

COMMISSION REGULATION (EC) No 1627/2006**of 24 October 2006****amending Regulation (EC) No 794/2004 as regards the standard forms for notification of aid**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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

After consulting the Advisory Committee on State Aid,

Whereas:

- (1) 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 ⁽²⁾ established a compulsory comprehensive State aid notification form.

- (2) Following the adoption by the Commission of new guidelines on national regional aid for 2007 to 2013 ⁽³⁾ it is necessary to modify parts of the notification form.

- (3) Regulation (EC) No 794/2004 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 794/2004 is amended in accordance with the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 24 October 2006.

For the Commission

Neelie KROES

Member of the Commission

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

⁽²⁾ OJ L 140, 30.4.2004, p. 1.

⁽³⁾ OJ C 54, 4.3.2006, p. 13.

ANNEX

In Part III of Annex I to Regulation (EC) No 794/2004, Supplementary Information sheets 4 and 5 are replaced by the following:

PART III.4

SUPPLEMENTARY INFORMATION SHEET ON REGIONAL AID

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

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

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

1. Scheme or ad hoc aid

The scheme or the ad hoc aid relates to

1.1. ☐ initial investment

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

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

☐ operating aid

☐ aid for newly-created small enterprises

☐ combination of any above

1.2. The aid is granted:

☐ automatically, should the conditions of the scheme be fulfilled

☐ on a discretionary basis, following a decision of the authorities

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

.....

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

☐ yes

☐ no

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

☐ yes

☐ no

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

2. Initial investment aid

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

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

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....

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

.....

What are the parameters enabling the calculation of aid intensities?

.....

2.4.1. ☐ Grants

☐ in nominal amount

.....

☐ in present (discounted) value

.....

2.4.2. ☐ *Tax measures*

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

.....

2.4.3. ☐ *Public soft loans*

maximum period of the loan:

.....

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

.....

maximum length of the grace period:

.....

minimum interest rate:

.....

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

☐ yes

☐ no

If yes, to what extent?

.....

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

.....

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

☐ yes

☐ no

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

.....

— Are the loans subordinated?

☐ yes

☐ no

2.4.4. ☐ *Interest rate subsidy:*

maximum amount of the rebate:

.....

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

.....

maximum length of the grace period:

.....

duration of the loan:

.....

2.4.5. ☐ *Guarantee schemes*

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

.....

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

.....

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

.....

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

.....

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

.....

What are the conditions for the mobilisation of guarantees?

.....

2.4.6. ☐ *Public participations*

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

.....

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

.....

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

.....

2.4.7. ☐ *Other:*

.....

2.5. Is replacement investment excluded from the scheme?

☐ yes ☐ no

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

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

☐ yes ☐ no

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

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

Does the eligible expenditure under the scheme relate to:

2.7.1. ☐ *Material assets:*

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

☐ land

☐ buildings

☐ plant/machinery (equipment)

☐ in case of a takeover, capital assets

Please provide a short description:

.....
.....

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

☐ yes

☐ no

Please specify:

.....

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

☐ yes

☐ no

Please specify:

.....

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

.....

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

☐ yes

☐ no

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

☐ yes

☐ no

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

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

☐ yes

☐ no

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

.....
.....

2.7.2. ☐ *Immaterial assets:*

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

☐ patent rights

☐ licences

☐ know-how

☐ unpatented technical knowledge

Please provide a short description:

.....
.....

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

☐ yes

☐ no

Does the measure ensure that eligible immaterial assets:

☐ are used exclusively in the establishment receiving the regional aid?

☐ are regarded as amortisable assets?

☐ are purchased from third parties under market conditions?

☐ are included in the capital assets of the firm and remain in the establishment receiving the regional aid for at least five years for large companies and three years for SMEs?

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

.....
.....

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....
.....

2.8. Investment aid calculated on the basis of wage costs

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....
.....

3. Operating aid

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

.....
.....

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

.....
.....

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

.....
.....

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

.....
.....

3.5. Is the operating aid scheme open to all sectors?

☐ yes ☐ no

3.6. Is the scheme designed to offset additional transport or employment costs?

☐ yes ☐ no

3.7. If one of the above questions (3.5—3.6) is answered negatively, how is it ensured that p. 78 of the RAG is respected?

.....
.....

3.8. Is operating aid intended to promote exports excluded?

☐ yes ☐ no

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

3.9. Should operating aid not be progressively reduced and not be limited in time, please specify whether the following conditions are met:

3.9.1. Does the aid benefit an outermost region or a region with low population density or with least population density?

☐ yes ☐ no

3.9.2. Is this aid intended to offset in part additional transport costs?

☐ yes ☐ no

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

.....
.....

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

.....
.....

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

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

☐ yes ☐ no

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

.....

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

.....

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

☐ yes ☐ no

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

.....

4. Aid for newly-created small enterprises

Information on the beneficiaries

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....

Geographical application of the scheme

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

☐ yes ☐ no

⁽¹⁾ OJ L 124, 20.5.2003, p. 36.

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

— All assisted areas in the Member State concerned

☐ yes ☐ no

— Article 87(3)(a) region(s)

☐ yes ☐ no

Please specify the region(s) (NUTS):

.....

— Article 87(3)(c) region(s)

☐ yes ☐ no

Please specify the region(s) (NUTS):

.....

Eligible expenditure

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

☐ yes ☐ no

If yes, please specify:

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

☐ yes ☐ no

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

— Interests on external finance

☐

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

☐

— Fees for renting production facilities/equipment

☐

— Energy, water, heating costs

☐

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

☐

Please specify:

— Administrative charges

☐

Please specify:

— Depreciation

☐

— Fees for leasing production facilities/equipment

☐

— Wage costs

☐

Are compulsory social charges included in the wage costs?

☐ yes ☐ no

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

☐ yes ☐ no

Aid intensities

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

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

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

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

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

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

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

☐ yes ☐ no

If yes, please specify:

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

Please specify the region(s):

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

.....
.....

Aid amount

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

☐ yes ☐ no

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

☐ yes ☐ no

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

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

.....
.....

Cumulation

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

☐ yes ☐ no

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

.....
.....

5. Scope of the scheme or ad hoc aid

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

☐ yes ☐ no

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

☐ yes ☐ no

If yes, please explain

.....

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

If yes,

— Transport Services

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

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

Management of transport infrastructure

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

— Monitoring

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

☐ yes ☐ no

5.4. Does the scheme apply to the shipbuilding sector?

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

6. **Cumulation**

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

.....

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

☐ yes ☐ no

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

☐ yes ☐ no

7. **Transparency**

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

☐ yes ☐ no

8. **Other information**

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

.....

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

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

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

PART III.5

SUPPLEMENTARY INFORMATION SHEET ON REGIONAL AID FOR LARGE INVESTMENT PROJECTS

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

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

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

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

— Part I. General Information,

— Part II. Summary Information for publication in the Official Journal of the European Union.

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

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

1. Additional information on beneficiaries

1.1. Structure of the company or companies investing in the project

1.1.1. Identity of aid recipient(s):

.....

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

.....

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

.....

1.2. For the company or companies investing in the project, provide the following data for the last three financial years (at group level).

1.2.1. Worldwide turnover, EEA turnover, turnover in the Member State concerned:

.....

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

.....

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

.....

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

.....

1.3. If the investment takes place in an existing establishment (plant), provide the following data for the last three financial years of that entity (data for the existing establishment/plant).

1.3.1. Worldwide turnover, EEA turnover, turnover in Member State concerned:

.....

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

.....

1.3.3. Employment:

.....

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

☐ yes ☐ no

If yes, please give more details:

.....

1.4. *Firms in difficulty*

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

☐ yes ☐ no

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

2. **Aid**

2.1. *Form of aid*

Please give a detailed description of each form of aid:

.....

2.2. *Amount of aid*

For each form of aid, provide the following information:

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

.....

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

.....

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

.....

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

.....

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

☐ yes ☐ no

If no, please explain.

.....

2.3. *Characteristics*

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

☐ yes ☐ no

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

.....

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

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

.....

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

.....

2.4. *Financing from Community and other sources*

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

.....

2.4.2. Is some additional support for the same project to be requested from any other European or international financing institutions?

☐ yes

☐ no

If so, for what amounts?

.....

2.5. *Reporting*

Please confirm that the following documents will be provided to the Commission:

☐ within two months of granting the aid, a copy of the aid contract between the granting authority and the beneficiary;

☐ on a five-yearly basis, starting from the approval of the aid by the Commission, an intermediary report (including information on the aid amounts being paid, on the execution of the aid contract and on any other investment projects started at the same establishment/plant);

☐ within six months after payment of the last tranche of the aid, based on the notified payment schedule, a detailed final report.

3. **Assisted project**

3.1. *Timeline*

Specify the planned start date of the investment, the planned date of completion of the investment and the planned year by which full production will be reached, if necessary for each product envisaged by the investment project.

.....

3.2. *Description of the project*

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

.....

3.2.2. Provide a short description of the project:

.....

3.3. *Breakdown of the project costs*

3.3.1. Specify the total cost of the investment over the lifetime of the project:

.....

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

.....

3.4. *Financing of total project costs*

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

.....

4. **Product and market characteristics**

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

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

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

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

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

4.2. *Product concerned and relevant product market*

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

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

4.3. *Market share data*

Please answer the following questions for all products concerned.

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

- 4.3.2. Please provide an estimate of all sales of the aid recipient on the relevant market (at group level, in value and volume terms), from the year preceding the start year of the investment to the year following full production of the product envisaged by the project. If applicable, provide a breakdown of these sales into product concerned and other categories of products sold by the aid beneficiary on the relevant market.
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- 4.3.3. Please provide an estimate of the overall sales of all producers on the relevant market (in value and volume terms), from the year preceding the start year of the investment to the year following full production of the product envisaged by the project. If available, include statistics prepared by public and/or independent sources.
-

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

.....

4.4. *Market evolution*

Please answer the following questions for all products concerned.

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

.....

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

.....

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

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

☐ yes

☐ no

4.5. *Capacity considerations*

Please answer the following questions for all products concerned.

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

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

.....

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

.....

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

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5. **Other information**

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

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

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

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