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**COMMISSION REGULATION (EU) No 1388/2014
of 16 December 2014**

declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union

(OJ L 369, 24.12.2014, p. 37)

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CHAPTER I

COMMON PROVISIONS

*Article 1***Scope**

1. This Regulation shall apply to aid granted to small and medium-sized enterprises (SMEs) active in the production, processing or marketing of fishery and aquaculture products.

2. This Regulation shall also apply to aid granted to undertakings active in the production, processing or marketing of fishery and aquaculture products to make good the damage caused by natural disasters in accordance with Article 44 independently of the size of the beneficiary of the aid.

3. This Regulation shall not apply to:

- (a) aid the amount of which is fixed on the basis of price or quantity of products put on the market;
- (b) aid to export-related activities towards third countries or Member States, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current costs linked to the export activity;
- (c) aid contingent upon the use of domestic over imported goods;

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- (d) aid granted to undertakings in difficulty, with the exception of aid to make good the damage caused by natural disasters and aid to undertakings which were not in difficulty on 31 December 2019 but became undertakings in difficulty in the period from 1 January 2020 to 30 June 2021;

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- (e) aid schemes which do not explicitly exclude the payment of individual aid in favour of an undertaking which is subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market, with the exception of aid schemes to make good the damage caused by natural disasters;
- (f) ad hoc aid in favour of an undertaking as referred to in point (e);

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- (g) aid granted to operations which would have been ineligible for support under Article 11 of Regulation (EU) No 508/2014;
- (h) aid granted to undertakings that cannot apply for support from the European Maritime and Fisheries Fund on the grounds set out in Article 10(1)-(3) of Regulation (EU) No 508/2014.

4. This Regulation shall not apply to State aid measures, which entail, by themselves, by the conditions attached to them or by their financing method a non-severable violation of Union law, in particular:

- (a) aid where the grant of aid is subject to the obligation for the beneficiary to have its headquarters in the relevant Member State or to be predominantly established in that Member State. However, the requirement to have an establishment or branch in the aid granting Member State at the moment of payment of the aid is allowed;
- (b) aid where the grant of aid is subject to the obligation for the beneficiary to use nationally produced goods or national services;
- (c) aid restricting the possibility for the beneficiaries to exploit the research, development and innovation results in other Member States.

*Article 2***Notification threshold**

1. This Regulation shall not apply to aid for any project with eligible costs in excess of EUR 2 million, or where the amount of aid exceeds EUR 1 million per beneficiary per year.
2. The thresholds set out in paragraph 1 shall not be circumvented by artificially splitting up the aid schemes or aid projects.

*Article 3***Definitions**

For the purpose of this Regulation the following definitions shall apply:

- (1) ‘aid’ means any measure fulfilling all the criteria laid down in Article 107(1) of the Treaty;
- (2) ‘small and medium-sized undertakings’ or ‘SMEs’ means undertakings fulfilling the criteria laid down in Annex I;
- (3) ‘fishery and aquaculture products’ means the products defined in Annex I of Regulation (EU) No 1379/2013 of the European Parliament and of the Council of 11 December 2013 ⁽¹⁾;

⁽¹⁾ Regulation (EU) No 1379/2013 of the European Parliament and of the Council of 11 December 2013 on the common organisation of the markets in fishery and aquaculture products, amending Council Regulations (EC) No 1184/2006 and (EC) No 1224/2009 and repealing Council Regulation (EC) No 104/2000 (OJ L 354, 28.12.2013, p. 1).

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- (4) ‘natural disasters’ means earthquakes, avalanches, landslides and floods, tornadoes, hurricanes, volcanic eruptions and wild fires of natural origin;
- (5) ‘undertaking in difficulty’ means an undertaking in respect of which at least one of the following circumstances occurs:
- (a) in the case of a limited liability company (other than an SME that has been in existence for less than three years), where more than half of its subscribed share capital has disappeared as a result of accumulated losses. 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. For the purposes of this provision, ‘limited liability company’ refers in particular to the types of company mentioned in Annex I of Directive 2013/34/EU of the European Parliament and of the Council ⁽¹⁾ and ‘share capital’ includes, where relevant, any share premium;
 - (b) in the case of a company where at least some members have unlimited liability for the debt of the company (other than an SME that has been in existence for less than three years), where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses. For the purposes of this provision, ‘a company where at least some members have unlimited liability for the debt of the company’ refers in particular to the types of company mentioned in Annex II to Directive 2013/34/EU;
 - (c) where the undertaking is subject to collective insolvency proceedings or fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors;
 - (d) where the undertaking has received rescue aid and has not yet reimbursed the loan or terminated the guarantee, or has received restructuring aid and is still subject to a restructuring plan;
- (6) ‘ad hoc aid’ means aid not granted on the basis of an aid scheme;
- (7) ‘aid scheme’ means any act on the basis of which, without further implementing measures being required, individual aid awards may be made to undertakings defined within the act in a general and abstract manner and any act on the basis of which aid which is not linked to a specific project may be granted to one or several undertakings for an indefinite period of time and/or for an indefinite amount;
- (8) ‘individual aid’ means:

⁽¹⁾ 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).

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- (a) ad hoc aid; and
 - (b) awards of aid to individual beneficiaries on the basis of an aid scheme;
- (9) ‘gross grant equivalent’ means the amount of the aid if it had been provided in the form of a grant to the beneficiary, before any deduction of tax or other charges;
- (10) ‘repayable advance’ means a loan for a project which is paid in one or more instalments and the conditions for the reimbursement of which depend on the outcome of the project;
- (11) ‘start of works’ means the earlier of either the start of construction works relating to the investment, or the first legally binding commitment to order equipment or any other commitment that makes the investment irreversible. Buying land and preparatory works such as obtaining permits and conducting feasibility studies are not considered start of works. For take-overs, ‘start of works’ means the moment of acquiring assets directly linked to the acquired establishment;
- (12) ‘fiscal successor scheme’ means a scheme in the form of tax advantages which constitutes an amended version of a previously existing scheme in the form of tax advantages and which replaces it;
- (13) ‘aid intensity’ means the gross aid amount expressed as a percentage of the eligible costs, before any deduction of tax or other charge;
- (14) ‘date of granting the aid’ means the date when the legal right to receive the aid is conferred on the beneficiary under the applicable national legal regime.

*Article 4***Conditions for exemption**

1. Aid schemes, individual aid granted under aid schemes and ad hoc aid shall be compatible with the internal market within the meaning of Article 107(2) or (3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty provided that such aid fulfils the conditions laid down in Chapter I of this Regulation, as well as the specific conditions for the relevant category of aid laid down in Chapter III of this Regulation.

2. Aid measures shall only be exempted under this Regulation as far as they explicitly provide that, during the grant period, the beneficiaries of the aid shall comply with the rules of the Common Fisheries Policy and that, if during that period it is found that the beneficiary does not comply with rules of the Common Fisheries Policy, the aid shall be reimbursed in proportion to the gravity of the infringement.

▼B*Article 5***Transparency of aid**

1. This Regulation shall apply only to aid in respect of which it is possible to calculate precisely the gross grant equivalent of the aid *ex ante* without any need to undertake a risk assessment ('transparent aid').
2. The following categories of aid shall be considered to be transparent:
 - (a) aid comprised in grants and interest rate subsidies;
 - (b) aid comprised in loans where the gross grant equivalent has been calculated on the basis of the reference rate prevailing at the time of the grant;
 - (c) aid comprised in guarantees:
 - (i) where the gross grant equivalent has been calculated on the basis of safe-harbour premiums laid down in a Commission notice; or
 - (ii) where before the implementation of the measure, the methodology to calculate the gross grant equivalent of the guarantee has been accepted on the basis of the Commission Notice on the application of Articles 87 and 88 of the EC Treaty to State aid in the form of guarantees⁽¹⁾, or any successor notice, following notification of that methodology to the Commission under any regulation adopted by the Commission in the State aid area applicable at the time, and the approved methodology explicitly addresses the type of guarantee and the type of underlying transaction at stake in the context of the application of this Regulation;
 - (d) aid in the form of tax advantages, where the measure provides for a cap ensuring that the applicable threshold is not exceeded;
 - (e) aid in the form of repayable advances, if the total nominal amount of the repayable advance does not exceed the thresholds applicable under this Regulation or if, before implementation of the measure, the methodology to calculate the gross grant equivalent of the repayable advance has been accepted following its notification to the Commission.
3. For the purposes of this Regulation, the following categories of aid shall not be considered to be transparent aid:
 - (a) aid comprised in capital injections;
 - (b) aid comprised in risk finance measures.

*Article 6***Incentive effect**

1. This Regulation shall apply only to aid which has an incentive effect.

⁽¹⁾ OJ C 155, 20.6.2008, p. 10.

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2. Aid shall be considered to have an incentive effect if the beneficiary has submitted a written application for the aid to the Member State concerned before work on the project or activity starts. The application for the aid shall contain at least the following information:

- (a) undertaking's name and size;
- (b) description of the project or activity, including its start and end dates;
- (c) location of the project or activity;
- (d) list of eligible costs;
- (e) type of aid (grant, loan, guarantee, repayable advance or other) and amount of public funding needed for the project or activity.

3. By way of derogation from paragraph 2, measures in the form of tax advantages shall be deemed to have an incentive effect if the following conditions are fulfilled:

- (a) the measure establishes a right to aid in accordance with objective criteria and without further exercise of discretion by the Member State; and
- (b) the measure has been adopted and is in force before work on the aided project or activity has started, except in the case of fiscal successor schemes where the activity was already covered by the previous schemes in the form of tax advantages.

4. By way of derogation from paragraphs 1 and 2, the following categories of aid are not required to have or shall be deemed to have an incentive effect:

- (a) aid to make good the damage caused by natural disasters, if the conditions laid down in Article 44 are fulfilled;
- (b) aid in the form of tax exemptions or reductions adopted by the Member States pursuant to Article 15(1)(f) and Article 15(3) of Directive 2003/96/EC, if the conditions laid down in Article 45 of this Regulation are fulfilled.

*Article 7***Aid intensity and eligible costs**

1. For the purpose of calculating aid intensity and eligible costs, all figures used shall be taken before any deduction of tax or other charge. The eligible costs shall be supported by documentary evidence which shall be clear, specific and contemporary.

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2. Where aid is granted in a form other than a grant, the aid amount shall be the gross grant equivalent of the aid.
3. Aid payable in several instalments shall be discounted to its value on the date of granting the aid. The eligible costs shall be discounted to their value on the date of granting the aid. The interest rate to be used for discounting purposes shall be the discount rate applicable on the date of granting the aid.
4. Where aid is granted by means of tax advantages discounting of aid tranches shall take place on the basis of the discount rates applicable on the various dates when the tax advantage takes effect.
5. Where aid is granted in the form of repayable advances which, in the absence of an accepted methodology to calculate their gross grant equivalent, are expressed as a percentage of the eligible costs and the measure provides that in case of a successful outcome of the project, as defined on the basis of a reasonable and prudent hypothesis, the advances will be repaid with an interest rate at least equal to the discount rate applicable on the date of granting the aid, the maximum aid intensities laid down in Chapter III may be increased by 10 percentage points.
6. The eligible costs shall comply with the requirements of Articles 67 to 69 of Regulation (EU) No 1303/2013 of the European Parliament and of the Council ⁽¹⁾.

*Article 8***Cumulation**

1. In determining whether the notification thresholds in Article 2 and the maximum aid intensities in Chapter III are respected, the total amount of public support measures for the aided activity or project or undertaking shall be taken into account, regardless of whether that support is financed from local, regional, national or Union sources.
2. Aid exempted by this Regulation may be cumulated with:
 - (a) any other State aid, as long as those measures concern different identifiable eligible costs;
 - (b) any other State aid, in relation to the same eligible costs, partly or fully overlapping, only if such cumulation does not result in exceeding the highest aid intensity or aid amount applicable to this aid under this Regulation.

⁽¹⁾ 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).

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3. State aid exempted under this Regulation shall not be cumulated with any *de minimis* aid in respect of the same eligible costs if such cumulation would result in an aid intensity exceeding those referred to in Chapter III.

*Article 9***Publication and information**

1. The Member State concerned shall ensure the publication on a comprehensive State aid website, at national or regional level of:

- (a) the summary information referred to in Article 11 in the standardised format laid down in Annex II or a link providing access to it;
- (b) the full text of each aid measure as referred to in Article 11 or a link providing access to the full text;
- (c) the information referred to in Annex III on each individual aid award exceeding EUR 30 000.

2. For schemes in the form of tax advantages, the conditions set out in paragraph 1(c) shall be considered fulfilled if Member States publish the required information on individual aid amounts in the following ranges (in EUR million):

- (a) 0,03-0,2
- (b) 0,2-0,4
- (c) 0,4-0,6
- (d) 0,6-0,8
- (e) 0,8-1

3. The information referred to in paragraph 1(c) shall be organised and accessible in a standardised manner, as described in Annex III, and shall allow for effective search and download functions. The information referred to in paragraph 1 shall be published within six months from the date the aid was granted, or for aid in the form of tax advantage, within one year from the date the tax declaration is due, and shall be available for at least 10 years from the date on which the aid was granted.

4. Each aid scheme and individual aid shall contain an explicit reference to this Regulation, by citing its title and publication reference in the *Official Journal of the European Union*, and to the specific provisions of Chapter III concerned by that act, or where applicable, to the national law which ensures that the relevant provisions of this Regulation are complied with. It shall be accompanied by its implementing provisions and its amendments.

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5. The Commission shall publish on its website:
- (a) the links to the State aid websites, referred to in paragraph 1 of this Article;
 - (b) the summary information referred to in Article 11.
6. Member States shall comply with the provisions of this Article at the latest within two years after the entry into force of this Regulation.

CHAPTER II
MONITORING

Article 10

Withdrawal of the benefit of the block exemption

Where a Member State grants aid allegedly exempted from the notification requirement under this Regulation without fulfilling the conditions set out in Chapters I, II and III, the Commission may, after having provided the Member State concerned with the possibility to make its views known, adopt a decision stating that all or some of the future aid measures adopted by the Member State concerned which would otherwise fulfil the requirements of this Regulation, are to be notified to the Commission in accordance with Article 108(3) of the Treaty. The measures to be notified may be limited to measures granting certain types of aid, in favour of certain beneficiaries or adopted by certain authorities of the Member State concerned.

Article 11

Reporting

Member States shall transmit to the Commission:

- (a) via the Commission's electronic notification system, the summary information about each aid measure exempted under this Regulation in the standardised format laid down in Annex II, together with a link providing access to the full text of the aid measure, including its amendments, within 20 working days following its entry into force;
- (b) an annual report, as referred to in Commission Regulation (EC) No 794/2004⁽¹⁾, in electronic form, on the application of this Regulation, containing the information indicated in Regulation (EC) No 794/2004, in respect of each whole year or each part of the year during which this Regulation applies.

⁽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, 30.4.2004, p. 1).

▼ M1*Article 11a***Derogation from information and publication requirements**

By way of derogation from Article 9(5) and Article 11, point (a), where a Member State wishes to prolong measures in respect of which summary information was submitted to the Commission, summary information regarding the prolongation of those measures shall be deemed to have been communicated to the Commission and published, provided that no substantive amendment, other than a budget increase, is made to the measures concerned.

▼ B*Article 12***Monitoring**

In order to enable the Commission to monitor the aid exempted from notification by this Regulation, Member States shall maintain detailed records with the information and supporting documentation necessary to establish that all the conditions laid down in this Regulation are fulfilled. Such records shall be kept for 10 years from the date on which the ad hoc aid was granted or the last aid was granted under the scheme. The Member State concerned shall provide the Commission within a period of 20 working days or such longer period as may be fixed in the request, with all the information and supporting documentation which the Commission considers necessary to monitor the application of this Regulation.

CHAPTER III

SPECIFIC PROVISIONS FOR DIFFERENT CATEGORIES OF AID*SECTION 1****Sustainable development of fisheries****Article 13***Aid for innovation**

Aid for innovation in fisheries fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 26 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

▼B*Article 14***Aid for advisory services**

Aid for advisory services fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 27 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 15***Aid for partnership between scientists and fishermen**

Aid for partnership between scientists and fishermen fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 28 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 16***Aid to promote human capital, job creation and social dialogue**

Aid to promote human capital, job creation and social dialogue fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 29 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.



Article 17

Aid to facilitate diversification and new forms of income

Aid to facilitate diversification and new forms of income fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 30 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

Article 18

Aid to start-up support for young fishermen

Aid to start-up support for young fishermen fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 31 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

Article 19

Aid to improve health and safety

Aid to improve health and safety fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 32 of Regulation (EU) No 508/2014 and the delegated acts adopted on the basis of Article 32(4) of that Regulation; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.



Article 20

Aid to mutual funds for adverse climatic events and environmental incidents

Aid to mutual funds for adverse climatic events and environmental incidents fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 35 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

Article 21

Aid to support systems of allocation of fishing opportunities

Aid to support systems of allocation of fishing opportunities fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 36 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

Article 22

Aid to support the design and implementation of conservation measures and regional cooperation

Aid to support the design and implementation of conservation measures and regional cooperation fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 37 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

▼B*Article 23***Aid to limit the impact of fishing on the marine environment and adapt fishing to the protection of species**

Aid to limit the impact of fishing on the marine environment and adapt fishing to the protection of species fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 38 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 24***Aid to innovation linked to the conservation of marine biological resources**

Aid to innovation linked to the conservation of marine biological resources fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 39 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 25***Aid for the protection and restoration of marine biodiversity and ecosystems and compensation regimes in the framework of sustainable fishing activities**

Aid for the protection and restoration of marine biodiversity and ecosystems and compensation regimes in the framework of sustainable fishing activities fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 40 of Regulation (EU) No 508/2014 and the delegated acts adopted on the basis of Article 40(4) of that Regulation; and

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- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 26***Aid to improve energy efficiency and to mitigate the effects of climate change**

Aid to improve energy efficiency and to mitigate the effects of climate change, with the exception of aid to replace or modernise engines, fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 41 of Regulation (EU) No 508/2014 and the delegated acts adopted on the basis of Article 41(10) of that Regulation; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 27***Aid to added value, product quality and use of unwanted catches**

Aid to added value, product quality and use of unwanted catches fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 42 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 28***Aid to fishing ports, landing sites, auction halls and shelters**

Aid to fishing ports, landing sites, auction halls and shelters fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

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- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 43 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 29***Aid to inland fishing and inland aquatic fauna and flora**

Aid to inland fishing and inland aquatic fauna and flora fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 25(1) and (2) and Article 44 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*SECTION 2****Sustainable development of aquaculture****Article 30***Aid for innovation in aquaculture**

Aid for innovation in aquaculture fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Articles 46 and 47 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 31***Aid to productive investments in aquaculture**

Aid to productive investments in aquaculture fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

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- (a) the aid fulfils the conditions of Articles 46 and 48 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 32***Aid to management, relief and advisory services for aquaculture farms**

Aid to management, relief and advisory services for aquaculture farms fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108 (3) thereof provided that:

- (a) the aid fulfils the conditions of Articles 46 and 49 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 33***Aid to promote human capital and networking in aquaculture**

Aid to promote human capital and networking in aquaculture fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108 (3) thereof provided that:

- (a) the aid fulfils the conditions of Articles 46 and 50 of Regulation (EU) No 508/2014 and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 34***Aid to increase the potential of aquaculture sites**

Aid to increase the potential of aquaculture sites fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

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- (a) the aid fulfils the conditions of Articles 46 and 51 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 35***Aid to encourage new aquaculture farmers practising sustainable aquaculture**

Aid to encourage new aquaculture farmers practising sustainable aquaculture fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Articles 46 and 52 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 36***Aid for the conversion to eco-management and audit schemes and organic aquaculture**

Aid for the conversion to eco-management and audit schemes and organic aquaculture fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Articles 46 and 53 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 37***Aid to aquaculture providing environmental services**

Aid to aquaculture providing environmental services fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

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- (a) the aid fulfils the conditions of Articles 46 and 54 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 38***Aid for public health measures**

Aid for public health measures fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Articles 46 and 55 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 39***Aid for animal health and welfare measures**

Aid for animal health and welfare measures fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Articles 46 and 56 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 40***Aid for aquaculture stock insurance**

Aid for aquaculture stock insurance fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Articles 46 and 57 of Regulation (EU) No 508/2014; and

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- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*SECTION 3**Marketing and processing related measures**Article 41***Aid for marketing measures**

Aid for marketing measures fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 68 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 42***Aid for the processing of fishery and aquaculture products**

Aid for the processing of fishery and aquaculture products fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

- (a) the aid fulfils the conditions of Article 69 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*SECTION 4**Other categories of AID**Article 43***Aid for data collection**

Aid for data collection fulfilling the conditions laid down in Chapter I shall be compatible with the internal market within the meaning of Article 107(3)(c) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof provided that:

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- (a) the aid fulfils the conditions of Article 77 of Regulation (EU) No 508/2014; and
- (b) the amount of the aid does not exceed, in gross grant equivalent, the maximum intensity of public aid fixed by Article 95 of Regulation (EU) No 508/2014 and the implementing acts adopted on the basis of Article 95(5) of that Regulation.

*Article 44***Aid to make good the damage caused by natural disasters**

1. Aid schemes to make good the damage caused by natural disasters shall be compatible with the internal market within the meaning of Article 107(2)(b) of the Treaty and shall be exempted from the notification requirement of Article 108(3) thereof where it fulfils the conditions laid down in this Article and in Chapter I.
2. Aid granted under this Article shall be granted subject to the following conditions:
 - (a) the competent authority of the Member State has formally recognized the character of the event as a natural disaster; and
 - (b) there is a direct causal link between the natural disaster and the damage suffered by the undertaking.
3. Aid shall be paid directly to the undertaking concerned.
4. Aid schemes related to a specific natural disaster shall be established within three years from the date of the occurrence of the natural disaster. The aid shall be paid out within four years from that date.
5. The eligible costs shall be the damage incurred as a direct consequence of the natural disaster, as assessed either by a public authority, by an independent expert recognized by the granting authority or by an insurance undertaking. That damage may include the following:
 - (a) material damage to assets such as buildings, equipment, machinery, stocks and means of production;
 - (b) loss of income due to the full or partial suspension of activity for a period not exceeding six months from the occurrence of the disaster.
6. The calculation of the material damage shall be based on the repair cost or economic value of the affected asset before the disaster. It shall not exceed the repair cost or the decrease in fair market value caused by the disaster, namely the difference between the property's value immediately before and immediately after the disaster.
7. The loss of income shall be calculated by subtracting:

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- (a) the result of multiplying the quantity of the fishery and aquaculture products produced in the year of the natural disaster, or in each following year affected by the full or partial destruction of the means of production, by the average selling price obtained during that year; from
- (b) the result of multiplying the average annual quantity of fishery and aquaculture products produced in the three-year period preceding the natural disaster, or a three year average based on the five-year period preceding the natural disaster, excluding the highest and lowest entry, by the average selling price obtained.

8. The damage shall be calculated at the level of the individual beneficiary.

9. The aid and any other payments received to compensate the damage, including payments under insurance policies, shall be limited to 100 % of the eligible costs.

*Article 45***Tax exemptions and reductions in accordance with Directive 2003/96/EC**

1. Aid in the form of tax exemptions or reductions adopted by the Member States pursuant to Article 15(1)(f) and Article 15(3) of Directive 2003/96/EC shall be compatible with the internal market within the meaning of Article 107(3)(c) and exempt from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in Directive 2003/96/EC and in Chapter I of this Regulation are fulfilled.

2. The beneficiaries of the tax exemptions or reductions shall be selected on the basis of transparent and objective criteria. Where applicable, they shall pay at least the respective minimum level of taxation set by Directive 2003/96/EC.

CHAPTER IV

TRANSITIONAL AND FINAL PROVISIONS*Article 46***Transitional provisions**

1. This Regulation shall apply to individual aid granted before its entry into force, if the aid fulfils all the conditions laid down in this Regulation, with the exception of Article 9.

2. Any aid granted before 1 July 2014 by virtue of any regulation adopted pursuant to Article 1 of Regulation (EC) No 994/98 previously in force shall be compatible with the internal market and exempted from the notification requirement of Article 108(3) of the Treaty.

3. Any aid not exempted from the notification requirement of Article 108(3) of the Treaty by virtue of this Regulation or other regulations adopted pursuant to Article 1 of Regulation (EC) No 994/98 previously in force shall be assessed by the Commission in accordance with the relevant frameworks, guidelines, communications and notices.

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4. At the end of the period of validity of this Regulation any aid schemes exempted under this Regulation shall remain exempted during an adjustment period of six months.

Article 47

Entry into force and applicability

This Regulation shall enter into force on 1 January 2015.

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It shall apply until 31 December 2022.

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

*ANNEX I***SME DEFINITION***Article 1***Enterprise**

An enterprise is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, in particular, self-employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity.

*Article 2***Staff headcount and financial thresholds determining enterprise categories**

1. The category of micro, small and medium-sized enterprises ('SMEs') is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.
2. Within the SME category, a small enterprise is defined as an enterprise which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million.
3. Within the SME category, a micro-enterprise is defined as an enterprise which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million.

*Article 3***Types of enterprise taken into consideration in calculating staff numbers and financial amounts**

1. An 'autonomous enterprise' is any enterprise which is not classified as a partner enterprise within the meaning of paragraph 2 or as a linked enterprise within the meaning of paragraph 3.
2. 'Partner enterprises' are all enterprises which are not classified as linked enterprises within the meaning of paragraph 3 and between which there is the following relationship: an enterprise (upstream enterprise) holds, either solely or jointly with one or more linked enterprises within the meaning of paragraph 3, 25 % or more of the capital or voting rights of another enterprise (downstream enterprise).

However, an enterprise may be ranked as autonomous, and thus as not having any partner enterprises, even if this 25 % threshold is reached or exceeded by the following investors, provided that those investors are not linked, within the meaning of paragraph 3, either individually or jointly to the enterprise in question:

- (a) public investment corporations, venture capital companies, individuals or groups of individuals with a regular venture capital investment activity who invest equity capital in unquoted businesses (business angels), provided the total investment of those business angels in the same enterprise is less than EUR 1 250 000;

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- (b) universities or non-profit research centres;
 - (c) institutional investors, including regional development funds;
 - (d) autonomous local authorities with an annual budget of less than EUR 10 million and less than 5 000 inhabitants.
3. ‘Linked enterprises’ are enterprises which have any of the following relationships with each other:
- (a) an enterprise has a majority of the shareholders' or members' voting rights in another enterprise;
 - (b) an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;
 - (c) an enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;
 - (d) an enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise.

There is a presumption that no dominant influence exists if the investors listed in the second subparagraph of paragraph 2 are not involving themselves directly or indirectly in the management of the enterprise in question, without prejudice to their rights as shareholders.

Enterprises having any of the relationships described in the first subparagraph through one or more other enterprises, or any one of the investors mentioned in paragraph 2, are also considered to be linked.

Enterprises which have one or other of such relationships through a natural person or group of natural persons acting jointly are also considered linked enterprises if they engage in their activity or in part of their activity in the same relevant market or in adjacent markets.

An ‘adjacent market’ is considered to be the market for a product or service situated directly upstream or downstream of the relevant market.

4. Except in the cases set out in paragraph 2, second subparagraph, an enterprise cannot be considered an SME if 5 % or more of the capital or voting rights are directly or indirectly controlled, jointly or individually, by one or more public bodies.

5. Enterprises may make a declaration of status as an autonomous enterprise, partner enterprise or linked enterprise, including the data regarding the thresholds set out in Article 2. The declaration may be made even if the capital is spread in such a way that it is not possible to determine exactly by whom it is held, in which case the enterprise may declare in good faith that it can legitimately presume that it is not owned as to 25 % or more by one enterprise or jointly by enterprises linked to one another. Such declarations are made without prejudice to the checks and investigations provided for by national or Union rules.

Article 4

Data used for the staff headcount and the financial amounts and reference period

1. The data to apply to the headcount of staff and the financial amounts are those relating to the latest approved accounting period and calculated on an annual basis. They are taken into account from the date of closure of the accounts. The amount selected for the turnover is calculated excluding value added tax (VAT) and other indirect taxes.

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2. Where, at the date of closure of the accounts, an enterprise finds that, on an annual basis, it has exceeded or fallen below the headcount or financial thresholds stated in Article 2, this will not result in the loss or acquisition of the status of medium-sized, small or micro-enterprise unless those thresholds are exceeded over two consecutive accounting periods.

3. In the case of newly-established enterprises whose accounts have not yet been approved, the data to apply is to be derived from a bona fide estimate made in the course of the financial year.

*Article 5***Staff headcount**

The headcount corresponds to the number of annual work units (AWU), i.e. the number of persons who worked full-time within the enterprise in question or on its behalf during the entire reference year under consideration. The work of persons who have not worked the full year, the work of those who have worked part-time, regardless of duration, and the work of seasonal workers are counted as fractions of AWU. The staff consists of:

- (a) employees;
- (b) persons working for the enterprise being subordinated to it and deemed to be employees under national law;
- (c) owner-managers;
- (d) partners engaging in a regular activity in the enterprise and benefiting from financial advantages from the enterprise.

Apprentices or students engaged in vocational training with an apprenticeship or vocational training contract are not included as staff. The duration of maternity or parental leaves is not counted.

*Article 6***Establishing the data of an enterprise**

1. In the case of an autonomous enterprise, the data, including the number of staff, are determined exclusively on the basis of the accounts of that enterprise.

2. The data, including the headcount, of an enterprise having partner enterprises or linked enterprises are determined on the basis of the accounts and other data of the enterprise or, where they exist, the consolidated accounts of the enterprise, or the consolidated accounts in which the enterprise is included through consolidation.

To the data referred to in the first subparagraph are added the data of any partner enterprise of the enterprise in question situated immediately upstream or downstream from it. Aggregation is proportional to the percentage interest in the capital or voting rights (whichever is greater). In the case of cross-holdings, the greater percentage applies.

To the data referred to in the first and second subparagraph are added 100 % of the data of any enterprise, which is linked directly or indirectly to the enterprise in question, where the data were not already included through consolidation in the accounts.

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3. For the application of paragraph 2, the data of the partner enterprises of the enterprise in question are derived from their accounts and their other data, consolidated if they exist. To these are added 100 % of the data of enterprises which are linked to these partner enterprises, unless their accounts data are already included through consolidation.

For the application of the same paragraph 2, the data of the enterprises which are linked to the enterprise in question are to be derived from their accounts and their other data, consolidated if they exist. To these are added, pro rata, the data of any possible partner enterprise of that linked enterprise, situated immediately upstream or downstream from it, unless it has already been included in the consolidated accounts with a percentage at least proportional to the percentage identified under the second subparagraph of paragraph 2.

4. Where in the consolidated accounts no staff data appear for a given enterprise, staff figures are calculated by aggregating proportionally the data from its partner enterprises and by adding the data from the enterprises to which the enterprise in question is linked.



ANNEX II

Information regarding State aid exempt under the conditions of this Regulation to be provided through the established Commission IT application as laid down in Article 11

Aid reference	<i>(to be completed by the Commission)</i>	
Member State	.....
Member State reference number	.....
Region	Name of the Region(s) (NUTS ⁽¹⁾)
Granting authority	Name	.....
	Postal address	.....
	Web address	.....
Title of the aid measure	.....
National legal basis (Reference to the relevant national official publication)	..... ..... .....
Web link to the full text of the aid measure	.....
Type of measure	<input type="checkbox"/> Scheme	
	<input type="checkbox"/> <i>Ad hoc aid</i>	Name of the beneficiary and the group ⁽²⁾ it belongs to
Amendment of an existing aid scheme or <i>ad hoc aid</i>	Commission aid reference	
	<input type="checkbox"/> Prolongation	..........
	<input type="checkbox"/> Modification	..........

⁽¹⁾ NUTS - Nomenclature of Territorial Units for Statistics. Typically, the region is specified at level 2.

⁽²⁾ An undertaking for the purposes of rules on competition laid down in the Treaty and for the purposes of this Regulation is any entity engaged in an economic activity, regardless of its legal status and the way in which it is financed. The Court of Justice has ruled that entities which are controlled (on a legal or on a de facto basis) by the same entity should be considered as one undertaking.

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Duration ⁽³⁾	<input type="checkbox"/> Scheme	dd/mm/yyyy to dd/mm/yyyy
Date of granting	<input type="checkbox"/> <i>Ad hoc</i> aid	dd/mm/yyyy
Economic sector(s) concerned	<input type="checkbox"/> All economic sectors eligible to receive aid	
	<input type="checkbox"/> Limited to certain sectors: Please specify at NACE group level ⁽⁴⁾
Type of beneficiary	<input type="checkbox"/> SME	
	<input type="checkbox"/> Large undertakings	
Budget	Total annual amount of the budget planned under the scheme ⁽⁵⁾	National currency (full amounts)
	Overall amount of the <i>ad hoc</i> aid awarded to the undertaking ⁽⁶⁾	National currency (full amounts)
	<input type="checkbox"/> For guarantees ⁽⁷⁾	National currency (full amounts)
Aid instrument	<input type="checkbox"/> Grant/Interest rate subsidy	
	<input type="checkbox"/> Loan/Repayable advances	
	<input type="checkbox"/> Guarantee (where appropriate with a reference to the Commission decision ⁽⁸⁾)	
	<input type="checkbox"/> Tax advantage or tax exemption	
	<input type="checkbox"/> Other (please specify)	.....
		Indicate to which broad category below it would fit best in terms of its effect/function: <input type="checkbox"/> Grant <input type="checkbox"/> Loan <input type="checkbox"/> Guarantee <input type="checkbox"/> Tax advantage

⁽³⁾ Period during which the granting authority can commit itself to grant the aid.

⁽⁴⁾ NACE Rev. 2 — Statistical classification of Economic Activities in the European Union. Typically, the sector shall be specified at group level.

⁽⁵⁾ In case of an aid scheme: Indicate the annual overall amount of the budget planned under the scheme or the estimated tax loss per year for all aid instruments contained in the scheme.

⁽⁶⁾ In case of an *ad hoc* aid award: Indicate the overall aid amount/tax loss.

⁽⁷⁾ For guarantees, indicate the (maximum) amount of loans guaranteed.

⁽⁸⁾ Where appropriate, reference to the Commission decision approving the methodology to calculate the gross grant equivalent, in accordance with Article 5(2)(c).

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<p>Indicate which of Articles 13 to 45 is used</p>	<p><input type="checkbox"/> list of Articles</p>
<p>Aid to make good the damage caused by natural disasters (Article 44)</p>	<p>Type of natural disaster:</p> <p><input type="checkbox"/> earthquake</p> <p><input type="checkbox"/> avalanche</p> <p><input type="checkbox"/> landslide</p> <p><input type="checkbox"/> flood</p> <p><input type="checkbox"/> tornado</p> <p><input type="checkbox"/> hurricane</p> <p><input type="checkbox"/> volcanic eruption</p> <p><input type="checkbox"/> wild fire</p> <p>Date of the occurrence of the natural disaster dd/mm/yyyy to dd/mm/yyyy</p>
<p>Motivation</p>	<p>Indicate why a State aid scheme has been established or an ad-hoc aid has been granted, instead of assistance under the European Maritime and Fisheries Fund (EMFF):</p> <p><input type="checkbox"/> measure not covered by the national operational programme;</p> <p><input type="checkbox"/> prioritisation in the allocation of funds under the national operational programme;</p> <p><input type="checkbox"/> funding no longer available under the EMFF;</p> <p><input type="checkbox"/> other (please specify)</p>

*ANNEX III***Provisions for the publication of information referred to in Article 9(1)**

Member States shall organise their comprehensive State aid websites, on which the information referred to in Article 9(1) is to be published, in a way to allow easy access to the information.

Information shall be published in a spreadsheet data format, which allows data to be searched, extracted and easily published on the Internet, for instance in CSV or XML format. Access to the website shall be allowed to any interested party without restrictions. No prior user registration shall be required to access the website.

The following information on individual awards as laid down in Article 9(1)(c) shall be published:

- Name of the beneficiary
- Beneficiary's identifier
- Type of enterprise (SME/large) at the date of granting
- Region in which the beneficiary is located, at NUTS level II ⁽¹⁾
- Sector of activity at NACE group level ⁽²⁾
- Aid element, expressed as full amount in national currency ⁽³⁾
- Aid instrument ⁽⁴⁾ (grant/interest rate subsidy, loan/repayable advances/reimbursable grant, guarantee, tax advantage or tax exemption, other (please specify))
- Date of granting
- Objective of the aid
- Granting authority

⁽¹⁾ NUTS — Nomenclature of Territorial Units for Statistics. Typically, the region is specified at level 2.

⁽²⁾ Council Regulation (EEC) No 3037/90 of 9 October 1990 on the statistical classification of economic activities in the European Community (OJ L 293, 24.10.1990, p. 1).

⁽³⁾ Gross grant equivalent. For fiscal schemes, this amount can be provided by the ranges set out in Article 9(2).

⁽⁴⁾ If the aid is granted through multiple aid instruments, the aid amount shall be provided by instrument.