼ **M8***PART III.5***Supplementary Information Sheet on State aid to broadband**

This supplementary information sheet should be used for notifications of aid covered by the EU Guidelines for the application of State aid rules in relation to rapid deployment of broadband networks⁽¹⁰³⁾ ('Broadband Guidelines').

1. Characteristics of the notified aid measure

1.1. Please describe the objective of the aid measure:

.....

1.2. Please explain how the aid measure fits with the national broadband strategy and the Union objectives (including for the EU 2020 strategy and the Digital Agenda⁽¹⁰⁴⁾).

.....

1.3. Please present the rationale for public intervention and explain the anticipated benefits of the aid measure (e.g. economic and social benefits, increased broadband coverage and internet penetration rates, etc.).

.....

1.4. What category of network does the aid measure aim to support?

- backbone networks (or trunk networks);
- backhaul networks (or regional, or middle-mile networks);
- access networks (or last mile networks).

1.5. What elements of the network does the aid measure aim to support?

- Passive infrastructure elements;
- Active infrastructure equipment.

1.6. What type of broadband networks does the aid measure aim to support?

- basic broadband networks (providing at least 2Mbps download speed);
- next generation access networks ('NGA')⁽¹⁰⁵⁾;
- ultrafast broadband networks⁽¹⁰⁶⁾.

⁽¹⁰³⁾ EU Guidelines for the application of State aid rules in relation to the rapid deployment of broadband networks (OJ C 25, 26.1.2013, p. 1).

⁽¹⁰⁴⁾ EUROPE 2020 — A strategy for smart, sustainable and inclusive growth, COM(2010) 2020.

⁽¹⁰⁵⁾ For details see points 56 to 60 of the Broadband Guidelines.

⁽¹⁰⁶⁾ For details see points 82 to 85 of the Broadband Guidelines.

▼M8

1.7. What types of areas are targeted by the aid measure? Classify targeted areas with respect to the different segment and type of network supported and substantiate the classification on the basis of verifiable data.

- Basic White Basic Grey Basic Black
- NGA White NGA Grey NGA Black
- Ultrafast White Ultrafast Grey Ultrafast Black

1.8. Please provide any other relevant information useful to clarify the general context of the aid measure:

.....

.....

1.9. What type of investment and business model will be adopted ⁽¹⁰⁷⁾?

.....

.....

2. Process and granting of the aid measure

Mapping, coverage analysis

2.1. What is the scope of the aid measure in terms of territorial coverage?

2.2. Please provide information, including the date, and submit the results of the detailed mapping and coverage analysis undertaken to clearly identify the target areas:

.....

.....

Public consultation

2.3. Please describe the process and the results of the open transparent public consultation giving the opportunity to all interested stakeholders to comment on the planned aid measure. Please submit the relevant internet links on which the information about the measure has been published:

.....

.....

Competitive selection procedure

2.4. In case of deployment and/or operation of the subsidised network by a third-party operator, please confirm that a competitive selection procedure will be conducted in line with the EU Public Procurement Directives ⁽¹⁰⁸⁾. Please provide all relevant information in that respect:

.....

.....

⁽¹⁰⁷⁾ See for an example the Commission Guide to high speed broadband investment (http://ec.europa.eu/regional_policy/sources/docgener/presenta/broadband2011/broadband2011_en.pdf).

⁽¹⁰⁸⁾ Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts (OJ L 94, 28.3.2014, p. 1), Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65) and Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC, (OJ L 94, 28.3.2014, p. 243).

▼ M8

- 2.5. Please provide information on how the most economically advantageous offer is to be selected (including the award criteria and the relative weighting which is given to each of the criteria chosen) taking into account qualitative criteria (for instance, coverage, sustainability of the technological approach or the impact of the solution on competition) and price:

.....

- 2.6. Are there any minimum service requirements that the subsidised network has to comply with (such as minimum bandwidth, sustained services, minimum geographical coverage, etc.)?

yes no

- 2.7. If yes, please describe:

.....

Technological neutrality

- 2.8. Is the aid measure technologically neutral?

yes no

- 2.9. If the answer to point 2.8 is yes, please describe how that principle is ensured:

.....

Use of existing infrastructure

- 2.10. Please submit a map depicting the existing infrastructures in place in the country or region concerned, including also any new infrastructure(s) planned by commercial operators in the near future, that is to say within a three year period:

.....

- 2.11. Please explain how it is ensured that the operators wishing to participate in the selection procedure provide all relevant information on any existing infrastructure they own or control in the target area:

.....

Wholesale access

- 2.12. Please explain what type of 'wholesale access' obligations will be imposed on the subsidised network (including access to passive and active infrastructure, the right to use ducts and poles, dark fibre and street cabinets), and how long the access obligations will be maintained:

.....

▼ M8*Wholesale access pricing*

2.13. Please explain how access prices will be benchmarked:

.....

Claw-back and monitoring mechanism

2.14. Will a claw-back mechanism apply to the aid measure?

yes no

2.15. If the answer to point 2.14 is yes, please describe this mechanism, its characteristics and duration:

.....

2.16. Please explain how the monitoring of the aid measure will be organised:

- which public authority will undertake the monitoring?
- what aspects of the measure will be subject to monitoring?
- which performance criteria will be analysed?
- what will be the timing of the monitoring?

National regulatory authority ('NRA')

2.17. Please describe the role of the NRA in particular regarding: identification of target areas, wholesale access pricing including benchmarking, dispute resolution, etc.:

.....

2.18. Please report the position of the NRA on the proposed aid intervention and, where available, the opinion of the national competition authority:

.....

3. Compatibility criteria

Please explain how the notified aid measure complies with the conditions specified in Section 2.5 of the Broadband Guidelines, in particular with regard to:

.....

Objective of common interest

(a) Is the aid measure aimed to address well-defined objectives of common interest?

yes no

(b) If the answer to (a) is yes, please give a description of the objectives of common interest pursued by the aid measure:

▼M8*Market failure*

- (c) Does the aid measure address a market failure or important inequalities hampering the availability of broadband services?

yes no

- (d) If the answer to (c) is yes, please describe this market failure and provide a general overview of the broadband market in the country or region concerned and of the areas targeted by the aid measure.

That overview should contain information on the current level of broadband coverage, internet penetration rate (number of connected households, enterprises), breakdown of services availability by technology, major trends on the (national or regional) broadband market, rural/urban divide in terms of broadband coverage, comparison of retail prices with those charged for the same services offered in more competitive but otherwise comparable areas or regions of the country, available technological solutions for broadband development and provision of connectivity services, competitive situation in the electronic communication markets (structure and dynamics of the markets), overview of the national regulatory framework and of existing regulatory obligations for electronic communication operators:

.....

.....

Appropriate instrument

- (e) Please demonstrate the appropriateness of the aid measure:

.....

.....

- (f) Have any other alternative (less distortive) instruments already been implemented to enable the supply of broadband services and to overcome the lack of broadband connectivity, including *ex ante* regulation or demand stimulation?

yes no

- (g) If the answer to (f) is yes, please describe those initiatives and explain why they were deemed insufficient to achieve the desired broadband development objectives:

.....

.....

- (h) Have the existing network operators undertaken any private investment in the target areas over the last three years?

yes no

- (i) If the answer to (h) is yes, please describe those investments and explain why existing broadband infrastructure is not sufficient to satisfy the needs of citizens and business users and why State aid is necessary:

.....

.....

▼ M8*Incentive effect*

- (j) Please describe the positive effects that the aid measure is expected to generate:

.....

Step Change

- (k) Will the aid measure ensure a 'step change' in terms of broadband availability?

yes no

- (l) If the answer to (k) is yes, please demonstrate this by means of comparison to the existing and planned network deployment (that is to say before and after the planned intervention). In particular, please describe in detail whether and to what extent significant new investment in the broadband network will be undertaken and what new capabilities will be brought to the market in terms of broadband service availability and quality:

.....

- (m) Please explain the expected changes in the behaviour of the beneficiary(s) of the aid measure:

.....

- (n) Please demonstrate that similar broadband network investment would not have been undertaken within the same time frame and/or under the same terms and conditions in the absence of State aid:

.....

Proportionality

- (o) Please explain how it is ensured that the aid measure is limited to the minimum necessary:

.....

Distortion of competition and effect on trade

- (p) Please explain what potential negative effects on competition and trade the aid measure may have (for example: potential to cause crowding out of private investments or reinforcement of a dominant position) and what elements in the design of the measure⁽¹⁰⁹⁾ could minimize those risks:

.....

4. Other information

Please indicate here any other information you consider relevant to the assessment of the measure concerned under the Broadband Guidelines or any other information that is relevant from the point of view of Union competition and internal market rules⁽¹¹⁰⁾.

.....

⁽¹⁰⁹⁾ For instance, investment and business model selected, size and characteristics of the geographic intervention areas or measures to control projects costs.

⁽¹¹⁰⁾ The list of Commission decisions on State aid to broadband are available on DG Competition's homepage: http://ec.europa.eu/competition/sectors/telecommunications/broadband_decisions.pdf.

▼ **M8***PART III.6***Supplementary information sheet for State aid for environmental protection and energy**

This supplementary information sheet must be used for the notification of any aid covered by the Guidelines on State aid for environmental protection and energy 2014–2020 (hereinafter ‘the EEAG’)⁽¹¹¹⁾.

All documents provided by Member States as annexes to the notification form must be numbered and document numbers must be indicated in the relevant sections of this supplementary information sheet.

If there are several beneficiaries involved in an individual aid measure, the relevant information must be provided for each of them.

This supplementary information form is to be filled in in addition to the ‘Part I. General information’ form.

Scope*General Block Exemption Regulation*

Before completing this notification form you should consider whether this measure could be implemented under Commission Regulation (EU) No 651/2014 (the General Block Exemption Regulation (‘the GBER’)⁽¹¹²⁾-, and in particular section 7 of chapter III thereof (Aid for environmental protection).

Could the aid be implemented under the GBER?

yes no

If the aid could be implemented under the GBER, please explain why the measure is notified.

.....

De minimis Regulation

Before completing this notification form you should consider whether this measure could be implemented under the *de minimis* Regulation⁽¹¹³⁾:

Could the aid be implemented under the *de minimis* Regulation?

yes no

If the aid could be implemented under the *de minimis* Regulation, please explain why the measure is notified.

.....

This form should only be completed for notification of State aid which is intended to be implemented under the EEAG. Please fill in the relevant parts of the notification form corresponding to the character of the notified measure.

⁽¹¹¹⁾ OJ C 200, 28.6.2014, p. 1. For some details concerning the use of this supplementary notification sheet in agriculture and the fishery and aquaculture sectors see point 14 of the EEAG.

⁽¹¹²⁾ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

⁽¹¹³⁾ Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L 352, 24.12.2013, p. 1).

▼M8**Section A: General information on environmental and energy aid measures**

1. Please specify the type of aid below and then complete the appropriate part of section B of this supplementary information sheet ('General compatibility assessment'). If the scheme provides more than one type of aid in the list below you should complete section B for each box ticked.

If the measure is aid in the form of reductions in, or exemptions from, environmental taxes, or from funding the support for energy from renewable energy sources⁽¹¹⁴⁾, please fill in Section C of the form ('Compatibility assessment for aid in the form of reductions in or exemptions from environmental taxes and in the form of reductions in funding support for energy from renewable sources').

(a) Aid for undertakings which go beyond Union standards or which increase the level of environmental protection in the absence of Union standards;

(b) Aid for the acquisition of new transport vehicles which go beyond Union standards or which increase the level of environmental protection in the absence of Union standards;

(c) Aid for early adaptation to future Union standards;

(d) Aid for renewable energy sources;

— Please confirm that the measure only supports energy from renewable energy sources as defined in point 19(5) and 19(11) of the EEAG.

.....

— For biofuels, please confirm that the measure only supports sustainable biofuels as defined in point 19(9) of the EEAG.

.....

(e) Aid for energy efficiency measures;

— Please confirm that the measure only supports efficiency measures as defined in point 19(2) of the EEAG.

.....

(f) Aid for energy efficient district heating or cooling measures;

— Please confirm that the measure only supports energy efficient district heating or cooling measures as defined in point 19(14) of the EEAG.

.....

(g) Aid for high efficient cogeneration;

— Please confirm that the measure only supports high efficient cogeneration as defined in point 19(13) of the EEAG.

.....

⁽¹¹⁴⁾ See section 3.7 of EEAG, aid in the form of reductions in or exemptions from environmental taxes and in the form of reductions in funding support for electricity from renewable sources.

▼M8

- (h) Aid for waste management;
- (i) Aid for environmental studies;
- (j) Aid for the remediation of contaminated sites;
- (k) Aid for the relocation of undertakings;
- (l) Aid involved in tradable permits schemes;
- (m) Aid for energy infrastructure;
- (n) Aid for CO₂ capture, transport and storage (CCS);
- (o) Aid for generation adequacy measures;
- (p) Aid in the form of reductions in or exemptions from environmental taxes;
- (q) Aid in the form of reductions in funding support for energy from renewable sources.

2. Please provide a detailed description of the main characteristics of the notified measure (objective, likely effects of the aid, aid instrument, aid intensity, beneficiaries, budget, conditions, etc.).

3. Can the aid be combined with other aid?

- yes no

If the answer is yes, please explain and fill in the section on cumulation in the proportionality section of section B.

.....

4. In case the notified measure concerns a scheme, please tick the box in this point to confirm that any aid awarded under the notified scheme will be notified individually if it exceeds the thresholds laid down in point 20 of the EEAG:

- yes

5. 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):

.....

6. If applicable, please indicate the exchange rate which has been used for the purposes of the notification:

.....

7. Please indicate whether such conditions are attached to the measure, including its financing method when it forms an integral part of it, that can entail a non-severable violation of Union law (point 29 of the EEAG).

- yes no

If the answer is yes, please explain how compliance with Union law is ensured.

.....

▼ M8**Section B: General compatibility assessment****1. Contribution to an objective of common interest**

To answer the questions in this section, please refer to section 3.2.1 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

State aid schemes

1. In the light of the objectives of common interest addressed by the EEAG, please indicate the environmental or energy objectives pursued by the notified measure⁽¹¹⁵⁾. Please provide a detailed description of each distinct type of aid to be granted under the notified measure:

.....

2. Has the notified measure already been applied in the past?

yes no

If yes, please indicate its results in terms of environmental protection or energy system improvements, the relevant case number and date of Commission approval and, if possible, attach national evaluation reports on the measure:

.....

3. If the measure is new, please indicate the expected results and the period over which they will be achieved, as well as how those results will contribute to the achievement of the objective pursued:

.....

4. Please explain how you ensure that the generation adequacy investment will not contradict the objective of phasing out environmentally harmful subsidies including for fossil fuels, in line with point 220 of EEAG. How are for example demand-side management and interconnection capacity taken into account? Is there for example a preference for low carbon capacity providers in case of equivalent technical performance?

.....

5. In the case of generation adequacy, please explain and clearly define the generation adequacy problem that is expected to arise and the consistency with the generation adequacy analysis regularly carried out by ENTSO-E⁽¹¹⁶⁾. Please provide in the answer details in view of the considerations set out in point 221 of the EEAG.

.....

6. In the case of waste management, please confirm that the following conditions are met:

⁽¹¹⁵⁾ When introducing a measure co-financed by the European Structural and Investments Funds, Member States may rely on the reasoning in the relevant Operational Programmes in indicating the environmental or energy objectives pursued.

⁽¹¹⁶⁾ The European Network of Transmission System Operators for Electricity.

▼ **M8**

- (a) the waste hierarchy principle is respected (see point 118 of the EEAG)
- (b) the investment is aimed at reducing pollution generated by undertakings ('polluters') and does not extend to pollution generated by the beneficiary of the aid (see point 158(a) of the EEAG)
- (c) the aid does not indirectly relieve the polluters from a burden that should be borne by them under Union law, or from a burden that should be considered as a normal company cost for the polluters (see point 158(b) of the EEAG)
- (d) the investment goes beyond the 'state of the art' (see point 158(c) of the EEAG)
- (e) the treated materials would otherwise be disposed of, or be treated in a less environmentally friendly manner (see point 158(d) of the EEAG)
- (f) the investment does not merely increase demand for the materials to be recycled without increasing collection of those materials (see point 158 of the EEAG)

Furthermore, please provide details and evidence of compliance with the conditions mentioned in this point:

.....

7. In the case of tradable permits, please describe in detail the tradable permit scheme, including, inter alia, the objectives, the granting methodology, the authorities or entities involved, the role of the State, the beneficiaries and the procedural aspects:

.....

Please explain how:

- (a) 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 Union standards that are mandatory for the undertakings concerned:

.....

- (b) the allocation is carried out in a transparent way and based on objective criteria and on data sources of the highest quality available:

.....

- (c) 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 the absence of the trading scheme:

.....

▼ **M8**

- (d) 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 that is justified by the environmental logic of the scheme itself or is necessary for consistency with other environmental policies:

.....

- (e) new entrants must not in principle receive permits or allowances on more favourable conditions than existing undertakings operating on the same markets:

.....

- (f) 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 conditions mentioned in this point:

.....

Individually notifiable aid — additional information

- 8. If the aid is to be made available to individual undertakings please provide as much as possible quantifiable information to demonstrate the contribution to the relevant common objective for the notified measure.

.....

2. Need for State Aid

To answer the questions in this section, please refer to section 3.2.2 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

State aid schemes

- 1. Please identify the market failure which is hampering the level of environmental protection or a well-functioning, secure, affordable and sustainable energy market (see point 35 of the EEAG):

.....

- 2. If the market failure is already being addressed by other policies or measures, please provide evidence that the notified measure is only targeted at the residual market failure (see point 36 of the EEAG):

.....

▼M8

3. Please provide detailed information on the nature and the reasons why the notified measure is necessary:

.....

4. In the case of investment in energy infrastructure projects, please explain (see points 206 – 208 of the EEAG):

- (a) To what extent does the measure benefit projects of common interest as defined in Regulation (EU) No 347/2013, smart grids or infrastructure in assisted regions?

.....

- (b) To what extent does the market failure lead to a sub-optimal provision of the necessary infrastructure?

.....

- (c) To what extent is the infrastructure accessible to third parties and subject to tariff regulations?

.....

5. In the case of generation adequacy please provide the following information set out in points 222 to 224 of the EEAG.

- (a) Assessments of the impact of variable generation, including that originating from neighbouring systems.

.....

- (b) Assessment of the impact of the demand-side participation, including a description of measures to encourage demand-side management.

.....

- (c) Assessment of the actual or potential existence of interconnectors including a description of projects under construction and planned projects.

.....

- (d) Assessment of any other element which might cause or exacerbate the generation adequacy problem, such as regulatory or market failures, including for example caps on wholesale prices.

.....

Individually notifiable aid — additional information

6. If the aid is to be made available to individual undertakings please provide clear evidence that the individual undertakings concerned are actually confronted with the market failures or the residual market failures identified above (see points 38 and 39 of the EEAG):

.....

▼M8

7. To the extent relevant, please provide specific information on:

- (a) whether the market failure is already sufficiently addressed by other policy measures, in particular the existence of environmental or other Union standards, the Union ETS or environmental taxes:

.....

- (b) whether State intervention is needed, taking into account the cost of implementation of national standards for the aid beneficiary in the absence of aid compared to the costs, or absence thereof, of implementation of those standards for the main competitors of the aid beneficiary:

.....

- (c) in the case of coordination failures, the number of undertakings required to collaborate, diverging interests between collaborating parties and practical problems to coordinate collaboration, such as linguistic issues, sensitivity of information and non-harmonised standards:

.....

3. **Appropriateness of the aid**

To answer the questions in this section, please refer to section 3.2.3 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

1. Please explain why State aid is the appropriate instrument rather than other policy instruments (non-State aid instruments) or the full implementation of the ‘polluter pays principle’⁽¹¹⁷⁾ (see points 41 – 44 of the EEAG).

.....

2. Please explain why the State aid instrument selected is deemed to be the most appropriate State aid instrument to address the policy objective concerned and why it is likely to generate the least distortions of trade and competition in comparison with other State aid instruments (see point 45 – 48 of the EEAG).

.....

3. In the case of generation adequacy please confirm and explain that the aid is remuneration purely for availability in accordance with point 225 of the EEAG. Please also describe how the measure provides adequate incentives to both existing and future generators and to operators using substitutable technologies, such as demand-side response or storage solutions (such as allowing for different lead times to allow different technologies) in accordance with point 226 of the EEAG. Please explain to what extent interconnection capacity could remedy any possible problem of generation adequacy (as stated in point 226 of the EEAG).

.....

⁽¹¹⁷⁾ For the purpose of demonstrating the appropriateness of schemes, the Member State can also rely on the results of past evaluations as described in Chapter 4 of the EEAG.

▼M8**4. Incentive effect**

To answer the questions in this section, please refer to section 3.2.4 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

State aid schemes

1. Is the aid to be awarded on the basis of a competitive bidding process?

yes no

If so, please provide details of the competitive process and attach a copy of the tender notice or its draft.

.....

2. When awarding the aid under the notified measure, is it ensured that work on the project has not started before the submission of the aid application by the beneficiary to the national authorities? Is it ensured that the aid will in no case be paid, and has not been already paid, where work on the aided project had already started prior to the submission of the aid application by the beneficiary to the national authorities ⁽¹¹⁸⁾?

yes no

3. Do the aid applications include at least the applicant's name and in the case of an undertaking, its size, a description of the project, including its location and start and end dates, the amount of public support needed to carry it out, and a list of eligible costs?

yes no

4. Please describe, providing examples, the counterfactual credibility checks that will be carried out to ensure that aid results in the desired incentive effects

.....

.....

5. If the purpose of the aid granted is to help with adapting to future Union standards or going beyond Union standards, please provide details of what the aid will consist of, which standards will be met and when or which standards will be exceeded (see points 53 to 55 of the EEAG).

.....

.....

6. If the aid is granted for transport vehicles for road, railway, inland waterway and maritime transport, please provide details relating to the applicability of the Union standards (including geographical scope where relevant) and in particular the retroactive application thereof (see point 54(a) or (b) of the EEAG).

Was a Union standard adopted?

⁽¹¹⁸⁾ 'Start of works' is defined in point 19(44) of the EEAG.

▼ **M8**

yes no

.....

7. If the answer to question 6 is yes, please confirm whether it has entered into force. If it is not in force yet, by what date will it enter into force?

yes no

.....

8. If the answer to question 6 is yes, will the investment be implemented and finalised at least one year before the date the Union standard concerned enters into force?

yes no

Please explain by what date the will investment be finalised:

.....

9. If the aid concerns energy audits of large enterprises, can you confirm that the aid does not pay for an energy audit that the beneficiary is required to undertake under Directive 2012/27/EU on Energy Efficiency ⁽¹¹⁹⁾?

yes no

Individually notifiable aid — additional information

10. If the aid is to be made available to individual undertakings please provide clear evidence that the aid has an incentive effect on the investment decision, that it changes the behaviour of the beneficiary leading either to an increase in the level of environmental protection or leading to a better functioning of the Union energy market (see section 3.2.4.2 of the EEAG):

.....

.....

11. Please clarify what advantages the supported project will bring to the beneficiary, in particular production advantages for example an impact on capacity and product quality (see point 59 of the EEAG):

.....

.....

12. Please provide, explain and justify the counterfactual scenario for the individual undertaking involved (see point 60 of the EEAG):

.....

.....

13. Please provide profitability for the project concerned and typical normal rates of return accepted by the undertaking for other investments of a similar kind. Please provide evidence in support of the information provided (see points 61 – 65 of the EEAG):

.....

.....

⁽¹¹⁹⁾ That requirement is not applicable to SMEs and is without prejudice to the assessment of the incentive effect of State aid for energy-efficiency measure prescribed by or carried out as a result of the energy audit or those resulting from other tools (see points 56 and 57 of the EEAG).

▼ **M8**

14. In case of a Union standard which is applicable or which will be applicable, please provide evidence, including quantitative information, that that standard does not remove the incentive effect of the aid (see points 66 – 68 of the EEAG):
-
-

5. **Proportionality**

To answer the questions in this section, please refer to section 3.2.5 of the EEAG and sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

If the measure concerns investment aid only, please fill in the first part of this section. If the aid is operational aid, please fill in the second part of this section. If the measure consists of both investment and operating aid both sections should be completed.

5.1. State aid schemes

5.1.1. Investment aid schemes

The aid amount per beneficiary should be limited to the minimum required to achieve the level of environmental protection or energy objective aimed for. As a general principle aid will be deemed limited to the minimum necessary if the aid corresponds to the total net extra cost necessary to meet the objective compared to the counterfactual scenario (see section 3.2.5 of the EEAG, point (70)).

For aid to energy efficient district heating and cooling projects, this section is only applicable to the production plant. For the infrastructure part the funding gap approach for energy infrastructure should be used (see section 5.1.2 operating aid schemes) (point 76 of the EEAG).

5.1.1.1. Eligible costs⁽¹²⁰⁾: please provide the details of the eligible costs as appropriate.

- (1) Please confirm that the eligible costs are limited to the extra investment costs necessary to achieve the objective of common interest and do not exceed an aid intensity of 100 %:

yes

- (2) Please confirm the following by ticking the appropriate box and provide explanations about:

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 aided investment with the counterfactual situation in the absence of aid, that is to say the reference investment⁽¹²¹⁾

.....

- (3) The counterfactual scenario can be difficult to establish in integrated projects such as integrated energy-efficiency measures or biogas projects. Where a counterfactual scenario cannot be

⁽¹²⁰⁾ For details see points 72 to 76 of the EEAG.

⁽¹²¹⁾ The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection (corresponding to mandatory Union standards in force) which could possibly be carried out without aid. See point 73(b) of the EEAG. For instance see list provided in Annex 2 to the EEAG. In case the reference investment is not the one listed in Annex 2, please explain and justify its appropriateness.

▼ **M8**

established the Commission may consider the total costs of the project as an alternative which may imply lower aid intensities to reflect the calculation of the eligible costs (see point 75 of the EEAG).

If you propose to use that approach please explain in detail the reason for doing so and provide the details of the calculation, in particular showing how the maximum aid intensities are appropriately adjusted:

.....

- (4) 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:

.....

- (5) What form do the eligible costs take?

- (a) investments in tangible assets
 (b) investments in intangible assets

If the investment relates to tangible assets please complete point 6; if it relates to intangible assets please complete point 7. If the investment relates to both tangible and intangible assets both points 6 and 7 should be completed.

- (6) In case of investments in tangible assets please indicate the form(s) of investments concerned:

- (a) investments in land which are strictly necessary in order to meet environmental objectives;
 (b) investments in buildings intended to reduce or eliminate pollution and nuisances;
 (c) investments in plant and equipment intended to reduce or eliminate pollution and nuisances;
 (d) investments to adapt production methods with a view to protecting the environment.

- (7) 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:

- (a) it is regarded as a depreciable asset;
 (b) it is purchased on market terms, from an undertaking over which the acquirer has no direct or indirect control;
 (c) 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⁽¹²²⁾.

Furthermore, please confirm that if the intangible asset is sold during the first five years:

- the yield from the sale will be deducted from the eligible costs;

and

⁽¹²²⁾ Please note that this condition does not apply if the intangible asset is technically out of date.

▼ **M8**

- all or part of the amount of aid will, where appropriate, be reimbursed.

If the investment relates to Union standards, please fill in point 8.

- (8) In case of measures aiming at obtaining a level of environmental protection higher than Union standards, please confirm the relevant statements ⁽¹²³⁾ by ticking the relevant box:
- (a) if the undertaking is adapting to national standards adopted in the absence of Union standards, the eligible costs consist of the additional investment costs necessary to achieve the level of environmental protection required by the national standards;
- (b) if the undertaking is adapting to or goes beyond national standards which are more stringent than the relevant Union standards or goes beyond Union 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 Union standards ⁽¹²⁴⁾;
- (c) 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.

5.1.1.2. Aid intensity and bonuses

The aid intensities which are allowed for the different measures can be found in Annex 1 to the EEAG.

- (9) What is the basic aid intensity applicable to the notified measure (without any bonus, see point 10 below)?

.....

- (10) Bonuses:

Bonus for assisted regions

- (a) Is a bonus envisaged due to the investment being located in an assisted area ⁽¹²⁵⁾?

yes no

If so, please specify the amount of bonus applicable (as percentage of the eligible costs):

- (b) Please confirm that if the aid or bonus for regions covered by Article 107(3)(a) TFEU is granted, only beneficiaries located in the regions referred to in Article 107(3)(a) TFEU as defined in point 19(46) of the EEAG are eligible for such aid/bonus:

yes

- (c) Please confirm that if the aid or bonus for regions covered by Article 107(3)(c) TFEU is granted, only beneficiaries located

⁽¹²³⁾ See Annex 2 to the EEAG: The extra investment costs consist of the additional investment costs necessary to go beyond the level of environmental protection required by the Union standards.

⁽¹²⁴⁾ Please note that the cost of investments needed to reach the level of protection required by the Union standards is not eligible.

⁽¹²⁵⁾ See point 78(a) of the EEAG.

▼ M8

in Article 107(3)(c) regions as defined in point 19(46) of the EEAG are eligible for such aid/bonus:

yes

SME bonus

(d) Is an SME bonus ⁽¹²⁶⁾ applied under the notified measure?

yes no

If so, please specify the amount of bonus applicable (as percentage of the eligible costs):

(e) Please confirm that if the aid/bonus for small enterprises is granted, the beneficiaries comply with the definition for small enterprises as defined in point 19(17) of the EEAG:

yes

(f) Please confirm that if the aid/bonus for medium enterprises is granted, the beneficiaries comply with the definition for medium enterprises as defined in point 19(17) of the EEAG:

yes

Eco-innovation bonus

(g) Is an eco-innovation bonus ⁽¹²⁷⁾ applied under the notified measure?

yes no

(h) If so, please specify the level of bonus applicable and explain how the specific requirements set out in point 78(c)(i) to (iii) of the EEAG are fulfilled:

.....

Bidding process

(i) Is the aid granted in a genuinely competitive bidding process ⁽¹²⁸⁾?

yes no

If the answer is yes, please provide details of the competitive process and evidence of compliance with point 19(43) of the EEAG. Please attach a copy of the tender notice or its draft:

.....

(11) Please specify the total aid intensity of the projects supported under the notified scheme as a percentage, taking into account the basic aid intensity and the bonuses:

.....

⁽¹²⁶⁾ See point 78(b) of the EEAG.

⁽¹²⁷⁾ See point 78(c) of the EEAG. 'Eco-innovation' is defined in point 19(4) of the EEAG.

⁽¹²⁸⁾ For details of the genuinely competitive bidding process required, see the definition in point 19(43) of the EEAG.

▼M8

5.1.1.3. Cumulation (see Section 3.2.5.2 of the EEAG)

(12) Is the aid granted under the notified measure combined with other aid?

yes no

(13) If the answer to point 12 is yes, please describe the cumulation rules applicable to the notified aid measure (see points 81 and 82 of the EEAG):

.....

(14) Please specify whether the process to ensure compliance with cumulation rules will be verified under the notified aid measure:

.....

5.1.2. Operating aid schemes

5.1.2.1. Operating aid for energy from renewable sources

1. Please specify the type(s) of renewable energy sources supported under the notified measure and provide details.

Please note that the aid for investment or operating aid for the production of biofuels can be allowed only with regard to sustainable biofuels. No investment aid for food based biofuels can be granted, and operating aid can only be granted until 2020 unless the plant is already depreciated. Please confirm that those conditions are being met (see point 113 of the EEAG):

.....

2. If hydro power is supported, please confirm compliance with Directive 2000/60/EC ⁽¹²⁹⁾.

yes no

3. If waste is supported, please confirm that the waste hierarchy is not circumvented.

yes no

Biofuels

4. Please explain whether aid is granted to food-based biofuels and, if it is granted, under what conditions such aid is granted (see point 113 of the EEAG).

.....

5. If the measure promotes biofuels, please confirm that all the following conditions regarding food-based biofuels are met:

(a) The operating aid for food-based biofuels is granted only until 2020:

yes no

⁽¹²⁹⁾ 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).

▼ **M8**

(b) The operating aid for food-based biofuels is granted exclusively to plants that started operations before 31 December 2013:

yes no

and

(c) The operating aid for food-based biofuels is limited to plants which are not fully depreciated:

yes no

6. Please specify whether there is a supply or blending obligation for biofuels or whether it is envisaged:

yes no

If so, please explain and provide evidence to prove that the aided biofuels are subject to the supply or blending obligation. Please explain whether the aided biofuels are more expensive than biofuels that could come on the market with the obligation only (and without aid). For guidance, see point 114 of the EEAG.

.....

Cooperation agreements in the framework of the Renewable Energy Directive⁽¹³⁰⁾

7. Please specify whether a cooperation agreement is in place:

yes no

If yes, please explain and provide details of the cooperation agreement (see point 122 of the EEAG):

.....

5.1.2.1.1. Operating aid for electricity from renewable sources (until plant depreciation)

8. Please confirm that the aid will be granted only until the plant has been fully depreciated according to normal accounting rules and provide explanations accordingly:

yes no

.....

9. Please confirm that investment aid previously received will be deducted from the operating aid and provide explanations accordingly:

yes no

.....

In order to incentivise market integration it is important that beneficiaries sell their electricity in the market and are subject to market obligations (see points 124 and 125 of the EEAG).

⁽¹³⁰⁾ Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC (OJ L 140, 5.6.2009, p. 16).

▼ **M8**

10. Please confirm that aid is granted in addition to the market price charged by generators selling directly in the market (see point 124(a) of the EEAG):

yes no

If so, please explain in detail how that condition is implemented in practice:

.....

11. Please confirm that beneficiaries are subject to standard balancing responsibilities:

yes no

If so, please explain in detail the balancing responsibilities applicable for generators of renewable energy and the responsibilities applicable for other generators (see point 124(b) of the EEAG):

.....

If the answer is no, do you consider that there is no liquid intra-day market in your country?

yes no

If the answer is no, please explain in detail and justify why balancing responsibilities are not applicable for generators of renewable energy:

.....

12. Please confirm that there are measures in force to ensure that generators have no incentive to generate electricity at negative prices (see point 124(c) of the EEAG):

yes no

Please explain in detail how this is ensured in practice:

.....

13. Does the scheme provide aid for installations, except wind energy, with an installed electricity capacity of less than 500 kW?

yes no

If so, please explain whether it applies to all beneficiaries or only to a subgroup of beneficiaries. Please detail whether the conditions of point 124 of the EEAG apply to such installations:

.....

14. Does the scheme provide aid for demonstration projects as defined in the EEAG? (see point 127 of the EEAG)

yes no

▼ **M8**

If so, please detail and provide evidence that such projects meet all the conditions set out in the definition of the EEAG (point 19(45) of the EEAG).

.....

If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether the conditions of point 124 of the EEAG apply to demonstration projects.

.....

15. Does the scheme provide aid for wind energy installations with an installed electricity capacity of less than 3 MW or 3 generation units? (see point 125 of the EEAG)

yes no

If so, please detail the installations that are covered by this provision:

.....

If so, please explain whether this applies to all beneficiaries or only a subgroup of beneficiaries. Please detail whether the conditions of point 124 of the EEAG apply to such installations:

.....

In a transitional phase covering the years 2015 and 2016, aid for at least 5 % of the planned new electricity capacity from renewable energy sources should be granted in a competitive bidding process on the basis of clear, transparent and non-discriminatory criteria (See points 124 and 125 of the EEAG).

16. Please confirm that aid for at least 5 % of the planned new electricity capacity from renewable energy sources should be granted in a competitive bidding process:

yes no

17. Please explain in detail how the condition laid down in this point is implemented in practice, including the calculation of the minimum 5 % for both 2015 and 2016:

.....

18. From 1 January 2017 operating aid is in principle granted in a competitive bidding process on the basis of clear, transparent and non-discriminatory criteria, unless exceptions apply (see point 126 EEAG). Please confirm that the aid is granted in a competitive bidding process:

yes no

▼ M8

If so, please explain in detail the bidding process:

.....

If the answer is no, please explain whether one of the following reasons is applicable:

- (a) very limited number of eligible projects;
- (b) higher support levels would arise in case of a bidding process;
- (c) low realisation rates would result (projects that would be constructed);

19. Please detail, substantiate and explain the reasons for not applying a competitive bidding process. Please provide quantitative and qualitative evidence that one of the reasons invoked would actually occur:

.....

If the answer to this point is no, please fill in section 5.1.2.1.2: operating aid for energy from renewable sources other than electricity (until plant depreciation).

20. Please indicate whether the competitive bidding process is open to all generators producing electricity from renewable sources:

yes no

If so, please explain the openness of the bidding process:

.....

If the answer is no, please explain whether one of the following reasons is applicable:

- (a) longer term potential of new innovative technology;
- (b) need to achieve diversification;
- (c) network constraints and grid stability;
- (d) system (integration) costs;
- (e) biomass: need to avoid distortions on the raw material market;

21. Please detail, substantiate and explain in detail the reasons for making an exception to the competitive bidding process open to all generators. Please provide quantitative and qualitative evidence that effectively there would be a situation involving one of the reasons listed in point 20:

.....

22. Please detail, substantiate and explain in detail why the reasons for applying an exception cannot be addressed in the tender design (see point 124 of the EEAG):

.....

▼ **M8**

23. Does the scheme provide aid for installations, except wind energy, with an installed electricity capacity of less than 1 MW?

yes no

If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether such installations will be granted aid in a competitive bidding process:

.....

24. Does the scheme provide aid for demonstration projects as defined in the EEAG?

yes no

If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether such installations will be granted aid in a competitive bidding process:

.....

25. Does the scheme provide aid for wind energy installations with an installed electricity capacity of less than 6 MW or 6 generation units?

yes no

If so, please provide details of the installations that are covered by this provision:

.....

If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether such installations will be granted aid in a competitive bidding process:

.....

5.1.2.1.2. Operating aid for energy from renewable sources other than electricity (until plant depreciation)

26. Please provide the following information to show that the operating aid granted does not exceed the difference between the levelised costs of producing energy (LCOE) from the technology in question and the market price of the form of energy concerned:

— detailed analysis of the cost of producing energy of the technology concerned in the form of LCOE per units of each of the renewable sources ⁽¹³¹⁾:

.....

— detailed analysis of the market price of the form of energy concerned:

.....

⁽¹³¹⁾ For aid schemes the information can be provided in the form of atypical calculation (or several examples).

▼ **M8**

27. Please provide evidence that the aid will be granted only until the plant has been fully depreciated according to normal accounting rules and provide a detailed analysis of the depreciation of each type of the investments for environmental protection (see point 131(d) of the EEAG):

.....

28. For aid schemes, please specify how the compliance with the condition in point 131(d) of the EEAG will be ensured:

.....

29. 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:

.....

30. Does the aid also cover a normal return on capital?

yes no

If so, please provide details and information or calculations showing the rate of normal return and give reasons why the chosen rate is appropriate:

.....

31. Are the production costs updated regularly and at least once a year?

yes no

Please provide details and explanations:

.....

5.1.2.1.3. Operating aid for existing biomass plants after plant depreciation.

Operating aid for biomass after plant depreciation may be compatible with the internal market if a Member State demonstrates that the operating costs borne by the beneficiary after plant depreciation are still higher than the market price of the energy concerned (point 133 of the EEAG).

32. Please confirm and explain that the aid is granted only on the basis of the energy produced from renewable sources:

.....

33. Please provide the following information:

— detailed analysis of the operating cost of producing energy from biomass after plant depreciation:

.....

— detailed analysis of the market price of the form of energy concerned:

.....

▼ **M8**

- detailed analysis of the design of the measure showing that it is meant to compensate only the difference between the operating costs after plant depreciation and the market price of the form of energy concerned:

.....

34. Is there a monitoring mechanism to verify whether the operating costs borne are still higher than the market price of energy concerned?

yes no

Is that monitoring mechanism updated at least on an annual basis?

yes no

Please describe in detail the monitoring mechanism:

.....

Operating aid for biomass after plant depreciation may be compatible with the internal market if a Member State demonstrates that, irrespective of the market price of the energy concerned, the use of fossil fuels as an input is more economically advantageous than the use of biomass (point 134 of the EEAG).

35. Please confirm and explain that the aid is granted only on the basis of the energy produced from renewable sources:

.....

36. Please provide the following information:

- detailed analysis of the operating costs of producing energy from biomass after plant depreciation:

.....

- detailed analysis of the operating costs of producing energy from the fossil fuel concerned after plant depreciation:

.....

- detailed analysis of the design of the measure showing that it is meant to compensate only the difference between the operating costs after plant depreciation between the use of biomass and the fossil fuel concerned:

.....

37. Please provide evidence that without the aid there would be a switch from the use of biomass to the use of fossil fuels within the same plant:

.....

38. Is there a monitoring mechanism in place to verify whether the operating costs borne for using biomass are still higher than the operating costs borne from using the fossil fuel concerned?

▼ M8

yes no

39. Is that monitoring mechanism updated at least on an annual basis?

yes no

Please describe in detail the monitoring mechanism:

.....

5.1.2.1.4. Operating aid granted by way of certificates.

40. 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).

.....

41. What is the duration of the notified measure ⁽¹³²⁾?

.....

42. Please provide data or calculations showing that the aid is essential to ensure the viability of the renewable energy sources.

.....

43. Please provide data or calculations showing that the aid does not in the aggregate result in overcompensation for renewable energy.

.....

44. Please provide information or calculations showing that the aid does not dissuade renewable energy producers from becoming more competitive.

.....

45. Please provide information required under section 5.1.2.1.1 operating aid for electricity from renewable sources (until plant depreciation).

.....

46. If for technical reasons the conditions of points 124 and 125 of the EEAG cannot be applied, please provide information or calculations accordingly.

.....

5.1.2.2. Operating aid granted for high efficient Combined heat and Power (CHP) plants.

47. Please fill in the information required in section 5.1.2.1 to the extent that the relevant subsection is applicable:

— For support to electricity from CHP plants until plant depreciation: section 5.1.2.1.1.

⁽¹³²⁾ Please note that the Commission can authorise such notified measures for a period of 10 years.

▼ **M8**

- For support to heat from CHP plants until plant depreciation: section 5.1.2.1.2.
- For support to heat or electricity from CHP plants after plant depreciation: section 5.1.2.1.3.
- For support by way of certificates: section 5.1.2.1.4.

48. Please confirm 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 ⁽¹³³⁾;
- 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 ⁽¹³⁴⁾.

Please provide details and evidence that the relevant condition(s) is/are complied with:

.....

5.1.2.3. Operating aid granted for energy efficiency measures.

49. Please provide information or 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 efficiency ⁽¹³⁵⁾.

.....

50. What is the duration of the operating aid measure ⁽¹³⁶⁾?

.....

5.1.2.4. Operating aid granted for energy infrastructure and CCS.

51. Please provide information and calculations demonstrating that the aid is limited to compensating for net extra production costs resulting from the investment taking account of costs and benefits of the project.

.....

Please provide a detailed cash flow overview over the lifetime of the project.

.....

Please provide an explanation of the discount rates and rates of return used.

.....

⁽¹³³⁾ 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.
⁽¹³⁴⁾ 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.
⁽¹³⁵⁾ Please note that any investment aid granted to the undertaking in respect of the new plant must be deducted from production costs.
⁽¹³⁶⁾ Please note that the duration must be limited to maximum 5 years.

▼ M8

Please provide details about the counterfactual scenario or justify the absence thereof.

.....

52. In the case of CCS, please confirm and provide details demonstrating that the aid does not benefit the CO₂ emitting installation:

.....

53. In the case of energy infrastructure, the eligible costs are therefore the funding gap. Please demonstrate that the aid does not exceed the funding gap by providing detailed calculation and justification for the data used, for example rate of return (see point 211 of the EEAG):

.....

54. What is the duration of the operating aid measure?

.....

5.1.2.5. Operating aid granted for generation adequacy.

55. Describe the built in measures to prevent windfall profits that are in place:

.....

.....

56. Describe the mechanism by which the price paid returns to zero when the capacity supplied is expected to be adequate to meet the level of capacity demanded (see point 231 of the EEAG):

.....

.....

57. Is the scheme based on a competitive bidding process? Please provide details (see point 229 of the EEAG):

.....

.....

58. Please describe the expected rate of return of the beneficiaries under the scheme:

.....

.....

5.1.2.6. Operating aid in tradable permits. See point 235 of the EEAG

59. Please confirm that the scheme complies with all of the following criteria:

- (a) 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 or relevant market if they are in a similar factual situation;
- (b) full auctioning leads to a substantial increase in production costs for each sector or category of individual beneficiaries;
- (c) the cost increase from the tradable permit scheme can not be passed on to customers without leading to important sales reductions;
- (d) the best performing technique in the EEA was used as a benchmark for the level of the allowance granted.

Please provide details demonstrating how the criteria in this point are applied:

▼ **M8**

.....
.....

5.2. Individually notifiable aid — additional information

60. 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:

.....
.....

61. Please provide detailed descriptions for each of the measures subject to individual notification. The information should not be general, for example sector specific, but as applicable for the individual beneficiary:

.....
.....

6. **Avoidance of negative effects**

To answer the questions in this section, please refer to section 3.2.6 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

6.1. State aid schemes

1. Please explain how the distortions of competition and trade caused by the notified aid scheme will be limited to the minimum (see section 3.2.6 of the EEAG).

.....
.....

2. Is the measure preventing efficient environmental outcomes by more efficient and innovative producers?

yes no

If the answer is no please explain why.

.....
.....

3. Will the aid have distortive effects by strengthening or maintaining the market power of the beneficiary?

.....
.....

4. Was the aid designed in such a way as to allow appropriate parties access to the measure? Please explain what measures have been taken to ensure that access.

.....
.....

For generation adequacy

5. Please explain how the measure complies with point 233 of the EEAG

.....
.....

6. Please explain how the measure allows any capacity which can effectively contribute to addressing the generation adequacy problem to participate in the measure. (See point 232 of the EEAG)

.....
.....

▼ M8

- 6.2. Individually notifiable aid — additional information
7. If the aid is to be made available to individual undertakings please provide clear evidence about the negative effects at the level of the undertaking. (See section 3.2.4.2 of the EEAG):

.....

.....

7. Transparency

To answer the questions in this section, please refer to section 3.2.7 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

1. Please provide references to the relevant provisions in the legal basis stipulating that the granting authority should publish on a central website, or on a single website retrieving information from several websites (for example, regional websites), at least the following information about the notified State aid schemes: the full text of the approved aid scheme or the individual aid granting decision and its implementing provisions, or a link to it, the identity of the granting authority or authorities, the identity of the individual beneficiaries, the form and amount of aid granted to each beneficiary, the date of granting, the undertaking (SME/large company), the region in which the beneficiary is located and the principal economic sector in which the beneficiary has its activities (see section 3.2.7 of the EEAG):

.....

.....

2. Please provide the link to the single website:

.....

Section C: Compatibility assessment for aid in the form of reductions in or exemptions from environmental taxes and in the form of reductions in funding support for the energy from renewable sources

To answer the questions in this section, please refer to section 3.2.7 of the EEAG in particular.

Please complete section C1 for measures concerning reductions from environmental taxes and section C2, possibly combined with section C3, for measures concerning reductions in the funding of support for renewable energy sources.

Please complete the section on Transparency in section B, point 7.

Section C1: Aid in the form of reductions in or exemptions from environmental taxes ⁽¹³⁷⁾

1. Please explain how the tax reductions or exemptions contribute indirectly to an improvement of the level of the environmental protection and explain why the tax reductions and exemptions do not undermine the general objective pursued:

.....

.....

⁽¹³⁷⁾ See section 3.7.1 of the EEAG.

▼ **M8**

2. For reductions in or exemptions from harmonised taxes at Union level, please confirm that:

- (a) the aid is granted for a maximum period of 10 years;
and
- (b) the aid beneficiaries are selected on objective, transparent and non-discriminatory criteria;
and
- (c) the aid is granted in principle in the same way for all competitors in the same sector if they are in a similar factual situation;
and
- (d) the beneficiaries pay at least the Union minimum tax level set by the relevant applicable directive ⁽¹³⁸⁾.

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 Union legislation):

.....
.....

- (e) the reductions or exemptions are compatible with the relevant applicable Union legislation and comply with the limits and conditions set out therein:

Please refer to the relevant provision(s) and provide the relevant evidence:

.....
.....

3. If the conditions in point 2 are confirmed and duly substantiated, there is no need to complete this section, unless those conditions are not fulfilled for the total measure.

4. For reductions in or exemptions from environmental taxes which have not been harmonized or for those which have been harmonized but where beneficiaries pay a sum lower than the Union 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):

.....
.....

— a list of the 20 largest beneficiaries covered by the exemptions or reductions as well as a detailed description of their situation, in particular their turnover, their market shares and the size of the tax base:

.....
.....

5. Please confirm that:

- (a) the choice of beneficiaries is based on objective and transparent criteria and the aid is granted in principle in the same way to all competitors in the same sector or relevant market which are in a similar factual situation
and

⁽¹³⁸⁾ As set out in point 19(16) of the EEAG, ‘Union minimum tax level’ means the minimum level of taxation provided for in Union legislation. For energy products and electricity, the Union 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).

▼ M8

(b) the environmental tax without reduction would lead to a substantial increase in production costs for each sector or category of individual beneficiaries;

and

(c) without the aid the substantial increase in production costs would, if passed to the customers, lead to a substantial reduction in sales⁽¹³⁹⁾.

6. Please provide qualitative and quantitative evidence related to the conditions in point 2:

.....

7. Please explain in what form the tax reduction or exemption is given (point 174 of the EEAG):

.....

8. Please specify which one of the following conditions is met:

(a) Are aid beneficiaries paying at least 20 % of the national tax?

yes no

If the answer is no, please demonstrate how a lower rate can be justified in view of a limited distortion of competition:

.....

(b) 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 so, 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 of the application of (i) 20 % of the national tax or (ii) the Union minimum tax level:

.....

Please also confirm that:

(a) the substance of the agreements has been negotiated by the Member State and specifies the targets and fixes a time schedule for reaching those targets;

(b) the Member State ensures independent and timely monitoring of the commitments concluded in those agreements;

(c) those agreements will be revised periodically in the light of technological and other developments and will stipulate effective penalty arrangements which will apply if the commitments are not met.

⁽¹³⁹⁾ 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.

▼M8

Specify per sector the targets and time schedule and describe the monitoring and review mechanisms (for example by whom and at what intervals) as well as the penalty mechanism:

.....

9. Where a carbon tax levied on energy products used for electricity production is introduced and compensation for the electricity used is envisaged (point 179 of the EEAG), please provide the following information:

(a) The direct link to the ETS allowance price:

.....

(b) The maximum aid intensities over time and how it complies with the intensities set out in the Union ETS State aid Guidelines⁽¹⁴⁰⁾:

.....

(c) A list of the beneficiaries and whether they are eligible under the Union ETS State aid Guidelines:

.....

(d) Please give details about the way the lump sum payment is made:

.....

Section C2: Aid in the form of reductions in funding support for energy from renewable sources

1. Please explain what the additional costs⁽¹⁴¹⁾ resulting from the financing of renewable energy are and how they are reflected in the electricity prices that are established. Please detail:

.....

2. Please confirm that only reductions from the costs of funding renewable energy support are covered by the measure and that no other costs are included. Please detail. The additional costs cannot exceed the funding of support to energy from renewable sources.

.....

⁽¹⁴⁰⁾ Guidelines on certain State aid measures in the context of the greenhouse gas emission allowance trading scheme post 2012 (OJ C 158, 5.6.2012, p. 4).

⁽¹⁴¹⁾ The most direct way to demonstrate the causal link is by reference to a charge or levy on top of the electricity price, which is dedicated to the funding of energy from renewable sources. An indirect way to demonstrate the additional costs would be to calculate the impact of higher net costs for the electricity suppliers from green certificates and calculate the impact on the electricity price assuming the higher net costs are passed on by the supplier.

▼M8*Eligibility*

3. Please provide an overview of the beneficiaries of the measure and identify to what extent the beneficiaries are active in the sectors referred to in Annex 3 to the EEAG.

.....

4. To the extent that the beneficiaries of the measure are not active in sectors that are part of Annex 3 to the EEAG, please identify to what extent the beneficiaries are active in sectors referred to in Annex 5 to the EEAG.

.....

5. For the beneficiaries referred to in this section, please demonstrate for the undertakings the level of electro intensity (point 186 of the EEAG). Where available please use standard electricity consumption benchmarks.

.....

6. To the extent that the beneficiaries of the measure are not active in sectors referred to in Annex 3 or Annex 5 to the EEAG:

— Please demonstrate for the undertakings the level of electro intensity. Where available please use standard electricity consumption benchmarks.

.....

— Please demonstrate for the undertakings the level of trade intensity at Union level.

.....

7. Please confirm providing relevant evidence that the choice of beneficiaries is based on objective, transparent and non-discriminatory criteria and the aid is granted in principle in the same way to all competitors in the same sector or relevant market which are in a similar factual situation.

.....

Proportionality

8. Please confirm that the beneficiaries pay in full at least 15 % of the additional costs.

.....

9. Please confirm whether the maximum contributions for electro intensive undertakings are capped.

at 4 % Gross value Added (GVA)

at 0,5 % GVA (for undertakings with an electro intensity of at least 20 %)

If so,

▼ **M8**

(a) Please demonstrate how the maximum levels and GVA are calculated (see Annex 4 to the EEAG):

.....
.....

(b) Please explain whether any adjustments are made to the calculation in order to cover all labour costs (point 191 of the EEAG):

.....
.....

(c) Please explain how the cap applies to all eligible undertakings:

.....
.....

Section C3: Transitional rules for reductions in funding support for energy from renewable sources

This section only applies if an adjustment plan was submitted to the Commission before 1 July 2015.

1. Please explain in detail whether reductions in or exemptions from funding support for renewable energy were granted before 1 July 2014.

.....
.....

If so, please show whether new beneficiaries have entered the scheme after 1 July 2014.

.....
.....

2. Please provide an overview of the beneficiaries who benefitted from the measure before 1 July 2014.

.....
.....

3. Please divide those beneficiaries in two groups: one eligible for the aid under the EEAG (group 1) and another not eligible for aid under the EEAG (group 2).

.....
.....

4. Please provide an adjustment plan that would progressively bring the aid levels in line with the application of the eligibility and proportionality criteria set out in section C.2.

(a) Please demonstrate how the plan foresees a minimum own contribution of 15 % by 2019 for group 1 referred to in point 3.

.....
.....

▼ **M8**

- (b) Please demonstrate how the plan foresees a minimum own contribution of 20 % by 2019 for group 2 referred to in point 3.

.....

*PART III.7***Supplementary Information Sheet on risk finance aid**

Please complete this supplementary information sheet, in addition to the 'General information' form, for the notification of any aid scheme covered by the Guidelines on State aid to promote risk finance investments ('RFG')⁽¹⁴²⁾.

Please consult paragraph 52 RFG for definitions.

1. Scope**1.1. Reasons for notifying the scheme:**

- (a) The scheme does not comply with the General Block Exemption Regulation ('GBER')⁽¹⁴³⁾. Please identify the provisions in the legal basis of the scheme that go beyond the GBER and indicate which GBER provisions they go beyond:

.....

- (b) The scheme does not comply with the *de minimis* Regulation⁽¹⁴⁴⁾. Please indicate the reasons why:

.....

- (c) The scheme does not comply with the market economy operator test at one or more levels (at the level of the investors, the financial intermediary and its manager, and the undertakings in which the investment is made) (See section 2.1 RFG; for loans, reference is made to the Communication on the Reference Rate⁽¹⁴⁵⁾, and for guarantees to the Guarantee Notice⁽¹⁴⁶⁾). Please specify the reasons why:

.....

- (d) The scheme does not contain aid and it is notified for legal certainty reasons.

1.2. Scope of the notified scheme: Please tick as appropriate to confirm:

- (a) The notified scheme is deployed through financial intermediaries or alternative trading platforms, except for fiscal incentives for direct investments in eligible undertakings (paragraph 20 RFG).

Please provide the reference to the relevant provision of the legal basis:

.....

⁽¹⁴²⁾ Guidelines on State aid to promote risk finance investments (OJ C 19, 22.1.2014, p. 4).

⁽¹⁴³⁾ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

⁽¹⁴⁴⁾ Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L 352, 24.12.2013, p. 1).

⁽¹⁴⁵⁾ Communication from the Commission on the revision of the method for setting the reference and discount rates (OJ C 14, 19.1.2008, p. 6).

⁽¹⁴⁶⁾ Commission Notice on the application of Articles 87 and 88 of the EC Treaty to State aid in the form of guarantees (OJ C 155, 20.6.2008, p. 10).

▼M8

- (b) The notified scheme excludes large companies, except for small or innovative mid-caps (paragraph 21 RFG).

Please provide the reference to the relevant provision of the legal basis:

.....

- (c) The notified scheme excludes risk finance aid to companies listed on the official list of a stock exchange or a regulated market (paragraph 22 RFG).

Please provide the reference to the relevant provision of the legal basis:

.....

- (d) The risk finance scheme involves private investors (paragraph 23 RFG).

Please provide the reference to the relevant provision of the legal basis:

.....

- (e) The risk finance scheme provides that as regards asymmetric risk-reward sharing between the State and private investors there is a substantial risk incurred by private investors or the State receives a reward on its investment (paragraph 24 RFG).

Please provide the reference to the relevant provision of the legal basis:

.....

- (f) The risk finance scheme cannot be used to support buyouts (paragraph 25 RFG).

Please provide the reference to the relevant provision of the legal basis:

.....

- (g) The risk finance scheme provides that no risk finance aid will be granted to undertakings in difficulty, as defined in the RFG (Please note that under the RFG, SMEs within seven years from their first commercial sale that qualify for risk finance investments following due diligence by the selected financial intermediary will not be considered as undertakings in difficulty, unless they are subject to insolvency proceedings or fulfil the criteria under their domestic law for being placed in collective insolvency proceedings at the request of their creditors).

Please provide the reference to the relevant provision of the legal basis:

.....

- (h) The risk finance scheme excludes aid to undertakings that have received illegal aid that has not yet been fully recovered (paragraph 26 RFG).

▼M8

- (i) The risk finance scheme does not concern aid to export-related activities towards third countries or Member States, namely aid directly linked to the quantities exported, the establishment and operation of a distribution network or to other current costs linked to the export activity, as well as aid contingent upon the use of domestic over imported goods (paragraph 27 RFG).
- (j) The risk finance scheme does not make aid subject to the obligation to use nationally produced goods or national services, and does not violate the freedom of establishment, where the aid is subject to the obligation for financial intermediaries, their managers or final beneficiaries to have or move their headquarters in the territory of the Member State concerned.

2. Description of the scheme**2.1. Budget of the scheme:**

- What is the total risk finance investment amount (including both the public and private part) per target undertaking over the whole investment cycle for each undertaking benefiting from the scheme (that is to say not per annum)? Please specify:

.....

- What is the size of the annual budget of the scheme?

- What is the overall size of budget of the measure for its entire duration? Please specify:

.....

- What is the size of the investment fund(s) set up under the scheme?

- Is the scheme to be co-financed by Union funds (European Social Fund, European Regional Development Fund, other)? Please specify:

.....

2.2. Duration of the scheme:

- (a) What is the duration of the scheme? (Please specify the dates of its entry into force and its end date)

- (b) What is the envisaged duration of the investment period?

- (c) What is the envisaged duration of the holding period?

2.3. Target undertakings which are the final beneficiaries of the scheme:

The *ex-ante* assessment⁽¹⁴⁷⁾ demonstrates the need for the following undertakings to be targeted by the scheme as final beneficiaries (paragraphs 63 – 79 RFG) (please provide details):

.....

.....

⁽¹⁴⁷⁾ The RFG (paragraphs 46 – 49) require that an *ex-ante* assessment be carried out and submitted for all notifiable risk finance measures.

▼ **M8**

- (a) Small midcaps (an undertaking (i) whose number of employees does not exceed 499, and (ii) whose annual turnover does not exceed EUR 100 million or whose annual balance sheet does not exceed EUR 86 million). With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....

- (b) Innovative mid-caps (mid-caps whose number of employees does not exceed 1 500 and whose R & D and innovation costs, as defined by the GBER, represent (a) at least 15 % of its total operating costs in at least one of the three years preceding the first investment under the risk finance measure, or (b) at least 10 % per year of its total operating costs in the three years preceding the first investment under the risk finance measure). With reference to the *ex-ante* assessment, please provide a summary of its the economic evidence and appropriate justification:

.....

- (c) Undertakings receiving the initial risk finance investment more than seven years after their first commercial sale: With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....

- (d) Undertakings requiring an overall risk finance investment (including public and private) of an amount exceeding the EUR 15 million cap fixed in the GBER: With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....

- (e) Alternative trading platforms not fulfilling the conditions of Article 23 of the GBER: With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....

- (f) Other:

With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....

▼ **M8**

2.4. Financial instruments: the *ex-ante* assessment demonstrates a need for the following design parameters not complying with the GBER (paragraph 80 to 86 RFG):

- (a) Independent private investors' participation below the ratios required in Article 21(10) of the GBER (paragraphs 80 to 81 RFG).

With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification for having ratios below the ratios required in the GBER:

.....

- (b) Financial instruments with design parameters above the ceilings provided for in the GBER, that is to say where the public investor takes more risk than allowed under the GBER (paragraphs 82 – 83 RFG).

With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification for having design parameters above the ceilings provided for in the GBER:

.....

- (c) Financial instruments other than guarantees where investors, financial intermediaries and their managers are selected by giving preference to downside protection over asymmetric profit-sharing.

With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....

- (d) Other:

With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....

2.5. Fiscal instruments: the *ex-ante* assessment demonstrates that the following design parameters which do not comply with the GBER are required:

- (a) Fiscal incentives to corporate investors (including financial intermediaries or their managers acting as co-investors).

Please provide a summary of its economic evidence and appropriate justification:

.....

- (b) Fiscal incentives to corporate investors for investment in SMEs via an alternative trading platform.

▼ M8

Please provide a summary of its economic evidence and appropriate justification:

.....

(c) Other:

Please provide a summary of its economic evidence and appropriate justification:

.....

2.6. Private investors participating in the measure with equity, loans or guarantees:

(a) Please provide the characteristics of the private investors participating in the measure (e.g. corporate investors, natural persons, etc.):

.....

.....

(b) Do the private investors provide equity, loans or guarantees at the level of the financial intermediary (e.g. fund of funds) or at the level of the final beneficiaries? Please specify:

.....

.....

(c) Do the financial intermediaries implementing the scheme co-invest (and are hence to be considered as private investors)?

Yes. If so, please specify:

No

2.7. Financial intermediaries implementing the scheme:

(See broad definition in paragraph 52 RFG; it also includes funds with and without legal personality)

(a) Please specify the nature of the financial intermediaries implementing the scheme:

.....

(b) Does the implementation of the measure involve an 'entrusted entity' (as defined in paragraph 52(v) RFG)?

Yes. If so, please give details:

No

(c) Does the entrusted entity co-invest with the Member State out of its own resources?

Yes. If so, please provide the reference to the legal basis authorising the entrusted entity to make such co-investment:

.....

No. If so, please explain the method for the calculation of its compensation for implementing the measure, to ensure it is not overcompensated:

.....

▼ M8

- (d) Is the entrusted entity selected through an open, transparent, non-discriminatory and objective selection procedure or is it directly appointed? Please specify:

.....

- (e) Does the entrusted entity manage the fund(s) through which the funding is provided under the risk finance scheme?

yes no

- (f) Characteristics of the management company in charge of implementing the measure at the level of the financial intermediary:

.....

- (g) In the case of several levels of financial intermediaries involved in the scheme (including funds of funds), please provide all relevant information for each level of financial intermediary:

.....

- 2.8. Is any party involved in the scheme other than the public authority granting the aid, the target undertakings, the financial intermediaries implementing the scheme mentioned above, and the private investors involved therein?

Yes. If so, please specify:.....

No

- 2.9. Detailed description of the instrument(s):

Note: In order to understand better, please attach a drawing to visualise the structure of the scheme and its instrument(s), indicating all parties involved, the size of their involvement, as well as, if appropriate, an annex summarising the overall design of the notified scheme.

Please outline the design parameters that you have retained for the purposes of soliciting potential financial intermediaries to manifest their interest in participating in the risk finance scheme, by replying to the detailed questions in this section.

- 2.9.1. Financial instruments

Risk finance aid measures in the form of financial instruments have to be deployed through financial intermediaries (paragraph 20 RFG). Hence, those measures are composed of, at least, a State intervention for financial intermediaries, and risk finance investments by financial intermediaries into final beneficiary undertakings.

- 2.9.1.1. Intervention at the level of financial intermediaries

A) State intervention at the level of financial intermediaries

The State provides the following to financial intermediaries (Please tick and complete as applicable):

- EQUITY (INCLUDING QUASI-EQUITY) INJECTION BY THE STATE AT THE LEVEL OF THE FINANCIAL INTERMEDIARIES

▼ **M8**

1. Please provide the following information:

— Terms of the equity injection (please include also a comparison with the market terms for such equity injection):

.....

— Type of financial intermediary:

— Type of funding structure of the financial intermediary (e.g. investment fund with a percentage of private and public participation; fund of funds multi-stage structure with specialised sub-funds, public fund co-investing with private investors on a deal-by-deal basis) Please explain in detail:

.....

2. In case of quasi-equity, please describe in detail the nature of the envisaged instrument:

.....

.....

3. If there is private participation (e.g. private investors provide equity to the financial intermediary alongside the State):

— Please indicate the participation ratios of the public and private investors:

.....

— Please indicate the type of preferential treatment envisaged for the benefit of participating private investors, as described in the call for expression of interest (please give details):

.....

Upside incentives:

Downside protection:

— If non-*pari passu* loss-sharing features go beyond the limits set out in the GBER, please provide economic evidence and justification, with reference to the *ex-ante* assessment (paragraph 110 RFG):

.....

— If relevant, please indicate whether the first loss piece borne by the public investor is capped (RFG paragraph 110):

Yes; Please specify how that cap has been fixed:

.....

No; Please explain:

.....

4. What is the strategy of the public investor?

.....

Please explain how the chosen instrument supports the public policy objectives pursued by the public investor:

.....

▼ **M8**

5. Please describe how the instrument is designed to ensure alignment of interests between the financial intermediary's investment strategy and the public policy objectives:

.....

6. Please provide a detailed explanation of the duration of the instrument or of the exit strategy underpinning the investment in equity, and how the exit is strategically planned by the public investor:

.....

7. Other relevant information:

.....

□ FUNDED DEBT INSTRUMENTS: LOAN INSTRUMENTS (HEREAFTER 'LOANS') AT THE LEVEL OF FINANCIAL INTERMEDIARIES

1. Please provide the following information:

— Type of loans (e.g. subordinated, portfolio risk-sharing) please provide details:

— Terms of the loans under the measure (please include also a comparison with the market terms for such loans):

.....

— Maximum size of the loan:

— Maximum duration of the loan:

— Collateral or other requirements:

— Other relevant information:

2. Please provide reference to the relevant provisions of the legal basis that prohibit the use of the aid to refinance existing loans (paragraph 115 RFG):

.....

.....

3. If private participation takes place at this level (e.g. private investors provide loans to the financial intermediary alongside the State):

— Please indicate the participation ratios of the public and private investors/lenders:

.....

.....

In particular, in case of portfolio risk-sharing loans, what is the co-investment rate by the selected financial intermediary? Please note that it should not be lower than 30 % of the value of the underlying loan portfolio (paragraph 114 RFG)

— Please describe the risk and reward sharing between the public and private investors or lenders:

.....

In particular, if the public investor assumes the first loss, at what level is it capped? Please note that it is recommendable that such cap does not exceed 35 % (RFG paragraph 113): Capped at:

▼ **M8**

Where the public investor/lender assumes a first loss position exceeding the cap set out in the GBER (25 %), it needs to be justified by reference to a severe market failure identified in the *ex-ante* assessment (RFG paragraph 113). Please provide a summary of such justification:

.....

— If there are other risk-mitigation mechanisms for the benefit of the private investors/lenders, please explain:

.....

4. What is the pass-on mechanism (as required by paragraph 104 RFG) ensuring that the financial intermediary passes on the advantage it receives from the State to the final beneficiary undertakings? What requirements does the financial intermediary have to apply (e.g. in terms of interest rate, collateral, risk class) to the final beneficiaries (please provide very precise details)? Please also provide details as to what extent the portfolio to be built under the measure goes beyond the financial intermediary's standard credit risk policy.

.....

5. What is the strategy of the public investor?

.....

Please explain how the chosen instrument supports the public policy objectives pursued by the public investor:

.....

6. Please describe how the instrument is designed to ensure alignment of interests between the financial intermediary's investment strategy and the public policy objectives:

.....

7. Please explain in detail the duration of the instrument or of the exit strategy underpinning the investment in debt instruments, and how the exit is strategically planned by the public investor:

.....

8. Other relevant information:

.....

- UNFUNDED DEBT INSTRUMENTS: GUARANTEES BY THE STATE AT THE LEVEL OF FINANCIAL INTERMEDIARIES ON UNDERLYING TRANSACTIONS WITH FINAL BENEFICIARIES

1. Please provide reference to the relevant provision of the legal basis that requires that eligible transactions covered by the guarantee must be newly originated eligible risk finance loan transactions, including lease instruments, as well as quasi-equity investment instruments, to the exclusion of equity instruments (paragraph 116 RFG):

▼ **M8**

2. Do the guarantees to financial intermediaries cover a portfolio of underlying transactions and not a single underlying transaction?
- yes no
3. Type of guarantee:
- Capped: guarantee cap is..... %
- (Please note that this cap applies to portfolios held by financial intermediaries and it is recommended that the cap rate does not exceed 35 % (paragraph 118 RFG); Please provide reasons for that rate:
-
- Moreover, tick to specify whether:
- a) The cap rate only covers expected losses; or
- b) The cap rate covers also unexpected losses; In this case, please show how the pricing of the guarantee reflects this additional risk coverage:
- Uncapped; in that case, please justify the need and how the pricing of the guarantee reflects this additional risk coverage by the guarantee:
-
- Counterguarantee (guarantee to guarantee institutions)
- Other: please specify:
4. Guarantee rate (percentage of loss coverage by the public investor of every underlying transaction (See definition in paragraph 52(xvi) RFG and please note that the guarantee rate must not exceed 90 % (paragraph 117 RFG)): %;
- Please give the reason for this level of coverage:
-
-
5. Underlying transactions covered by the guarantee:
- Nature of the underlying transactions:
- Total nominal size of the underlying transactions (in EUR):.....
- Maximum nominal amount of the underlying transaction per final beneficiary:
- Duration of the underlying transactions:.....
- Other relevant characteristics of the underlying transactions (risk rating, other):.....
6. Please describe the other features of the guarantee (please include also a comparison with the market terms for such guarantee):
- Maximum duration of the guarantee: (Please note that this should normally not exceed 10 years (paragraph 119 RFG))

▼ **M8**

— Please provide reference to the relevant provision in the legal basis that stipulates that the guarantee must be reduced if the financial intermediary does not include a minimum amount of investment in the portfolio during a specific period, and that commitment fees are required for unused amounts:

— Is a guarantee fee envisaged?

yes no

Please specify which party will have to pay the guarantee fee:

.....

Please describe in detail the pricing:

.....

Other:

7. What is the pass-on mechanism (as required by paragraph 104 RFG) ensuring that the financial intermediary passes on the advantage it receives from the State to the final beneficiary undertakings? What requirements does the financial intermediary have to apply (e.g. in terms of interest rate, collateral, risk class) to the final beneficiaries? Please provide very precise details. Please also detail to what extent the portfolio to be built under the measure goes beyond the financial intermediary's standard credit risk policy.

.....

.....

8. What is the strategy of the public investor?

.....

.....

Please explain how the chosen instrument supports the public policy objectives pursued by the public investor:

.....

.....

9. Please describe how the instrument is designed to ensure alignment of interests between the financial intermediary's investment strategy and the public policy objectives:

.....

.....

10. Please provide a detailed explanation of the duration of the instrument or of the exit strategy underpinning the investment in debt instruments, and how the exit is strategically planned by the public investor:

.....

.....

11. Other relevant information:

.....

.....

▼ **M8**

OTHER FINANCIAL INSTRUMENTS

Please describe the financial instrument to be implemented with the measure and provide a detailed description of all elements contained in section 2.9.1.1 above in so far as they are applicable to the chosen financial instrument:

.....

B) Intervention by financial intermediaries in further levels of financial intermediaries

There may be situations (including fund of funds structures), whereby, for instance, the State provides equity, loans or guarantees to a financial intermediary, which, in turn, provides equity, loans or guarantees to a further financial intermediary, which eventually provides risk finance investments to final beneficiaries. In such cases where there is a second, or further levels of financial intermediaries involved in the scheme, please provide all relevant information required in section 2.9.1.1.A on Equity/Loans/Guarantees/Other financial instruments, as applicable, for each additional level of financial intermediary:

.....

2.9.1.2. Risk finance investment by financial intermediaries in final beneficiaries

The risk finance investment in the final beneficiaries takes the following form (Please tick and complete as applicable):

EQUITY (INCL. QUASI-EQUITY) INVESTMENT BY THE FINANCIAL INTERMEDIARIES IN FINAL BENEFICIARIES

(a) In case of quasi-equity, please describe in detail the nature of the envisaged instrument:

.....

(b) Please provide the terms of the equity investment in detail (please include also a comparison with the market terms for that equity investment):

.....

(c) Please describe all features of the investments to be made by the financial intermediary in detail, including the requirements that the investment strategy of the eligible financial intermediaries should comply with:

.....

(d) Please provide a detailed explanation of the duration of the instrument or of the exit strategy underpinning the investment in equity:

.....

(e) If private participation takes place (e.g. private investors also provide equity to the final beneficiaries):

— Please indicate the private participation ratio:

— Please indicate the type of preferential treatment envisaged for the benefit of participating private investors, as described in the call for manifestation of interest (please give details):

.....

▼ **M8**

- Upside incentives:.....
- Downside protection:
- If non-pari passu loss-sharing features go beyond the limits set out in the GBER, please provide economic evidence and justification, with reference to the *ex-ante* assessment (paragraph 110 RFG):.....
-
- If relevant, please indicate whether the first loss piece borne by the public investor is capped (paragraph 110 RFG):
- Yes; Please specify how the cap has been fixed:
-
- No; Please explain:
-
- FUNDED DEBT INSTRUMENTS: LOANS BY FINANCIAL INTERMEDIARIES TO FINAL BENEFICIARIES
- Type of loans: please provide details:
-
- Terms of the loans under the measure (please include also a comparison with the market terms for such loans):
-
- Maximum size of the loan per beneficiary:
-
- Maximum duration of the loans:
-
- Please provide a detailed explanation of the duration of the instrument or of the exit strategy underpinning the investment in debt instruments:
-
- Risk rating of the final beneficiaries:
-
- Collateral or other requirements:
-
- Other relevant information:
-
- If private participation takes place at this level (e.g. private investors also provide loans to the final beneficiaries):
- Please indicate the private participation ratio:.....
- Please describe the risk and reward sharing between the public and the private investors:
-
- In particular, if the public investor assumes the first loss, at what level is it capped? Capped at %. (Please note that it is recommendable that such cap does not exceed 35 % (paragraph 113 RFG))

▼ M8

Where the public investor or lender assumes a first loss position exceeding the cap set out in the GBER (25 %), please justify this by reference to a severe market failure identified in the *ex-ante* assessment (paragraph 113 RFG) and please provide a summary for such justification:

If there are other risk-mitigation mechanisms for the benefit of the private investors/lenders, please explain:

UNFUNDED DEBT INSTRUMENTS: GUARANTEES BY FINANCIAL INTERMEDIARIES TO FINAL BENEFICIARIES:

1. Please provide the nature and terms of the guarantees in detail (please include also a comparison with the market terms for such guarantees):

.....

2. Please provide reference to the relevant provision of the legal basis that requires that eligible transactions covered by the guarantee must be newly originated eligible risk finance loan transactions, including lease instruments, as well as quasi-equity investment instruments, to the exclusion of equity instruments (paragraph 116 RFG):

.....

3. Please provide the nature and terms of the underlying transactions:

.....

OTHER FINANCIAL INSTRUMENTS

Please describe the financial instrument which the measure seeks to implement and provide a detailed description of all elements contained in section 2.9.1.2 above in so far as they are applicable to the chosen financial instrument:

.....

2.9.2. Fiscal instruments:

Please complete this entire section for each tax incentive:

— Tax incentive granted for:

- (a) Direct investments into undertakings
- (b) Indirect investments into undertakings (that is to say via financial intermediaries)
- (c) Indirect investments into undertakings made through an alternative trading platform

— Tax incentive granted to:

- (a) corporate investors
- (b) investors who are natural persons, for investments falling outside the scope of the GBER:

.....

— Form of tax incentive:

- (a) income tax relief applicable on the taxable base

▼ **M8**

- (b) income tax break applicable on the tax liability payable
- (c) capital gains tax relief
- (d) dividend tax relief
- (e) other:

.....

- Please describe in detail the conditions that the investment must fulfil in order to be able to benefit from the fiscal incentive:

.....

.....

- Please describe in detail the calculation of the tax incentive (including maximum percentage of the invested amount that the investor can claim for the purposes of the tax relief, maximum tax break amount which can be deducted from the investor's tax liabilities, etc.):

.....

.....

- With reference to the *ex-ante* assessment, please provide economic evidence and justification for the category of eligible undertakings (paragraph 121 RFG):

.....

.....

- Please provide evidence that the selection of the eligible undertakings is based on a well-structured set of investment requirements, made public through appropriate publicity, and setting out the characteristics of the eligible undertakings which are subject to a demonstrated market failure (paragraph 123 RFG):

.....

.....

- Maximum duration of the tax incentive foreseen... (Please note that fiscal schemes should have a maximum duration of 10 years (paragraph 124 RFG)).

- Please explain the specific characteristics of the national fiscal system that are relevant for a full understanding of the tax incentive:

.....

.....

- Please describe any related/similar/relevant fiscal incentives that already exist in the Member State as well as the interplay between them and the notified tax incentive:

.....

.....

- Is the tax incentive open to all investors fulfilling the required criteria, without discrimination as to their place of establishment (paragraph 126 RFG)?.....

yes

no

▼ M8

— Please provide proof of the adequate publicity regarding the scope and the technical parameters (incl. ceilings and caps, maximum investment amount) of the tax incentive (paragraph 126 RFG):

— Does the total investment for each beneficiary undertaking exceed the maximum amount fixed by the risk finance provision in the GBER (paragraph 149 RFG)?

yes no

— Are eligible shares full-risk ordinary shares which are newly-issued by an eligible undertaking as defined in the *ex-ante* assessment, and must they be held for at least three years (paragraph 150 RFG)?

Yes

No. If so, please provide details:

.....

— Is the relief available to investors who are not independent from the company invested in (paragraph 150 RFG)?

No

Yes. If so, please provide details:

.....

— In the case of income tax relief, what is the maximum percentage of the amount invested in eligible undertakings to which the relief can amount (paragraph 151 RFG)? Please note that capping the tax relief at 30 % of the invested amount is considered reasonable: %

Can the relief exceed the maximum income tax liability of the investor, as established prior to the fiscal measure?

No

Yes. If so, please provide details:.....

If the measure provides for multiple forms of tax incentive, please fill in the set of questions in section 2.9.2 above for each form of aid.

2.9.3. Measures supporting alternative trading platforms:

— Existing platform:

Yes

No, to be newly established

— Is or will the platform be a sub-platform or subsidiary of an existing stock exchange?

Yes. If so, please identify:

.....

No

— Are there already existing alternative trading platforms in the Member State (paragraph 129 RFG)?

▼M8

Yes. If so, please identify:

.....

No

— Is the platform set up by and operating across several Member States (paragraph 128 RFG)?

Yes. If so, please specify

.....

No

— Type of undertakings traded on the platform:

.....

Please provide, together with this notification:

— Evidence that the majority of the financial instruments admitted to trading on the alternative trading platforms are or will be issued by SMEs.

— A copy of the business plan of the platform operator demonstrating that the platform can become self-sustainable in less than 10 years (paragraph 127 RFG).

— Plausible counterfactual scenarios comparing the situations with which the tradable undertakings would be confronted in the absence of the platform in terms of access to the necessary finance (paragraph 127 RFG).

— For existing platforms, a copy of the business strategy of the platform that shows that, due to a persistent shortage of listings, and therefore a shortage of liquidity, the platform needs to be supported in the short-term, despite its long-term viability (paragraph 129 RFG).

Form of the measure:

Fiscal incentives to corporate investors in respect of their risk finance investments made through an alternative trading platform in eligible undertakings: Please complete section 2.9.2 on Fiscal instruments above.

Support to platform operators:

— Platform operator is: a small enterprise or larger than a small enterprise

— Maximum amount of the measure: EUR.

Is the maximum amount more than the start-up aid allowed under the GBER?

yes no

— Investment costs incurred for the establishment of the platform: EUR

— Does the aid to the operator exceed 50 % of those investment costs (paragraph 153 RFG)?

yes no

▼M8

— Aid is allowed up to how many years of start-up of the platform?

.....

— For platforms that are or will be a sub-platform or subsidiary of an existing stock exchange, please provide evidence for the lack of finance that such a sub-platform would face:

.....

— Other relevant information:

.....

3. Further information for the compatibility assessment of the aid scheme

3.1. Contribution to a common objective and need for State intervention (3.2 & 3.3 RFG)

A risk finance aid scheme can only be justified if it is targeted at addressing a specific market failure, in the form of the existence of a funding gap affecting specific undertakings in a specific development stage, geographic area and, if applicable, economic sector.

Please submit the in-depth *ex-ante* assessment that proves the specific market failure, together with this notification.

3.1.1. Information on the *ex-ante* assessment (paragraphs 65-66 RFG):

Date of the *ex-ante* assessment:.....

The assessment has been carried out by:.....

an independent entity

an entity linked to the following public authority:

.....

Data on which the assessment is based:

.....

Please tick to confirm that the *ex-ante* assessment is based on data covering 5 years preceding the notification:

The risk finance scheme is financed partially from the European Structural and Investment Funds and the assessment was prepared in accordance with Article 37(2) of Regulation (EU) No 1303/2013 (the Common Provisions Regulation)⁽¹⁴⁸⁾:

3.1.2. Identification in the *ex-ante* assessment of the specific policy objectives and performance indicators for the risk finance scheme (paragraphs 58–59 RFG):

⁽¹⁴⁸⁾ Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

▼ M8

Please list the identified specific policy objectives and make reference to the relevant section in the *ex-ante* assessment:

.....

Please list the defined performance indicators (see examples in paragraph 58 RFG) and make reference to the relevant section in the *ex-ante* assessment:

.....

3.1.3. Economic evidence and justification in the *ex-ante* assessment for the need for State intervention (section 3.3 RFG): see sections 2.3, 2.4, and 2.5 of this form.

3.2. Appropriateness and incentive effect of the risk finance scheme (sections 3.4 & 3.5 RFG)

3.2.1. General:

A) By reference to the *ex-ante* assessment, please explain why the existing and envisaged national and Union policy actions targeting the same identified market failures cannot adequately address the identified market failures (paragraphs 90–91 RFG):

.....

B) Please explain why the proposed State aid instrument has the most appropriate design to ensure an efficient funding structure (paragraphs 92–93 RFG):

.....

3.2.2. Appropriateness conditions for financial instruments (section 3.4.2 RFG):

1. Minimum private investment ratios (paragraphs 95–97 RFG):

— What is the minimum aggregate (that is to say total, including all levels) independent private participation rate in the risk finance investment in the final beneficiary?: % of the risk finance (public and private) provided to the final beneficiary.

— In case of independent private investors' participation below the ratios required in GBER, please summarize the economic evidence and provide detailed justification for this ratio (as per paragraph 95 RFG), with reference to the *ex-ante* assessment:

.....

— Does the *ex-ante* assessment demonstrate that the scheme leverages additional private funding that would not have been provided otherwise, or in different forms or amounts or on different terms? Please explain:

.....

▼ M8

— Is private participation in the risk finance scheme of a non-independent nature acceptable (paragraph 96 RFG)?

Yes. If so, please provide economic evidence and justification:

.....

No

— In the case of undertakings receiving the initial risk finance investment more than seven years after their first commercial sale, what adequate restrictions does the scheme contain? . Does the private participation ratio amount to minimum 60 %?

Yes

No (paragraph 97 RFG)

2. Balance of risks and rewards between public and private investors (paragraphs 98 to 100 RFG):

Please explain why the allocation of risks and rewards between public and private investors as described above in the sections on the relevant financial instruments can be considered as balanced (paragraph 98 RFG):

.....

3. Nature of incentives to be determined via selection of financial intermediaries, as well as fund managers or investors (paragraphs 101-102 RFG)

Please confirm by ticking as appropriate:

A) Selection of financial intermediaries implementing the scheme:

(a) The financial intermediaries are selected via an open and non-discriminatory process, through which the exact nature of incentives is determined.

— If not, please state the reason (explaining the selection of investors):

— Please describe the competitive process and describe how the process of selection complies with the requirements:

.....

— Please provide the reference to the relevant provision of the legal basis containing the requirements in the RFG that the selection process must be open and non-discriminatory:

.....

— Please list the selection criteria for financial intermediaries, as listed in the call for interest:

.....

▼ **M8**

- Please provide, together with this notification, the evaluation grid used for the screening of the financial intermediaries during the selection process.

Please describe the due diligence process on the selected financial intermediaries:

.....

- Please describe how compliance with the conditions of commercial management and profit-oriented decision-making set out in the GBER (Article 21(14) and (15)) is ensured (paragraph 160 RFG):

.....

- Please provide evidence, and reference to the legal basis:

.....

- (b) As part of this selection process, financial intermediaries must demonstrate how their proposed investment strategy contributes to the achievement of the policy objectives and targets (based on the performance indicators identified in the *ex-ante* assessment).

- For each of the selected financial intermediaries, please submit, together with this notification, the documents from the financial intermediary detailing its investment strategy, including pricing policy, and how it contributes to each of the policy objectives and targets.

- Please provide a detailed description of the mechanism foreseen in the risk finance scheme, by which the Member State will ensure that the investment strategy of the intermediaries remains at all times aligned with the agreed policy targets (e.g. via monitoring, reporting, participation in the representation bodies), and that material changes to the investment strategy require the prior consent of the Member State.

- Please also provide the reference to the relevant provision of the legal basis:

.....

- (c) Each of the selected financial intermediaries has been selected in a competitive process taking into account its pricing policy on the instruments deployed in the risk finance scheme (including cost of funding, credit risk premiums, administrative and all other fees). Please provide evidence to that effect for each of the selected financial intermediaries.

▼ **M8**

(d) The manager of the financial intermediary or the management company ('the manager') is chosen through an open, transparent, non-discriminatory and objective selection procedure or the manager's remuneration fully reflects market levels.

— If not, please state the reason (including an explanation on the selection of investors):

.....

Please describe the competitive process and describe how the selection process complies with the requirements of this point:

— Please provide the reference to the relevant provision of the legal basis containing those requirements:

.....

(e) The managers of the fund of funds are required to legally commit as part of their investment mandate to determine via a competitive process the preferential conditions which could apply at the level of the sub-funds (paragraph 101 RFG).

B) Selection of private investors

The private investors are selected via an open and non-discriminatory process through which the exact nature of incentives is determined (paragraph 101 RFG). Please describe the modalities for identification and selection of private investors:

.....

4. Co-investing financial intermediary or fund manager taking at least 10 % of first loss piece (paragraph 103 RFG)

— Where the financial intermediary or fund manager co-invest alongside the Member State, any potential conflict of interest should be avoided and they must take at least 10 % of the first loss piece (paragraph 103 RFG). Please confirm that this is the case (if applicable):

.....

5. Pass-on mechanism in the case of debt instruments (loans or guarantees) (paragraph 104 RFG):

(a) The risk finance scheme provides for a pass-on mechanism (as described in section 2.9.1.1.A.) ensuring that the financial intermediary passes on the advantage it receives from the State to the final beneficiary undertakings. Please indicate the relevant provisions in the legal basis:

.....

▼ **M8**

- (b) The pass-on mechanism includes monitoring arrangements and a claw-back mechanism. Please describe and indicate the relevant provisions in the legal basis:

.....
.....

3.2.3. Appropriateness conditions for fiscal instruments (section 3.4.3 RFG):

For the purposes of these requirements, the information you have provided under section 2.9.2 will be considered.

Please indicate any further information you consider relevant with regard to the appropriateness conditions:

.....
.....

3.2.4. Appropriateness conditions for measures supporting alternative trading platforms (section 3.4.4 RFG):

For the purposes of these requirements, the information you have provided under section 2.9.3 will be considered.

Please indicate any further information you consider relevant with regard to the appropriateness conditions:

.....
.....

3.3. Proportionality of the aid (section 3.6 RFG)

3.3.1. Proportionality in relation to the identified market failure:

- Please describe and quantify the sources of financing available to the targeted undertakings, as analysed in the *ex-ante* assessment (cf. paragraph 65 RFG):

.....
.....

- With reference to the *ex-ante* assessment, please provide a summary description of the nature and size of the funding gap faced by each category of targeted undertaking as demonstrated by the *ex-ante* assessment (that is to say the level of demand for finance from the targeted undertakings that is not met by the sources of financing described in point 3.3.1; please specify how the funding gap is calculated):

.....
.....

- Please describe how the total amount of syndicated funding (public and private) provided under the risk finance measure is limited to the size of the funding gap (paragraph 134 RFG):

.....
.....

- Please explain, by reference to the *ex-ante* assessment, how the preferential treatment of private investors is limited to the minimum necessary to achieve the minimum ratios of private capital participation required by the scheme (paragraph 134 RFG):

.....
.....

▼ **M8**

— Duration of the funding gap faced by each category of targeted undertaking as estimated by the *ex-ante* assessment:

.....

Please provide a summary of the economic evidence:...

— The *ex-ante* assessment provides evidence of the above market failure referred to in point 3.3.1 in the following sector(s): ..and in the following geographic area:

.....

Please provide a summary of the economic evidence:...

3.3.2. Proportionality conditions for financial instruments (section 3.6.1 RFG):

1. In relation to the financial intermediaries/fund managers:

Is the exact value of incentives determined in the selection process of the financial intermediaries or fund managers (paragraph 136 RFG)?

- Yes No

Please provide the following information on the remuneration of the financial intermediaries or fund managers (paragraph 143 RFG):

— Does it include an annual management fee in accordance with the RFG (paragraph 143 RFG)?

- Yes No; please provide details:

.....

— Does it include performance-based incentives, including financial performance incentives and policy-related incentives, in accordance with the RFG (paragraph 144 RFG)?

- Yes No; please provide details:

.....

— Please specify what penalties are provided for in case the policy targets are not met:

.....

— Please specify the performance-based remuneration and provide a comparison with market practice (paragraph 145 RFG):

.....

— Please specify the total management fees and provide a comparison with market practice (paragraph 146 RFG):

.....

▼ M8

— Is the overall fee structure evaluated as part of the scoring of the selection process and the maximum remuneration established as a result of that selection (paragraph 147 RFG)?

- Yes No; please explain why not:.....

If the financial intermediary and its manager are public entities and were not selected through an open, transparent, non-discriminatory and objective selection procedure, please tick to confirm and provide evidence of the following (paragraph 41 RFG):

(a) Their management fee is capped, their overall remuneration reflects normal market conditions and is linked to performance:

.....

(b) The public financial intermediaries are managed commercially and their managers take investment decisions in a profit-oriented manner at arm's length from the State. Please explain in particular the mechanisms established to exclude any possible interference by the State in the day-to-day management of the public fund:

.....

(c) The private investors are selected through an open, transparent, non-discriminatory and objective selection process, on a deal-by-deal basis.

In the case of direct appointment of an entrusted entity, what is its annual management fee, excluding performance-based incentives?: .. % of the capital to be contributed to the entity. Please note that it should not exceed 3 % (paragraph 148 RFG).

2. In relation to the private investors:

In the case of co-investment by a public fund with private investors participating on a deal by deal basis, are the private investors selected through a separate competitive process in respect of each transaction, so as to establish the fair rate of return (paragraph 137 RFG)?

- Yes. If so, please provide supporting evidence.
 No

Where private investors are not selected through such a process, is the fair rate of return established by an independent expert on the basis of an analysis of market benchmarks and market risk using the discounted cash flow valuation methodology, and detailing the calculation of a minimum level of fair rate of return and an appropriate margin to reflect the risks (paragraph 138 RFG), and are all conditions of paragraph 139 RFG fulfilled?

- No
 Yes. If so, please provide the report in which the evaluation is contained, identify the expert, describe the existing rules for its appointment, and provide the relevant evidence:

▼ **M8**

.....

Please tick to confirm that the same independent expert cannot be used twice within the same 3-year period

Please explain how the risk adjusted returns for the private investors are limited to the fair rate of return (paragraph 140 RFG):

.....

Please explain, on the basis of the *ex-ante* assessment, the economic justification for the specific financial parameters underpinning the measure:

.....

3.3.3. Proportionality conditions for fiscal instruments (section 3.6.2 RFG):

For the purposes of these requirements, the information provided under section 2.9.2 will be considered.

Please indicate any further information you consider relevant with regard to the proportionality conditions:.....

3.3.4. Proportionality conditions for alternative trading platforms (section 3.6.3 RFG):

For the purposes of these requirements, the information provided under section 2.9.3 will be considered.

Please indicate any further information you consider relevant with regard to the proportionality conditions:.....

3.4. Avoidance of undue negative effects on competition and trade (section 3.7 RFG)

— Please provide, as part of the *ex-ante* assessment, information on the potential negative effects of the risk finance scheme. It should include the potential negative effects at all three levels, that is to say in the market for the provision of risk finance (e.g. the risk of crowding out of private investors), at the level of financial intermediaries and their managers, and at the level of final beneficiaries (including in the markets in which the beneficiaries are active).

— Does the risk finance scheme ensure that the only undertakings targeted with risk finance State aid are those that are potentially viable?

yes no

If the answer to the above is yes, please describe how this is ensured and indicate the relevant provisions in the legal basis:

.....

— Is the risk finance scheme geographically or regionally limited?

yes no

If so, please specify:.....

▼ M8

— Is the risk finance scheme limited in the legal basis (*de iure*) to specific sectors?

yes no

If so, please specify:.....

— Is the risk finance scheme in practice targeted at certain sectors?

yes no

If so, please specify:.....

— How are the negative effects minimised as much as possible?

.....

4. Cumulation of the aid (section 3.9 RFG)

Risk finance aid may be cumulated with other State aid measures without identifiable eligible costs, or with *de minimis* aid, up to the highest relevant total financing ceiling fixed in the specific circumstances of each case by a block exemption regulation or a decision adopted by the Commission (paragraph 168 RFG).

— Please tick to confirm compliance with this rule:

— Please provide reference to the legal basis:

.....

— Please explain in what way is conformity with the cumulation rules achieved:

.....

5. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the RFG:

.....

.....

PART III.8

Supplementary Information Sheet for the notification of an evaluation plan

Member States must use this sheet for the notification of an evaluation plan pursuant to Article 1(2)(a) of Regulation (EU) No 651/2014⁽¹⁴⁹⁾ and in the case of a notified aid scheme subject to an evaluation as provided in the relevant Commission guidelines.

Please refer to the Commission Staff Working Document 'Common methodology for State aid evaluation'⁽¹⁵⁰⁾ for guidance on the drafting of an evaluation plan.

⁽¹⁴⁹⁾ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

⁽¹⁵⁰⁾ SWD(2014)179 final of 28.5.2014.

▼M8**1. Identification of the aid scheme to be evaluated**

(1) Title of the aid scheme:

.....

(2) Does the evaluation plan concern:

(a) a scheme subject to evaluation pursuant to Article 1(2)(a) of Regulation (EU) No 651/2014?(b) a scheme notified to the Commission pursuant to Article 108(3) TFEU?

(3) Reference of the scheme (to be completed by the Commission):

.....

(4) Please list any existing *ex-ante* evaluations or impact assessments for the aid scheme and *ex-post* evaluations or studies conducted in the past on predecessors of the aid scheme or on similar schemes. For each of those studies, please provide the following information: (a) a brief description of the study's objectives, methodologies used, results and conclusions, and (b) specific challenges that the evaluations and studies might have faced from a methodological point of view, for example data availability that are relevant for the assessment of the current evaluation plan. If appropriate, please identify relevant areas or topics not covered by previous evaluation plans that should be the subject of the current evaluation. Please provide the summaries of such evaluations and studies in annex and, when available, the internet links to the documents concerned:

.....

2. Objectives of the aid scheme to be evaluated ⁽¹⁵¹⁾

2.1. Please provide a description of the aid scheme specifying the needs and problems the scheme intends to address and the intended categories of beneficiaries, for example size, sectors, location, indicative number:

.....

2.2. Please indicate the objectives of the scheme and the expected impact, both at the level of the intended beneficiaries and as far as the objective of common interest is concerned:

.....

2.3. Please indicate possible negative effects, on the aid beneficiaries or on the wider economy, that might be directly or indirectly associated with the aid scheme ⁽¹⁵²⁾:

.....

⁽¹⁵¹⁾ Beyond providing a general description of the objectives and eligibility rules of the scheme, the aim of this section is to assess how the eligibility and exclusion rules of the scheme may be used to identify the effect of aid. In some cases, the precise eligibility rules may not be known in advance. In those cases the best available expectations should be provided.

⁽¹⁵²⁾ Examples of negative effects are regional and sectorial biases or crowding out of private investments induced by the aid scheme.

▼ M8

- 2.4. Please indicate (a) the annual budget planned under the scheme, (b) the intended duration of the scheme ⁽¹⁵³⁾, (c) the aid instrument or instruments and (d) the eligible costs:

.....

- 2.5. Please provide a summary of the eligibility criteria and the methods for selecting the aid beneficiaries. In particular, please describe the following: (a) the methods used for selecting beneficiaries (e.g. such as scoring), (b) the indicative budget available for each group of beneficiaries, (c) the likelihood of the budget being exhausted for certain groups of beneficiaries, (d) the scoring rules, if they are used in the scheme, (e) the aid intensity thresholds and (f) the criteria the authority granting the aid will take into account when assessing applications:

.....

- 2.6. Please mention specific constraints or risks that might affect the implementation of the scheme, its expected impacts and the achievement of its objectives:

.....

3. Evaluation questions

- 3.1. Please indicate the specific questions that the evaluation should address by providing quantitative evidence of the impact of aid. Please distinguish between (a) questions related to the direct impact of the aid on the beneficiaries, (b) questions related to the indirect impacts and (c) questions related to the proportionality and appropriateness of the aid. Please explain how the evaluation questions relate to the objectives of the scheme:

.....

4. Result indicators

- 4.1. Please use the following table to describe which indicators will be built to measure outcomes of the scheme, as well as the relevant control variables, including the sources of data, and how each result indicator corresponds to the evaluation questions. In particular, please mention (a) the relevant evaluation question, (b) the indicator, (c) the source of data, (d) the frequency of collection of data (for example, annual, monthly, etc.), (e) the level at which the data is collected (for example, firm level, establishment level, regional level, etc.), (f) the population covered in the data source (for example, aid beneficiaries, non-beneficiaries, all firms, etc.):

Evaluation question	Indicator	Source	Frequency	Level	Population

Please explain why the chosen indicators are the most relevant for measuring the expected impact of the scheme:

.....

⁽¹⁵³⁾ Aid schemes defined in Article 1(2)(a) of Regulation (EU) No 651/2014 are excluded from the scope of the Regulation six months after their entry into force. After having assessed the evaluation plan, the Commission may decide to extend the application of the Regulation to such schemes for a longer period. Member States are invited to precisely indicate the intended duration of the scheme.

▼M8**5. Envisaged methods to conduct the evaluation**

- 5.1. In light of the evaluation questions, please describe the envisaged methods to be used in the evaluation to identify the causal impact of the aid on the beneficiaries and to assess other indirect impacts. In particular, please explain the reasons for choosing those methods and for rejecting other methods (for example, reasons related to the design of the scheme) ⁽¹⁵⁴⁾:

.....

- 5.2. Please describe precisely the identification strategy for the evaluation of the causal impact of the aid and the assumptions on which the strategy relies. Please describe in detail the composition and the significance of the control group:

.....

- 5.3. Please explain how the envisaged methods address potential selection bias. Can it be claimed with sufficient certainty that observed differences in the outcomes for the aid beneficiaries are due to the aid?

.....

- 5.4. If relevant, please explain how the envisaged methods intend to address specific challenges related to complex schemes, for example schemes that are implemented in a differentiated manner at regional level and schemes that use several aid instruments:

.....

6. Data collection

- 6.1. Please provide information on the mechanisms and sources for collecting and processing data about the aid beneficiaries and about the envisaged counterfactual. ⁽¹⁵⁵⁾ Please provide a description of all the relevant information that relates to the selection phase: data collected on aid applicants, data submitted by applicants and selection outcomes. Please also explain any potential issue as regards data availability:

.....

- 6.2. Please provide information on the frequency of the data collection relevant for the evaluation. Are observations available on a sufficiently disaggregated level, that is to say at the level of individual undertakings?

.....

- 6.3. Please indicate whether the access to the necessary data for conducting the evaluation might be hindered by laws and regulations governing confidentiality of data and how those issues would be addressed. Please mention other possible challenges related to data collection and how they would be overcome:

.....

⁽¹⁵⁴⁾ Please make reference to SWD(2014)179 final of 28.5.2014.

⁽¹⁵⁵⁾ Please note that the evaluation might require sourcing of both historical data and data that will become progressively available during the deployment of the aid scheme. Please identify the sources for both types of information. Both types of data should preferably be collected from the same source as to guarantee consistency across time.

▼ M8

- 6.4. Please indicate whether surveys of aid beneficiaries or of other undertakings are foreseen and whether complementary sources of information are intended to be used:

.....

7. Proposed timeline of the evaluation

- 7.1. Please indicate the proposed timeline of the evaluation, including milestones for data collection, interim reports and involvement of stakeholders. If relevant, please provide an annex detailing the proposed timeline:

.....

- 7.2. Please indicate the date by which the final evaluation report will be submitted to the Commission:

.....

- 7.3. Please mention factors that might affect the envisaged timeline:

.....

8. The body conducting the evaluation

- 8.1. Please provide specific information on the body conducting the evaluation or, if not yet selected, on the timeline, procedure and criteria for its selection:

.....

- 8.2. Please provide information on the independence of the body conducting the evaluation and on how possible conflict of interest will be excluded during the selection process:

.....

- 8.3. Please indicate the relevant experience and skills of the body conducting the evaluation or how those skills will be ensured during the selection process:

.....

- 8.4. Please indicate which arrangements the granting authority will make to manage and monitor the conduct of the evaluation:

.....

- 8.5. Please provide information, even if only of an indicative nature, on the necessary human and financial resources that will be made available for carrying out the evaluation:

.....

9. Publicity of the evaluation

- 9.1. Please provide information on the way the evaluation will be made public, that is to say, through the publication of the evaluation plan and the final evaluation report on a website:

.....

- 9.2. Please indicate how the involvement of stakeholders will be ensured. Please indicate whether the organisation of public consultations or events related to the evaluation is envisaged:

.....

- 9.3. Please specify how the evaluation results are intended to be used by the granting authority and other bodies, for example for the design of successors of the scheme or for similar schemes:

.....

▼ **M8**

9.4. Please indicate whether and under which conditions data collected for the purpose or used for the evaluation will be made accessible for further studies and analysis:

.....

9.5. Please indicate whether the evaluation plan contains confidential information that should not be disclosed by the Commission:

.....

10. **Other information**

10.1. Please indicate here any other information you consider relevant for the assessment of the evaluation plan:

.....

10.2. Please list all documents attached to the notification and provide paper copies or direct internet links to the documents concerned:

.....

▼ **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

⁽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).

▼ **C3**

OTHER AIDS

- R. Aid for advertising of agricultural products
- S. Aid linked to tax exemptions under directive 2003/96/EC ⁽¹⁾,
- T. Aids for the forestry sector

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 ⁽²⁾.

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:

⁽¹⁾ 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.

⁽²⁾ OJ C 319, 27.12.2006, p. 1.

▼ C3

- (a) in less-favoured areas or the areas referred to in Article 36(a)(i), (ii) or (iii) of Regulation (EC) No 1698/2005 ⁽¹⁾ (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 %);
- (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 ⁽²⁾ (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

⁽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⁾ 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).

▼ C3

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 ⁽¹⁾ (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?

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

⁽¹⁾ 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**

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?

- 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

▼ **C3**

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 %)

.....

Young farmers in other areas (min. 55 %)

7.5. Does relocation result in an increase in production capacity?

yes no

▼ C3

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⁽⁷⁾ and marketing⁽⁸⁾ 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⁽⁹⁾.

1. Scope & beneficiaries of the aid

1.1. Please specify under which provision of the *Agricultural Guidelines* this notification is meant to fall:

⁽⁷⁾ '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.

⁽⁸⁾ '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.

⁽⁹⁾ 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 ⁽⁵⁾**

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⁾ 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. ***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.*

1.5.3. 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) No1627/2006) 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*):⁽¹⁾ Council Regulation (EEC) No 2019/93 (OJ L 184, 27.7.1993, 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**

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 ⁽¹⁾?

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

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.

⁽¹⁾ 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**

- 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.

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

▼ **C3**

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)?

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

.....

⁽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

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

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

⁽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**

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

If no please explain the reference level taken into consideration

.....

- 3.5. Are the payments made per unit of production?

yes no

▼ C3

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

▼ **C3**

In the affirmative please provide the reasons justifying that period

.....

- 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

⁽¹⁾ 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 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.

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.*

⁽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. 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*

.....

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*

.....

⁽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).

▼ C3

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 ⁽¹⁾.*

.....

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 ⁽²⁾.

1. Questions relevant for all notifications of aid to compensate for handicaps in certain areas

1. Describe the handicap in question:

.....

⁽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 C 319, 27.12.2006, p. 1.

▼ C3

.....

2. Provide proof that the amount of compensation to be paid avoids any overcompensation to farmers of the effect of the handicaps:

.....

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:

.....

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

▼ C3

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

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 ⁽²⁾ 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

⁽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.

⁽²⁾ 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).

▼ **C3**

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 ⁽¹⁾, 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 ⁽²⁾.

1. Does the planned aid apply only to primary producers (farmers)?

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

⁽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 C 319, 27.12.2006, p. 1.

▼ **C3**

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. 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 ⁽²⁾ for co-financed aid, and in particular the eligibility criteria of Article 22 thereof.

⁽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

- 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**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

▼ **C3**

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

⁽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**

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?

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)

▼ **C3**

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

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

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

▼ **C3**

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

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

⁽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**

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

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.

▼ **C3**

- 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 RE-PARCELLING

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.

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

⁽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

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 ⁽¹⁾, 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.

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.

⁽¹⁾ OJ L 358, 16.12.2006, p. 3.

▼ C3

- 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 authenticity 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

▼ C3

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:

.....

▼ **C3****3. Beneficiaries**

3.1. Who are the beneficiaries of the aid?

- 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

⁽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

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) No 510/2006 ⁽⁴⁴⁾ 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.

▼ **C3****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?

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.

⁽¹⁾ OJ L 358, 16.12.2006, p. 3.

▼ **C3**

- 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 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

▼ C3**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:

- 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 ⁽²⁾ 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 %);

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

⁽²⁾ 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).

▼ **C3**

— 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 ⁽¹⁾.

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

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)?

.....

⁽¹⁾ OJ C 319, 27.12.2006, p. 1.

▼ **C3**

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?
-
- 1.3. 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⁾ 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**

- 1.5. 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⁾.
.....

⁽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

- 2.6. 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)?
-
- 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 ocosts incurred. Please note that Community payments regarding TSE TESTS must be included conditions

⁽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.

▼ **C3**

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 ⁽¹⁾ 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

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 ⁽²⁾.

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.

⁽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.

▼ C3

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 ⁽¹⁾.
-
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 ⁽²⁾.
-
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, 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.

⁽¹⁾ 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.

⁽²⁾ The programme must contain clear definitions of the diseases and parasitic infections, together with a description of the measures envisaged.

▼ **C3**

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 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

▼ **C3**

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.

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.

▼ **C3**

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.

⁽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

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?

.....

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⁾ OJ C 319, 27.12.2006, p. 1.

▼ C3

- 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?
 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

▼ **C3**

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?

.....

'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

⁽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**

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 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 ⁽²⁾.

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.

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

⁽²⁾ OJ C 319, 27.12.2006, p. 1.

▼ C3

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

1.6. 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⁾ 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

- 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) ⁽¹⁾?

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.

2. Advertising campaigns in third countries

- 2.1. Is the advertising campaign in line with the principles of Council Regulation (EC) No 2702/1999 ⁽²⁾ ?

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

⁽¹⁾ OJ L 109, 6.5.2000, p. 29.

⁽²⁾ 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)

▼ **C3**

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 ⁽¹⁾.

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 ⁽²⁾.

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.

⁽¹⁾ 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).

⁽²⁾ OJ C 319, 27.12.2006, p. 1.

▼ C3**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;

▼ C3

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 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:

.....

▼ **C3**

.....

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:

.....

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:

.....

⁽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

.....

- 3.9. 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:

.....

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:

.....

▼ C3

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:

.....

.....

.....

.....

.....

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

▼ C3

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 is 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

Please describe how the exclusion of overcompensation will be controlled:

.....
.....
.....

▼ **M8***PART III.13.A***Supplementary Information Sheet on investment aid to airports**

It is recommended that this supplementary information sheet be completed in addition to the 'General information' form, for the notification of any investment aid covered by the Guidelines on State aid to airports and airlines⁽¹⁾.

1. Additional information on the beneficiary, investment project and aid

1.1. Beneficiary

1.1.1. Is the aid awarded directly to the owner of the airport?

yes no

1.1.2. If the answer to point 1.1.1 is no, please describe, if applicable, (i) the legal entity/-ies receiving the aid, and (ii) the legal entity/-ies transferring the aid to an intermediate entity or to the airport carrying out the investment project:

.....

1.1.3. If the answer to point 1.1.1 is no, please explain how the national authorities ensure that there is no advantage granted at the intermediary levels:

.....

1.1.4. In the case of individual aid, please describe the legal, organisational and financial relationships between the recipient of the aid and (i) the undertakings with which it forms part of a group of undertakings; (ii) its subsidiaries; (iii) any other associated enterprises, including joint ventures.

In the case of aid schemes, please describe the method by which the aid granting authority will assess the legal, organisational and financial relations enumerated above:

.....

1.1.5. Please specify whether the beneficiary will also operate the infrastructure:

yes no

1.1.6. If the answer to the above question is no, please describe (i) the procedure by which the infrastructure operator will be chosen/respectively has been chosen, and (ii) selection criteria:

.....

⁽¹⁾ Guidelines on State aid to airports and airlines (OJ C 99, 4.4.2014, p. 3).

▼ M8

- 1.1.7. Where the airport or airports are used by the national armed forces, the police force, non-economic air rescue services, or any other air service of a non-economic nature, please specify (a) the nature of the service(s) and (b) the rate of airport capacity utilisation (e.g. use of the runway and other airport facilities, expressed as a percentage of annual aircraft movements):

.....

- 1.1.8. Please provide the following passenger traffic data of the airport(s) receiving the aid:

- (a) Airports with a commercial passenger traffic history of more than two financial years: Average annual passenger traffic during the two financial years preceding the year in which the aid is notified or actually granted.
- (b) Airports with a commercial passenger traffic history of less than two financial years: Forecasted average annual passenger traffic during the two financial years after the beginning of the operation of commercial passenger air traffic.
- (c) For all airports, forecasted average annual passenger traffic during the projected economic lifetime of the subsidised infrastructure.

Please provide the data in the form of a table, as follow:

Year	Total number of passengers

Passenger numbers must be counted ‘one-way’ and for each individual route; e.g. a passenger flying to the airport and back would be counted twice. If the airport is part of a group of airports, passenger traffic data must be established on the basis of each individual airport.

- 1.2. The investment project
- 1.2.1. Please describe the investment project and all underlying estimates, and provide the *ex-ante* business plan (in form of an excel table) on which the project is based. The business plan should cover the economic lifetime of the investment. All estimates should be based on sound demand forecasts. Please explain if, and to what extent, those estimates were taken into account in the beneficiary airport's business plan:

.....

- 1.2.2. Please provide the following information on the investment project:

Date of application for the aid:	
Date of start of works on the investment project:	

▼ **M8**

Planned end of works on the investment project:	
Planned date of the start of operation of the investment:	
Planned date on which the full capacity is reached:	

1.2.3. Please provide, in one single table, a detailed breakdown of all works to be undertaken, their source of financing, their scheduled duration, related cost items and planned date of entry into operation.

Please indicate for each cost item whether and why it should be regarded as an investment cost (i) directly related to infrastructure of a non-economic nature within the public policy remit (e.g. for safety, air traffic control and any other activities for which a Member State is responsible as part of its official powers as a public authority), or (ii) related to aeronautical airport infrastructure of an economic nature (e.g. runway, ground handling infrastructure), or (iii) related to non-aeronautical infrastructure of an economic nature (e.g. parking, hotels):

Type of works	Financing	Cost structure	Timing

1.2.4. Please provide an overview of (i) the total eligible investment costs ⁽²⁾ of an economic nature, and (ii) the total eligible costs of a non-economic nature. Costs must be discounted to their current value; the discount rate must be indicated.

Please indicate in that overview which part of the notified aid will support investments belonging to category (i) and which to category (ii):

.....

1.2.5. If investment costs related to non-aeronautical activities of an economic nature will also be financed through State aid, please explain on what basis the authorities consider such aid compatible with the internal market:

.....

1.2.6. Did you or do you commit to carry out an Environmental Impact Assessment ('EIA') for the investment? (point 20 of the Guidelines on State aid to airports and airlines)?

⁽²⁾ The costs relating to the investments in airport infrastructure, including planning costs, ground handling infrastructure (such as baggage belts, etc.) and airport equipment can be eligible as investment aid to airports. Investment costs relating to non-aeronautical activities (in particular parking, hotels, restaurants, and offices) are ineligible. The investment costs relating to the provision of ground handling services (such as buses, vehicles, etc.) are ineligible, insofar as they are not part of ground handling infrastructure.

▼M8

yes no

If no, please explain why an EIA is not required for this project:

.....

1.3. Activities of a non-economic nature falling within the public policy remit

1.3.1. Please confirm whether the investment covers activities that fall under the responsibility of the State in the exercise of its official powers as a public authority (e.g. traffic control, police, customs, firefighting, activities necessary to safeguard civil aviation against acts of unlawful interference). Investments relating to the infrastructure and equipment necessary to perform such activities are considered in general to be of a non-economic nature and thus do not fall within the scope of State aid rules. Please include relevant investments in the table provided in section 1.2.3:

yes no

1.3.2. Please provide the national, regional or any other legal instrument concerning the notion of activities falling within the public policy remit, and their financing. In the absence of any such legal instrument, please clarify how those activities are usually financed by the relevant authorities:

.....

1.3.3. Please provide evidence showing that the public financing of non-economic activities does not lead to undue discrimination between airports. Discrimination arises in situations where, under the relevant legal order, civil airports normally have to bear certain costs inherent to their non-economic activities, whereas certain civil airports do not have to cover such costs. Please specify the material and territorial applicability of the national rules applicable to the financing of non-economic activities of airports and, if applicable, the level of regional competence in that matter:

.....

1.3.4. Please confirm, supported by relevant evidence, that the compensation of costs incurred in relation to non-economic activities will be strictly limited to such costs, and that any cross-subsidisation of economic activities through such compensation is effectively excluded:

.....

1.3.5. Please confirm that the airport will maintain separate cost accounts for economic and non-economic activities:

.....

▼M8**2. Compatibility assessment of the measure****2.1. Contribution to a well-defined objective of common interest****2.1.1. Does the investment aid:**

- (a)
-
- Increase the mobility of Union citizens and the connectivity of the regions by establishing access points for intra-Union flights?

.....

- (b)
-
- Combat air traffic congestion at major Union hub airports?

.....

- (c)
-
- Facilitate regional development?

.....

Please specify how the investment aid contributes to each of the objective chosen.

2.1.2. Is the investment aimed at creating new airport capacity?

-
- yes
-
- no

2.1.3. If the answer to the question in point 2.1.2 is 'yes', please demonstrate on the basis of the *ex-ante* business plan referred to in section 1.2 (The investment project) that the new infrastructure will, in the medium-term, meet the forecasted demand of the airlines, passengers and freight forwarders in the catchment area of the airport.**2.1.4. In the case of individual investment aid: is the beneficiary airport located in the same catchment area⁽³⁾ as another airport that is *not* operating at or near full capacity?**

-
- yes
-
- no

If yes, please provide the following information: (a) size and shape of the catchment area; (b) the travelling distance and time between the beneficiary airport and airports in the same catchment area; (c) passenger traffic of other airports in the same catchment area over the 5 years preceding the year of notification; (d) the expected total demand and total capacity in the catchment area of the aided airport in at least the next 10 years, according to the business plan in the worst, base and best case scenarios:

.....

⁽³⁾ 'Catchment area of an airport' means a geographic market boundary that is normally set at around 100 kilometres or around 60 minutes travelling time by car, bus, train or high-speed train; however, the catchment area of a given airport may be different and needs to take into account the specificities of each particular airport. The size and shape of the catchment area varies from airport to airport, and depends on various characteristics of the airport, including its business model, location and the destinations it serves.

▼M8

2.1.5. In the case of aid schemes: Please (a) indicate the location and the catchment areas of eligible airports in the area of territorial applicability of the scheme; (b) the travelling distance and time between eligible airports and airports in the same catchment area; (c) the method and criteria the national authorities will use to define the size and shape of catchment areas and the capacity utilisation of airports in the same catchment area:

.....

2.1.6. In the case of individual investment aid: If the answer to point 2.1.4 is 'Yes', please provide information identifying the likely effect of the investment on the use of existing infrastructure in the same catchment area. That information must demonstrate medium-term prospects for use, must be based on sound passenger and freight traffic forecasts, and must be incorporated in the beneficiary airport's *ex-ante* business plan:

.....

2.1.7. In the case of individual investment aid: If the answer to point 2.1.4 is 'Yes', please provide traffic projections in terms of passenger numbers in the worst, base and best case scenarios and explain why, in your view, such projections justify investment aid for the creation of additional capacity or for maintaining existing capacity:

.....

2.2. Need for State intervention

2.2.1. In case of individual investment aid: please explain, on the basis of the business plan of the airport, to what extent the airport's ability to cover its capital costs depends on the airport's size in terms of annual passenger traffic:

.....

2.2.2. In case of individual investment aid: please explain why the airport could not obtain sufficient private financing:

.....

2.2.3. In the case of aid schemes: Please confirm that the aid granting authority will verify the need for State intervention in each individual case on the basis of (i) the size of the airport ⁽⁴⁾; (ii) the airport's ability to attract private financing:

.....

⁽⁴⁾ Please use the following categories of sizes: airports with annual passenger traffic up to 200 000 passengers; airports with annual passenger traffic of between 200 000 and 1 million; airports with annual passenger traffic of 1–3 million.

▼ **M8**

- 2.3. Appropriateness of the measure
- 2.3.1. Please demonstrate that the aid in question is appropriate to achieve the intended objective or resolve the problems which it is meant to address. In particular, please explain how the authorities have established that the same objective cannot be reached, and that the same problem cannot be resolved, with less distortive policy or aid instruments and that the aid in question is an appropriate policy instrument. For example, if the aid is granted in forms that provide a direct pecuniary advantage ⁽⁵⁾, please demonstrate why other potentially less distortive forms of aid such as repayable advances or forms of aid that are based on debt or equity instruments ⁽⁶⁾ are not appropriate:

.....

.....

- 2.4. Incentive effect of the aid
- 2.4.1. In the case of individual investment aid: please confirm that works on the notified individual investment started only after submission of the application for the aid to the granting authority. Please provide a copy of the aid application sent to the granting authority by the beneficiary and documentary evidence of the date of the start of works:

.....

.....

- 2.4.2. In the case of aid schemes: please confirm that works on eligible investment projects will start only after submission of the individual application for the aid to the granting authority:

.....

.....

- 2.4.3. In the case of individual investment aid: please describe the levels of intended activity in a scenario with aid and a counterfactual scenario without aid. Please provide supporting evidence, for example internal documentation relating to alternative activities considered by the beneficiary airport in its internal decision making:

.....

.....

- 2.4.4. In the case of individual investment aid: in the presence of a counterfactual scenario with alternative activities, please compare both scenarios to specify the additional activity that would only be undertaken with the aid (counterfactual analysis).

In the case of individual investment aid: In the absence of a counterfactual scenario with alternative activities, please specify the capital cost funding gap established on the basis of the beneficiary airport's *ex-ante* business plan. The capital cost funding gap is the difference between the positive and negative cash flows, including investment costs into fixed capital assets over the lifetime of the investment in net present value terms:

⁽⁵⁾ For example, direct grants, exemptions or reductions in taxes, social security or other compulsory charges, or the supply of land, goods or services at favourable prices, etc.

⁽⁶⁾ For example, low-interest loans or interest rebates, state guarantees, the purchase of a shareholding or an alternative provision of capital on favourable terms.

▼ **M8**

-
-
- 2.4.5. In the case of aid schemes: please confirm (a) that the granting authority will award individual aid under the aid scheme only after it has verified that there is an incentive effect, by comparing the levels of intended activity with aid and without aid (counterfactual analysis) or, in the absence of alternative activities without aid, by establishing the capital cost funding gap on the basis of the beneficiary airport's *ex-ante* business plan ⁽⁷⁾; (b) describe all underlying input data, parameters and assumptions that the aid granting authority will assess for the purposes of the incentive effect analysis:
-
-

2.5. Proportionality of the aid

- 2.5.1. In the case of individual investment aid: in the presence of a counterfactual scenario with alternative activities, please (a) provide in the form of excel-tables the *ex-ante* business plans for the scenario with aid and the counterfactual scenario without aid; (b) on that basis specify the net extra costs, net of extra revenues, which result from undertaking the aided project or activity rather than the counterfactual project/activity; (c) explain all underlying input data, parameters and assumptions.

The business plans should cover the period of the economic lifetime of the investments:

.....

.....

- 2.5.2. In the case of individual investment aid: in the absence of a counterfactual scenario with alternative activities, please (a) provide in the form of an excel-table the *ex-ante* business plan of the beneficiary airport; (b) indicate on that basis the capital costs funding gap which is the net present value of the difference between the positive and negative cash flows, including investment costs, over the economic lifetime of the investment; (c) explain all underlying input data, parameters and assumptions:
-
-

- 2.5.3. In the case of aid schemes: please commit (a) to investigate in each case the counterfactual scenario without aid, on the basis of *ex-ante* business plans; (b) to establish the extra costs, net of extra revenues, which result from undertaking the aided project or activity rather than the counterfactual project or activity in cases where a counterfactual scenario with alternative activities exists; (c) to establish the capital costs funding gap, which is the net present value of the difference between the positive and negative cash flows, including investment costs, over the economic lifetime of the investment, in cases where no alternative activities would have taken place.

⁽⁷⁾ The capital cost funding gap is the difference between the positive and negative cash flows including investment costs into fixed capital assets over the lifetime of the investment in net present value terms.

▼ M8

Please describe all underlying input data, parameters and assumptions that the aid granting authority will assess for the purposes of the investigations and analysis:

.....

2.5.4. Aid intensity:

Please indicate the maximum percentage of the eligible costs to be covered by investment aid ('aid intensity'); including any top-ups on the basic aid intensity:

.....

Where an aid scheme applies to airports of various sizes, please indicate the maximum aid intensity applicable to the following groups of airports:

Size of airport based on average passenger traffic (passengers per annum)	Maximum investment aid intensity
> 3-5 million	
1-3 million	
< 1 million	

2.6. Avoidance of negative effects on competition and trade

2.6.1. Please confirm that the airport, including all infrastructure and equipment for which investment aid is granted, will be open to all potential users and not be dedicated to one specific user:

.....

2.6.2. Please specify the provisions made to ensure that airport capacity will be allocated to users on the basis of pertinent, objective, transparent and non-discriminatory criteria:

.....

2.7. Notification of individual aid under an investment aid scheme

2.7.1. The following individual aid measures under the investment aid scheme must be notified pursuant to Article 108(3) TFEU:

- (a) investment aid to airports with average annual traffic above 3 million passengers;
- (b) investment aid with an aid intensity exceeding 75 % to an airport with average annual traffic below 1 million passengers, with the exception of airports located in remote regions;
- (c) investment aid granted for the relocation of airports;

▼M8

- (d) investment aid financing a mixed passenger and freight airport handling more than 200 000 tonnes of freight during the two financial years preceding that in which the aid is notified;
- (e) investment aid aimed at the creation of a new passenger airport (including the conversion of an existing airfield into a passenger airport);
- (f) investment aid aimed at the creation or development of an airport located within 100 kilometres distance or 60 minutes travelling time by car, bus, train or high-speed train from an existing airport.

*PART III.13.B***Supplementary Information Sheet on operating aid to airports**

It is recommended that this supplementary information sheet is completed, in addition to the 'General information' form, for the notification of any individual operating aid covered by the Guidelines on State aid to airports and airlines⁽⁸⁾.

1. Additional information on the beneficiary and its activities**1.1. Beneficiary**

1.1.1. Is the aid awarded directly to the operator of the airport?

yes no

1.1.2. If the answer to point 1.1.1 is no, please describe, if applicable, (i) the legal entity/-ies receiving the aid, and (ii) the legal entity/-ies responsible for transferring the aid as intermediary/-ies to the airport providing the services eligible for the aid.

.....

1.1.3. If the answer to point 1.1.1 is 'no', please explain how the authorities ensure that there is no advantage granted at the intermediary levels.

.....

1.1.4. Is the beneficiary of the aid also the owner of the airport?

yes no

1.1.5. If the answer to point 1.1.4 is 'no': please specify who is/will be the owner of the airport and describe the ownership structure.

.....

1.1.6. In the case of individual aid, please describe the legal, organisational and financial relationships between the recipient of the aid and (i) the undertakings with which it forms part of a group of undertakings; (ii) its subsidiaries; (iii) any other associated enterprises, including joint ventures.

⁽⁸⁾ Guidelines on State aid to airports and airlines (OJ C 99, 4.4.2014, p. 3).

▼M8

In the case of aid schemes, please describe the method by which the aid granting authority will assess the legal, organisational and financial relationships referred to in points 1.1.1 to 1.1.5 above.

.....

.....

1.2. General information about the airport operator

1.2.1. Where the airport or the airports are used by the national armed forces, the police force, non-economic air rescue services, or any other air service of a non-economic nature, please specify (a) the nature of the service(s); and (b) the rate of airport capacity utilisation (e.g. use of the runway and other airport facilities, expressed as a percentage of annual aircraft movements).

.....

.....

1.2.2. Please provide the following passenger traffic data of the airport(s) receiving the aid:

- (a) Airports with a commercial passenger traffic history of more than two financial years: average annual passenger traffic during the two financial years preceding the year in which the aid is notified or actually granted.
- (b) Airports with a commercial passenger traffic history of less than two financial years: forecasted average annual passenger traffic during the two financial years after the beginning of the operation of commercial passenger air traffic flows.

Please provide the data in the form of a table, as follows: [copied from page 188, point 2.2.3]

Year	Total number of passengers

Passenger numbers must be counted ‘one-way’ and for each individual route. For example: a passenger flying to the airport and back would be counted twice. If the airport is part of a group of airports, passenger traffic data must be established on the basis of each individual airport.

1.2.3. In the case of individual operating aid: please provide the business plan that the beneficiary has implemented in the period 2009–2013, and that it intends to implement in the subsequent 10-year period until 4 April 2024. Please describe the assumptions underlying that 10-year period.

The business plan must contain information on traffic and traffic forecasts; costs and cost forecasts; financial data and financial forecasts as regards the level of profitability and cash-flows (by reference to methodologies which are demonstrably used by the airport, e.g. using methods for evaluating the net present value of an investment (NPV), the internal rate of return (IRR), and the average return on capital employed (ROCE). The business plan must be provided in an excel format including explanations of all underlying formulas.

▼M8

In the case of aid schemes, please specify in detail (a) the formal and material criteria to which business plans of eligible airports must conform; (b) the method the national authorities will use to assess the business plans.

.....

1.2.4. In the case of individual operating aid, please provide a summary overview of operating losses ⁽⁹⁾ the beneficiary incurred in the period 2009–2013, as well as of forecasted operating losses in the period until 4 April 2024. Please provide the data in the form of a table, structured as follows:

Revenue				
...				
...				
Operating costs				
...				
...				
Other				
...				
Operating results				

In the case of aid schemes, please specify the method the authorities will use to establish the operating losses of eligible airports.

1.2.5. In the case of individual operating aid, please provide copies of the eligible airports' financial reports ⁽¹⁰⁾ for the 5 years preceding the year of application for operating aid.

In the case of aid schemes, please commit to include the above described financial reports in the assessment of individual aid.

.....

1.2.6. Please specify the provisions made to avoid overcompensation and recover excess amounts from the beneficiary.

.....

⁽⁹⁾ 'Operating funding gap' means the operating losses of an airport over the relevant period, discounted to their current value using the cost of capital, that is to say the shortfall (in Net Present Value terms) between airport revenues and operating costs of the airport.

⁽¹⁰⁾ Balance sheet, profit and loss statement, statement of chartered accountant or audit firm.

▼M8

- 1.3. Airport service activities
- 1.3.1. Please specify the eligible airport services⁽¹¹⁾ and the categories of eligible operating costs⁽¹²⁾ in respect of the provision of those services.

.....

- 1.4. Activities falling within the public policy remit

- 1.4.1. Does the operating aid cover activities that fall under State responsibility in the exercise of its official powers as a public authority (e.g. air traffic control, police, customs, firefighting, activities necessary to safeguard civil aviation against acts of unlawful interference)? Operating costs relating to the infrastructure and equipment necessary to perform such activities are considered in general to be of a non-economic nature and thus do not fall within the scope of State aid rules.

yes no

- 1.4.2. Please provide the relevant national, regional or any other legal instrument concerning the notion of activities falling within the public policy remit and their financing. In absence of any such legal instrument, please clarify how those activities are usually financed by the relevant authorities.

.....

- 1.4.3. Please provide evidence showing that the public financing of non-economic activities does not lead to undue discrimination between airports. Discrimination arises in situations where, under the relevant legal order, civil airports normally have to bear certain costs inherent to their non-economic activities, whereas certain civil airports do not have to cover such costs. Please specify the material and territorial applicability of the national rules applicable to the financing of non-economic activities of airports and, if applicable, the level of regional competences in that matter.

.....

- 1.4.4. Please confirm, supported by relevant evidence, that the compensation of costs incurred in relation to non-economic activities will be strictly limited to such costs, and that any cross-subsidisation of economic activities through such compensation is effectively excluded.

.....

- 1.4.5. Please confirm that the airport will maintain separate cost accounts for economic and non-economic activities.

.....

⁽¹¹⁾ Services provided by an airport or any of its subsidiaries, to ensure the handling of aircraft, from landing to take-off, and of passengers and freight, so as to enable airlines to provide air transport services, including the provision of ground handling services and the provision of centralised ground handling infrastructure.

⁽¹²⁾ Underlying costs of an airport in respect of the provision of airport services, including cost categories such as cost of personnel, contracted services, communications, waste, energy, maintenance, rent and administration, but excluding the capital costs, marketing support or any other incentives granted to airlines by the airport, and costs falling within a public policy remit.

▼M8**2. Compatibility assessment of the measure**

2.1. Was the aid granted before 4 April 2014?

- yes no

2.2. Contribution to a well-defined objective of common interest

2.2.1. Does the operating aid:

- (a) Increase the mobility of Union citizens and the connectivity of the regions by establishing access points for intra-Union flights?
- (b) Combat air traffic congestion at major Union hub airports?
- (c) Facilitate regional development?

Please specify how the operating aid contributes to the objective(s) chosen.

.....

.....

2.2.2. Does the notified measure concern the operator of a new airport?

- yes no

2.2.3. In the case of individual operating aid: Is the beneficiary airport located in the same catchment area ⁽¹³⁾ of another airport with spare capacity?

- yes no

2.2.4. In the case of individual operating aid: If the answer to point 2.2.3 is yes, please specify the size and shape of the catchment area. Please provide information, identifying the likely effect on the traffic of the other airport located in that catchment area. That information should be part of the beneficiary airport's business plan and should be based on sound passenger and freight traffic forecasts.

In the case of aid schemes: Please (a) confirm that the authorities are committed to assess the likely effect on the traffic of any other airport(s) located in the same catchment area as an eligible airport on the basis of information that is part of the beneficiary airport's business plan and is based on sound passenger and freight traffic forecasts; (b) explain the method and the criteria the national authorities will use to assess the likely effect on the traffic of that other airport or those other airports.

.....

.....

2.3. Need for State intervention

2.3.1. Please confirm that the annual traffic of the airport/eligible airports does not exceed 3 million passengers (see also question 1.2.2 above).

.....

2.4. Appropriateness of the measure

⁽¹³⁾ 'Catchment area of an airport' means a geographic market boundary that is normally set at around 100 kilometres or around 60 minutes travelling time by car, bus, train or high-speed train; however, the catchment area of a given airport may be different and needs to take into account the specificities of each particular airport. The size and shape of the catchment area varies from airport to airport, and depends on various characteristics of the airport, including its business model, location and the destinations it serves.

▼ **M8**

- 2.4.1. Please demonstrate that the aid in question is appropriate to achieve the intended objective or resolve the problems which it intends to address. In particular, please explain how the authorities have established that the same objective cannot be reached, or the same problem cannot be resolved, through less distortive policy or aid instruments. For example, if the aid is granted in forms that provide a direct pecuniary advantage⁽¹⁴⁾, please demonstrate why other potentially less distortive forms of aid such as repayable advances or forms of aid that are based on debt or equity instruments⁽¹⁵⁾ are not appropriate:

.....

.....

- 2.4.2. In the case of individual operating aid: Has the aid amount been established *ex-ante* as a fixed sum covering the expected operating funding gap determined on the basis of the business plan of the beneficiary, during a 10-year transitional period starting on 4 April 2014?

yes no

If yes, please provide relevant information in the business plan.

- 2.4.3. In the case of aid schemes: will the aid amount in each individual case be established *ex-ante* as a fixed sum covering the expected operating funding gap determined on the basis of the business plan of the beneficiary, during a 10-year transitional period starting on 4 April 2014?

yes no

If yes, the beneficiary should provide relevant information in the business plan.

- 2.4.4. If the answer to points 2.4.2 and 2.4.3 is 'no', please specify: (a) the degree of uncertainty of cost and revenue forecasts, (b) any information asymmetries that prevent the national authorities from calculating the aid amount *ex ante* on the basis of a business plan.

.....

.....

- 2.4.5. If the answer to points 2.4.2 and 2.4.3 is 'no', please confirm that the maximum amount of compatible operating aid was/will be established according to a model based on the average of the operating funding gaps⁽¹⁶⁾ during the five years from 2009 to 2013.

⁽¹⁴⁾ For example, direct grants, exemptions or reductions in taxes, social security or other compulsory charges, or the supply of land, goods or services at favourable prices, etc.

⁽¹⁵⁾ For example, low-interest loans or interest rebates, State guarantees, the purchase of a shareholding or an alternative provision of capital on favourable terms.

⁽¹⁶⁾ 'Operating funding gap' means the operating losses of an airport over the relevant period, discounted to their current value using the cost of capital, that is to say the shortfall (in Net Present Value terms) between airport revenues and operating costs of the airport.

▼M8

2.4.6. Please confirm that the amount of operating aid will not be increased *ex-post*.

yes no

2.4.7. If the answer to the above question is 'no', please explain why in your opinion the possibility of an *ex-post* increase would not reduce incentives to manage the airport efficiently.

.....

2.5. Incentive effect and proportionality of the aid

2.5.1. In the case of individual operating aid, please describe why there is the likelihood that in the absence of the aid the level of economic activity of the airport concerned would be significantly reduced. Please provide the necessary information on the basis of the business plan (see also point 1.2.3), comparing the levels of intended activity with aid and without aid (the counterfactual scenario), and taking into account the possible presence of investment aid and level of traffic.

In the case of aid schemes, please describe the method applied by the aid granting authority in order to assess the business plans as well as the likelihood that in the absence of aid the level of economic activity of the airport concerned would be significantly reduced, taking into account the possible presence of investment aid and level of traffic.

.....

2.5.2. In the case of individual operating aid, please demonstrate that the business plan of the airport will result in full operating cost coverage by 4 April 2024. Please specify the relevant key parameters of the business plan.

In the case of aid schemes, please confirm that the aid granting authority will grant individual operating aid only if it has concluded that the business plan of the beneficiary airport will result in full operating cost coverage by 4 April 2024. Please specify which key parameters of the business plan the aid granting authorities will assess in order to reach that conclusion in each case.

.....

2.5.3. Please indicate:

In the case of individual operating aid: The beneficiary airport's initial funding gap over 10 years, starting with the operating cost coverage on 4 April 2014 at the beginning of the transition period and reaching full operating cost coverage achievement by 4 April 2024, at the end of the transition period.

▼ M8

In the case of aid schemes: please commit (a) that the funding gap of eligible airports will be established using the method referred to in point 2.5.2; (b) that eligible airports must demonstrate that they will achieve full operating cost coverage by 4 April 2024.

.....

The maximum permissible aid amount:

.....

The percentage of the funding gap to be covered by the operating aid:

.....

The period during which operating aid will be granted:

.....

2.6. Avoidance of negative effects on competition and trade

2.6.1. Please demonstrate that all airports located in the same catchment area as the eligible airport or airports will be able to achieve full operating cost coverage by 4 April 2024.

.....

2.6.2. Please confirm that the airport or airports, including any investment for which aid is granted, will be open to all potential users and not be dedicated to one specific user.

yes no

2.6.3. Please specify the provisions made to ensure that airport capacity will be allocated to users on the basis of pertinent, objective, transparent and non-discriminatory criteria.

.....

PART III.13.C

Supplementary Information Sheet on start-up aid to airlines

It is recommended that this supplementary information sheet is completed, in addition to the 'General information' form in Part I, for the notification of any start-up aid covered by the Guidelines on State aid to airports and airlines ⁽¹⁷⁾.

This form applies both to the notification of aid schemes and individual aid.

1. Additional information on the beneficiary, project and aid

⁽¹⁷⁾ Guidelines on State aid to airports and airlines (OJ C 99, 4.4.2014, p. 3).

▼ M8

1.1. Beneficiary

1.1.1. Is the aid awarded directly to the airline operating the new route?

 yes no

1.1.2. If the answer to point 1.1.1 is 'no': please describe, if applicable, the legal entity or entities (a) receiving the aid; (b) transferring the aid to an intermediate entity or to the airline that operates the new route.

.....

.....

1.1.3. If the answer to point 1.1.1 is 'no', please explain how the authorities ensure that the intermediary levels receive no advantage.

.....

.....

1.1.4. In the case of individual aid, please describe the legal, organisational and financial relationships between the recipient of the aid and (a) the undertakings with which it forms part of a group of undertakings; (b) its subsidiaries; (c) any other associated enterprises, including joint ventures.

In the case of aid schemes, please describe the method by which the aid granting authority will assess those legal, organisational and financial relationships:

.....

.....

1.1.5. Selection of the beneficiary: Please describe (a) the procedure by which the beneficiary will be chosen or has been chosen; (b) the medium and level of publicity of the selection procedure; (c) eligibility conditions; (d) operational requirements; (e) selection criteria.

.....

.....

2. **Compatibility assessment of the measure**

2.1. Contribution to a well-defined objective of common interest

2.1.1. Does the start-up aid:

(a) Increase the mobility of Union citizens and the connectivity of the regions by opening new routes?(b) Facilitate regional development of remote regions?

Please explain how the aid contributes to the objective chosen.

.....

.....

▼ **M8**

- 2.1.2. In the case of individual aid, please demonstrate that the route or routes to be covered is or are not already covered by a high-speed rail service⁽¹⁸⁾ or from another airport in the same catchment area⁽¹⁹⁾ under comparable conditions. If conditions are considered not to be comparable, please explain why.

In the case of aid schemes, please explain how the aid granting authority will ensure that the condition in this point is met in each individual case of start-up aid.

.....

- 2.2. Need for State intervention

- 2.2.1. Please indicate whether the start-up aid concerns:

- (a) Routes linking an airport with less than 3 million passengers *per annum*⁽²⁰⁾ to another airport within the Common European Aviation Area⁽²¹⁾;
- (b) Routes linking an airport located in a remote region to another airport (within or outside the Common European Aviation Area) irrespective of the size of the airports concerned;
- (c) Routes linking an airport with more than 3 million passengers *per annum* and less than 5 million passengers per annum, not located in remote regions. Please duly substantiate the specific circumstances in this case;
- (d) Other (Please specify).

.....

.....

- 2.2.2. In the case of individual aid, please indicate the location of the airports linked by eligible new routes.

.....

.....

⁽¹⁸⁾ 'High-speed rail service' is a service provided with trains capable of reaching speeds of over 200 km/h.

⁽¹⁹⁾ 'Catchment area of an airport' means a geographic market boundary that is normally set at around 100 kilometres or around 60 minutes travelling time by car, bus, train or high-speed train; however, the catchment area of a given airport may be different and needs to take into account the specificities of each particular airport. The size and shape of the catchment area varies from airport to airport, and depends on various characteristics of the airport, including its business model, location and the destinations it serves.

⁽²⁰⁾ Actual average annual passenger traffic during the two financial years preceding that in which the aid is notified or actually granted or paid in the case of non-notified aid. In the case of a newly created passenger airport, the forecasted average annual passenger traffic during the two financial years after the beginning of the operation of commercial passenger air traffic should be considered. These thresholds refer to a one-way count. As a result a passenger flying for example to the airport and back would be counted twice; the count applies to individual routes.

⁽²¹⁾ Decision 2006/682/EC of the Council and of the Representatives of the Member States of the European Union meeting within the Council on the signature and provisional application of the Multilateral Agreement between the European Community and its Member States, the Republic of Albania, Bosnia and Herzegovina, the Republic of Bulgaria, the Republic of Croatia, the former Yugoslav Republic of Macedonia, the Republic of Iceland, the Republic of Montenegro, the Kingdom of Norway, Romania, the Republic of Serbia and the United Nations Interim Administration Mission in Kosovo on the Establishment of a European Common Aviation Area (ECAA) (OJ L 285, 16.10.2006, p. 1).

▼ M8

2.2.3. In the case of individual aid where the start-up aid is for routes linking an airport **not** located in a remote region to another airport, please provide the following passenger traffic data of the airports linked by the new route(s):

(a) concerning airports with a commercial passenger traffic history of more than 2 financial years: the average annual passenger traffic during the two financial years preceding the year in which the aid is notified or granted;

(b) concerning airports with a commercial passenger traffic history of less than two financial years: the forecasted average annual passenger traffic during the two financial years after the beginning of the operation of commercial passenger air traffic;

Please provide the data in the form of a table, as follows:

Year	Airport	Airport
Year	Passenger number	Passenger number
Year	Passenger number	Passenger number

Passenger numbers must be counted ‘one-way’ and for each individual route; e.g. passengers flying to the airport and back have to be counted twice. If an airport is part of a group of airports, passenger traffic data must be established on the basis of the individual airport.

2.2.4. In the case of aid schemes, please explain how the aid granting authority will assess on the basis of airport location, passenger traffic data and routes whether there is a need for State intervention in each individual case of start-up aid.

.....

2.3. Appropriateness of the measure

2.3.1. In the case of individual aid: please demonstrate that the aid in question is appropriate to achieve the intended objective or resolve the problems it intends to address. In particular, please explain how the authorities have established that the same objective cannot be reached and the same problem cannot be resolved, with less distortive policy or aid instruments. For example, if the aid is granted in forms that provide a direct pecuniary advantage ⁽²²⁾, please demonstrate that other potentially less distortive forms of aid such as repayable advances or forms of aid that are based on debt or equity instruments ⁽²²⁾ are not appropriate.

.....

⁽²²⁾ For example, low-interest loans or interest rebates, State guarantees, the purchase of a shareholding or an alternative provision of capital on favourable terms.

▼M8

- 2.3.2. In the case of individual aid where the beneficiary airline has prepared a business plan *ex-ante* for the route receiving the aid: please provide that business plan. That business plan must indicate whether that route has prospects of becoming profitable for the airline without public funding after 3 years.

.....

- 2.3.3. In the case of individual aid in the absence of an *ex-ante* business plan for the route receiving the aid: please provide a document showing that the airline in question is irrevocably committed to operate the route for a period which is at least equal to the period during which it received start-up aid.

.....

- 2.3.4. In the case of aid schemes, please explain how the aid granting authority will assess whether the measure is appropriate in each individual case of start-up aid.

.....

- 2.4. Incentive effect and proportionality of the measure

- 2.4.1. In the case of individual aid, please explain why, if available on the basis of a business plan, there is the likelihood that in the absence of aid the level of economic activity of the airline at the airport concerned would not be expanded.

.....

In the case of aid schemes, please describe the method applied by the aid granting authority in order to assess the likelihood that in the absence of aid the level of economic activity of the airline at the airport concerned would not be expanded.

.....

- 2.4.2. In the case of individual aid, please confirm that the new route will start/started operating only after the application for aid was submitted to the granting authority and provide: (a) a copy of the aid application sent to the granting authority by the beneficiary; (b) documentary evidence of the start date of operations on the new route.

In the case of aid schemes, please confirm that eligible new routes will start operating only after the application for aid was submitted to the granting authority.

.....

▼M8

2.4.3. Please confirm that the aid will be granted for each route for a maximum period of three years.

.....

2.4.4. Please specify the aid intensity, which is the total aid amount expressed as a percentage of eligible costs ⁽²³⁾. Both figures must be expressed in net present value terms at the moment the aid is granted and before any deduction of tax or other charges.

.....

2.4.5. Please specify the provisions made to avoid overcompensation and recover excess amounts of aid from the beneficiary airline.

.....

2.4.6. Please specify the measures taken to avoid cross-subsidisation of other routes of the beneficiary airline to and from the airport or airports in question.

.....

2.5. Avoidance of undue negative effects on competition and trade

2.5.1. In the case of individual aid: please confirm that the connection (for example, city-pair) to be operated by the new air route is not already operated by a high-speed rail service or by another airport in the same catchment area under comparable conditions, notably in terms of length of journey. Please see also point 2.1.2.

In the case of aid schemes: Please explain how the aid granting authority will ensure that the condition in this point is satisfied in each individual case of start-up aid.

.....

2.5.2. Please provide evidence that in planning to grant start-up aid to an airline for the new route, whether or not via an airport, the public authority's plans were made or will be made public in good time and with adequate publicity, to enable all interested airlines to offer their services.

.....

2.5.3. Please confirm that the start-up aid in question cannot be combined with any other type of State aid granted for the operation of the same route.

.....

⁽²³⁾ Eligible costs are the airport charges in respect of the route.

▼ **M8***PART III.13.D***Supplementary Information Sheet on aid of a social character under Article 107(2)(a) of the Treaty, for air transport services**

It is recommended that this supplementary information sheet is completed, in addition to the 'General information' form in Part I, for the notification of any social aid provision covered by the Guidelines on State aid to airports and airlines⁽²⁴⁾.

1. Information on the beneficiary or beneficiaries, the project and the aid

- 1.1. Please explain the social objective(s) of the notified measure and why you considered that the measure achieves that objective or those objectives.

.....

- 1.2. Details on the aid envisaged

- 1.2.1. Please describe (a) the method of awarding and distributing the aid to final consumers; (b) where applicable, please describe the legal entity or entities receiving the aid or transferring the aid to an intermediate entity responsible of distributing it to eligible final consumers.

.....

- 1.2.2. Please describe the categories of eligible final consumers, for instance passengers with particular needs like children, people with disabilities, people on low incomes, students and elderly people, etc.⁽²⁵⁾.

.....

- 1.2.3. Please confirm that the aid will effectively benefit eligible final consumers.

.....

- 1.2.4. Please describe the routes eligible for aid.

.....

- 1.2.5. Will the aid be granted for passenger transport on a route or on routes linking an airport or airports in a remote region⁽²⁶⁾ with another airport or other airports within the European Economic Area?

yes no

- 1.2.6. If the answer to point 1.2.5 is 'yes', please describe the eligible geographic areas and routes.

.....

⁽²⁴⁾ Guidelines on State aid to airports and airlines (OJ C 99, 4.4.2014, p. 3).

⁽²⁵⁾ Where the route concerned links remote regions, such as outermost regions, islands, and sparsely populated areas, the aid could cover the entire population of that region.

⁽²⁶⁾ Such as outermost regions, islands and sparsely populated areas.

▼M8

1.2.7. Please specify the costs which are to be compensated by the aid and confirm that eligible costs are limited to the price of a return ticket, including all taxes and charges, invoiced by the carrier to the eligible final consumer.

.....

1.2.8. Please confirm that the aid will be granted without discrimination between distribution channels, such as travel agencies, airline ground services and websites.

1.2.9. Please describe (a) the procedure by which the air service operator(s) will be selected, has been or have been selected; (b) eligibility conditions and (c) the selection criteria.

.....

1.2.10. Please confirm that the aid will be granted without discrimination as to the origin of the services, that is to say irrespective of the airline operating the services.

1.2.11. Please describe the controls and safeguards in force to ensure that the scheme is only used by eligible final consumers and that there is no overcompensation.

.....

*PART III.13.E***Supplementary Information Sheet on aid for maritime transport**

It is recommended that this supplementary information sheet is completed, in addition to the 'General information' form in Part I, for the notification of any measure covered by the the Community guidelines on State aid to maritime transport⁽²⁷⁾ ('the Guidelines').

1. Information on the type of scheme

Does the scheme constitute or include:

- (a) Tonnage Tax
- (b) a reduction in social contributions
- (c) a reduction in local taxes
- (d) a reduction in registration fees
- (e) aids for training
- (f) aids for transferring lorries from roads to sea ways
- (g) a public service contract or award procedure thereof
- (h) aids of social character
- (i) other, please describe:

.....

⁽²⁷⁾ Community guidelines on State aid to maritime transport (OJ C 13, 17.1.2004, p. 3).

▼ M8**2. Information on eligibility**

For categories (a) (b) (c) (d) (e) (f) under point 1, please reply to 2.2 to 2.7:

2.1. What are the eligibility criteria for companies?

.....

2.2. What are the eligibility criteria for boats? In particular, is there an obligation in relation to the flag? What are the flag-related obligations for the fleet of companies entering tonnage taxation scheme after 17 January 2004? Do flag-related obligations apply to the entire fleet of the beneficiary company or only owned fleet and fleet chartered in on bare-boat terms?

.....

2.3. What are the eligibility conditions for the fleet chartered out on bare-boat terms?

.....

2.4. What are the eligibility conditions for time- or voyage-chartered fleet?

.....

2.5. Where appropriate, what are the eligibility criteria for seafarers?

.....

2.6. Describe the list of eligible activities. In particular, does the regime concern:

- tug activities? dredging activities?

More generally, are shipping activities other than maritime transport of goods and passengers covered by the aid scheme?

.....

2.7. What are the ring-fence measures to avoid spill-over into other activities of the same company?

.....

For category (g) under point 1:

▼ **M8**

- 2.8. 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?

.....
.....

For category (h) under point 1:

- 2.9. What are the routes concerned, the populations of users concerned and the conditions attached to the award of individual grants?

.....
.....

3. Information on aid intensity

- 3.1. What mechanisms are in place to ensure the respect of the aid ceiling specified in Chapter 11 of the Guidelines? How are the relevant records kept?

.....
.....

For category (a) under point 1, please reply to 3.2 to 3.7:

- 3.2. What are the rates used to calculate the taxable income per 100 NT?

Up to 1 000 NT... ..
.....

- 3.4. What treatment is applied to groups of companies and intra-group transactions?

.....
.....

- 3.5. To what extent are the revenues from ancillary activities covered by tonnage tax scheme?

.....
.....

- 3.6. Are there special taxation rules for ships entering tonnage taxation in a situation when their market value exceeds their tax value?

.....
.....

▼ **M8**

3.7. Is the normal tax level under Member States' general tax rules applied to remuneration of directors and shareholders of the shipping companies?

.....
.....

For categories (b) (c) and (d) under point 1, please reply to 3.8 to 3.10:

3.8. 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?

.....
.....

3.9. Or to what level in absolute terms have the contributions, fees or taxes referred to in point 3.8 been limited?

.....
.....

3.10. In case of dredgers and tugboats, is the aid strictly limited to maritime transport part of activities?

.....
.....

3.11. For category (e) under point 1: What is the aid intensity in terms of the cost of the training or the salary of the trainee?

.....
.....

3.12. For category (f) under point 1: What is the amount of aid per tonne kilometre transferred?

.....
.....

3.13. For category (h) under point 1: What is the amount of individual grants?

.....
.....

▼ **M5***PART III.14***SUPPLEMENTARY INFORMATION SHEET FOR AID TO FISHERIES AND AQUACULTURE**

This supplementary information sheet must be used for the notification of any aid scheme or individual aid covered by Guidelines for the examination of State aid to fisheries and aquaculture (the Guidelines).

OBJECTIVES OF THE SCHEME or AID (*tick as appropriate and insert the required information*):

This Section follows the order of the subparagraphs of paragraph 4 of the Guidelines: 'Aid which may be declared compatible'.

- Point 4.1 of the Guidelines: Aid for measures of the same kind as those covered by a block exemption Regulation*

General remarks concerning this kind of aid

Two block exemption regulations are in force: Commission Regulation (EC) No 736/2008 ⁽¹⁾ which applies to the fisheries and aquaculture sector and Commission Regulation (EC) No 800/2008 ⁽²⁾ which is the general exemption regulation applying to all sectors.

Therefore, such aid should not in principle be notified.

However, according to recital 6 of Regulation No 736/2008 and recital 7 of Regulation No 800/2008, these regulations should be without prejudice to the possibility for Member States of notifying State aid, the objectives of which correspond to objectives covered by these Regulations.

In addition, the following kinds of aid cannot benefit from the exemption provided by Regulations (EC) No 736/2008 and (EC) No 800/2008: aid exceeding specified ceilings, as referred to in Article 1(3) of Regulation (EC) No 736/2008 or in Article 6 of Regulation (EC) No 800/2008, or having specific characteristics, in particular aid granted to undertakings other than SMEs, aid to undertakings in difficulty, non-transparent aid, aid for an undertaking which is subject to an outstanding recovery order following a Commission decision declaring an aid incompatible with the common market.

Characteristics of the aid notified

- Aid of the same kind as aid covered by Regulation (EC) No 736/2008
- Aid of the same kind as aid covered by Regulation (EC) No 800/2008
- Aid exceeding the ceiling specified
- Aid granted to undertakings other than SMEs
- Aid which is not transparent
- Aid for an undertaking which is subject to an outstanding recovery
- Other characteristics: specify it

Compatibility with the common market

The Member State is requested to provide detailed and reasoned justification as to why the aid can be considered compatible with the common market.

- Point 4.2 of the Guidelines: Aid falling within the scope of certain horizontal Guidelines*

The Member State is requested to provide the reference to the relevant Guidelines which are considered to be applicable to the aid measure concerned

⁽¹⁾ OJ L 201, 30.7.2008, p. 16.

⁽²⁾ OJ L 214, 9.8.2008, p. 3.

▼ **M5**

as well as a detailed and reasoned justification as to why the aid is considered compatible with those Guidelines.

The Member State is requested to complete also the other relevant summary information sheets annexed to this Regulation.

- training aid — sheet in part III.2,
- employment aid — sheet in part III.3,
- aid for research and development — sheet in parts III.6.A or III.6.B as appropriate,
- aid for rescuing and restructuring firms in difficulty — sheet in parts III.7 or III.8 as appropriate,
- environmental aid — sheet III.10.

Point 4.3 of the Guidelines: Aid for investment on board fishing vessels

The Member State is requested to provide the information demonstrating the compatibility of the aid with the conditions set out in Article 25(2) and (6) of Council Regulation (EC) No 1198/2006 of 27 July 2006 on the European Fisheries Fund ⁽³⁾.

It is also requested to provide a justification why this aid is not part of the operational programme co-financed by this Fund.

Point 4.4 of the Guidelines: Aid to make good damage caused by natural disaster, exceptional occurrences or specific adverse climatic event

The Member State is requested to provide the following information demonstrating the compatibility of the aid:

- detailed information on the existence of a natural disaster or exceptional occurrence, including technical and/or scientific reports,
- proof of a causal link between the event and the damages,
- method of calculation of damages,
- other means of justification.

Point 4.5 of the Guidelines: Tax relief and labour related costs concerning Community fishing vessels operating outside Community waters

The Member State is requested to provide information demonstrating the compatibility of the aid with the conditions of point 4.5 of the Guidelines.

That information must in particular include details showing the risk of deregistration from the fishing fleet register of the vessels concerned by the scheme.

Point 4.6 of the Guidelines: Aid financed through Para fiscal charges

The Member State is requested:

- to indicate how the funds acquired by means of the Para fiscal charges will be used and,
- to demonstrate how and on which basis their use is compatible with State aid rules.

In addition, it must show how the scheme will benefit both domestic and imported products.

Point 4.7 of the Guidelines: Aid for marketing of fishery products from the outermost regions

The Member State is requested to provide the information demonstrating the compatibility of the aid with the conditions of this Point and the relevant

⁽³⁾ OJ L 223, 15.8.2006, p. 1.

▼ **M5**

conditions of Council Regulation (EC) No 791/2007 of 21 May 2007 introducing a scheme to compensate for the additional costs incurred in the marketing of certain fishery products from the outermost regions the Azores, Madeira, the Canary Islands, French Guiana and Réunion ⁽¹⁾.

- Point 4.8 of the Guidelines: Aid concerning the fishing fleet in outermost regions*

The Member State is requested to provide the information demonstrating the compatibility of the aid with the conditions of this Point and the relevant conditions of Council Regulation (EC) No 639/2004 of 30 March 2004 on the management of fishing fleets registered in the Community outermost regions ⁽²⁾ and Council Regulation (EC) No 2792/1999 of 17 December 1999 laying down the detailed rules and arrangements regarding Community structural assistance in the fisheries sector ⁽³⁾.

- Point 4.9 of the Guidelines: Aid for other measures*

The Member State is requested to describe very precisely the kind of aid and its objectives.

In addition, it is requested to provide a detailed and reasoned justification on the compatibility of the aid with the conditions of point 3 of the Guidelines and to demonstrate how this aid serves the objectives of the common fisheries policy.

GENERAL PRINCIPLES

The Member State is requested to declare that no aid will be granted in respect of operations that the beneficiary has already begun to implement and for aid for activities in which the beneficiary would already engage under market conditions alone.

The Member State is requested to declare that no aid will be granted in circumstances where Community law, and in particular the rules of the Common Fisheries Policy, are not complied with.

In that sense, the Member State is requested to declare that the aid measure explicitly provides that, during the grant period, the beneficiaries of the aid shall comply with the rules of the Common Fisheries Policy and that, if during this period it is found that the beneficiary does not comply with rules of the Common Fisheries Policy, the grant must be reimbursed in proportion to the gravity of the infringement.

The Member State is requested to declare that the aid is limited to a maximum of 10 years, or, if this is not the case, undertakes to re-notify the aid at least two months before the tenth anniversary of its entry into force.

OTHER REQUIREMENTS

The Member State is requested to provide a list of all supporting documents submitted with the notification as well as a summary of those documents (e.g. socioeconomic data on the recipient regions, scientific and economic justification).

The Member State is requested to indicate that this aid is not cumulated with another aid for the same eligible expenses or for the same compensation.

If such accumulation exists, the Member State is requested to indicate the references of the aid (aid scheme or individual aid) with which there is accumulation and to demonstrate that the whole aid granted remains compatible with the relevant rules. For that purpose, the Member State shall take into account every kind of State aid, including *de minimis* aid.

⁽¹⁾ OJ L 176, 6.7.2007, p. 1.

⁽²⁾ OJ L 102, 7.4.2004, p. 9.

⁽³⁾ OJ L 337, 30.12.1999, p. 10.

▼ 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.

▼ **M8***ANNEX III A***Standardised reporting format for existing State aid**

(This format covers all sectors except agriculture)

In order to further simplify and improve the annual reporting of State aid, the Commission provides Member States, by 1 March each year, with a pre-formatted online and access based platform, containing detailed information on all existing aid schemes and individual aid. Member States must check and complete that information by 30 June of the same year. That will enable the Commission to publish State aid data in year t⁽¹⁾ for the reporting period t-1.

The bulk of the information in the platform is pre-completed by the Commission on the basis of data provided at the time of approval of the aid. Member States will 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).

Information such as the objective of the aid and the sector to which the aid is directed must refer to the time at which the aid is approved and relate to the legal instrument which forms the basis for the approval of the aid.

The following information must be included.

- (1) Title
- (2) Aid number
- (3) Previous aid numbers (e.g., following the renewal of a scheme)
- (4) Sector

The sectoral classification shall be based largely on NACE⁽²⁾ at the [three-digit level.]

- (5) Objective
- (6) Region(s)

Aid may, at the time of approval, be exclusively earmarked for a specific region or group of regions according to subparagraphs (a) or (c) of Article 107(3) TFEU.

- (7) Category of aid instrument(s)

A distinction must be made between several categories (Grant, Subsidised services, Interest rate subsidy, Loan, Guarantee, Tax advantage, Repayable advances, Equity participation, Other)

- (8) Type of aid

A distinction must be made between three categories: Scheme, Individual application of a scheme, Individual aid awarded outside of a scheme (ad hoc aid)

- (9) Expenditure

As a general rule, figures should be expressed in terms of actual expenditure (or actual revenue foregone in the case of tax advantages). Where payments are not available, commitments or budget appropriations must be provided and flagged accordingly. Separate figures must be provided for each aid

⁽¹⁾ t is the year in which the data are requested.

⁽²⁾ NACE Rev. 2, or subsequent legislation amending or replacing it; NACE is the statistical classification of economic activities in the European Union as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

▼ M8

instrument within a scheme or individual aid for example grant and loans. Figures must be expressed in the national currency in application at the time of the reporting period. Expenditure must be provided for t-1, t-2, t-3, t-4 and t-5.

▼ **M8***ANNEX III B***Standardised reporting format for existing State aid**

(This format covers the agricultural sector)

In order to further simplify and improve the annual reporting of State aid, the Commission provides Member States, by 1 March each year, with a pre-formatted online and access based platform containing detailed information on all existing aid schemes and individual aid. Member States must check and complete that information by 30 June of the same year. That will enable the Commission to publish State aid data in year t⁽¹⁾ for the reporting period t-1.

The bulk of the information in the platform will be pre-completed by the Commission on the basis of data provided at the time of approval of the aid. Member States will be required to check and, where necessary, modify the details for each scheme or individual aid, and to add the annual expenditure for the most recent year, that is to say t-1.

Information such as the objective of the aid and the sector to which the aid is directed must refer to the time at which the aid is approved and relate to the legal instrument which forms the basis for the approval of the aid.

The following information must be included.

- (1) Title
- (2) Aid number
- (3) Previous aid numbers (e.g., following the renewal of a scheme)
- (4) Sector

The sectoral classification shall be based largely on NACE ⁽²⁾ at the [three-digit level.]

- (5) Objective
- (6) Region(s)

Aid may, at the time of approval, be exclusively earmarked for a specific region or group of regions according to subparagraphs (a) or (c) of Article 107(3) TFEU.

- (7) Category of aid instrument(s)

A distinction must be made between several categories (Grant, Subsidised services, Interest rate subsidy, Loan, Guarantee, Tax advantage, Repayable advances, Equity participation, Other).

- (8) Type of aid

A distinction must be made between three categories: Scheme, Individual application of a scheme, Individual aid awarded outside of a scheme (ad hoc aid).

⁽¹⁾ t is the year in which the data are requested.

⁽²⁾ NACE Rev. 2, or subsequent legislation amending or replacing it; NACE is the statistical classification of economic activities in the European Union as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

▼M8

(9) Expenditure

As a general rule, figures should be expressed in terms of actual expenditure (or actual revenue foregone in the case of tax advantages). Where payments are not available, commitments or budget appropriations must be provided and flagged accordingly. Separate figures must be provided for each aid instrument within a scheme or individual aid for example grant and loans. Figures must be expressed in the national currency in application at the time of the reporting period. Expenditure must be provided for t-1, t-2, t-3, t-4 and t-5.

(10) Aid intensity and beneficiaries

Member States must 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.



ANNEX IV

FORM FOR THE SUBMISSION OF COMPLAINTS CONCERNING ALLEGED UNLAWFUL STATE AID
OR MISUSE OF AID

The mandatory fields are marked with a star “*”.

1. Information regarding the complainant

First name:*

Surname:*

Address line 1:*

Address line 2:

Town/City:*

County/State/Province:

Postcode:*

Country:*

Telephone:

Mobile Telephone:

E-mail address:*

Fax

2. I am submitting the complaint on behalf of somebody (a person or a firm)

Yes* No*

If yes, please also provide the following information

Name of the person/firm you represent*:

Registration nr. of the entity:

Address line 1:*

Address line 2:

Town/City:*

County/State/Province:

Postcode:*

Country:*

Telephone 1:

Telephone 2:

E-mail address:*

Fax

Please attach proof that the representative is authorised to act on behalf of this person/firm.*

▼ **M7****3. Please select one of the following options, describing your identity***

- (a) Competitor of the beneficiary or beneficiaries
- (b) Trade association representing the interests of competitors
- (c) Non-governmental organisation
- (d) Trade union
- (e) EU citizen
- (f) Other, please specify

Please explain why and to what extent the alleged State aid affects your competitive position/the competitive position of the person/firm you represent. Provide as much concrete evidence as possible.

Please be aware that, by virtue of Article 20(2) of Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union, only interested parties within the meaning of Article 1(h) of that Regulation may submit formal complaints. Therefore, in the absence of a demonstration that you are an interested party, the present form will not be registered as a complaint, and the information provided therein will be kept as general market information.

4. Please select one of the following two options*

- Yes, you may reveal my identity
- No, you may not reveal my identity

If not, please specify the reasons:

Confidentiality: If you do not wish your identity or certain documents or information to be disclosed, please indicate this clearly, identify the confidential parts of any documents and give your reasons. In the absence of any indication about confidentiality of your identity or certain documents or information, those elements will be treated as non-confidential and may be shared with the Member State allegedly granting the State aid. The information contained in points **5 and 6** cannot be designated as confidential.

5. Information regarding the Member State granting the aid*

Please be aware: the information provided under this point is regarded as non-confidential.

- (a) Country:
- (b) If known, specify which institution or body granted the alleged unlawful State aid:
 - Central government:
 - Region (please specify):
 - Other (please specify):

▼ M7**6. Information regarding the alleged aid measure***

Please be aware: the information provided under this point is regarded as non-confidential.

- (a) Please provide a description of the alleged aid, and indicate in what form it was granted (loans, grants, guarantees, tax incentives or exemptions etc.).

- (b) For what purpose was the alleged aid given (if known)?

- (c) What is the amount of the alleged aid (if known)? If you do not have the exact figure, please provide an estimate and as much justifying evidence as possible.

- (d) Who is the beneficiary? Please give as much information as possible, including a description of the main activities of the beneficiary/firm(s) concerned.

- (e) To your knowledge, when was the alleged aid granted?

- (f) Please select one of the following options:

- According to my knowledge, the State aid was not notified to the Commission.
- According to my knowledge, the State aid was notified, but it was granted before the decision of the Commission. If known, please indicate the notification reference number or indicate when the aid was notified.

- According to my knowledge, the State aid was notified and approved by the Commission, but its implementation did not respect the applicable conditions. If known, please indicate the notification reference number or indicate when the aid was notified and approved.

- According to my knowledge, the State aid was granted under a block exemption regulation, but its implementation did not respect the applicable conditions.

▼ M7**7. Grounds of complaint***

Please note that, for a measure to qualify as State aid under Article 107(1) TFEU, the alleged aid has to be granted by a Member State or through State resources, it has to distort or threaten to distort competition by favouring certain undertakings or the production of certain goods, and affect trade between Member States.

- (a) Please explain to what extent public resources are involved (if known) and, if the measure was not adopted by a public authority (but for instance by a public undertaking), please explain why, in your view, it is imputable to public authorities of a Member State.

- (b) Please explain why, in your opinion, the alleged State aid is selective (i.e. favours certain commercial undertakings or the production of certain goods).

- (c) Please explain how, in your opinion, the alleged State aid provides an economic advantage for the beneficiary or beneficiaries.

- (d) Please explain why, in your view, the alleged State aid distorts or threatens to distort competition.

- (e) Please explain why, in your view, the alleged aid affects trade between Member States.

▼ M7**8. Compatibility of the aid**

Please indicate the reasons why in your view the alleged aid is not compatible with the internal market.

9. Information on alleged infringement of other rules of European Union law and on other procedures

- (a) If known, please indicate what other rules of European Union law you think have been infringed by the granting of the alleged aid. Please be aware that this does not imply necessarily that those potential infringements will be dealt with within the State aid investigation.

- (b) Have you already approached the Commission's services or any other European institution concerning the same issue? *

Yes No

If yes, please attach copies of correspondence.

- (c) Have you already approached national authorities or national courts concerning the same issue? *

Yes No

If yes, please indicate which authorities or courts; also, if there has already been a decision or judgement, please attach a copy (if available); if, on the contrary, the case is still pending, please indicate its reference (if available).

- (d) Please provide any other information that may be relevant for the assessment of this case.

▼ M7**10. Supporting documents**

Please list any *documents and evidence* which are submitted in support of the complaint and add annexes if necessary

- Whenever possible, a copy of the national law or other measure which provides the legal basis for the payment of the alleged aid should be provided.
- Whenever possible, please attach any available evidence that the State aid was granted (e.g. press release, published accounts).
- If the complaint is submitted on behalf of someone else (a natural person or a firm) please attach proof that you as a representative are authorised to act.
- Where applicable, please attach copies of all previous correspondence with the European Commission or any other European or national institution concerning the same issue.
- If the issue has already been dealt with by a national court/authority, please attach a copy of the judgement/decision, if available.

I hereby declare that all the information in this form and annexes is provided in good faith.

Place, date and signature of complainant