

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)

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(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 108(4) thereof,

Having regard to Council Regulation (EC) No 994/98 of 7 May 1998 on the application of Articles 92 and 93 of the Treaty establishing the European Community to certain categories of horizontal State aid<sup>(1)</sup>, and in particular Article 1(1)(a) and (b) thereof,

After consulting the Advisory Committee on State Aid,

Whereas:

- (1) State funding meeting the criteria in Article 107(1) of the Treaty constitutes State aid and requires notification to the Commission by virtue of Article 108(3) of the Treaty. However, according to Article 109 of the Treaty, the Council may determine categories of aid that are exempted from this notification requirement. In accordance with Article 108(4) of the Treaty the Commission may adopt regulations relating to those categories of State aid. Council Regulation (EC) No 994/98 empowers the Commission to declare, in accordance with Article 109 of the Treaty, that the following categories may, under certain conditions, be exempted from the notification requirement: aid to small and medium-sized enterprises (SMEs), aid in favour of research and development, aid in favour of environmental protection, employment and training aid and aid that complies with the map approved by the Commission for each Member State for the grant of regional aid. On that basis, the Commission adopted Commission Regulation (EC) No 800/2008<sup>(2)</sup>. Regulation (EC) No 800/2008 originally applied until 31 December 2013 but was subsequently prolonged by Commission Regulation (EU) No 1224/2013 of 29 November 2013 amending Regulation (EC) No 800/2008 as regards its period of application<sup>(3)</sup> and now expires on 30 June 2014. On 22 July 2013 Regulation (EC) No 994/98 was amended by Council Regulation (EU) No 733/2013 of 22 July 2013 amending Regulation (EC) No 994/98 on the application of Articles 92 and 93 of the Treaty establishing the European Community to certain categories of horizontal State aid<sup>(4)</sup> to empower the Commission to extend the block exemption to new categories of aid, in respect of which clear compatibility conditions can be defined. Such new categories of block exempted aid include: aid to make good the damage caused by

certain natural disasters, social aid for transport for residents of remote regions, aid for broadband infrastructures, aid for innovation, aid for culture and heritage conservation, aid for sport and multifunctional recreational infrastructures. Provided that sufficient case experience is further developed allowing the design of operational exemption criteria ensuring the *ex-ante* compatibility of other categories of aid, the Commission intends to review the scope of this Regulation with a view to including certain types of aid in those areas. In particular, the Commission envisages developing criteria for port and airport infrastructure by December 2015.

- (2) With its Communication on EU State Aid Modernisation (SAM)<sup>(6)</sup>, the Commission launched a wider review of the State aid rules. The main objectives of this modernisation are (i) to achieve sustainable, smart and inclusive growth in a competitive internal market, while contributing to Member State efforts towards a more efficient use of public finances, (ii) to focus Commission *ex ante* scrutiny of aid measures on cases with the biggest impact on the internal market, while strengthening Member State cooperation in State aid enforcement, and (iii) to streamline the rules and provide for faster, better informed and more robust decisions based on a clear economic rationale, a common approach and clear obligations. The review of Regulation (EC) No 800/2008 constitutes a central element of SAM.
- (3) This Regulation should allow for better prioritisation of State aid enforcement activities, greater simplification and should enhance transparency, effective evaluation and the control of compliance with the State aid rules at national and Union levels, while preserving the institutional competences of the Commission and the Member States. In accordance with the principle of proportionality this Regulation does not go beyond what is necessary in order to achieve those objectives.
- (4) The Commission's experience in applying Regulation (EC) No 800/2008 has allowed it to better define the conditions under which certain categories of aid can be considered compatible with the internal market and to extend the scope of block exemptions. It also revealed the necessity to strengthen transparency, monitoring and proper evaluation of very large schemes in light of their effect on competition in the internal market.
- (5) The general conditions for the application of this Regulation should be defined on the basis of a set of common principles that ensure the aid serves a purpose of common interest, has a clear incentive effect, is appropriate and proportionate, is granted in full transparency and subject to a control mechanism and regular evaluation, and does not adversely affect trading conditions to an extent that is contrary to the common interest.
- (6) Aid that fulfils all the conditions laid down in this Regulation both general and specific to the relevant categories of aid should be exempted from the notification obligation laid down in Article 108(3) of the Treaty.
- (7) State aid within the meaning of Article 107(1) of the Treaty not covered by this Regulation remains subject to the notification requirement of Article 108(3) of the Treaty. This Regulation is without prejudice to the possibility for Member States to notify aid the objectives of which correspond to objectives covered by this Regulation.

- (8) In view of the greater potential impact of large schemes on trade and competition, aid schemes with an average annual State aid budget exceeding a threshold based on an absolute value should in principle be subject to State aid evaluation. The evaluation should aim at verifying whether the assumptions and conditions underlying the compatibility of the scheme have been achieved, as well as the effectiveness of the aid measure in the light of its general and specific objectives and should provide indications on the impact of the scheme on competition and trade. In order to ensure equal treatment, State aid evaluation should be carried out on the basis of an evaluation plan approved by the Commission. While such plan should normally be drawn up at the moment of the design of the scheme and approved in time for the scheme to enter into force, this may not be possible in all cases. Therefore, in order not to delay their entry into force, this Regulation will apply to such schemes for a maximum period of six months. The Commission may decide to extend this period, upon approval of the evaluation plan. To this end, the evaluation plan should be notified to the Commission within 20 working days following the entry into force of the scheme. The Commission can also exceptionally decide that an evaluation is not necessary given the specificities of the case. The Commission should receive from the Member State the necessary information to be able to carry out the assessment of the evaluation plan and request additional information without undue delay allowing the Member State to complete the missing elements for the Commission to take a decision. In view of the novelty of this process, the Commission will provide, in a separate document, a detailed guidance on the procedure applicable during the 6 months period for the approval of the evaluation plan and the relevant templates through which the evaluation plans will have to be submitted. Alterations of schemes subject to evaluation, other than modifications which cannot affect the compatibility of the aid scheme under this Regulation or cannot significantly affect the content of the approved evaluation plan, should be assessed taking account of the outcome of such evaluation and should be excluded from the scope of this Regulation. The alterations such as purely formal modifications, administrative modifications or alterations carried out within the framework of the EU co-financed measures should not, in principle, be considered as significantly affecting the content of the approved evaluation plan.
- (9) This Regulation should not apply to aid contingent upon the use of domestic over imported products or aid to export-related activities. In particular, it should not apply to aid financing the establishment and operation of a distribution network in other countries. Aid towards the cost of participating in trade fairs or of studies or consultancy services needed for the launch of a new or existing product on a new market in another Member State or third country does not normally constitute aid to export-related activities.
- (10) This Regulation should apply in principle across most sectors of the economy. However, in some sectors, such as the fisheries and aquaculture sector and primary agricultural production, the scope should be limited in the light of the special rules applicable.
- (11) This Regulation should apply to the processing and marketing of agricultural products, provided that certain conditions are met. For the purposes of this Regulation neither on-

farm activities necessary for preparing a product for the first sale, nor the first sale by a primary producer to resellers or processors or any activity preparing a product for a first sale should be considered processing or marketing.

- (12) This Regulation should not apply to aid to facilitate the closure of uncompetitive coal mines, which is dealt with by the Council Decision of 10 December 2010 on State aid to facilitate the closure of uncompetitive coal mines<sup>(6)</sup>. This Regulation should apply to other types of aid in the coal sector, with the exception of regional aid.
- (13) The Commission should ensure that authorised aid does not adversely affect trading conditions to an extent that is contrary to the common interest. Therefore, aid in favour of a beneficiary which is subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market should be excluded from the scope of this Regulation, with the exception of aid schemes to make good the damage caused by certain natural disasters.
- (14) Aid granted to undertakings in difficulty should be excluded from the scope of this Regulation, since such aid should be assessed under the Community guidelines on State aid for rescuing and restructuring firms in difficulty of 1 October 2004<sup>(7)</sup> as prolonged by Commission communication concerning the prolongation of the application of the Community guidelines on State aid for rescuing and restructuring firms in difficulty of 1 October 2004<sup>(8)</sup> or their successor Guidelines, in order to avoid their circumvention, with the exception of aid schemes to make good the damage caused by certain natural disasters. In order to provide legal certainty, it is appropriate to establish clear criteria that do not require an assessment of all the particularities of the situation of an undertaking to determine whether an undertaking is considered to be in difficulty for the purposes of this Regulation.
- (15) State aid enforcement is highly dependent on the cooperation of Member States. Therefore, Member States should take all necessary measures to ensure compliance with this Regulation, including compliance of individual aid granted under block-exempted schemes.
- (16) Due to the high risk of adversely affecting trading conditions, large amounts of aid granted either individually or cumulatively should be assessed by the Commission upon notification. Thresholds should therefore be set for each category of aid falling within the scope of this Regulation at a level which takes into account the category of aid concerned and its likely effect on trading conditions. Any aid granted above those thresholds should remain subject to the notification requirement of Article 108(3) of the Treaty. The thresholds set out in this Regulation should not be circumvented by artificially splitting up aid schemes or aid projects into several aid schemes or projects with similar characteristics, objectives or beneficiaries.
- (17) For the purpose of transparency, equal treatment and effective monitoring, this Regulation should apply only to aid in respect of which it is possible to calculate precisely the gross grant equivalent *ex ante* without the need to undertake a risk assessment ('transparent aid'). For certain specific aid instruments, such as loans, guarantees, tax measures, risk finance measures and, in particular, repayable advances, this Regulation should define the conditions under which they can be considered

transparent. Capital injections should not be considered transparent aid, without prejudice to specific conditions concerning risk finance and start-up aid. Aid comprised in guarantees should be considered as transparent if the gross grant equivalent has been calculated on the basis of safe-harbour premiums laid down for the respective type of undertaking. In the case of small and medium-sized enterprises (SMEs), the Commission Notice on the application of Articles 87 and 88 of the EC Treaty to State aid in the form of guarantees<sup>(9)</sup> indicates levels of annual premium above which a State guarantee would be deemed not to constitute aid.

- (18) In order to ensure that the aid is necessary and acts as an incentive to further develop activities or projects, this Regulation should not apply to aid for activities in which the beneficiary would in any case engage even in the absence of the aid. Aid should only be exempted from notification under this Regulation if the work on the aided project or activity starts after the beneficiary has submitted a written application for the aid.
- (19) As regards any ad hoc aid covered by this Regulation granted to a beneficiary who is a large enterprise, the Member State should ensure that, in addition to complying with the conditions relating to incentive effect which apply to beneficiaries who are SMEs, the beneficiary has analysed, in an internal document, the viability of the aided project or activity with aid and without aid. The Member State should verify that this internal document confirms a material increase in the scope of the project/activity, a material increase in the total amount spent by the beneficiary on the subsidised project or activity or a material increase in the speed of completion of the project/activity concerned. Regional aid should be considered to have an incentive effect if the investment project would not have been carried out in the assisted region concerned in the absence of the aid.
- (20) Automatic aid schemes in the form of tax advantages should continue to be subject to a specific condition concerning the incentive effect, due to the fact that this kind of aid is granted under different procedures than other categories of aid. Such schemes should already have been adopted before work on the aided project or activity started. However, this condition should not apply in the case of fiscal successor schemes provided the activity was already covered by the previous fiscal schemes in the form of tax advantages. For the assessment of the incentive effect of such schemes, the crucial moment is the moment when the tax measure was set out for the first time in the original scheme, which is then replaced by the successor scheme.
- (21) As regards regional operating aid, regional urban development aid, aid for access to finance for SMEs, aid for the recruitment of disadvantaged workers, aid for employment of workers with disabilities and aid compensating for the additional costs of employing workers with disabilities, aid in the form of reductions in environmental taxes, aid to make good the damage caused by certain natural disasters, social aid for transport for residents of remote regions and aid for culture and heritage conservation, the requirement regarding the existence of an incentive effect does not apply or should be presumed as having been complied with, if the specific conditions set out for those categories of aid in this Regulation are fulfilled.

- (22) With a view to ensuring that aid is proportionate and limited to the amount necessary, maximum aid amounts should, whenever possible, be defined in terms of aid intensities in relation to a set of eligible costs. Where the maximum aid intensity cannot be set, because eligible costs cannot be identified or in order to provide simpler instruments for small amounts, maximum aid amounts defined in nominal terms should be set out in order to ensure proportionality of aid measures. The aid intensity and the maximum aid amounts should be fixed, in the light of the Commission's experience, at a level that minimises distortions of competition in the aided sector while appropriately addressing the market failure or cohesion issue. For regional investment aid, the aid intensity should comply with the allowable aid intensities under the regional aid maps.
- (23) For the calculation of aid intensity, only eligible costs should be included. The Regulation shall not exempt aid which exceeds the relevant aid intensity as a result of including ineligible costs. The identification of eligible costs should be supported by clear, specific and up-to date documentary evidence. All figures used should be taken before any deduction of tax or other charges. Aid payable in several instalments should be discounted to its value at the moment it is granted. The eligible costs should also be discounted to their value at the moment of granting. The interest rate to be used for discounting purposes and for calculating the amount of aid in the case of aid which does not take the form of a grant should be respectively the discount rate and the reference rate applicable at the time of the grant, as laid down in the Commission Communication on the revision of the method for setting the reference and discount rates<sup>(10)</sup>. Where aid is granted by means of tax advantages, aid tranches should be discounted on the basis of the discount rates applicable on the various dates when the tax advantages become effective. The use of aid in the form of repayable advances should be promoted, since such risk-sharing instruments are conducive to strengthened incentive effect of aid. It is therefore appropriate to establish that where aid is granted in the form of repayable advances the applicable aid intensities laid down in this Regulation may be increased, with the exception of regional aid since the latter may only be exempted if it complies with approved maps.
- (24) In the case of tax advantages on future taxes, the applicable discount rate and the exact amount of the aid tranches may not be known in advance. In such cases, Member States should set in advance a cap on the discounted value of the aid respecting the applicable aid intensity. Subsequently, when the amount of the aid tranche at a given date becomes known, discounting can take place on the basis of the discount rate applicable at that time. The discounted value of each aid tranche should be deducted from the overall amount of the cap (capped amount).
- (25) To determine whether the notification thresholds and the maximum aid intensities laid down in this Regulation are respected, the total amount of State aid measures for the aided activity or project should be taken into account. Moreover, this Regulation should specify the circumstances under which different categories of aid may be cumulated. Aid exempted by this Regulation and any other compatible aid exempted under other Regulation or approved by the Commission may be cumulated as long as those measures concern different identifiable eligible costs. Where different sources of aid are related to

the same — partly or fully overlapping — identifiable eligible costs, cumulation should be allowed up to the highest aid intensity or aid amount applicable to that aid under this Regulation. This Regulation should also set out special rules for cumulation of aid measures with and without identifiable eligible costs, for cumulation with *de minimis* aid and for cumulation with aid in favour of workers with disabilities. *De minimis* aid is often not granted for or attributable to specific identifiable eligible costs. In such a case it should be possible to freely cumulate *de minimis* aid with State aid exempted under this Regulation. Where, however, *de minimis* aid is granted for the same identifiable eligible costs as State aid exempted under this Regulation, cumulation should only be allowed up to the maximum aid intensity as set out in Chapter III of this Regulation.

- (26) 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, does not constitute State aid. Where such Union funding is combined with State aid, only the latter should be considered for determining whether notification thresholds and maximum aid intensities are respected, provided the total amount of public funding granted in relation to the same eligible costs does not exceed the most favourable funding rate laid down in the applicable rules of Union law.
- (27) Given that State aid within the meaning of Article 107(1) of the Treaty is, in principle, prohibited, it is important for all parties to be able to check whether an aid is granted in compliance with the applicable rules. Transparency of State aid is, therefore, essential for the correct application of Treaty rules and leads to better compliance, greater accountability, peer review and ultimately more effective public spending. To ensure transparency, Member States should be required to establish comprehensive State aid websites, at regional or national level, setting out summary information about each aid measure exempted under this Regulation. That obligation should be a condition for the compatibility of the individual aid with the internal market. Following the standard practice regarding the publication of information in Directive 2013/37/EU of the European Parliament and of the Council of 26 June 2013 amending Directive 2003/98/EC on the re-use of public sector information<sup>(11)</sup>, a standard format should be used which allows the information to be searched, downloaded and easily published on the internet. The links to the State aid websites of all the Member States should be published on the Commission's website. In accordance with Article 3 of Regulation (EC) No 994/98, as amended by Regulation (EU) No 733/2013, summary information on each aid measure exempted under this Regulation should be published on the website of the Commission.
- (28) To ensure effective monitoring of aid measures in accordance with Regulation (EC) No 994/98, as amended by Regulation (EU) No 733/2013, it is appropriate to establish requirements regarding the reporting by the Member States of aid measures which have been exempted pursuant to this Regulation and the application of this Regulation. Moreover, it is appropriate to establish rules concerning the records that Member States should keep regarding the aid exempted by this Regulation, in light of the limitation period established in Article 15 of Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty<sup>(12)</sup>.

- (29) To reinforce the effectiveness of compatibility conditions set out in this Regulation, it should be possible for the Commission to withdraw the benefit of the block exemption for the future aid measures in the event of failure to comply with these requirements. The Commission should be able to restrict the withdrawal of the benefit of the block exemption to certain types of aid, certain beneficiaries or aid measures adopted by certain authorities, where non-compliance with this Regulation affects only a limited group of measures or certain authorities. Such a targeted withdrawal should provide a proportionate remedy directly linked to the identified non-compliance with this Regulation. In case of failure to meet compatibility conditions set out in Chapters I and III, aid granted is not covered by this Regulation and, as a consequence, constitutes unlawful aid, which the Commission will examine in the framework of the relevant procedure as set out in Regulation No (EC) No 659/1999. In case of failure to fulfil the requirements of Chapter II, the withdrawal of the benefit of the block exemption in respect of the future aid measures does not affect the fact that the past measures complying with this Regulation were block exempted.
- (30) To eliminate differences that might give rise to distortions of competition and to facilitate coordination between different Union and national initiatives concerning SMEs, as well as for reasons of administrative clarity and legal certainty, the definition of SME used for the purpose of this Regulation should be based on the definition in Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium sized enterprises<sup>(13)</sup>.
- (31) By addressing the handicaps of disadvantaged regions, regional aid promotes the economic, social and territorial cohesion of Member States and the Union as a whole. Regional aid is designed to assist the development of the most disadvantaged areas by supporting investment and job creation in a sustainable context. In areas fulfilling the conditions of Article 107(3)(a) of the Treaty, regional aid may be granted to promote the setting-up of new establishments, the extension of the capacity of an existing establishment, the diversification of the output of an establishment or a fundamental change in the overall production process of an existing establishment. Considering that large enterprises are less affected by regional handicaps than SMEs when investing in an area fulfilling the conditions of Article 107(3)(c) of the Treaty, regional aid to large enterprises should be exempted from the notification requirement only for initial investments in favour of new economic activity in those areas.
- (32) Where a regional aid scheme is targeted at a limited number of sectors of the economy, the objective and likely effects of the scheme may be sectorial rather than horizontal. Therefore, sectorial schemes cannot be exempted from the notification requirement. However, the Commission, upon notification, can assess their possible positive effects under the applicable guidelines or frameworks or decisions. In particular, this is the case for aid schemes covering economic activities in the coal sector, the shipbuilding sector, the transport sector. Furthermore, due to particular characteristics of the steel and synthetic fibres sectors, it is considered that the negative effects of regional aid in those sectors cannot be outweighed by the positive cohesion effects; for those reasons, regional aid cannot be granted in these sectors. Finally, the tourism and



broadband sectors play an important role in national economies and, in general, have a particularly positive effect on regional development. Regional aid schemes aimed at tourism activities and broadband should therefore be exempted from the notification requirement. Processing and marketing of agricultural products are also strongly linked with local and regional economies and should benefit from the block exemption.

- (33) Energy generation, distribution and infrastructure are subject to sector-specific internal market legislation, which is reflected in the criteria for ensuring that aid in these areas is compatible with the internal market and consistent with the Union's environmental and energy policies. Regional aid granted under Section 1 of this Regulation pursues economic development and cohesion objectives, and is therefore subject to very different compatibility conditions. The provisions of this Regulation on regional aid should therefore not apply to measures concerning energy generation, distribution and infrastructure.
- (34) Investments enabling undertakings to go beyond Union standards or increase the level of environmental protection in the absence of Union standards, investments for early adaptation to future Union standards, investments for energy efficiency measures, including energy efficiency projects in buildings, investments for remediation of contaminated sites and aid for environmental studies do not directly influence the functioning of energy markets. At the same time, such investments may contribute to both regional policy objectives and to the energy and environmental objectives of the European Union. In such cases, the provisions of this Regulation relating to both regional aid and aid for environmental protection may be applicable, depending on the main objective pursued by the measure concerned.
- (35) In order not to favour capital investment over investment in labour costs, it should be possible to measure regional investment aid on the basis of either the costs of the investment or the wage costs of employment directly created by an investment project.
- (36) Regional investment aid should not be exempted from notification when it is granted to a beneficiary that has closed down the same or a similar activity in the European Economic Area in the two years preceding its application for regional investment aid or, at the time of the aid application, has concrete plans to close down such an activity within a period of up to two years after the initial investment for which aid is requested is completed in the area concerned.
- (37) The Commission has gained sufficient experience in the application of Article 107(3)(a) and (c) of the Treaty as regards regional operating aid to compensate for the additional transport costs of goods produced in the outermost regions or in sparsely populated areas, and of goods further processed in those areas, as well as the additional production and operating costs (other than additional transport costs) incurred by beneficiaries established in the outermost regions. Since there is a risk of over-compensation for transport costs resulting from additional support under the POSEI programmes in the agriculture sector and since it cannot be excluded that some agricultural products are not produced in an alternative location, the agriculture sector should be excluded from regional operating aid to compensate the additional transport costs of goods produced in the outermost regions or in sparsely populated areas under this Regulation. Regional

operating aid to compensate for additional costs in the outermost regions, other than additional transport costs, should only be considered compatible with the internal market and exempted from the notification requirement of Article 108(3) of the Treaty in so far as the level of that aid is limited to either 15 % of the gross value added annually created by the beneficiary in the outermost region concerned or 25 % of the annual labor costs incurred by the beneficiary in the outermost region concerned, or 10 % of the annual turnover of the beneficiary in the outermost region concerned. Where the aid does not exceed the amount resulting from one of those alternative methods to determine the additional operating costs (other than transport costs), it can be considered as justified in terms of contributing to regional development and proportionate to the handicaps that undertakings face in the outermost regions.

- (38) By addressing the high concentration of economic, environmental and social problems of urban areas located in assisted areas identified in a regional aid map, urban development aid contributes to the economic, social and territorial cohesion of the Member States and the Union as a whole. The market failures to be addressed by urban development aid refer to the urban development funding environment, the lack of an integrated urban development approach, a funding deficit necessitating greater leverage of scarce public resources and the need for a more commercial approach to the regeneration of urban areas. Urban development aid to support the development of participative, integrated and sustainable strategies to tackle the additional problems identified in the assisted areas should therefore be covered by the block exemption.
- (39) Investments corresponding to the Europe 2020<sup>(14)</sup> priorities in green technologies and the shift towards a low carbon economy, undertaken in assisted areas as identified in the relevant regional aid map, should be eligible for higher aid amounts by means of a regional bonus.
- (40) SMEs play a decisive role in job creation and, more generally, act as a factor of social stability and economic development. However, their development may be hampered by market failures, leading to these SMEs suffering from the following typical handicaps. SMEs often have difficulties in obtaining capital or loans, given the risk-averse nature of certain financial markets and the limited collateral that they may be able to offer. Their limited resources may also restrict their access to information, notably regarding new technology and potential markets. To facilitate the development of the economic activities of SMEs, this Regulation should therefore exempt certain categories of aid when they are granted in favour of SMEs. Those categories should include, in particular SME investment aid and SME participation in fairs.
- (41) SMEs participating in the European Territorial Cooperation (ETC) projects covered by Regulation (EU) No 1299/2013 of the European Parliament and of the Council of 17 December 2013 on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal<sup>(15)</sup> often find difficulties in financing additional costs stemming from the cooperation between partners located in different regions and in different Member States or third countries. Given the importance of the ETC for the cohesion policy providing a framework for the implementation of joint actions and policy exchanges between national, regional

and local actors from different Member States or third countries, this Regulation should address certain difficulties faced by ETC projects in order to facilitate their compliance with State aid rules. The ETC-specific issues that this Regulation should address relate to the applicable regional aid intensity for ETC projects, SMEs' cooperation costs linked to ETC projects and to obligations concerning publication and information, reporting and keeping records for monitoring purposes.

- (42) Having regard to the specific handicaps and differences between SMEs, different basic aid intensities and different bonuses may apply.
- (43) On the basis of the experience gained in applying the Community guidelines on State aid to promote risk capital investments in SMEs<sup>(16)</sup>, there are a number of specific risk capital market failures in the Union in respect of certain types of investments at the different stages of the undertakings' development. Those market failures result from an imperfect matching of supply and demand for risk capital. As a result, the level of risk capital provided in the market may be too restricted and undertakings do not obtain funding despite having a valuable business model and growth prospects. The main source of market failure relevant to risk capital markets, which particularly affects access to capital by SMEs and which may justify public intervention, relates to imperfect or asymmetric information. It not only affects the provision of risk capital, but also hampers access to debt finance for certain SMEs. Consequently, risk finance measures which seek to attract private capital for risk finance provision to unlisted SMEs affected by the funding gap and which ensure profit-driven financing decisions and commercial management of financial intermediaries should be exempted from the notification requirement under certain conditions.
- (44) Start-up aid for small enterprises, aid to alternative trading platforms specialised in SMEs and aid for costs related to the scouting of SMEs should also be exempted from the notification requirement under certain conditions.
- (45) Aid for research and development and innovation aid can contribute to sustainable economic growth, strengthen competitiveness and boost employment. Experience with the application of Regulation (EC) No 800/2008 and the Community framework for State aid for research and development and innovation<sup>(17)</sup> shows that market failures may prevent the market from reaching optimal output and lead to inefficiencies related to externalities, public goods/knowledge spill-overs, imperfect and asymmetric information, and coordination and network failures.
- (46) SMEs, may experience difficulties in gaining access to new technological developments, knowledge transfer or highly qualified personnel. Aid for research and development projects, aid for feasibility studies and innovation aid for SMEs, including aid to cover the costs of industrial property rights, may remedy those problems and should therefore be exempted from the notification requirement under certain conditions.
- (47) As regards project aid for research and development, the aided part of the research project should completely fall within the categories of fundamental research, industrial research or experimental development. When a project encompasses different tasks, each task should be qualified as falling under one of those categories or as not falling

under any of those categories. That qualification need not necessarily be chronological, moving sequentially over time from fundamental research to activities closer to the market. Accordingly, a task which is carried out at a late project stage may be qualified as industrial research. Similarly, an activity carried out at an earlier stage may constitute experimental development. The aided part of the project may also include feasibility studies preparatory to research activities.

- (48) High-quality research infrastructures are increasingly necessary for ground-breaking research and innovation because they attract global talent and are essential in supporting new information and communication technologies and key enabling technologies. Public research infrastructures should continue to partner with industry research. Access to publicly funded research infrastructures should be granted on a transparent and non-discriminatory basis and on market terms. If those conditions are not respected, the aid measure should not be exempted from the notification requirement. Multiple parties may own, operate and use a given research infrastructure, and public entities and undertakings may use the infrastructure collaboratively.
- (49) Research infrastructures may perform both economic and non-economic activities. In order to avoid granting State aid to economic activities through public funding of non-economic activities, the costs and financing of economic and non-economic activities should be clearly separated. Where an infrastructure is used for both economic and non-economic activities, the funding through State resources of the costs linked to the non-economic activities of the infrastructure does not constitute State aid. Public funding falls under State aid rules only insofar as it covers costs linked to the economic activities. Only the latter should be taken into account with a view to ensuring compliance with the notification thresholds and maximum aid intensities. If the infrastructure is used almost exclusively for a non-economic activity, its funding may fall outside State aid rules in its entirety, provided that the economic use remains purely ancillary, that is to say, an activity which is directly related to and necessary for the operation of the infrastructure or intrinsically linked to its main non-economic use, and is limited in scope. This should be considered to be the case when the economic activities consume the same inputs (such as material, equipment, labour and fixed capital) as the non-economic activities and the capacity allocated each year to such economic activity does not exceed 20 % of the research infrastructure's overall annual capacity.
- (50) Aid for innovation clusters aims at tackling market failures linked with coordination problems hampering the development of clusters, or limiting the interactions and knowledge flows within clusters. State aid can either support investment in open and shared infrastructures for innovation clusters, or support the operation of clusters, so that collaboration, networking and learning is enhanced. Operating aid for innovation clusters should, however, only be allowed on a temporary basis for a limited period not exceeding 10 years. The ratio of the total amount of aid granted to the total eligible costs should not exceed 50 % during the period over which the aid is granted,
- (51) Process and organisational innovation may suffer from market failures in the form of imperfect information and positive externalities, which should be addressed by specific measures. Aid for this type of innovation is mainly relevant for SMEs, as they face

constraints that may hamper their capability to improve their production or delivery methods or to significantly enhance their business practices, workplace organisation and external relations. In order to stimulate large enterprises to collaborate with SMEs in process and organisational innovation activities, aid measures which support the costs of large enterprises for such activities should also benefit from the block exemption regulation under certain conditions.

- (52) The promotion of training and the recruitment/employment of disadvantaged workers and of workers with disabilities constitutes a central objective of the economic and social policies of the Union and its Member States.
- (53) Training usually generates positive externalities for society as a whole, since it increases the pool of skilled workers from which other firms may draw, improves the competitiveness of the Union industry and plays an important role in the Union employment strategy. Aid to promote training should therefore be exempted from the notification requirement under certain conditions. In the light of the particular handicaps which SMEs face and the higher relative costs that they must bear when they invest in training, the intensities of aid exempted by this Regulation should be increased for SMEs. Furthermore, the intensities of aid exempted by this Regulation should be increased if the training is given to disadvantaged workers or to workers with disabilities. The characteristics of training in the maritime transport sector justify a specific approach for that sector.
- (54) Certain categories of disadvantaged workers and workers with disabilities still experience particular difficulties in entering and remaining in the labour market. For this reason, public authorities may apply measures providing incentives to undertakings to increase the levels of employment of these categories of workers, in particular of young people. As employment costs form part of the normal operating costs of any undertaking aid for the employment of disadvantaged workers and of workers with disabilities should have a positive effect on employment levels of those categories of workers and should not merely enable undertakings to reduce costs which they would otherwise have to bear. Consequently, such aid should be exempted from the notification requirement when it is likely to assist those categories of workers in entering or re-entering and remaining in the job market. As set out in the Communication from the Commission to The European Parliament, the Council, the European Economic And Social Committee and the Committee Of The Regions — European Disability Strategy 2010-2020: A Renewed Commitment to a Barrier-Free Europe<sup>(18)</sup> the core elements of the EU disability strategy, combine anti-discrimination, equal opportunities and active inclusion measures and reflect the United Nations Convention on the Rights of Persons with Disabilities to which the EU and the majority of the Member States are a party. This Regulation should refer to aid for workers with disabilities in the sense of Article 1 of the Convention.
- (55) As stated in the Communication from the Commission — Europe 2020: A strategy for smart, sustainable and inclusive growth<sup>(19)</sup>, Sustainable growth for a resource efficient, greener and more competitive economy is one of the main pillars of the Europe 2020 objective of the smart, sustainable and inclusive growth strategy. Sustainable

development is based, amongst other things, on a high level of protection and improvement of the quality of the environment. The area of environmental protection is confronted with market failures so that, under normal market conditions, undertakings may not necessarily have an incentive to reduce the pollution caused by them since any such reduction may increase their costs without corresponding benefits. When undertakings are not obliged to internalise the costs of pollution, society as a whole bears these costs.

- (56) Introducing mandatory environmental standards can address such market failure. A higher level of environmental protection can be achieved by investments that go beyond mandatory Union standards. In order to incentivise undertakings to improve the level of environmental protection beyond these mandatory Union standards, State aid in this area should be covered by the block exemption. In order not to dissuade Member States from setting mandatory national standards which are more stringent than the corresponding Union standards, such State aid should be exempt, irrespective of the presence of mandatory national standards that are more stringent than the Union standard.
- (57) In principle aid should not be granted where investments bring undertakings into compliance with Union standards already adopted and not yet in force. However, State aid may result in undertakings improving their environmental behaviour if such State aid incentivises undertakings to adapt early to future Union standards before such standards enter into force and as long as such standards do not apply retroactively. Aid to undertakings to adapt to future Union standards, may result in a high level of environmental protection being achieved sooner and such aid should therefore be exempted.
- (58) As part of the Europe 2020 strategy, the Union has set itself the objective of achieving a 20 % increase in energy efficiency by 2020 and has, in particular, adopted Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC<sup>(20)</sup> which establishes a common framework to promote energy efficiency within the Union pursuing the overall objective of saving at least 20 % of the Union's primary energy consumption. In order to facilitate the achievement of those targets, measures supporting energy efficiency, high-efficiency cogeneration as well as energy efficient district heating and cooling should be covered by the block exemption.
- (59) Measures increasing the energy efficiency of buildings correspond to Europe 2020 priorities concerning a shift towards a low carbon economy. Due to the lack of an integrated approach for energy efficiency in buildings, such investments may often face a funding deficit necessitating greater leverage of scarce public resources. Therefore the Member States should have the possibility to support energy efficiency investments in buildings by granting aid in the form of direct grants to the building owners or tenants in line with the general provisions on energy efficiency measures but also in the form of loans and guarantees via financial intermediaries chosen under a transparent selection mechanism under the specific provisions for energy efficiency projects in buildings.

- (60) To achieve the Union's renewable energy targets set out in 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<sup>(21)</sup> and to the extent that additional support is needed on top of a regulatory framework such as the Union emission trading scheme in Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC<sup>(22)</sup>, aid granted to investments supporting energy from renewable sources should be covered by the block exemption.
- (61) In view of the limited distortions of trade and competition, the block exemption should also cover operating aid for small scale installations producing renewable energy, subject to well-defined conditions. Operating aid to larger scale installations should be covered by the block exemption where distortions of competition are limited. Therefore, such operating aid can be block exempted when granted to new and innovative technologies if the aid is granted on the basis of a competitive bidding process open to at least one such technology using a mechanism which exposes renewable energy producers to market prices. The total aid granted on this basis cannot be granted for more than 5 % of the planned new electricity capacity from renewable energy sources. Aid granted through bidding processes open to all renewable energy technologies should be fully covered by the block exemption. Operating aid schemes should in principle be opened to other EEA countries and contracting parties of the Energy Community to limit the overall distortive effects. Member States are encouraged to consider having a cooperation mechanism in place before allowing cross border support. In the absence of a cooperation mechanism, production from installations in other countries will not count towards their national renewable energy target. In view of these constraints, Member States should be allowed sufficient lead time in order to design appropriate support schemes that are open to other countries. Therefore, such opening is not a condition for exemption from notification, to the extent it is not required under the Treaty.
- (62) With regard to aid for the production of hydropower, its impact can be twofold. On the one hand, it has a positive impact in terms of low greenhouse gas emissions and on the other hand it might also have a negative impact on water systems and biodiversity. Therefore, when granting aid to hydropower Member States should comply with 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<sup>(23)</sup> and in particular Article 4(7) which lays down criteria in relation to allowing new modifications of bodies of water.
- (63) Aid should only be granted to sustainable forms of renewable energy. Aid to biofuels should only be covered by this Regulation in so far as it is granted for sustainable biofuels in accordance with the Directive 2009/28/EC of the European Parliament and the Council. However, aid for food based biofuels should be excluded from aid under this Regulation to incentivise the shift towards the production of more advanced forms of biofuels. Aid to biofuels that are subject to a supply or blending obligation should

be excluded from the scope of the block exemption as the above legal obligation may provide sufficient incentive for investments in these types of renewable energy.

- (64) Aid in the form of tax reductions pursuant to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity<sup>(24)</sup> favouring environmental protection covered by this Regulation can indirectly benefit the environment. However, environmental taxes should reflect the social cost of emissions while reductions from taxes may adversely impact on this objective. It therefore seems appropriate to limit their duration to the period of application of this Regulation. After this period, Member States should re-evaluate the appropriateness of the tax reductions concerned. In order to minimise the distortion of competition, the aid should be granted in the same way for all competitors found to be in a similar factual situation. To better preserve the price signal for undertakings which the environmental tax aims to give, Member States should have the option to design the tax reduction scheme based on a fixed annual compensation amount (tax refund) disbursement mechanism.
- (65) In the light of the ‘polluter pays principle’, the costs of measures to deal with pollution should be borne by the polluter who causes the pollution. Aid for the remediation of contaminated sites is justified in cases where the person liable under the applicable law for the contamination cannot be identified. However, the conditions on environmental liability with regard to the prevention and remediation of environmental damage as defined in the Directive 2004/35/EC of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage<sup>(25)</sup> as amended by Directive 2006/21/EC of the European Parliament and of the Council of 15 March 2006 on the management of waste from extractive industries and amending Directive 2004/35/EC<sup>(26)</sup> and Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/2006<sup>(27)</sup> should apply. Therefore, to facilitate the correction of existing environmental damage, this type of aid should be covered by the block exemption under certain conditions.
- (66) In line with the waste hierarchy established in the European Union's Waste Framework Directive, the Seventh Environment Action Programme identifies waste re-use and recycling as key priorities of the European Union environmental policy. State aid for these activities can contribute to environmental protection provided that Article 4(1) of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (Waste Framework Directive)<sup>(28)</sup> are respected. Moreover, such aid should not indirectly relieve the polluters of a burden they should bear under Union law, or of a burden that should be considered a normal company cost. Therefore, aid benefitting such activities should be covered by the block exemption including when it concerns waste of other undertakings and where the materials treated would otherwise be disposed of, or be treated in a less environmentally friendly manner.



- (67) A modern energy infrastructure is crucial both for an integrated energy market and to enable the Union to meet its climate and energy goals. In particular, infrastructure construction and upgrade in assisted regions contribute to the economic, social and territorial cohesion of Member States and the Union as a whole by supporting investment and job creation and the functioning of energy markets in the most disadvantaged areas. In order to limit any undue distortive effects of such aid, only aid to infrastructures subject to and in accordance with the internal energy market legislation should be block exempted.
- (68) Environmental studies can help to identify the investments necessary to achieve a higher level of environmental protection. State aid to support the carrying out of environmental studies which aim to support investments in environmental protection as covered by this Regulation should therefore be covered by the block exemption. As energy audits are mandatory for large enterprises, they should not benefit from State aid.
- (69) In accordance with Article 107(2)(b) of the Treaty, aid to make good the damage caused by natural disasters is compatible with the internal market. In order to provide legal certainty it is necessary to define the type of events that may constitute a natural disaster exempted by this Regulation. For the purposes of this Regulation, earthquakes, landslides, floods, in particular floods brought about by waters overflowing river banks or lake shores, avalanches, tornadoes, hurricanes, volcanic eruptions and wildfires of natural origin should be considered events constituting a natural disaster. Damage caused by adverse weather conditions such as frost, hail, ice, rain or drought, which occur on a more regular basis, should not be considered a natural disaster within the meaning of Article 107(2)(b) of the Treaty. In order to ensure that aid granted to make good the damage caused by natural disasters is indeed covered by the exemption, this Regulation should lay down conditions following established practice the fulfilment of which will ensure that aid schemes to make good the damage caused by natural disasters can benefit from block exemption. Those conditions should relate, in particular, to the formal recognition by the competent Member States' authorities of the character of the event as a natural disaster and to a direct causal link between the natural disaster and the damages suffered by the beneficiary undertaking, which may include undertakings in difficulty, and should ensure that overcompensation is avoided. The compensation should not exceed what is necessary to enable the beneficiary to return to the situation prevailing before the disaster occurred.
- (70) Aid has a social character for air and maritime passenger transport where it addresses the problem of steady connectivity for residents of remote regions by reducing certain transport ticket costs for them. This may be the case for outermost regions, Malta, Cyprus, Ceuta and Melilla, other islands which are part of the territory of a Member State and sparsely populated areas. Where a remote region is linked to the European Economic Area by several transport routes, including indirect routes, aid should be possible for all those routes and for transport by all carriers operating on these routes. Aid should be granted without discrimination as to the identity of the carrier or type of service and may include regular, charter and low-cost services.

- (71) Broadband connectivity is of strategic importance for the achievement of the Europe 2020 objective of smart, sustainable and inclusive growth and innovation and for social and territorial cohesion<sup>(29)</sup>. Investment aid for broadband infrastructure aims at fostering the deployment of such infrastructure and related civil engineering works in areas where no comparable infrastructure exists nor is likely to be deployed by market operators in the near future. In the light of the Commission's experience, such investment aid does not give rise to undue distortions of trade and competition, provided that certain conditions are met. Such conditions should aim, in particular, at limiting distortions of competition by subjecting aid to technology-neutral competitive selection and by ensuring wholesale access to the subsidised networks, taking into account the aid received by the network operator. Although under certain conditions virtual unbundling may be considered equivalent to physical unbundling, until more experience is acquired, there is a need to assess on a case by case basis whether a particular non-physical or virtual wholesale access product should be considered equivalent to local loop unbundling of a copper or fibre network. For this reason, and until such experience in individual State aid cases or in the *ex ante* regulatory context can be taken into account in a future review, physical unbundling should be required for the purposes of benefiting from the present block exemption regulation. Where future costs and revenue developments are uncertain and there is a strong asymmetry of information, Member States should also adopt financing models that include monitoring and claw-back elements to allow a balanced sharing of unanticipated gains. To avoid a disproportionate burden on small, local projects, such models should be put in place only for projects exceeding a minimum threshold.
- (72) In the culture and heritage conservation sector, a number of measures taken by Member States may not constitute aid because they do not fulfil all the criteria of Article 107(1) of the Treaty, for example because the activity is not economic or because trade between Member States is not affected. To the extent that such measures are covered by Article 107(1) of the Treaty, cultural institutions and projects do not typically give rise to any significant distortion of competition, and case practice has shown that such aid has limited effects on trade. Article 167 of the Treaty recognises the importance of promoting culture for the Union and its Member States and provides that the Union should take cultural aspects into account in its action under other provisions of the Treaty, in particular in order to respect and to promote the diversity of its cultures. As natural heritage is often crucial to shaping of artistic and cultural heritage, heritage conservation in the sense of this Regulation should be understood to cover also natural heritage linked to cultural heritage or formally recognised by the competent public authorities of a Member State. Because of the dual nature of culture, being on the one hand an economic good that offers important opportunities for the creation of wealth and employment, and, on the other, a vehicle of identities, values and meanings that mirror and shape our societies, State aid rules should acknowledge the specificities of culture and the economic activities related to it. A list of eligible cultural purposes and activities should be established and eligible costs should be specified. The block exemption should cover both investment and operating aid below determined thresholds provided that overcompensation is excluded. In general, activities which, although they

may present a cultural aspect, have a predominantly commercial character because of the higher potential for competition distortions, such as press and magazines (written or electronic), should not be covered. Furthermore, the list of eligible cultural purposes and activities should not include commercial activities such as fashion, design or video games.

- (73) Audiovisual works play an important role in shaping European identities and reflect the different traditions of Member States and regions. While there is strong competition between films produced outside the Union, there is limited circulation of European films outside their country of origin due to the fragmentation into national or regional markets. The sector is characterised by high investment costs, a perceived lack of profitability due to limited audiences and difficulties to generate additional private funding. Due to these factors the Commission has developed specific criteria to assess the necessity, proportionality and adequacy of aid to script-writing, development, production, distribution and promotion of audiovisual works. New criteria were determined in the Communication from the Commission on State aid for films and other audiovisual works<sup>(30)</sup> and should be reflected in block exemption rules for aid schemes for audiovisual works. Higher aid intensities are justified for cross-border productions and co-productions which are more likely to be distributed in several Member States.
- (74) Investment aid measures for sport infrastructures should be covered by the block exemption if they fulfil the conditions laid down in this Regulation, to the extent they constitute State aid. In the sport sector a number of measures taken by Member States may not constitute State aid because the beneficiary does not carry out an economic activity or because there is no effect on trade between Member States. This could be, under certain circumstances, the case for aid measures which have a purely local character or which are taken in the field of amateur sport. Article 165 of the Treaty recognises the importance of promoting European sporting issues, while taking account of the specific nature of sport, its structures based on voluntary activity and its social and educational function. Aid to infrastructures which serve more than one purpose of recreation and are thus multifunctional should also be covered by the block exemption. However, aid to multifunctional tourism infrastructures such as leisure parks and hotel facilities should only be exempted if it is part of a regional aid scheme aimed at tourism activities in an assisted region which have a particular positive effect on regional development. The compatibility conditions regarding aid for sport or multifunctional infrastructures should ensure, in particular, open and non-discriminatory access to the infrastructures and a fair process of assignment of concessions to a third party in accordance with the relevant provisions of Union law and the case law of the Union to construct, upgrade and/or operate the infrastructure. If sport infrastructure is used by professional sport clubs, pricing conditions for the use of the infrastructure by those clubs should be made publicly available to ensure transparency and equal treatment of users. The exclusion of overcompensation should be ensured.
- (75) As emphasized by the conclusions of the European Council of the 17 June 2010 endorsing the Europe 2020 Strategy<sup>(31)</sup>, efforts should seek to address the main bottlenecks constraining growth at EU level, including those related to the functioning of the internal market and infrastructure. The availability of local infrastructures is an

important prerequisite for development of business and consumer environment and for modernising and developing the industrial base in order to ensure the full functioning of the internal market as referred to in the Council Recommendation on broad guidelines for economic policies of the Member States and of the Union<sup>(32)</sup>, which form part of the Europe 2020 integrated guidelines. Such infrastructures, made available to interested parties on an open, transparent and non-discriminatory basis, enable the creation of an environment conducive to private investment and growth, thus contributing positively to objectives of common interest, and in particular to the Europe 2020 priorities and objectives<sup>(33)</sup>, while the risks of distortions remain limited. A number of measures taken by Member States with regard to local infrastructures do not constitute aid because they do not fulfil all the criteria of Article 107(1) of the Treaty, for example because the beneficiary does not carry out an economic activity, because there is no effect on trade between Member States, or because the measure consists of compensation for a service of general economic interest which fulfils all the criteria of the Altmark case-law<sup>(34)</sup>. However, where the financing of such local infrastructures does constitute State aid within the meaning of Article 107(1) of the Treaty, such aid should be exempted from the notification requirement when only small amounts of aid are granted.

- (76) Since aid for other types of infrastructures may be subject to specific and well-designed criteria which ensure its compatibility with the internal market, the provisions of this Regulation regarding aid for local infrastructures should not apply to aid to the following types of infrastructures: research infrastructures, innovation clusters, energy efficient district heating and cooling, energy infrastructures, waste recycling and re-use, broadband infrastructures, culture and heritage conservation, sport and multifunctional recreational infrastructures, airports and ports.
- (77) In the light of the Commission's experience in this area, State aid policy should periodically be revised. The period of application of this Regulation should therefore be limited. It is appropriate to lay down transitional provisions, including the rules applicable to exempted aid schemes at the end of the period of application of this Regulation. Such rules should give Member States time to adapt to any future regime. The adjustment period should not, however, apply to regional aid schemes, including regional urban development aid schemes, the exemption of which must expire on the date on which the approved regional aid maps expire, and to certain risk finance aid schemes,

HAS ADOPTED THIS REGULATION:

- (1) OJ L 142, 14.5.1998, p. 1.
- (2) OJ L 241, 9.8.2008, p. 3.
- (3) OJ L 320, 30.11.2013, p. 22.
- (4) OJ L 204, 31.7.2013, p. 11.
- (5) COM(2012) 209, 8.5.2012.
- (6) OJ L 336, 21.12.2010, p. 24.
- (7) OJ C 244, 1.10.2004, p. 2.
- (8) OJ C 296, 2.10.2012, p. 3.
- (9) OJ C 155, 20.6.2008, p. 10.
- (10) OJ C 14, 19.1.2008, p. 6.
- (11) OJ L 175 27.6.2013, p. 1.
- (12) OJ L 83, 27.3.1999, p. 1.
- (13) OJ L 124, 20.5.2003, p. 36.
- (14) EUCO 13/10 REV 1.
- (15) OJ L 347, 20.12.2013, p. 259.
- (16) OJ C 194, 18.8.2006, p. 2.
- (17) OJ C 323, 30.12.2006, p. 1.
- (18) Com(2010)636, 15.11.2010.
- (19) Com(2010) 2020, 3.3.2010.
- (20) OJ L 315, 14.11.2012, p. 1.
- (21) OJ L 140, 5.6.2009, p. 16.
- (22) OJ L 275, 25.10.2003, p. 32.
- (23) OJ L 327, 22.12.2000, p. 1.
- (24) OJ L 283, 31.10.2003, p. 51.
- (25) OJ L 143, 30.4.2004, p. 56.
- (26) OJ L 102, 11.4.2006, p. 15.
- (27) OJ L 140, 5.6.2009, p. 114.
- (28) OJ L 312, 22.11.2008, p. 3.
- (29) COM(2010) 245, 19.5.2010.
- (30) OJ C 332, 15.11.2013, p. 1.
- (31) EUCO 13/10 REV 1.
- (32) OJ L 191, 23.7.2010, p. 28.
- (33) Com(2010)2020, 3.3.2010.
- (34) Judgment of the Court of Justice of 24 July 2003 in Case C-280/00, Altmark Trans GmbH and Regierungspräsidium Magdeburg v Nahverkehrsgesellschaft Altmark GmbH and Oberbundesanwalt beim Bundesverwaltungsgericht ([2003] ECR I-7747).