

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 (Text with EEA relevance)

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).

3 'Linked enterprises' are enterprises which have any of the following relationships with each other:

4 Except in the cases set out in paragraph 2, second subparagraph, an enterprise cannot be considered an SME if 25 % 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.

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.

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.

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

PART I

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⁾)	Regional aid status ⁽²⁾

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	Name of the beneficiary and the group ⁽³⁾ it belongs to
	<input type="checkbox"/> <i>Ad hoc</i> aid	
Amendment of an existing aid scheme or <i>ad hoc</i> aid	Commission aid reference	
	<input type="checkbox"/> Prolongation	.....
	<input type="checkbox"/> Modification	.....
Duration ⁽⁴⁾	<input type="checkbox"/> Scheme	dd/mm/yyyy to dd/mm/yyyy
Date of granting ⁽⁵⁾	<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 ⁽⁶⁾

Status: This is the original version (as it was originally adopted).

Type of beneficiary	<input type="checkbox"/> SME		
	<input type="checkbox"/> Large undertakings		
Budget	Total annual amount of the budget planned under the scheme ⁽⁷⁾	National currency (full amounts)	
	Overall amount of the <i>ad hoc</i> aid awarded to the undertaking ⁽⁸⁾	National currency (full amounts)	
	<input type="checkbox"/> For guarantees ⁽⁹⁾	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 ⁽¹⁰⁾)		
	<input type="checkbox"/> Tax advantage or tax exemption		
	<input type="checkbox"/> Provision of risk finance		
	<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			
<input type="checkbox"/> Provision of risk finance			
<input type="checkbox"/> If co-financed by EU fund(s)	Name of EU fund(s):	Amount of funding (as per EU fund)	National currency (full amounts)

<p>⁽¹⁾ NUTS — Nomenclature of Territorial Units for Statistics. Typically, the region is specified at level 2.</p> <p>⁽²⁾ Article 107(3)(a) TFEU (status 'A'), Article 107(3)(c) TFEU (status 'C'), unassisted areas i.e. areas not eligible for regional aid (status 'N').</p> <p>⁽³⁾ 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.</p> <p>⁽⁴⁾ Period during which the granting authority can commit itself to grant the aid.</p> <p>⁽⁵⁾ Determined in line with Article 2, point 27 of the Regulation.</p> <p>⁽⁶⁾ NACE Rev. 2 - Statistical classification of Economic Activities in the European Community. Typically, the sector shall be specified at group level.</p> <p>⁽⁷⁾ 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.</p> <p>⁽⁸⁾ In case of an <i>ad hoc</i> aid award: Indicate the overall aid amount/tax loss.</p> <p>⁽⁹⁾ For guarantees, indicate the (maximum) amount of loans guaranteed.</p> <p>⁽¹⁰⁾ Where appropriate, reference to the Commission decision approving the methodology to calculate the gross grant equivalent, in line with article 5(2)(c) of the Regulation.</p>			

PART II

to be provided through the established Commission IT application as laid down in Article 11

Please indicate under which provision of the GBER the aid measure is implemented.

Status: This is the original version (as it was originally adopted).

Primary objective — General Objectives (list)	Objectives (list)	Maximum aid intensity in % or Maximum annual aid amount in national currency (in full amounts)	SME — bonuses in %	
Regional aid — investment aid ⁽¹⁾ (Art. 14)	<input type="checkbox"/> Scheme % %	
	<input type="checkbox"/> Ad hoc aid % %	
Regional aid — operating aid (Art. 15)	<input type="checkbox"/> Transport costs of goods in eligible areas (Art. 15(2)(a)) % %	
	<input type="checkbox"/> Additional costs in outermost regions (Art. 15(2)(b)) % %	
<input type="checkbox"/> Regional urban development aid (Art. 16)		..... national currency %	
<input type="checkbox"/> SME aid (Art. 17-18-19-20)	 % %	
SME aid — SMEs' access to finance (Art. 21-22)	<input type="checkbox"/> Risk finance aid (Art. 21)	..... national currency %	
	<input type="checkbox"/> Aid for start-ups (Art. 22)	..... national currency %	
<input type="checkbox"/> SME aid — Aid to alternative trading platforms specialised in SMEs (Art. 23)		..... %; in case the aid measure takes the form of start-up aid: national currency %	
<input type="checkbox"/> SME aid — Aid for scouting costs (Art. 24)	 % %	
Aid for research, development and innovation (Arts. 25-30)	Aid for research and development projects (Art. 25)	<input type="checkbox"/> Fundamental research (Art. 25(2)(a)) % %
		<input type="checkbox"/> Industrial research (Art. 25(2) b)) % %
		<input type="checkbox"/> Experimental development (Art. 25(2)(c)) % %
		<input type="checkbox"/> Feasibility studies (Art. 25(2)(d)) % %
	<input type="checkbox"/> Investment aid for research infrastructures (Art. 26)	 % %
	<input type="checkbox"/> Aid for innovation clusters (Art. 27)	 % %
	<input type="checkbox"/> Innovation aid for SMEs (Art. 28)	 % %

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Primary objective — General Objectives (list)	Objectives (list)	Maximum aid intensity in % or Maximum annual aid amount in national currency (in full amounts)	SME — bonuses in %
	<input type="checkbox"/> Aid for process and organisational innovation (Article 29) % %
	<input type="checkbox"/> Aid for research and development in the fishery and aquaculture sector (Art. 30) % %
	<input type="checkbox"/> Training aid (Art. 31) % %
Aid for disadvantaged workers and workers with disabilities (Arts. 32-35)	<input type="checkbox"/> Aid for the recruitment of disadvantaged workers in the form of wage subsidies (Art. 32) % %
	<input type="checkbox"/> Aid for the employment of workers with disabilities in the form of wage subsidies (Art. 33) % %
	<input type="checkbox"/> Aid for compensating the additional costs of employing workers with disabilities (Art. 34) % %
	<input type="checkbox"/> Aid for compensating the costs of assistance provided to disadvantaged workers (Art. 35) % %
Aid for Environmental protection (Arts. 36-49)	<input type="checkbox"/> Investment aid enabling undertakings to go beyond Union standards for environmental protection or increase the level of environmental protection in the absence of Union standards (Art. 36) % %
	<input type="checkbox"/> Investment aid for early adaptation to future Union standards (Art. 37) % %
	<input type="checkbox"/> Investment aid for energy efficiency measures (Art. 38) % %
	<input type="checkbox"/> Investment aid for energy efficiency projects in buildings (Art. 39)	..... national currency %
	<input type="checkbox"/> Investment aid for high-efficiency cogeneration (Art. 40) % %
	<input type="checkbox"/> Investment aid for the promotion of energy from renewable sources (Art. 41) % %
	<input type="checkbox"/> Operating aid for the promotion of electricity from renewable sources (Art. 42) % %
	<input type="checkbox"/> Operating aid for the promotion of energy from renewable sources in small scale installation (Art. 43) % %
	<input type="checkbox"/> Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44) % %
	<input type="checkbox"/> Investment aid for remediation of contaminated sites (Art. 45) % %
	<input type="checkbox"/> Investment aid for energy efficient district heating and cooling (Art. 46) % %
	<input type="checkbox"/> Investment aid for waste recycling and re-utilisation (Art. 47) % %
	<input type="checkbox"/> Investment aid for energy infrastructure (Art. 48) % %
	<input type="checkbox"/> Aid for environmental studies (Art. 49) % %

Primary objective — General Objectives (list)	Objectives (list)	Maximum aid intensity in % or Maximum annual aid amount in national currency (in full amounts)	SME — bonuses in %
<input type="checkbox"/> Aid schemes to make good the damage caused by certain natural disasters (Art. 50)	Maximum aid intensity % %
	Type of natural disaster	<input type="checkbox"/> earthquake <input type="checkbox"/> avalanche <input type="checkbox"/> landslide <input type="checkbox"/> flood <input type="checkbox"/> tornado <input type="checkbox"/> hurricane <input type="checkbox"/> volcanic eruption <input type="checkbox"/> wild fire	
	Date of occurrence of the natural disaster	dd/mm/yyyy to dd/mm/yyyy	
<input type="checkbox"/> Social aid for transport for residents of remote regions (Art. 51)	 % %
<input type="checkbox"/> Aid for broadband infrastructures (Art. 52)		..... national currency %
<input type="checkbox"/> Aid for culture and heritage conservation (Art. 53)	 % %
<input type="checkbox"/> Aid schemes for audio-visual works (Art. 54)			
	 % %
<input type="checkbox"/> Aid for sport and multifunctional recreational infrastructures (Art. 55)	 % %
<input type="checkbox"/> Investment aid for local infrastructures (Art. 56)	 % %
(*) In the case of <i>ad hoc</i> regional aid supplementing aid awarded under aid scheme(s), please indicate both the aid intensity granted under the scheme and the intensity of the <i>ad hoc</i> aid.			

ANNEX III

Provisions for the publication of information as laid down in Article 9(1)

Member States shall organise their comprehensive State aid websites, on which the information laid down in Article 9(1) is to be published, in such a way as 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 time of granting
- Region in which the beneficiary is located, at NUTS level II⁽¹⁾

Status: This is the original version (as it was originally adopted).

- 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, Risk finance, Other (please specify))
- Date of granting
- Objective of the aid
- Granting authority
- For schemes under Articles 16 and 21, name of the entrusted entity, and the names of the selected financial intermediaries
- Reference of the aid measure.⁽⁵⁾

- (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), as amended by Commission Regulation (EEC) No 761/93 of 24 March 1993 (OJ L 83, 3.4.1993, p. 1, and corrigendum, OJ L 159, 11.7.1995, p. 31).
- (3) Gross grant equivalent, or for risk finance schemes, the amount of the investment. For operating aid, the annual amount of aid per beneficiary can be provided. For fiscal schemes and for schemes under Articles 16 (Regional urban development aid) and 21 (Risk finance aid), this amount can be provided by the ranges set out in Article 9(2) of this Regulation.
- (4) If the aid is granted through multiple aid instruments, the aid amount shall be provided by instrument.
- (5) As provided by the Commission under the electronic procedure referred to in Article 11 of this Regulation.