



EUROPEAN
COMMISSION

Brussels, **XXX**
[...](2015) **XXX** draft

ANNEXES 1 to 2

ANNEXES

to the

COMMISSION REGULATION (EU) .../...

of XXX

**amending Commission Regulation (EC) No 794/2004 as regards
the notification forms and information sheets**

(Text with EEA relevance)

ANNEX I

Annex I is amended as follows:

(1) Part I is replaced by the following:

"Part I. General Information

1. Status of the notification

Does the information transmitted on this form concern:

- (a) ☐ a pre-notification? If so, you may not need to complete the entire form at this stage but to agree with the Commission services which information is required for a preliminary assessment of the proposed measure.
- (b) ☐ a notification pursuant to Article 108(3) of the Treaty on the Functioning of the European Union (TFEU)?
- (c) ☐ a simplified notification under Article 4(2) of Regulation (EC) No 794/2004¹? If so, please complete only the Simplified Notification Form in Annex II.
- (d) ☐ a measure which does not constitute State aid within the meaning of Article 107(1) TFEU but is notified to the Commission for reasons of legal certainty?

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

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

Does the notified measure confer an advantage upon undertakings?
.....

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

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

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

2. Identification of the aid grantor

Member State concerned:

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

.....
Contact person(s):

Name:

Address:

Phone(s):

E-mail(s):

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

Name:

Address:

Web address:

E-mail:

Contact person at the Permanent Representation

Name:

Phone(s):

E-mail:

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

Name:

Address:

Web address:

E-mail:

3. Beneficiaries

3.1. Location of the beneficiary(ies)

(a) ☐ in (an) unassisted region(s):

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

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

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

(a) ☐ in (an) unassisted region(s):

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

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

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

- (a) ☐ Open to all sectors
- (b) ☐ Sector specific. If so, please specify the sector(s) at NACE group level²:

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

3.4.1. Type of beneficiaries:

- (a) ☐ large enterprises
- (b) ☐ small and medium-sized enterprises (SMEs)
- (c) ☐ medium-sized enterprises
- (d) ☐ small enterprises
- (e) ☐ micro enterprises

3.4.2. Estimated number of beneficiaries:

- (a) ☐ under 10
- (b) ☐ from 11 to 50
- (c) ☐ from 51 to 100
- (d) ☐ from 101 to 500
- (e) ☐ from 501 to 1000
- (f) ☐ over 1000

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

3.5.1. Name of the beneficiary(ies):

.....

3.5.2. Type of beneficiary(ies):

.....

☐ SME

Number of employees:

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

.....

²

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

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

.....

Existence of linked enterprise or partner enterprises (please attach a declaration according to Article 3(5) of the Commission Recommendation on SMEs³ attesting to either the autonomous, linked or partner status of the beneficiary undertaking⁴):

.....

☐ Large enterprise

3.6. Is the beneficiary(ies) an undertaking in difficulty⁵?

☐ yes ☐ no

3.7. Outstanding recovery orders

3.7.1. In the case of individual aid:

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

☐ yes ☐ no

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

.....

3.7.2. In the case of aid schemes:

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

☐ yes ☐ no

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

.....

³ Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).

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

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

4. National Legal Basis

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

National legal basis:

.....

Implementing provisions (where applicable):

.....

.....

References (where applicable):

.....

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

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

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

☐ Yes

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

☐ Yes

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

.....

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

☐ the date of the approval by the Commission

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

.....

5. Identification of the Aid, Objective and Duration

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

.....

5.2. Brief description of the objective of the aid

.....

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

☐ No

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

5.4. Type of aid

5.4.1. Does the notification relate to an aid scheme?

☐ No

☐ Yes: Does the scheme amend an existing aid scheme?

☐ No

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

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

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

☐ Yes: please specify:

Aid number⁷:

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

.....

Duration of the original scheme:

Please specify which conditions are being amended in relation to the original scheme and why:

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

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

☐ No: please specify when the scheme was implemented:

.....

5.4.2. Does the notification relate to individual aid⁸?

☐ No

☐ Yes: please indicate whether:

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

Title:

Aid number⁹:

Letter of Commission approval (where applicable):

☐ individual aid is not based on a scheme

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

☐ No

☐ Yes: if yes, the system of financing should be notified as well.

5.5. Duration

☐ Scheme

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

.....

☐ Individual aid

Indicate the planned date when the aid will be granted¹⁰:

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

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

⁹ Commission's registration number of the authorised or block-exempted scheme.

¹⁰ The date of the legally binding commitment to award the aid.

6. Compatibility of the aid

Common assessment principles

(Sub-sections 6.2 to 6.7 do not apply to aid to the agriculture, fishery and aquaculture sectors¹¹)

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

Primary objective **Secondary objective¹²**
(please tick only one)

Agriculture; Forestry; Rural areas	<input type="checkbox"/>	<input type="checkbox"/>
Broadband infrastructures	<input type="checkbox"/>	<input type="checkbox"/>
Closure aid	<input type="checkbox"/>	<input type="checkbox"/>
Compensation of damage caused by natural disasters or exceptional occurrences	<input type="checkbox"/>	<input type="checkbox"/>
Culture	<input type="checkbox"/>	<input type="checkbox"/>
Aid or disadvantaged workers and/or workers with disabilities	<input type="checkbox"/>	<input type="checkbox"/>
Energy infrastructures	<input type="checkbox"/>	<input type="checkbox"/>
Energy efficiency	<input type="checkbox"/>	<input type="checkbox"/>
Environmental protection	<input type="checkbox"/>	<input type="checkbox"/>
Execution of an important project of common European interest	<input type="checkbox"/>	<input type="checkbox"/>
Fisheries and aquaculture	<input type="checkbox"/>	<input type="checkbox"/>
Heritage conservation	<input type="checkbox"/>	<input type="checkbox"/>
Promotion of export and internationalisation	<input type="checkbox"/>	<input type="checkbox"/>
Regional development (including territorial cooperation)	<input type="checkbox"/>	<input type="checkbox"/>
Remedy for a serious disturbance in the economy	<input type="checkbox"/>	<input type="checkbox"/>
Renewable energy	<input type="checkbox"/>	<input type="checkbox"/>
Rescuing undertakings in difficulty	<input type="checkbox"/>	<input type="checkbox"/>
Research, development and innovation	<input type="checkbox"/>	<input type="checkbox"/>
Restructuring undertakings in difficulty	<input type="checkbox"/>	<input type="checkbox"/>
Risk finance	<input type="checkbox"/>	<input type="checkbox"/>
Sectorial development	<input type="checkbox"/>	<input type="checkbox"/>
Services of general economic interest (SGEI)	<input type="checkbox"/>	<input type="checkbox"/>

¹¹ In the case of aid to the agriculture sector or fishery and aquaculture sector information on compliance with the common assessment principles is requested in Parts III.12 (Supplementary information sheet for aid to the agriculture and forestry sectors and in rural areas sector) and III.14 (Supplementary information sheet for aid to the fishery and aquaculture sector).

¹² A secondary objective is one for which, in addition to the primary objective, the aid will be exclusively earmarked. For example, a scheme for which the primary objective is research and development may have as a secondary objective small and medium-sized enterprises (SMEs) if the aid is earmarked exclusively for SMEs. The secondary objective may also be sectorial, in the case for example of a research and development scheme in the steel sector.

SMEs	<input type="checkbox"/>	<input type="checkbox"/>
Social support to individual consumers	<input type="checkbox"/>	<input type="checkbox"/>
Sport and multifunctional recreational infrastructures	<input type="checkbox"/>	<input type="checkbox"/>
Training	<input type="checkbox"/>	<input type="checkbox"/>
Airport infrastructure or equipment	<input type="checkbox"/>	<input type="checkbox"/>
Airport operation	<input type="checkbox"/>	<input type="checkbox"/>
Start-up aid to airlines for the development of new routes	<input type="checkbox"/>	<input type="checkbox"/>
Coordination of transport	<input type="checkbox"/>	<input type="checkbox"/>

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

.....
.....

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

.....
.....

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....
.....

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

.....
.....

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

.....
.....

- 6.7.** In accordance with the Transparency Communication¹³, please indicate whether the following information will be published on a single national or regional website: the full text of the approved aid scheme or the individual aid granting decision and its implementing provisions, or a link to it; the identity of the granting authority/(ies); the identity of the individual beneficiary(ies), the aid instrument¹⁴ and amount of aid granted to each beneficiary(ies); the objective of the aid, the date of granting, the type of undertaking (for example SME, large company); the Commission's aid measure reference number; the region where the beneficiary is located (at NUTS level 2) and the principal economic sector of the beneficiary(ies) (at NACE group level)¹⁵.

☐ yes ☐ no

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

.....
.....

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

.....
.....

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

¹³ Communication from the Commission amending the Communications from the Commission on EU Guidelines for the application of State aid rules in relation to the rapid deployment of broadband networks, on Guidelines on regional State aid for 2014–2020, on State aid for films and other audio-visual works, on Guidelines on State aid to promote risk finance investments and on Guidelines on State aid to airports and airlines (OJ C 198, 27.6.2014, p. 30).

¹⁴ Grant/Interest rate subsidy, Loan/Repayable advances/Reimbursable grant, Guarantee, Tax advantage or tax exemption, Risk finance, Other (please specify). If the aid is granted through multiple aid instruments, the aid amount must be provided by instrument.

¹⁵ Such a requirement can be waived with respect to individual aid awards below EUR 500 000. For schemes in the form of tax advantages, the information on individual aid can be provided in the following ranges (in EUR million): [0.5-1]; [1-2]; [2-5]; [5-10]; [10-30]; [30 and more].

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

7.1. Aid instrument and aid amount

Specify the form of the aid and the aid amount¹⁶ made available to the beneficiary(ies) (where appropriate, for each measure):

Aid instrument	Aid amount or budget allocation ¹⁷	
	Overall	Annual
<input type="checkbox"/> Grants (or similar in effect) (a) <input type="checkbox"/> Direct grant (b) <input type="checkbox"/> Interest rate subsidy (c) <input type="checkbox"/> Debt write-off		
<input type="checkbox"/> Loans (or similar in effect) (a) <input type="checkbox"/> Soft loan (including details of how the loan is secured and its duration) (b) <input type="checkbox"/> Repayable advances (c) <input type="checkbox"/> Tax deferral		
<input type="checkbox"/> Guarantee Where appropriate, provide a reference to the Commission decision approving the methodology to calculate the gross grant equivalent and information on the loan or other financial transaction covered by the guarantee, the security required and the premium to be paid, the duration, etc.		
<input type="checkbox"/> Any form of equity or quasi-equity intervention 		

¹⁶ Overall amount of aid planned, expressed in full national currency amounts. For tax measures, estimated overall revenue loss due to tax concessions. If the average annual State aid budget of the scheme exceeds EUR 150 million, please fill in the section on evaluation.

¹⁷ For information on aid amounts or budget at any chapter of this form and supplementary forms, give the full amount in national currency.

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

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

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

7.2. Description of the aid instrument

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

.....
.....

7.3. Source of funding

7.3.1. Specify the financing of the aid:

- (a) ☐ General budget of the State/region/local
(b) ☐ Through parafiscal charges or taxes affected to a beneficiary. Please provide full details of the charges and the products/activities on which they are levied (specify in particular whether products imported from other Member States are liable to the charges). If applicable, please annex a copy of the legal basis of the financing.

.....
.....

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

.....
.....

7.3.2. Is the budget adopted annually?

☐ Yes

☐ No. Please specify what period it covers:

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

Overall budget

Annual budget¹⁸

7.4. Cumulation

Can the aid be cumulated with aid or *de minimis* aid¹⁹ received from other local, regional or national aid²⁰ to cover the same eligible costs?

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

.....

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

.....

☐ No

8. Evaluation

8.1. Is the scheme considered for evaluation²¹?

☐ No

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

.....

¹⁸ In case of an average annual State aid budget of the scheme above EUR 150 million, please fill in the section on Evaluation of this notification form. The Evaluation requirement does not apply to aid schemes covered by the Supplementary information sheet on Agriculture aid.

¹⁹ Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L 352, 24.12.2013, p. 1) and Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the fishery and aquaculture sector (OJ L 190, 28.6.2014, p. 45).

²⁰ Union funding centrally managed by the Commission that is not directly or indirectly under the control of the Member State does not constitute State aid. Where such Union funding is combined with other public funding, only the latter will be considered for determining whether notification thresholds and maximum aid intensities are respected, provided that the total amount of public funding granted in relation to the same eligible costs does not exceed the maximum funding rates laid down in the applicable Union legislation.

²¹ The Evaluation requirement does not apply to aid schemes covered by the Supplementary information sheet on Agriculture aid.

☐ Yes

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

- (a) ☐ A scheme with large aid budget;
- (b) ☐ A scheme containing novel characteristics;
- (c) ☐ A scheme where significant market, technology or regulatory changes can be foreseen;
- (d) ☐ A scheme that you plan for evaluation even if the other criteria referred to in this point do not apply.

If any of the criteria referred to in this point are fulfilled, please indicate the period of evaluation and complete the supplementary information sheet for the notification of an evaluation plan in Annex 1, Part III.8²².

.....

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

.....

9. Reporting and Monitoring

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

- ☐ Annually submit to the Commission the reports provided for by Article 26 of Council Regulation (EU) 2015/1589²³.
- ☐ Maintain for at least 10 years from the date of award of the aid (individual aid and aid granted under the scheme) detailed records containing the information and supporting documentation necessary to establish that all compatibility conditions are met, and provide them, on a written request, to the Commission within a period of 20 working days or such longer period as may be fixed in the request.

For fiscal aid schemes:

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

²² For guidance, see the Commission Staff Working Document "Common methodology for State aid evaluation", SWD(2014)179 final of 28.5.2014 under

http://ec.europa.eu/competition/state_aid/modernisation/state_aid_evaluation_methodology_en.pdf.

²³ Council Regulation (EU) 2015/1589 of 13 July 2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union (OJ L 248, 24.9.2015, p. 9).

10. Confidentiality

Does the notification contain confidential information²⁴ which should not be disclosed to third parties?

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

.....

☐ No

11. Other Information

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

.....

.....

12. Attachments

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

.....

.....

13. Declaration

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

Date and place of signature

Signature:

Name and position of person signing

14. Supplementary Information Sheet

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

- (a) ☐ Supplementary information sheets on regional aid
1. ☐ investment aid
 2. ☐ operating aid

²⁴ For guidance see Article 339 TFEU that refers to "information about undertakings, their business relations or their cost components". The Union courts have generally defined "business secrets" as information "of which not only disclosure to the public but also mere transmission to a person other than the one that provided the information may seriously harm the latter's interest" in Case T-353/94 *Postbank v Commission* ECLI:EU:T:1996:119, paragraph 87'.

3. ☐ individual aid
- (b) ☐ Supplementary information sheet on research, development and innovation aid
- (c) ☐ Supplementary information sheets on aid for restructuring and rescuing undertakings in difficulty
1. ☐ rescue aid
2. ☐ restructuring aid
3. ☐ aid schemes
- (d) ☐ Supplementary information sheet on audio-visual production aid
- (e) ☐ Supplementary information sheet on aid for broadband aid
- (f) ☐ Supplementary information sheet on environment and energy aid
- (g) ☐ Supplementary information sheet on risk finance aid
- (h) ☐ Supplementary information sheet on aid to the transport sector:
1. ☐ investment aid to airports
2. ☐ operating aid to airports
3. ☐ start-up aid to airlines
4. ☐ aid of a social character under Article 107(2)(a) TFEU
5. ☐ aid for maritime transport
- (i) ☐ Supplementary information sheet for the notification of an evaluation plan
- (j) ☐ Supplementary information sheets on aid in the agriculture and forestry sectors and in rural areas
- (k) ☐ Supplementary information sheet on aid to the fishery and aquaculture sector

14.2. For aid which is not covered by any supplementary information sheet, please select the relevant provision of the TFEU, guideline or another text applicable to State aid:

- (a) ☐ Short term export credit²⁵
- (b) ☐ Emissions Trading Systems²⁶
- (c) ☐ Banking Communication²⁷
- (d) ☐ Communication on important projects of common European interest²⁸
- (e) ☐ Services of General Economic Interest (Article 106(2) TFEU)²⁹
- (f) ☐ Article 93 TFEU
- (g) ☐ Article 107(2)(a) TFEU
- (h) ☐ Article 107(2)(b) TFEU
- (i) ☐ Article 107(3)(a) TFEU
- (j) ☐ Article 107(3)(b) TFEU
- (k) ☐ Article 107(3)(c) TFEU
- (l) ☐ Article 107(3)(d) TFEU
- (m) ☐ Other(s), please specify

²⁵ Communication from the Commission to the Member States on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to short-term export-credit insurance (OJ C 392, 19.12.2012, p. 1).

²⁶ Guidelines on certain State aid measures in the context of the greenhouse gas emission allowance trading scheme post 2012 (OJ C 158, 5.6.2012, p. 4).

²⁷ Communication from the Commission on the application, from 1 August 2013, of State aid rules to support measures in favour of banks in the context of the financial crisis (OJ C 216, 30.7.2013, p. 1).

²⁸ Communication from the Commission — Criteria for the analysis of the compatibility with the internal market of State aid to promote the execution of important projects of common European interest (OJ C 188, 20.6.2014, p. 4).

²⁹ Communication from the Commission on the application of the European Union State aid rules to compensation granted for the provision of services of general economic interest (OJ C 8, 11.1.2012, p. 4).

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

.....
.....

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

- (2) Parts III.1, III.2, III.3, III.4, III.5, III.6, III.7, III.8, III.9, III.10 and III.11 are replaced by the following:

"PART III - Supplementary Information Sheets

Part III.1.A - Supplementary Information Sheet on individual regional investment aid

This supplementary information sheet must be used for the notification of any individual investment aid covered by the Guidelines on regional State aid 2014-2020³⁰ (the "RAG"). Where several beneficiaries are involved in an individual aid measure, the relevant information must be provided for each of them.

1. Scope

1.1. Reasons for notifying the measure:

- a) ☐ The notification relates to individual aid granted under a scheme and the aid from all sources exceeds the notification threshold. Please provide State aid references of the approved or block-exempted aid schemes concerned.
- b) ☐ The notification relates to individual aid granted outside a scheme (ad hoc aid).
- c) ☐ The notification relates to aid granted to a beneficiary that has closed down the same or similar activity³¹ in the EEA two years preceding the date of applying for aid or at the moment when submitting the aid application the beneficiary has the intention of closing down such an activity within a period of two years after the investment to be subsidised is completed.
- d) ☐ The notification relates to an investment by a large undertaking to diversify an existing establishment in a 'c' area into new products and/or new process innovation.
- e) ☐ Other. Please explain:

.....
.....

1.2. Scope of the notified aid measure

1.2.1. Please confirm that the beneficiary is not an undertaking in difficulty³²

.....

³⁰ Guidelines on regional State aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1).

³¹ 'The same or a similar activity' means an activity falling under the same class (four-digit numerical code) of the NACE Rev. 2 statistical classification of economic activities.

³² As defined in the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty, (OJ C 249, 31.7.2014, p. 1).

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

- aid is granted only to areas where there is no network of the same category (either basic broadband or next generation access networks) and where none is likely to be developed in the near future
- the subsidised network operator offers active and passive wholesale access under fair and non-discriminatory conditions with the possibility of effective and full unbundling
- aid was or will be allocated on the basis of a competitive selection process in accordance with paragraphs 78(c) and (d) of the EU Guidelines for the application of State aid rules in relation to the rapid deployment of broadband networks³³.

.....

1.2.3. If the measure covers aid to research infrastructures³⁴, please confirm that the aid is conditional on giving transparent and non-discriminatory access to this infrastructure and provide supporting documents to that effect and/or provide reference(s) to the relevant parts of the legal basis (paragraph 13 RAG).

.....

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

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

2.1. Beneficiary

2.1.1. Identity of aid recipient(s):

.....
.....

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

.....
.....

³³ OJ C 25, 26.1.2013, p. 1.

³⁴ As defined in Council Regulation (EC) No 723/2009 of 25 June 2009 on the Community legal framework for a European Research Infrastructure Consortium (ERIC) (OJ L 206, 8.8.2009, p. 1).

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

.....

2.2. The investment project

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

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

2.2.2. If the notification covers an investment in an 'a' area or an investment by an one or more SMEs³⁵ in a 'c' area, please specify the category or categories of initial investment concerned by the notification (paragraph 20(h) RAG):

- (a) ☐ the setting-up of a new establishment
- (b) ☐ the extension of the capacity of an existing establishment
- (c) ☐ the diversification of the output of an establishment into products not previously produced in the establishment
- (d) ☐ a fundamental change in the overall production process of an existing establishment
- (e) ☐ an acquisition of assets directly linked to an establishment provided the establishment has closed down or would have closed down had it not been purchased, and is bought by an investor unrelated to the seller³⁶.

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

- (a) ☐ the setting-up of a new establishment
- (b) ☐ the diversification of the activity of an establishment, under the condition that the new activity is not the same or a similar activity³⁷ to the activity previously performed in the establishment
- (c) ☐ diversification of an existing establishment into new products

³⁵ 'SMEs' means undertakings that fulfil the conditions laid down in the Commission recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).

³⁶ The sole acquisition of the shares of an undertaking does not qualify as initial investment.

³⁷ 'The same or a similar activity' means an activity falling under the same class (four-digit numerical code) of the NACE Rev. 2 statistical classification of economic activities.

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

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

.....

.....

2.3. Eligible costs calculated on the basis of investment costs

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

	Total eligible cost (nominal) ^(*)	Total eligible cost (discounted) ^(*)
Preparatory studies or consultancy costs linked to the investment (SMEs only)		
Land		
Buildings		
Plant/machinery/equipment ³⁸		
Intangible assets		
Total eligible cost		

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

2.3.2. Please confirm that the acquired assets are new (paragraph 94 RAG)³⁹.

☐ yes ☐ no

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

.....

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

.....

2.3.5. Please provide a reference to the legal basis or explain how it is ensured that for aid awarded for a diversification of an existing establishment, the eligible costs exceed by at least 200% the book value of the assets that are reused, as

³⁸ In the transport sector, expenditure on the purchase of transport equipment cannot be included in the uniform set of items of expenditure. Such expenditure is not eligible for initial investment.

³⁹ Paragraph 94 RAG does not apply to SMEs or in the case of the acquisition of an establishment.

registered in the fiscal year preceding the start of works (paragraph 97 RAG). If appropriate, provide documentation containing the relevant quantitative data.

.....

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

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

.....

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

.....

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

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

.....

2.3.8. If the eligible expenditure for the investment project includes intangible assets, please explain how it is ensured that the conditions set out in paragraphs 101 to 102 RAG⁴⁰ will be respected. In such cases please provide a precise reference to the relevant provision in the legal basis.

.....

⁴⁰

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

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

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

2.4. Eligible costs calculated on the basis of wage costs

Please:

- explain how eligible costs calculated on the basis of wage costs have been established (paragraph 103 RAG);
 - explain how the number of jobs created has been calculated with reference to paragraph 20(k) RAG;
 - explain how the wage costs of the persons hired have been established with reference to paragraph 20(z) RAG; and
 - provide the relevant calculations and documentation supporting the figures.
-

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

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

	Nominal/ discounted	N-0*	N+1*	N+2*	N+3*	N+X*	Total*
Preparatory studies etc. (SMEs only)	Nominal						
	Discounted						
Land	Nominal						
	Discounted						
Buildings	Nominal						
	Discounted						
Plant/machinery/equipment ⁴¹	Nominal						
	Discounted						
Intangible assets	Nominal						
	Discounted						
Wage costs	Nominal						
	Discounted						
Other (please specify)	Nominal						
	Discounted						
Total	Nominal						
	Discounted						

* In national currency

Please indicate the date to which the amounts were discounted, as well as the discount rate used⁴²:

.....

⁴¹ In the transport sector, expenditure on the purchase of transport equipment cannot be included in the uniform set of items of expenditure. Such expenditure is not eligible for initial investment.

⁴² For the methodology, refer to Commission notice on current State aid recovery interest rates and reference/discount rates for 25 Member States applicable as from 1 January 2007 (OJ C 317, 23.12.2006, p. 2) and the Communication from the Commission on the revision of the method for setting the reference and discount rates (OJ C 14, 19.1.2008, p. 6).

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

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

* In national currency

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

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

Soft loan:

Guarantee:

Tax reduction:

Other:

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

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

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

investment project, the date of aid application, the date of the aid award, the date of start of works, the aid amount(s) and the eligible costs⁴³).

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

* In national currency

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

.....

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

.....

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

.....

⁴³ The aid amount(s) and eligible costs should be provided both in nominal and discounted values.

3. Compatibility assessment of the measure

3.1. Contribution to regional objectives and need for State intervention

3.1.1. Please:

- indicate the exact location of the aided project (that is to say the locality and the NUTS 2 or 3 region to which the locality belongs);
- provide details on its regional aid status in the current regional aid map (that is to say is it in an area eligible for regional aid under Article 107(3)(a) or (c) TFEU?); and
- provide the maximum aid intensity applicable to large enterprises.

.....

3.1.2. Please explain how the aid will contribute to regional development⁴⁴.

.....

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

.....

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

.....

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

.....

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

.....

⁴⁴

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

3.1.7. Please provide a reference to the legal basis or demonstrate that the recipient(s) has to make a contribution of at least 25% of the eligible costs, through its own resources or by external financing, in a form that is exempted of any public financial support⁴⁵ (paragraph 38 RAG).

.....

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

☐ yes ☐ no

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

.....

3.2. Appropriateness of the measure

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

.....

3.2.2. If the aid is granted in forms that provide a direct pecuniary advantage⁴⁶, please demonstrate why other potentially less distortive forms of aid such as repayable advances or forms of aid that are based on debt or equity instruments⁴⁷ are not appropriate (paragraph 57 RAG):

.....

3.3. Incentive effect and proportionality of the measure

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

.....

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

.....

⁴⁵ This question does not apply to subsidised loans, public equity-capital loans or public participations which do not meet the market investor principle, State guarantees containing elements of aid, or public support granted within the scope of *de minimis* rule.

⁴⁶ For example, direct grants, exemptions or reductions in taxes, social security or other compulsory charges, or the supply of land, goods or services at favourable prices, etc.

⁴⁷ For example, low-interest loans or interest rebates, state guarantees, the purchase of a shareholding or an alternative provision of capital on favourable terms.

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

- the calculation of the investment's Internal Rate of Return ("IRR") with and without the aid⁴⁸:

.....

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

.....

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

.....

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

- the calculation of the difference of the Net Present Value ("NPV") of the investment in the target area and the NPV of the investment in the alternative location⁴⁹:

.....

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

.....

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

.....

⁴⁸ The time period considered for the calculation of the IRR should correspond to timeframes usually considered by the industry for similar projects.

⁴⁹ All relevant costs and benefits must be taken into account, including for example administrative costs, transport costs, training costs not covered by training aid and also wage differences. However, where the alternative location is in the EEA, subsidies granted in that other location are not to be taken into account.

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

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

3.4. Avoidance of negative effects on competition and trade

For scenario 1 cases:

Definition of the relevant market:

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

- Specify all the product(s) that will be produced in the aided facility upon the completion of the investment and indicate, where appropriate, the NACE code or Prodcom code or CPA nomenclature⁵⁰ for projects in the service sectors.
-
- Will the products envisaged by the project replace any other products produced by the beneficiary (at group level)? What product(s) will it replace? If these replaced products are not produced at the location of the project, indicate where they are currently produced. Please provide a description of the link between the replaced production and the current investment and provide a time schedule for the replacement.
-
- What other product(s) can be produced with the same new facilities (through flexibility of the production installations of the beneficiary) at little or no additional cost?
-

⁵⁰ Details of all classifications are available in the Eurostat classifications database, currently under the link <http://ec.europa.eu/eurostat/data/classifications>.

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

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

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

.....

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

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

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

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

.....

Capacity (paragraph 132(a) RAG):

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

.....

For all cases

Manifest negative effects:

3.4.6. In Scenario 1 cases, please provide the following information, and supporting evidence, on the relevant product market⁵¹:

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

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

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

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

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

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

3.4.9. Please explain whether the State aid would directly result in a substantial loss of jobs in existing locations within the EEA. If the State aid would result in a substantial loss of jobs in existing locations within the EEA, please indicate

⁵¹

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

their number and the proportion compared to the total employment of the location(s) concerned.

.....

4. Other information

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

.....

Part III.1.B - Supplementary Information Sheet on regional investment aid schemes

This supplementary information sheet must be used for the notification of any investment aid schemes covered by the Guidelines on regional State aid 2014-2020⁵² (the "RAG").

1. Scope

1.1. Reasons for notifying the scheme instead of putting it in place under the General Block Exemption Regulation ("GBER")⁵³ or *de minimis* Regulation⁵⁴:

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

.....

1.2. Scope of the notified scheme

1.2.1. I confirm that the legal basis for the notified scheme foresees an obligation to notify to the Commission individual aid to beneficiaries that have closed down the same or a similar activity⁵⁵ in the EEA during the two years preceding the date of applying for aid or at the moment of the aid application have the intention to close down such an activity within a period of two years after the investment to be subsidised is completed (paragraph 23 RAG).

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

.....

⁵² Guidelines on regional State aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1).

⁵³ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

⁵⁴ Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L 352, 24.12.2013, p. 1).

⁵⁵ 'The same or a similar activity' means an activity falling under the same class (four-digit numerical code) of the NACE Rev. 2 statistical classification of economic activities.

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

Excluded categories of companies and sectors	Relevant provision in the legal basis of the scheme
Undertakings in difficulty ⁵⁶	
The steel sector ⁵⁷	
Synthetic fibres sector ⁵⁸	
Production of agricultural products listed in Annex I to the TFEU	
Processing and/or marketing of agricultural products listed in Annex I to the TFEU ⁵⁹ into products listed in that Annex I	
Production, processing and/or marketing of fishery and aquaculture products listed in Annex I to the TFEU	
The transport sector ⁶⁰	
The energy sector	

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

- (a) ☐ aid is granted only to areas where there is no network of the same category (either basic broadband or new generation access networks) and where none is likely to be developed in the near future;
- (b) ☐ the subsidised network operator offers active and passive wholesale access under fair and non-discriminatory conditions with the possibility of effective and full unbundling;
- (c) ☐ aid should be allocated on the basis of a competitive selection process in accordance with paragraphs 78(c) and (d) of the Broadband guidelines⁶¹;

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

.....

⁵⁶ As defined in the Communication from the Commission on Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty (OJ C 249, 31.7.2014, p. 1).

⁵⁷ As defined in Annex IV to Guidelines on regional State aid for 2014–2020.

⁵⁸ As defined in Annex IV to Guidelines on regional State aid for 2014–2020.

⁵⁹ The Regional Aid Guidelines apply to aid schemes supporting activities outside the scope of Article 42 TFEU but covered by Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487) and which are either co-financed by the European Agriculture Fund for Rural Development or are granted as additional national financing to such co-financed schemes, unless sectoral rules provide otherwise.

⁶⁰ As defined in footnote 12 of the Regional Aid Guidelines.

⁶¹ Communication from the Commission, EU Guidelines for the application of State aid rules in relation to the rapid deployment of broadband networks (OJ C 25, 26.1.2013, p. 1).

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

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

.....

2. Initial investment, eligible costs and aid

2.1. Types of initial investments covered by the scheme

2.1.1. Where the scheme covers investments in 'a' areas by SMEs or large enterprises⁶² or investments by SME(s) in 'c' areas (paragraph 34 RAG), please specify the category or categories of initial investment concerned by the notification (paragraph 20(h) RAG):

- (a) ☐ the setting-up of a new establishment?
(b) ☐ the extension of the capacity of an existing establishment
(c) ☐ the diversification of the output of an establishment into products not previously produced in the establishment
(d) ☐ a fundamental change in the overall production process of an existing establishment
(e) ☐ an acquisition of assets directly linked to an establishment provided the establishment has closed or would have closed if it had not been purchased, and is bought by an investor unrelated to the seller⁶³

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

- (a) ☐ the setting-up of a new establishment
(b) ☐ the diversification of the activity of an establishment, under the condition that the new activity is not the same or a similar activity⁶⁴ to the activity previously performed in the establishment
(c) ☐ diversification of an existing establishment into new products
(d) ☐ new process innovation at an existing establishment
(e) ☐ the acquisition of the assets belonging to an establishment that has closed or would have closed if it had not been purchased, and is bought by an investor unrelated to the seller, under the condition that the new activity to be performed using the acquired assets is not the same or a similar activity to the activity performed in the establishment prior to the acquisition

⁶² 'SMEs' means undertakings that fulfil the conditions laid down in Commission recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).

⁶³ The sole acquisition of the shares of an undertaking does not qualify as initial investment.

⁶⁴ 'The same or a similar activity' means an activity falling under the same class (four-digit numerical code) of the NACE Rev. 2 statistical classification of economic activities.

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

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

.....

2.1.4. Please provide the reference to the relevant provisions of the legal basis where it is stipulated that the Commission will be notified of any individual aid to be granted under the legal basis of the scheme that would lead to the notification threshold being exceeded⁶⁵ (paragraph 23 RAG).

.....

2.2. Eligible costs calculated on the basis of investment costs

2.2.1. Where the eligible expenditure (paragraph 20(x) RAG) under the scheme relates to tangible assets, is the value of the investment established as a percentage on the basis of land, buildings and plant, machinery and equipment?⁶⁶:

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

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

.....

2.2.2. Please provide a reference to the relevant provision of the legal basis which stipulate that the acquired assets should be new⁶⁷ (paragraph 94 RAG)

.....

.....

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

.....

.....

⁶⁵ The notification threshold is defined in paragraph 20(n) RAG.

⁶⁶ In the transport sector, expenditure on the purchase of transport equipment cannot be included in the uniform set of items of expenditure. Such expenditure is not eligible for initial investment.

⁶⁷ That provision does not have to apply for SMEs or in case of acquisition of an establishment.

2.2.4. Please provide a reference to the relevant provision of the legal basis which stipulates that for aid awarded for a fundamental change in the production process, the eligible costs exceed the depreciation of the assets linked to the activity to be modernised in the course of the preceding three fiscal years (paragraph 96 RAG).

.....
.....

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

.....
.....

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

- for land and buildings, the lease must continue for at least five years after the expected date of completion of the investment for large companies, and three years for SMEs;
- for plant or machinery, the lease must take the form of financial leasing and must contain an obligation for the beneficiary of the aid to purchase the asset at the expiry of the term of the lease.

.....

.....

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

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

.....

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

- (a) ☐ patent rights
- (b) ☐ licences
- (c) ☐ know-how

(d) ☐ unpatented technical knowledge

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

.....

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

.....

2.2.10. Please provide a reference to the relevant provisions of the legal basis which stipulate that the conditions set out in paragraphs 101 and 102 RAG⁶⁸ should be respected.

.....

2.3. Eligible costs calculated on the basis of wage costs

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

.....

2.4. Calculation of discounted eligible costs

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

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

.....

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

.....

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

.....

⁶⁸

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

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

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

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

.....

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

.....

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

.....

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

.....

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

.....

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

.....

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

.....

3. Compatibility assessment of the aid scheme

3.1. Contribution to regional objective and need for State intervention

Is the scheme part of an Operational Programme⁶⁹ (paragraph 32 RAG)?

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

.....

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

.....

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

.....

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

.....

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

.....

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

.....

- 3.1.5.** In cases where the aid granted under the notified scheme is calculated on the basis of wage costs, please explain the method of implementation of the provision requiring that jobs are created within three years of the investment completion and that each job created by the investment concerned is maintained within the area

⁶⁹ Operating Programme or development programme defined in the context of the European Regional Development Fund (ERDF), the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development or the European Maritime and Fisheries Fund (EMFF).

for a period of five years (three years for SMEs) from the date the post is first filled (paragraph 37 RAG). Please provide the reference to the relevant provision in the legal basis.

.....

- 3.1.6.** Please provide a reference to the relevant provisions of the legal basis where it is stipulated that recipients have to make a contribution of at least 25% of the eligible costs, through their own resources or by external financing, in a form that is exempted of any public financial support⁷⁰ (paragraph 38 RAG).

.....

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

.....

3.2. Appropriateness of the scheme

- 3.2.1.** If the scheme is not eligible under an Operational Programme, please explain why regional aid is an appropriate instrument to tackle the common objective of equity or cohesion⁷¹ (paragraph 52 RAG):

.....

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

.....

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

☐ automatically, should the conditions of the scheme be fulfilled
or

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

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

.....

⁷⁰ This question does not apply to subsidised loans, public equity-capital loans or public participations which do not meet the market investor principle, State guarantees containing elements of aid, or public support granted within the scope of *de minimis* rule.

⁷¹ For that purpose reference can be made, among others, to impact assessments of the proposed scheme or ex post evaluations of similar schemes.

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

.....

- 3.2.4.** If the aid under the scheme is granted in forms that provide a direct pecuniary advantage⁷², please demonstrate why other potentially less distortive forms of aid such as repayable advances or forms of aid that are based on debt or equity instruments⁷³ are not appropriate (paragraph 57 RAG):
-

3.3. Incentive effect and proportionality of the scheme

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

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

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

- 3.3.4.** Please provide the reference to the relevant provisions of the legal basis which stipulate that when assessing individual aid applications the aid granting authority is obliged to carry out a credibility check of the counterfactual provided and to verify that regional aid has the

⁷² For example, direct grants, exemptions or reductions in taxes, social security or other compulsory charges, or the supply of land, goods or services at favourable prices, etc.

⁷³ For example, low-interest loans or interest rebates, State guarantees, the purchase of a shareholding or an alternative provision of capital on favourable terms.

required incentive effect corresponding to *Scenario 1* or *Scenario 2*⁷⁴ (paragraph 68 RAG).

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

3.4. Avoidance of undue negative effects on competition and trade

- 3.4.1.** Please explain how the distortions of competition and trade caused by the notified aid scheme will be limited to the minimum (paragraph 125 RAG)⁷⁵:
-

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

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

4. Other information

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

.....

⁷⁴ A counterfactual is credible if it is genuine and relates to the decision-making factors prevalent at the time of the decision by the beneficiary regarding the investment.

⁷⁵ In order to enable the Commission to assess the likely negative effects the Member State could submit any impact assessment at its disposal as well as ex-post evaluations carried out for similar predecessor schemes (as specified in paragraph 125 RAG).

Part III.1.C-Supplementary Information Sheet on regional operating aid schemes

This supplementary information sheet must be used for the notification of any operating aid schemes covered by the Guidelines on regional State aid 2014-2020⁷⁶ (the "RAG").

1. Scope

- (a) Please specify what kind of operating aid will be granted:
- (i.) ☐ Operating aid to reduce certain specific difficulties faced by SMEs in "a" areas
 - (ii.) ☐ Operating aid to compensate additional costs in the outermost regions
 - (iii.) ☐ Operating aid to reduce depopulation in very sparsely populated areas
 - (iv.) ☐ Other. Please specify:

.....
.....

⁷⁶ Guidelines on regional State aid for 2014-2020 (OJ C 209, 23.07.2013, p. 1).

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

Excluded categories of companies and sectors	Undertakings in difficulty⁷⁷	Relevant provision in the legal basis of the scheme
The steel sector ⁷⁸	<input type="checkbox"/> Yes	
Synthetic fibres sector ⁷⁹	<input type="checkbox"/> Yes	
Production of agricultural products listed in Annex I to the TFEU	<input type="checkbox"/> Yes	
Processing and/or marketing of agricultural products listed in Annex I to the TFEU ⁸⁰ into products listed in that Annex I	<input type="checkbox"/> Yes	
Production, processing and/or marketing of fishery and aquaculture products listed in Annex I to the TFEU	<input type="checkbox"/> Yes	
The transport sector	<input type="checkbox"/> Yes	
The energy sector	<input type="checkbox"/> Yes	
Section K "Financial and insurance activities" of the NACE Rev.2 statistical classification of economic activities	<input type="checkbox"/> Yes	
NACE 70.10 'Activities of head offices' and NACE 70.22 'Business and other management consultancy activities'	<input type="checkbox"/> Yes	

⁷⁷ As defined in the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty (OJ C 249, 31.7.2014, p. 1).

⁷⁸ As defined in Annex IV to Guidelines on regional State aid for 2014–2020.

⁷⁹ As defined in Annex IV to Guidelines on regional State aid for 2014–2020.

⁸⁰ The Regional Aid Guidelines apply to aid schemes supporting activities outside the scope of Article 42 TFEU but covered by the Rural Development Regulation (Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487)) and which are either co-financed by the European Agriculture Fund for Rural Development or are being granted as additional national financing to such co-financed schemes, unless sectoral rules provide for otherwise.

2. Basic elements of the scheme

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

.....

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

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

.....

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

.....

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

.....

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

.....

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

.....

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

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

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

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

.....

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

.....

3. Compatibility of the aid

3.1. Contribution to regional objective and incentive effect:

For aid to reduce certain specific difficulties faced by SMEs⁸¹ in "a" areas:

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

.....

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

.....

For aid to compensate certain additional costs in the outermost regions:

3.1.3. Please identify the specific additional costs⁸² that will be compensated under the scheme and demonstrate how those costs are related to the permanent handicaps set out in Article 349 TFEU (paragraph 45 RAG):

.....

For aid to reduce depopulation in very sparsely populated areas:

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

.....

3.2. Appropriateness of the scheme

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

.....

3.3. Proportionality of the scheme

For all types of operating aid:

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

.....

⁸¹ 'SMEs' means undertakings that fulfil the conditions laid down in Commission recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).

⁸² In that respect please note that operating aid to compensate for additional transport costs of goods which have been produced in areas eligible for operating aid can only be granted in compliance with the General Block Exemption Regulation ("GBER") in force at the moment of the granting.

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

.....

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

.....

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

.....

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

.....

For operating aid in outermost regions only:

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

.....

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

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

.....

3.4. Avoidance of undue negative effects on competition and trade

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

.....

4. Other information

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

.....

Part III.2 - Supplementary information sheet for research and development and innovation aid

This supplementary information sheet must be used for the notification of any aid measures (aid schemes and individual aid) covered by the Framework for state aid for research and development and innovation (“the R&D&I Framework”)⁸³.

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

1. Characteristics of the notified aid measure

1.1. Aid schemes

A) Reasons for notifying the scheme:

- (a) ☐ the scheme includes aid that is not transparent in the sense of Article 5 of the General Block Exemption Regulation (“GBER”)⁸⁴;
- (b) ☐ other reasons.

Please specify:

.....

.....

B) Sectoral scope of the notified scheme:

.....

.....

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

☐

1.2. Individual aid

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

.....

.....

⁸³ OJ C 198, 27.6.2014, p. 1.

⁸⁴ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

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

.....
.....

1.3. General information

- A)** Please specify the type of aid:

- (a) ☐ aid for R&D projects;
(b) ☐ aid for feasibility studies;
(c) ☐ aid for the construction and upgrade of research infrastructures;
(d) ☐ innovation aid for SMEs;
(e) ☐ aid for process and organisational innovation;
(f) ☐ aid for innovation clusters.

- B)** Does the notified measure involve Union funding centrally managed by the institutions, agencies, joint undertakings or other bodies of the Union that is not directly or indirectly under the control of Member States?

☐ yes ☐ no

If so, please specify:

.....
.....

- C)** Does the notified measure involve undertakings in difficulty, as defined by the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty⁸⁵?

☐ yes ☐ no

If so, please specify:

.....
.....

- D)** Does the notified measure involve undertakings that are subject to an outstanding recovery order following a previous decision declaring aid illegal and incompatible with the internal market?

☐ yes ☐ no

If so, please specify and indicate the amounts still to be recovered:

.....
.....

⁸⁵ OJ C 249, 31.7.2014, p. 1.

E) Does the notified measure involve research and knowledge dissemination organisations ("research organisations") or research infrastructures, as defined in points 15(ee) and (ff) of the R&D&I Framework?

☐ yes ☐ no

If so, please specify:

.....
.....

F) Does the notified measure involve public procurement of research and development services?

☐ yes ☐ no

If so, please specify:

.....
.....

G) Can the aid awarded under the notified measure be combined with other aid?

☐ yes ☐ no

If so, please specify:

.....
.....

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

☐

.....
.....

2. Research organisations and research infrastructures

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

☐ yes ☐ no

Please provide details:

.....
.....

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

☐ yes ☐ no

If so, please specify:

.....
.....

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

☐ yes ☐ no

If so, please specify:

.....
.....

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

☐ yes ☐ no

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

.....
.....

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

☐ yes ☐ no

If so, please specify:

.....
.....

3. Indirect state aid to undertakings through research organisations and research infrastructures

3.1. Research on behalf of undertakings

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

☐ yes ☐ no

If so, please specify:

.....
.....

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

☐ yes ☐ no

If so, please specify:

.....
.....

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

☐ yes ☐ no

If so, please specify:

.....
.....

3.2. Collaboration with undertakings

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

☐ yes ☐ no

If so, please specify:

.....
.....

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

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....
.....

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

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....
.....

4. Public procurement of research and development services

- A) If the notified measure involves public procurement of research and development services from undertakings, are the providers selected by means of an open tender procedure carried out in accordance with the applicable directives⁸⁶?

☐ yes ☐ no

If yes, please specify:

.....
.....

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

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

☐ yes ☐ no

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

.....

⁸⁶ Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65), and Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (OJ L 94, 28.3.2014, p. 243).

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

☐

yes

☐

no

Please provide details:

.....
.....

- (c) the procurement does not give any of the participant providers any preferential treatment in the supply of commercial volumes of the final products or services to a public purchaser in the Member State concerned⁸⁷, and one of the following conditions is met:

- all results which do not give rise to IPR may be widely disseminated in a way that allows other undertakings to reproduce them, and any IPR are fully allocated to the public purchaser
- any service provider to which results giving rise to IPR are allocated is required to grant the public purchaser unlimited access to those results free of charge, and to grant access to third parties under market conditions.

☐

yes

☐

no

Please provide details:

.....
.....

5. Description of the notified aid measure

5.1 Aid for R&D projects

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

(a) ☐

fundamental research;

(b) ☐

industrial research;

(c) ☐

experimental development.

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

.....
.....

⁸⁷

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

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

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

D) Please specify the applicable maximum aid intensities:

	Small enterprise	Medium-sized enterprise	Large enterprise
Fundamental research			
Industrial research			
<ul style="list-style-type: none"> – subject to effective collaboration between undertakings (for large enterprises cross-border or with at least one SME) or between an undertaking and a research organisation; or – subject to wide dissemination of results 			
Experimental development			
<ul style="list-style-type: none"> – subject to effective collaboration between undertakings (for large enterprises cross-border or with at least one SME) or between an undertaking and a research organisation; or – subject to wide dissemination of results 			

5.2 Aid for feasibility studies

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

.....

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

.....
.....

5.3 Aid for the construction and upgrade of research infrastructures

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

.....
.....

- B)** Please specify the applicable maximum aid intensity:

.....
.....

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

☐

For individual aid, please provide relevant information and evidence:

.....
.....

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

☐

Please provide relevant information and evidence:

.....
.....

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

☐ yes ☐ no

Please specify:

.....
.....

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

☐ yes ☐ no

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

.....

5.4 Innovation aid for SMEs

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

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

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

.....

C) Please specify the applicable maximum aid intensities:

.....

5.5 Aid for process and organisational innovation

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

- ☐ process innovation;
☐ organisational innovation.

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

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

C) Please specify the applicable maximum aid intensities:

.....

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

☐

For individual aid, please provide relevant information and evidence:

.....
.....

5.6 Aid for innovation clusters

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

☐

For individual aid, please provide details:

.....
.....

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

☐

yes

☐

no

Please specify:

.....
.....

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

☐

yes

☐

no

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

.....
.....

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

.....
.....

5.6.1 *Investment aid*

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

.....
.....

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

.....
.....

5.6.2 *Operating aid*

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

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

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

.....
.....

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

.....
.....

6. Compatibility assessment of the notified aid measure

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

.....
.....

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

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

.....
.....

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

☐ yes ☐ no

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

.....
.....

Individual aid

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

☐ yes ☐ no

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

- (a) ☐ increase in the total project costs (without a decrease in spending by the aid beneficiary when compared to the situation without aid);
(b) ☐ increase in the number of people assigned to R&D&I activities;
(c) ☐ other type of increase.

.....
.....

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

☐ yes ☐ no

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

- (a) ☐ increase in the number of the expected deliverables of the project;
(b) ☐ increase in the level of ambition of the project evidenced by a higher number of partners involved, a higher probability of a scientific or technological breakthrough or a higher risk of failure (notably linked to the long-term nature of the project and uncertainty about its results);
(c) ☐ other type of increase.

.....
.....

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

☐ yes ☐ no

If so, please provide relevant evidence:

.....
.....

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

☐ yes ☐ no

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

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

- (b) ☐ changes in the committed budget for the project (without a corresponding decrease in the budget allocated to other projects);
- (c) ☐ other type of increase.
-
-

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

☐ yes ☐ no

If so, please specify:

.....

.....

6.2. Need for State intervention

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

- (a) ☐ positive externalities/knowledge spillovers;
- (b) ☐ imperfect and asymmetric information;
- (c) ☐ coordination and network failures.
-
-

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

.....

.....

6.2.1. Individual aid

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

.....

.....

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

.....

.....

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

.....

.....

6.3. Appropriateness of the aid measure

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

.....
.....

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

.....
.....

6.4. Incentive effect

- A) Please tick the box below to confirm that when awarding the aid under the notified measure, it will be ensured that work on the relevant R&D&I activities has not started before the aid application by the beneficiary to the national authorities⁸⁸ and, for individual aid, specify the relevant dates:

☐

.....
.....

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

☐

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

.....
.....

6.4.1. Individual aid

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

.....
.....

⁸⁸ If the aid application is for an R&D project, it is not excluded that the potential beneficiary would have already carried out feasibility studies which are not covered by the request for aid.

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

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

.....
.....

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

.....
.....

6.5. Proportionality of the aid

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

.....
.....

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

- (a) ☐ in the case of a successful outcome, the notified measure provides that the advance is to be repaid with an interest rate not less than the discount rate resulting from the application of the Communication from the Commission on the revision of the method for setting the reference and discount rates⁸⁹;
- (b) ☐ in the case of a success exceeding the outcome defined as successful, the Member State concerned requests payments beyond repayment of the advance amount including interest according to the applicable discount rate;
- (c) ☐ in the case of failure or partial success, the repayment is proportional to the degree of success achieved.

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

.....
.....

⁸⁹ OJ C 14, 19.1.2008, p. 6.

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

☐ on the basis of individual projects;

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

.....
.....

6.5.1. *Individual aid*

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

.....
.....

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

.....
.....

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

.....
.....

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

.....
.....

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

.....
.....

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

.....
.....

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

☐ yes ☐ no

Please provide details:

.....
.....

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

.....
.....

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

.....
.....

6.6. Avoidance of undue negative effects on competition and trade

Please indicate whether:

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....
.....

6.6.1. Aid scheme

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

.....
.....

6.6.2. Individual aid

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

.....
.....

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

.....
.....

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

.....
.....

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

.....
.....

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

.....
.....

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

- (a) recent developments and future growth prospects:

.....
.....

- (b) amount spent by the main players on projects of a similar kind:
.....
.....
- (c) levels of entry and exit barriers:
.....
.....
- (d) existence of countervailing buyer power:
.....
.....
- (e) incentives to compete for future markets:
.....
.....
- (f) product differentiation and intensity of competition:
.....
.....
- (g) other features likely to affect competitors, customers or consumers:
.....
.....

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

☐ yes ☐ no

If so, please provide details:

.....
.....

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

☐ yes ☐ no

If so, please provide details:

.....
.....

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

☐ yes ☐ no

Please provide details:

.....
.....

7. OTHER INFORMATION

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

.....
.....

Part III.3.A - Supplementary information sheet on aid for rescuing non-financial undertakings in difficulty: individual aid

This supplementary information sheet must be filled in for the notification of individual rescue aid covered by the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty⁹⁰ ("Guidelines").

1. Eligibility

1.1. Undertaking in difficulty

- A) Is the undertaking a limited liability company⁹¹, where more than half of its subscribed share capital has disappeared as a result of accumulated losses⁹²?

☐ yes ☐ no

- B) Is the undertaking a company where at least some members have unlimited liability for the debt of the company⁹³, and where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses?

☐ yes ☐ no

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

☐ yes ☐ no

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

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

and

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

☐ yes ☐ no

⁹⁰ OJ C 249, 31.7.2014, p. 1.

⁹¹ This refers in particular to the types of company mentioned in Annex I to Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

⁹² This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital.

⁹³ This refers in particular to the types of company mentioned in Annex II to Directive 2013/34/EU.

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

1.2. An undertaking facing acute liquidity needs:

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

1.3. Newly created undertaking/ larger business group:

- A) When was the undertaking created?

.....

- B) Since when has the undertaking been operating?

.....

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

☐ yes ☐ no

- D) If the answer to point C is 'yes', please submit full details about the group (organisation chart, showing the links between the group's members with details on capital and voting rights) and demonstrate that the company's difficulties are intrinsic and are not the result of an arbitrary allocation of costs within the group, and that the difficulties are too serious to be dealt with by the group itself.

1.4. Sectoral scope:

Is the undertaking active in:

- A) the coal sector⁹⁴: ☐ yes ☐ no

- B) the steel sector⁹⁵: ☐ yes ☐ no

- C) sectors covered by specific rules for financial institutions⁹⁶:

☐ yes ☐ no

⁹⁴ As defined in Decision 2010/787/EU.

⁹⁵ As defined in Annex IV to the Communication from the Commission: Guidelines on regional state aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1).

⁹⁶ Communication from the Commission on the application, from 1 August 2013, of the State aid rules to support measures in favour of banks in the context of the financial crisis ('Banking Communication') (OJ C 216, 30.7.2013, p. 1).

2. Compatibility with the internal market

2.1. Contribution to an objective of common interest:

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

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....
.....

2.2. Appropriateness / Form of aid

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

☐ yes ☐ no

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

.....
.....

- C)** Is the interest rate of the loan (or, where relevant, the total financial cost of the guaranteed loan, including the interest rate of the loan and the guarantee premium) set at a rate not lower than the reference rate set out by the Commission in its Reference Rate Communication⁹⁷ for weak undertakings offering normal levels of collateralisation?

☐ yes ☐ no

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

☐ yes ☐ no

- E)** If so, please explain.

.....
.....

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

☐ yes ☐ no

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

- proof that the loan has been reimbursed in full and/or that the guarantee has been terminated;
- a restructuring plan;

⁹⁷ Communication from the Commission on the revision of the method for setting the reference and discount rates (OJ C 14, 19.1.2008, p. 6) or any future communication which might replace it.

- a liquidation plan setting out in a substantiated way the steps leading to the liquidation of the beneficiary within a reasonable time frame without further aid?

☐ yes ☐ no

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

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

☐ yes ☐ no

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

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

.....

2.4. Negative effects - 'One time, last time' principle

Has the undertaking (or the group to which it belongs) already received in the past any rescue aid, restructuring aid or temporary restructuring support⁹⁸ and/or any non-notified aid?

☐ yes ☐ no

If so, please provide full details (date, amount, reference to previous Commission decision if applicable, etc.)⁹⁹.

.....

⁹⁸ Including any such aid granted before the date on which the Commission began to apply the Guidelines, i.e. before 1.08.2014.

⁹⁹ Please note that where less than 10 years have elapsed since the rescue aid or temporary restructuring support was granted or the restructuring period came to an end or implementation of the restructuring plan was halted (whichever occurred the latest), further rescue aid, restructuring aid or temporary restructuring support can be only granted: (a) where temporary restructuring support follows the granting of rescue aid as part of a single restructuring operation; (b) where restructuring aid follows the granting of rescue aid or temporary restructuring support as part of a single restructuring operation; (c) where rescue aid or temporary restructuring support has been granted in accordance with these guidelines and that aid was not followed by restructuring aid, if: (i) it could reasonably have been believed that the beneficiary would be viable in the long term when the aid pursuant to these guidelines was granted, and (ii) new rescue or restructuring aid or temporary restructuring support becomes necessary after at least five years due to unforeseeable circumstances for which the beneficiary is not responsible; (d) in exceptional and unforeseeable circumstances for which the beneficiary is not responsible.

3. OTHER INFORMATION

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

.....

.....

Part III.3.B - Supplementary information sheet on aid for restructuring non-financial undertakings in difficulty: individual aid

This supplementary information sheet must be filled in for the notification of individual restructuring aid covered by the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty¹⁰⁰ ("Guidelines").

1. Eligibility

1.1. Undertaking in difficulty

- A) Is the undertaking a limited liability company¹⁰¹, where more than half of its subscribed share capital has disappeared as a result of accumulated losses¹⁰²?

☐

yes

☐

no

- B) Is the undertaking a company where at least some members have unlimited liability for the debt of the company¹⁰³, and where more than half of its capital listed in the company accounts has disappeared as a result of accumulated losses?

☐

yes

☐

no

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

☐

yes

☐

no

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

- has the undertaking's book debt to equity ratio been greater than 7,5 for the past two years
- and
- has the undertaking's EBITDA interest coverage ratio been below 1,0 for the past two years?

☐

yes

☐

no

¹⁰⁰ OJ C 249, 31.7.2014, p. 1.

¹⁰¹ This refers in particular to the types of company mentioned in Annex I to Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

¹⁰² This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital.

¹⁰³ This refers in particular to the types of company mentioned in Annex II to Directive 2013/34/EU.

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

1.2. Newly created undertaking or larger business group

- A) When was the undertaking created?
B) Since when has the undertaking been operating?
C) Does the company belong to a larger business group?

☐ yes ☐ no

- D) If yes, please submit full details about the group (organisation chart, showing the links between the group's members with details on capital and voting rights) and evidence that the company's difficulties are intrinsic and are not the result of an arbitrary allocation of costs within the group, and that the difficulties are too serious to be dealt with by the group itself.

1.3. Sectoral scope

Is the undertaking active in:

- A) the coal sector¹⁰⁴: ☐ yes ☐ no
B) the steel sector¹⁰⁵: ☐ yes ☐ no
C) sectors covered by specific rules for financial institutions¹⁰⁶:
☐ yes ☐ no

1.4. SGEI provider:

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

☐ yes ☐ no

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

.....
.....

¹⁰⁴ As defined in Decision 2010/787/EU.

¹⁰⁵ As defined in Annex IV to the Communication from the Commission: Guidelines on regional state aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1).

¹⁰⁶ Communication from the Commission on the application, from 1 August 2013, of the State aid rules to support measures in favour of banks in the context of the financial crisis ('Banking Communication') (OJ C 216, 30.7.2013, p. 1).

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

.....
.....

2. Compatibility with the internal market

2.1. Contribution to an objective of common interest:

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

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐

yes

☐

no

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

.....
.....

2.2. Restructuring plan and return to long-term viability

Please provide the restructuring plan¹⁰⁷ aiming at restoring the long-term viability¹⁰⁸ of the beneficiary within a reasonable timescale together with a market survey and a sensitivity analysis identifying the driving parameters of the beneficiary's performance and the main risk factors going forward (please follow as much as possible the indicative restructuring plan set out in Annex II to the Guidelines).

3. Need for State intervention / incentive effect

- 3.1. Please provide a comparison between the measures set out in the restructuring plan and a credible alternative scenario not involving State aid¹⁰⁹ demonstrating that in such an alternative scenario the relevant objective or objectives that you have identified in section 2.1 would not be attained, or would be attained to a lesser degree.
- 3.2. Please demonstrate that in the absence of the aid, the beneficiary would have been restructured, sold or wound up in a way that would not have achieved the objective of common interest identified in section 2.1.

4. Appropriateness

- 4.1. Please provide a short description of the State aid instruments chosen, including the form, amount and remuneration¹¹⁰:

.....
.....

¹⁰⁷ Restructuring may involve one or more of the following elements: the reorganisation and rationalisation of the beneficiary's activities to a more efficient basis, typically involving withdrawal from loss-making activities, restructuring of those existing activities that can be made competitive again and, possibly, diversification towards new and viable activities. It typically also involves financial restructuring in the form of capital injections by new or existing shareholders and debt reduction by existing creditors.

¹⁰⁸ Long-term viability is achieved when an undertaking is able to provide an appropriate projected return on capital after having covered all its costs including depreciation and financial charges. The restructured undertaking should be able to compete in the marketplace on its own merits.

¹⁰⁹ The alternative scenario may concern, for example: debt reorganisation, asset disposal, private capital raising, sale to a competitor or break-up, in each case either through entry into an insolvency or reorganisation procedure or otherwise.

¹¹⁰ Please also see point 56 of the Guidelines.

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

.....
.....

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

.....
.....

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

5.1. Own contribution

- A)** Does the own contribution of the beneficiary amount to at least 50% of the restructuring costs¹¹¹?

☐

yes

☐

no

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

.....
.....

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

.....
.....

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

.....
.....

- E)** Please demonstrate that the own contribution is comparable to the aid granted in terms of effects on the solvency or liquidity position of the beneficiary¹¹² and, if not, explain why, with reference, if appropriate, to supporting documents (e.g. balance sheet, cash flow statements):

.....
.....

¹¹¹ Please also see point 64 of the Guidelines.

¹¹² For example, where the aid to be granted enhances the beneficiary's equity position, the own contribution should similarly include measures that are equity-enhancing, such as raising fresh equity from incumbent shareholders, the write-down of existing debt and capital notes or the conversion of existing debt to equity, or the raising of new external equity on market terms.

5.2. Burden-sharing

To be completed if the State aid is granted in a form that enhances the beneficiary's equity position¹¹³:

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

☐ yes ☐ no

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

.....
.....

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

☐ yes ☐ no

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

.....
.....

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

☐ yes ☐ no

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

.....
.....

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

.....
.....

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

☐ yes ☐ no

¹¹³ For example where the State provides grants, injects capital or writes off debt.

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

.....
.....

6. Negative effects

6.1. 'One time, last time' principle

Has the undertaking (or the group to which it belongs) already received any rescue aid, restructuring aid or temporary restructuring support¹¹⁴ and/or any non-notified aid?

☐ yes ☐ no

If yes, please provide full details (date, amount, reference to previous Commission decision if applicable, etc.)¹¹⁵:

.....
.....

6.2. Measures to limit distortions of competition:

Structural measures – divestments and reduction of business activities.

- A) Please describe the divestments of assets, reduction of capacity or market presence committed to be undertaken. Please show that divestments, write-offs and closure of loss-making activities included in the commitments are not necessary to restore long-term viability of the beneficiary. Please indicate in addition the relevant markets in which those divestments will take place and their timing¹¹⁶. Please indicate as well whether the beneficiary will facilitate divestitures, for example through ring-fencing of activities and by agreeing not to solicit clients of the divested business.

.....
.....

¹¹⁴ Including any such aid granted before the date on which the Commission began to apply the Guidelines, i.e. before 1.8.2014.

¹¹⁵ Please note that where less than 10 years have elapsed since the rescue aid or temporary restructuring support was granted or the restructuring period came to an end or implementation of the restructuring plan was halted (whichever occurred the latest), further rescue aid, restructuring aid or temporary restructuring support can only be granted: (a) where temporary restructuring support follows the granting of rescue aid as part of a single restructuring operation; (b) where restructuring aid follows the granting of rescue aid or temporary restructuring support as part of a single restructuring operation; (c) where rescue aid or temporary restructuring support has been granted in accordance with these guidelines and that aid was not followed by restructuring aid, if: (i) it could reasonably have been believed that the beneficiary would be viable in the long term when the aid pursuant to these guidelines was granted, and (ii) new rescue or restructuring aid or temporary restructuring support becomes necessary after at least five years due to unforeseeable circumstances for which the beneficiary is not responsible; (d) in exceptional and unforeseeable circumstances for which the beneficiary is not responsible.

¹¹⁶ Divestments to limit distortions of competition should take place without undue delay, taking into account the type of asset being divested and any obstacles to its disposal, and in any case within the duration of the restructuring plan.

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

.....
.....

Behavioural measures

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

☐ yes ☐ no

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

☐ yes ☐ no

- E)** Are there any other behavioural measures foreseen?

☐ yes ☐ no

.....
.....

Market opening measures

- F)** Will any measures be adopted by the national authorities or by the beneficiary with the aim of promoting more open, sound and competitive markets, for instance by favouring entry and exit¹¹⁷?

☐ yes ☐ no

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

.....
.....

¹¹⁷ This could in particular include measures to open up certain markets directly or indirectly linked to the beneficiary's activities to other Union operators, in compliance with Union law. Such initiatives may replace other measures to limit distortions of competition that would normally be required of the beneficiary.

Calibration of measures to limit distortions of competition

H) Is any of the aid aimed at covering the social costs of restructuring¹¹⁸?

☐

yes

☐

no

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

.....
.....

7. OTHER INFORMATION

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

.....
.....

¹¹⁸

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

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

This supplementary information sheet must be filled with regard to rescue aid, restructuring aid and temporary restructuring support schemes covered by the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty¹¹⁹ ("Guidelines").

1. Scope of the scheme

1.1. Does the scheme concern provision of:

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

2. Eligibility

2.1. Is the scheme limited to SMEs¹²⁰ in difficulty or smaller State-owned undertakings in difficulty¹²¹ (unless clearly indicated otherwise hereafter together referred as "SMEs")?

☐ yes ☐ no

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

- (a) In relation to SMEs that are limited liability companies¹²²: more than half of the subscribed share capital has disappeared as a result of accumulated losses¹²³?

☐ yes ☐ no

¹¹⁹ OJ C 249, 31.7.2014, p. 1.

¹²⁰ As defined in Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).

¹²¹ 'Smaller State-owned undertakings' are economic units with an independent power of decision that would qualify as small or medium-sized enterprises under Recommendation 2003/361/EC but for the fact that 25% or more of the capital or voting rights are directly or indirectly controlled, jointly or individually, by one or more public bodies.

¹²² This refers in particular to the types of company mentioned in Annex I to Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

¹²³ This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital.

- (b) In relation to SMEs which are companies where at least some members have unlimited liability for the debt of the company¹²⁴: more than half of the capital shown in the company accounts has disappeared as a result of accumulated losses?

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....
.....

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

☐ yes ☐ no

- 2.6.** Does the scheme apply to SMEs active in:

- (a) the coal sector¹²⁵: ☐ yes ☐ no
(b) the steel sector¹²⁶: ☐ yes ☐ no
(c) sectors covered by specific rules for financial institutions¹²⁷:

☐ yes ☐ no

¹²⁴ This refers in particular to the types of company mentioned in Annex II to Directive 2013/34/EU.

¹²⁵ As defined in Decision 2010/787/EU.

¹²⁶ As defined in Annex IV to the Communication from the Commission: Guidelines on regional state aid for 2014-2020 (OJ C 209, 23.7.2013, p. 1).

¹²⁷ Communication from the Commission on the application, from 1 August 2013, of the State aid rules to support measures in favour of banks in the context of the financial crisis ('Banking Communication') (OJ C 216, 30.7.2013, p. 1).

3. Maximum amount of aid

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

☐ yes ☐ no

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

.....
.....

4. Compatibility with the internal market

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

4.1. Contribution to an objective of common interest:

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

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

- similar situations of hardship duly substantiated by the beneficiary:

☐ yes ☐ no

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

.....
.....

In the case of restructuring aid:

4.2. Restructuring plan and return to long-term viability

In relation to the grant of restructuring aid, does the scheme require the provision of a restructuring plan¹²⁸ aiming at restoring the long-term viability¹²⁹ of the beneficiary within a reasonable timescale (please see an indicative restructuring plan in Annex II to the Guidelines)?

☐ yes ☐ no

5. Need for State intervention and incentive effect

5.1. In relation to the grant of restructuring aid, does the scheme require that the national authorities compare the measures set out in the restructuring plan with a credible alternative scenario not involving State aid¹³⁰ demonstrating that in such an alternative scenario the relevant objective or objectives of common interest, as described in section 4.1 above, would not be attained, or would be attained to a lesser degree? In particular, does the scheme require a demonstration that in the absence of the aid, the beneficiary would have been restructured, sold or wound up in a way that would not have achieved the objective or objectives of common interest, as described in section 4.1 above?

☐ yes ☐ no

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

.....
.....

6. Appropriateness

In the case of rescue aid:

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

☐ yes ☐ no

¹²⁸ Restructuring may involve one or more of the following elements: the reorganisation and rationalisation of the beneficiary's activities to a more efficient basis, typically involving withdrawal from loss-making activities, restructuring of those existing activities that can be made competitive again and, possibly, diversification towards new and viable activities. It typically also involves financial restructuring in the form of capital injections by new or existing shareholders and debt reduction by existing creditors.

¹²⁹ Long-term viability is achieved when an undertaking is able to provide an appropriate projected return on capital after having covered all its costs including depreciation and financial charges. The restructured undertaking should be able to compete in the marketplace on its own merits.

¹³⁰ The alternative scenario should not involve State aid. It may concern, for example: debt reorganisation, asset disposal, private capital raising, sale to a competitor or break-up, in each case either through entry into an insolvency or reorganisation procedure or otherwise.

- 6.2.** Does the scheme require that the financial cost of the loan (or, in the case of loan guarantees, the total financial cost of the guaranteed loan, including the interest rate of the loan and the guarantee premium) is set at a rate not lower than the reference rate set out by the Commission in its Reference Rate Communication¹³¹ for weak undertakings offering normal levels of collateralisation?

☐ yes ☐ no

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

☐ yes ☐ no

- 6.4.** Does the scheme provide that, within six months after granting the rescue aid, the loan will be reimbursed or the guarantee terminated, unless before that time either: (a) the national authorities have approved a restructuring plan, or liquidation plan, or (b) the beneficiary has submitted a simplified restructuring plan¹³² (in case of temporary restructuring support)?

☐ yes ☐ no

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

☐ yes ☐ no

In the case of restructuring aid:

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

.....
.....

In the case of temporary restructuring support:

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

☐ yes ☐ no

- 6.8.** Does the scheme require that the financial cost of the loan (or, in the case of loan guarantees, the total financial cost of the guaranteed loan, including the interest rate of the loan and the guarantee premium) be set at a rate not lower than the reference

¹³¹ Communication from the Commission on the revision of the method for setting the reference and discount rates (OJ C 14, 19.1.2008, p. 6) or any future communication which might replace it.

¹³² In line with point 115(e) of the Guidelines, that plan need not contain all the elements set out in points 47 to 52 of the Guidelines, but must, as a minimum, identify the actions that the beneficiary must take to restore its long-term viability without State support.

rate set out by the Commission in its Reference Rate Communication for weak undertakings offering normal levels of collateralisation?

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

7. Proportionality of the aid or aid limited to the minimum

In the case of rescue aid and temporary restructuring support:

7.1. Amount of aid

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....
.....

In the case of restructuring aid:

7.2. Own contribution

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

☐ yes ☐ no

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

.....
.....

- (c) Does the scheme require that the own contribution should be comparable to the aid granted in terms of effects on the solvency or liquidity position of the beneficiary¹³³?

☐ yes ☐ no

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

.....
.....

7.3. Burden-sharing

To be completed if the scheme provides that the State aid can be granted in a form enhancing the beneficiary's equity position¹³⁴:

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

☐ yes ☐ no

¹³³ For example, where the aid to be granted enhances the beneficiary's equity position, the own contribution should similarly include measures that are equity-enhancing, such as raising fresh equity from incumbent shareholders, the write-down of existing debt and capital notes or the conversion of existing debt to equity, or the raising of new external equity on market terms.

¹³⁴ For example where the State provides grants, injects capital or writes off debt.

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

☐ yes ☐ no

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

.....
.....

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

☐ no
☐ yes. If so, please explain.

.....

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

☐ yes ☐ no

8. Negative effects

8.1. 'One time, last time' principle:

Does the scheme exclude¹³⁵ the provision of aid to any SME which has received rescue aid, restructuring aid or temporary restructuring support in the past¹³⁶ and/or any non-notified aid?

☐ yes ☐ no

¹³⁵ Please note where less than 10 years have elapsed since the rescue aid or temporary restructuring support was granted or the restructuring period came to an end or implementation of the restructuring plan was halted (whichever occurred the latest), further rescue aid, restructuring aid or temporary restructuring support can be only granted: (a) where temporary restructuring support follows the granting of rescue aid as part of a single restructuring operation; (b) where restructuring aid follows the granting of rescue aid or temporary restructuring support as part of a single restructuring operation; (c) where rescue aid or temporary restructuring support has been granted in accordance with these guidelines and that aid was not followed by restructuring aid, if: (i) it could reasonably have been believed that the beneficiary would be viable in the long term when the aid pursuant to these guidelines was granted, and (ii) new rescue or restructuring aid or temporary restructuring support becomes necessary after at least five years due to unforeseeable circumstances for which the beneficiary is not responsible; (d) in exceptional and unforeseeable circumstances for which the beneficiary is not responsible.

¹³⁶ Including any such aid granted before the date from when the Commission applies the Guidelines, i.e. before 1.8.2014.

In the case of restructuring aid:

8.2. Measures to limit distortions of competition¹³⁷:

Structural measures – divestments and reduction of business activities

- (a) Does the scheme require from beneficiaries divestments of assets, reduction of capacity or market presence¹³⁸ together with indication of the relevant markets on which those divestments will take place¹³⁹ and their timing¹⁴⁰?

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

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

☐ yes ☐ no

Behavioural measures

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

☐ yes ☐ no

¹³⁷ Member States are not obliged to require such measures from small enterprises, except where otherwise provided by rules on State aid in a particular sector. However, small enterprises should not normally increase their capacity during a restructuring period.

¹³⁸ Divestments, write-offs and closure of loss-making activities which would at any rate be necessary to restore long-term viability will generally not be considered sufficient.

¹³⁹ Such measures should take place in the market(s) where the beneficiary will have a significant market position after the restructuring, in particular those where there is significant excess capacity.

¹⁴⁰ Divestments to limit distortions of competition should take place without undue delay, taking into account the type of asset being divested and any obstacles to its disposal, and in any case within the duration of the restructuring plan.

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

☐ yes ☐ no

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

☐ yes ☐ no

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

.....

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

☐ no
☐ yes. If so, please describe.

.....

Market opening measures

- (j) Does the scheme allow for any measures to be adopted by the national authorities or by the beneficiary that are aimed at promoting more open, sound and competitive markets, for instance by favouring entry and exit¹⁴¹?

☐ yes ☐ no

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

.....

.....

9. General

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

☐ yes ☐ no

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

☐ yes ☐ no

¹⁴¹ This could in particular include measures to open up certain markets directly or indirectly linked to the beneficiary's activities to other Union operators, in compliance with Union law. Such initiatives may replace other measures to limit distortions of competition that would normally be required of the beneficiary.

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

.....
.....

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

☐ yes ☐ no

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

.....
.....

10. Other information

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

.....

Part III.4 - Supplementary Information Sheet on aid for films and other audiovisual works

This supplementary information sheet must be used for notifications of aid covered by the Commission Communication on State aid for films and other audiovisual works¹⁴²

1. Characteristics of the notified aid measure(s)

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

.....
.....

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

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

.....
.....

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

.....
.....

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

☐ yes ☐ no

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

.....
.....

2. Conditions for eligibility

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

.....
.....

¹⁴² Communication from the Commission on State aid for films and other audiovisual works (OJ C 332, 15.11.2013, p. 1).

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

- Does the scheme differentiate on grounds of nationality or place of residence?
.....
.....
- Are beneficiaries obliged to fulfil any conditions other than that of being represented by a permanent agency at the moment of the payment of the aid?
.....
.....
- If the aid has a tax component, must the beneficiary fulfil any obligations or conditions other than that of having taxable revenue in the territory of the Member State?
.....
.....
- Other conditions:
.....
.....

3. Territorial spending obligations

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

3.1.1. In order to be eligible for aid?

☐ yes ☐ no

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

☐ yes ☐ no

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

.....
.....

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

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

.....
.....

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

.....
.....

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

3.4.1. Is the aid calculated as a percentage of territorial expenditure?

.....
.....

3.4.2. Is the required territorial spending calculated with regard to the overall budget of the film?

.....
.....

3.4.3. Is the required territorial spending calculated with regard to the amount of aid granted?

.....
.....

4. Eligible costs

Please specify the costs which may be taken into account to determine the amount of aid.

.....
.....

5. Aid intensity

5.1. Please indicate whether the scheme allows for aid intensities exceeding 50% of the production budget? If so, please clarify the types of works concerned and the aid intensity limits set.

.....
.....

- 5.2.** If the concept of "difficult audiovisual works" is used, please indicate the categories of works covered by this concept (that is to say, please indicate the definition used).

.....
.....

- 5.3.** If scriptwriting or development is aided under the scheme: are the costs of scriptwriting and development included in the production budget and taken into account for calculating the aid intensity of the audiovisual work?

.....
.....

- 5.4.** If distribution and promotion activities are supported under the scheme: what are the aid intensities allowed under the scheme?

.....
.....

6. Film heritage

If applicable, please provide information on the measures taken with regard to film heritage.

.....
.....

7. Compatibility

- 7.1.** Please provide a reasoned justification in support of compatibility of the aid in the light of the principles set out in the Commission Communication on State aid for films and other audiovisual works.

.....
.....

- 7.2.** If the scheme concerns aid to cinemas, please provide a reasoned justification in support of the compatibility of the aid as aid to promote culture within the meaning of Article 107(3)(d) TFEU, in particular the necessity, adequacy and proportionality of the aid.

.....
.....

8. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Communication on State aid for films and other audiovisual works.

.....

Part III.5 - Supplementary Information Sheet on State aid to broadband

This supplementary information sheet should be used for notifications of aid covered by the EU Guidelines for the application of State aid rules in relation to rapid deployment of broadband networks¹⁴³ ("Broadband Guidelines").

1. Characteristics of the notified aid measure

1.1. Please describe the objective of the aid measure:

.....
.....

1.2. Please explain how the aid measure fits with the national broadband strategy and the Union objectives (including for the EU 2020 strategy and the Digital Agenda¹⁴⁴).

.....
.....

1.3. Please present the rationale for public intervention and explain the anticipated benefits of the aid measure (e.g. economic and social benefits, increased broadband coverage and internet penetration rates, etc.).

.....
.....

1.4. What category of network does the aid measure aim to support?

- ☐ backbone networks (or trunk networks);
☐ backhaul networks (or regional, or middle-mile networks);
☐ access networks (or last mile networks).

1.5. What elements of the network does the aid measure aim to support?

- ☐ Passive infrastructure elements;
☐ Active infrastructure equipment.

1.6. What type of broadband networks does the aid measure aim to support?

- ☐ basic broadband networks (providing at least 2Mbps download speed);
☐ next generation access networks ("NGA")¹⁴⁵;
☐ ultrafast broadband networks¹⁴⁶.

¹⁴³ EU Guidelines for the application of State aid rules in relation to the rapid deployment of broadband networks (OJ C 25, 26.1.2013, p. 1).

¹⁴⁴ EUROPE 2020 - A strategy for smart, sustainable and inclusive growth, COM(2010) 2020.

¹⁴⁵ For details see points 56 to 60 of the Broadband Guidelines.

¹⁴⁶ For details see points 82 to 85 of the Broadband Guidelines.

1.7. What types of areas are targeted by the aid measure? Classify targeted areas with respect to the different segment and type of network supported and substantiate the classification on the basis of verifiable data.

☐ Basic White

☐ Basic Grey

☐ Basic Black

☐ NGA White

☐ NGA Grey

☐ NGA Black

☐ Ultrafast White

☐ Ultrafast Grey

☐ Ultrafast Black

1.8. Please provide any other relevant information useful to clarify the general context of the aid measure:

1.9. What type of investment and business model will be adopted¹⁴⁷?

.....

2. Process and granting of the aid measure

Mapping, coverage analysis

2.1. What is the scope of the aid measure in terms of territorial coverage?

2.2. Please provide information, including the date, and submit the results of the detailed mapping and coverage analysis undertaken to clearly identify the target areas:

.....

Public consultation

2.3. Please describe the process and the results of the open transparent public consultation giving the opportunity to all interested stakeholders to comment on the planned aid measure. Please submit the relevant internet links on which the information about the measure has been published:

.....

¹⁴⁷ See for an example the Commission Guide to high speed broadband investment (http://ec.europa.eu/regional_policy/sources/docgener/presenta/broadband2011/broadband2011_en.pdf).

Competitive selection procedure

- 2.4.** In case of deployment and/or operation of the subsidised network by a third-party operator, please confirm that a competitive selection procedure will be conducted in line with the EU Public Procurement Directives¹⁴⁸. Please provide all relevant information in that respect:

.....
.....

- 2.5.** Please provide information on how the most economically advantageous offer is to be selected (including the award criteria and the relative weighting which is given to each of the criteria chosen) taking into account qualitative criteria (for instance, coverage, sustainability of the technological approach or the impact of the solution on competition) and price:

.....
.....

- 2.6.** Are there any minimum service requirements that the subsidised network has to comply with (such as minimum bandwidth, sustained services, minimum geographical coverage, etc.)?

☐ yes ☐ no

- 2.7.** If yes, please describe:

.....
.....

Technological neutrality

- 2.8.** Is the aid measure technologically neutral?

☐ yes ☐ no

- 2.9.** If the answer to point 2.8 is yes, please describe how that principle is ensured:

.....
.....

Use of existing infrastructure

- 2.10.** Please submit a map depicting the existing infrastructures in place in the country or region concerned, including also any new infrastructure(s) planned by commercial operators in the near future, that is to say within a three year period:

.....
.....

¹⁴⁸

Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts (OJ L 94, 28.3.2014, p. 1), Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65) and Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC, (OJ L 94, 28.3.2014, p. 243).

- 2.11.** Please explain how it is ensured that the operators wishing to participate in the selection procedure provide all relevant information on any existing infrastructure they own or control in the target area:

.....
.....

Wholesale access

- 2.12.** Please explain what type of 'wholesale access' obligations will be imposed on the subsidised network (including access to passive and active infrastructure, the right to use ducts and poles, dark fibre and street cabinets), and how long the access obligations will be maintained:

.....
.....

Wholesale access pricing

- 2.13.** Please explain how access prices will be benchmarked:

.....
.....

Claw-back and monitoring mechanism

- 2.14.** Will a claw-back mechanism apply to the aid measure?

☐ yes ☐ no

- 2.15.** If the answer to point 2.14 is yes, please describe this mechanism, its characteristics and duration:

.....
.....

- 2.16.** Please explain how the monitoring of the aid measure will be organised:

- which public authority will undertake the monitoring?
- what aspects of the measure will be subject to monitoring?
- which performance criteria will be analysed?
- what will be the timing of the monitoring?

National regulatory authority ("NRA")

- 2.17.** Please describe the role of the NRA in particular regarding: identification of target areas, wholesale access pricing including benchmarking, dispute resolution, etc.:

.....
.....

- 2.18.** Please report the position of the NRA on the proposed aid intervention and, where available, the opinion of the national competition authority:

.....
.....

3. Compatibility criteria

Please explain how the notified aid measure complies with the conditions specified in Section 2.5 of the Broadband Guidelines, in particular with regard to:

.....
.....

Objective of common interest

- (a) Is the aid measure aimed to address well-defined objectives of common interest?

☐

yes

☐

no

- (b) If the answer to (a) is yes, please give a description of the objectives of common interest pursued by the aid measure:

Market failure

- (c) Does the aid measure address a market failure or important inequalities hampering the availability of broadband services?

☐

yes

☐

no

- (d) If the answer to (c) is yes, please describe this market failure and provide a general overview of the broadband market in the country or region concerned and of the areas targeted by the aid measure.

That overview should contain information on the current level of broadband coverage, internet penetration rate (number of connected households, enterprises), breakdown of services availability by technology, major trends on the (national or regional) broadband market, rural/urban divide in terms of broadband coverage, comparison of retail prices with those charged for the same services offered in more competitive but otherwise comparable areas or regions of the country, available technological solutions for broadband development and provision of connectivity services, competitive situation in the electronic communication markets (structure and dynamics of the markets), overview of the national regulatory framework and of existing regulatory obligations for electronic communication operators:

.....
.....

Appropriate instrument

- (e) Please demonstrate the appropriateness of the aid measure:

.....
.....

- (f) Have any other alternative (less distortive) instruments already been implemented to enable the supply of broadband services and to overcome the lack of broadband connectivity, including *ex ante* regulation or demand stimulation?

☐ yes ☐ no

- (g) If the answer to (f) is yes, please describe those initiatives and explain why they were deemed insufficient to achieve the desired broadband development objectives:

.....
.....

- (h) Have the existing network operators undertaken any private investment in the target areas over the last three years?

☐ yes ☐ no

- (i) If the answer to (h) is yes, please describe those investments and explain why existing broadband infrastructure is not sufficient to satisfy the needs of citizens and business users and why State aid is necessary:

.....
.....

Incentive effect

- (j) Please describe the positive effects that the aid measure is expected to generate:

.....
.....

Step Change

- (k) Will the aid measure ensure a 'step change' in terms of broadband availability?

☐ yes ☐ no

- (l) If the answer to (k) is yes, please demonstrate this by means of comparison to the existing and planned network deployment (that is to say before and after the planned intervention). In particular, please describe in detail whether and to what extent significant new investment in the broadband network will be undertaken and what new capabilities will be brought to the market in terms of broadband service availability and quality:

.....
.....

- (m) Please explain the expected changes in the behaviour of the beneficiary(s) of the aid measure:

.....
.....

- (n) Please demonstrate that similar broadband network investment would not have been undertaken within the same time frame and/or under the same terms and conditions in the absence of State aid:

.....
.....

Proportionality

- (o) Please explain how it is ensured that the aid measure is limited to the minimum necessary:

.....
.....

Distortion of competition and effect on trade

- (p) Please explain what potential negative effects on competition and trade the aid measure may have (for example: potential to cause crowding out of private investments or reinforcement of a dominant position) and what elements in the design of the measure¹⁴⁹ could minimize those risks:

.....
.....

4. Other information

Please indicate here any other information you consider relevant to the assessment of the measure concerned under the Broadband Guidelines or any other information that is relevant from the point of view of Union competition and internal market rules¹⁵⁰.

.....

¹⁴⁹ For instance, investment and business model selected, size and characteristics of the geographic intervention areas or measures to control projects costs.

¹⁵⁰ The list of Commission decisions on State aid to broadband are available on DG Competition's homepage: http://ec.europa.eu/competition/sectors/telecommunications/broadband_decisions.pdf.

Part III.6 - Supplementary information sheet for State aid for environmental protection and energy

This supplementary information sheet must be used for the notification of any aid covered by the Guidelines on State aid for environmental protection and energy 2014–2020 (hereinafter 'the EEAG')¹⁵¹.

All documents provided by Member States as annexes to the notification form must be numbered and document numbers must be indicated in the relevant sections of this supplementary information sheet.

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

This supplementary information form is to be filled in in addition to the 'Part I. General information' form.

SCOPE

General Block Exemption Regulation

Before completing this notification form you should consider whether this measure could be implemented under Commission Regulation (EU) No 651/2014 (the General Block Exemption Regulation ("the GBER")¹⁵², and in particular section 7 of chapter III thereof (Aid for environmental protection).

Could the aid be implemented under the GBER?

☐

yes

☐

no

If the aid could be implemented under the GBER, please explain why the measure is notified.

.....
.....

De minimis Regulation:

Before completing this notification form you should consider whether this measure could be implemented under the *de minimis* Regulation¹⁵³:

Could the aid be implemented under the *de minimis* Regulation?

☐

yes

☐

no

¹⁵¹ OJ C 200, 28.6.2014, p. 1. For some details concerning the use of this supplementary notification sheet in agriculture and the fishery and aquaculture sectors see point 14 of the EEAG.

¹⁵² Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

¹⁵³ Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L 352, 24.12.2013, p. 1).

If the aid could be implemented under the *de minimis* Regulation, please explain why the measure is notified.

.....
.....

This form should only be completed for notification of State aid which is intended to be implemented under the EEAG. Please fill in the relevant parts of the notification form corresponding to the character of the notified measure.

Section A: General information on environmental and energy aid measures

1. Please specify the type of aid below and then complete the appropriate part of section B of this supplementary information sheet ("General compatibility assessment"). If the scheme provides more than one type of aid in the list below you should complete section B for each box ticked.

If the measure is aid in the form of reductions in, or exemptions from, environmental taxes, or from funding the support for energy from renewable energy sources¹⁵⁴, please fill in Section C of the form ("Compatibility assessment for aid in the form of reductions in or exemptions from environmental taxes and in the form of reductions in funding support for energy from renewable sources").

- (a) ☐ Aid for undertakings which go beyond Union standards or which increase the level of environmental protection in the absence of Union standards;
- (b) ☐ Aid for the acquisition of new transport vehicles which go beyond Union standards or which increase the level of environmental protection in the absence of Union standards;
- (c) ☐ Aid for early adaptation to future Union standards;
- (d) ☐ Aid for renewable energy sources;

- Please confirm that the measure only supports energy from renewable energy sources as defined in point 19(5) and 19(11) of the EEAG.

.....
.....

- For biofuels, please confirm that the measure only supports sustainable biofuels as defined in point 19(9) of the EEAG.

.....
.....

¹⁵⁴ See section 3.7 of EEAG, aid in the form of reductions in or exemptions from environmental taxes and in the form of reductions in funding support for electricity from renewable sources.

- (e) ☐ Aid for energy efficiency measures;
- Please confirm that the measure only supports efficiency measures as defined in point 19(2) of the EEAG.
-
-
- (f) ☐ Aid for energy efficient district heating or cooling measures;
- Please confirm that the measure only supports energy efficient district heating or cooling measures as defined in point 19(14) of the EEAG.
-
-
- (g) ☐ Aid for high efficient cogeneration;
- Please confirm that the measure only supports high efficient cogeneration as defined in point 19(13) of the EEAG.
-
-
- (h) ☐ Aid for waste management;
- (i) ☐ Aid for environmental studies;
- (j) ☐ Aid for the remediation of contaminated sites;
- (k) ☐ Aid for the relocation of undertakings;
- (l) ☐ Aid involved in tradable permits schemes;
- (m) ☐ Aid for energy infrastructure;
- (n) ☐ Aid for CO₂ capture, transport and storage (CCS);
- (o) ☐ Aid for generation adequacy measures;
- (p) ☐ Aid in the form of reductions in or exemptions from environmental taxes;
- (q) ☐ Aid in the form of reductions in funding support for energy from renewable sources.

2. Please provide a detailed description of the main characteristics of the notified measure (objective, likely effects of the aid, aid instrument, aid intensity, beneficiaries, budget, conditions, etc.).

3. Can the aid be combined with other aid?

☐ yes ☐ no

If the answer is yes, please explain and fill in the section on cumulation in the proportionality section of section B.

.....

.....

4. In case the notified measure concerns a scheme, please tick the box in this point to confirm that any aid awarded under the notified scheme will be notified individually if it exceeds the thresholds laid down in point 20 of the EEAG:

☐ yes

5. In case the notified individual aid is based on an approved scheme, please provide details concerning that scheme (case number, title of the scheme, date of Commission approval):

.....
.....

6. If applicable, please indicate the exchange rate which has been used for the purposes of the notification:

.....
.....

7. Please indicate whether such conditions are attached to the measure, including its financing method when it forms an integral part of it, that can entail a non-severable violation of Union law (point 29 of the EEAG).

☐ yes ☐ no

If the answer is yes, please explain how compliance with Union law is ensured.

.....
.....

Section B: General compatibility assessment

1. Contribution to an objective of common interest

To answer the questions in this section, please refer to section 3.2.1 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

State aid schemes

1. In the light of the objectives of common interest addressed by the EEAG, please indicate the environmental or energy objectives pursued by the notified measure¹⁵⁵. Please provide a detailed description of each distinct type of aid to be granted under the notified measure:

.....
.....

2. Has the notified measure already been applied in the past?

☐ yes ☐ no

If yes, please indicate its results in terms of environmental protection or energy system improvements, the relevant case number and date of Commission approval and, if possible, attach national evaluation reports on the measure:

.....
.....

¹⁵⁵ When introducing a measure co-financed by the European Structural and Investments Funds, Member States may rely on the reasoning in the relevant Operational Programmes in indicating the environmental or energy objectives pursued.

3. If the measure is new, please indicate the expected results and the period over which they will be achieved, as well as how those results will contribute to the achievement of the objective pursued:

.....
.....

4. Please explain how you ensure that the generation adequacy investment will not contradict the objective of phasing out environmentally harmful subsidies including for fossil fuels, in line with point 220 of EEAG. How are for example demand-side management and interconnection capacity taken into account? Is there for example a preference for low carbon capacity providers in case of equivalent technical performance?

.....
.....

5. In the case of generation adequacy, please explain and clearly define the generation adequacy problem that is expected to arise and the consistency with the generation adequacy analysis regularly carried out by ENTSO-E¹⁵⁶. Please provide in the answer details in view of the considerations set out in point 221 of the EEAG.

.....
.....

6. In the case of waste management, please confirm that the following conditions are met:

- (a) ☐ the waste hierarchy principle is respected (see point 118 of the EEAG)
- (b) ☐ the investment is aimed at reducing pollution generated by undertakings ("polluters") and does not extend to pollution generated by the beneficiary of the aid (see point 158(a) of the EEAG)
- (c) ☐ the aid does not indirectly relieve the polluters from a burden that should be borne by them under Union law, or from a burden that should be considered as a normal company cost for the polluters (see point 158(b) of the EEAG)
- (d) ☐ the investment goes beyond the "state of the art" (see point 158(c) of the EEAG)
- (e) ☐ the treated materials would otherwise be disposed of, or be treated in a less environmentally friendly manner (see point 158(d) of the EEAG)
- (f) ☐ the investment does not merely increase demand for the materials to be recycled without increasing collection of those materials (see point 158 of the EEAG)

Furthermore, please provide details and evidence of compliance with the conditions mentioned in this point:

.....
.....

¹⁵⁶

The European Network of Transmission System Operators for Electricity.

7. In the case of tradable permits, please describe in detail the tradable permit scheme, including inter alia the objectives, the granting methodology, the authorities or entities involved, the role of the State, the beneficiaries and the procedural aspects:

.....
.....

Please explain how:

- (a) ☐ the tradable permit scheme is set up in such a way as to achieve environmental objectives beyond those intended to be achieved on the basis of Union standards that are mandatory for the undertakings concerned:

.....
.....

- (b) ☐ the allocation is carried out in a transparent way and based on objective criteria and on data sources of the highest quality available:

.....
.....

- (c) ☐ the total amount of tradable permits or allowances granted to each undertaking for a price below their market value is not higher than its expected needs as estimated for the situation in the absence of the trading scheme:

.....
.....

- (d) ☐ the allocation methodology does not favour certain undertakings or certain sectors;

.....
.....

In case the allocation methodology favours certain undertakings or certain sectors, please explain how that is justified by the environmental logic of the scheme itself or is necessary for consistency with other environmental policies:

.....
.....

- (e) ☐ new entrants must not in principle receive permits or allowances on more favourable conditions than existing undertakings operating on the same markets:

.....
.....

- (f) ☐ granting higher allocations to existing installations compared to new entrants should not result in creating undue barriers to entry:

.....
.....

Please provide details and evidence demonstrating compliance with the conditions mentioned in this point:

.....
.....

Individually notifiable aid – additional information

8. If the aid is to be made available to individual undertakings please provide as much as possible quantifiable information to demonstrate the contribution to the relevant common objective for the notified measure.

.....
.....

2. Need for State Aid

To answer the questions in this section, please refer to section 3.2.2 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

State aid schemes

1. Please identify the market failure which is hampering the level of environmental protection or a well-functioning, secure, affordable and sustainable energy market (see point 35 of the EEAG):

.....
.....

2. If the market failure is already being addressed by other policies or measures, please provide evidence that the notified measure is only targetted at the residual market failure (see point 36 of the EEAG):

.....
.....

3. Please provide detailed information on the nature and the reasons why the notified measure is necessary:

.....
.....

4. In the case of investment in energy infrastructure projects, please explain (see points 206 – 208 of the EEAG):

- (a) To what extent does the measure benefit projects of common interest as defined in Regulation (EU) No 347/2013, smart grids or infrastructure in assisted regions?

.....
.....

- (b) To what extent does the market failure lead to a sub-optimal provision of the necessary infrastructure?

.....
.....

- (c) To what extent is the infrastructure accessible to third parties and subject to tariff regulations?

.....
.....

5. In the case of generation adequacy please provide the following information set out in points 222 to 224 of the EEAG.

- (a) Assessments of the impact of variable generation, including that originating from neighbouring systems.

.....
.....

- (b) Assessment of the impact of the demand-side participation, including a description of measures to encourage demand-side management.

.....
.....

- (c) Assessment of the actual or potential existence of interconnectors including a description of projects under construction and planned projects.

.....
.....

- (d) Assessment of any other element which might cause or exacerbate the generation adequacy problem, such as regulatory or market failures, including for example caps on wholesale prices.

.....
.....

Individually notifiable aid – additional information

6. If the aid is to be made available to individual undertakings please provide clear evidence that the individual undertakings concerned are actually confronted with the market failures or the residual market failures identified above (see points 38 and 39 of the EEAG):

.....
.....

7. To the extent relevant, please provide specific information on:

- (a) whether the market failure is already sufficiently addressed by other policy measures, in particular the existence of environmental or other Union standards, the Union ETS or environmental taxes:

.....
.....

- (b) whether State intervention is needed, taking into account the cost of implementation of national standards for the aid beneficiary in the absence of aid compared to the costs, or absence thereof, of implementation of those standards for the main competitors of the aid beneficiary:

.....
.....

- (c) in the case of coordination failures, the number of undertakings required to collaborate, diverging interests between collaborating parties and practical problems to coordinate collaboration, such as linguistic issues, sensitivity of information and non-harmonised standards:

.....
.....

3. Appropriateness of the aid

To answer the questions in this section, please refer to section 3.2.3 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

1. Please explain why State aid is the appropriate instrument rather than other policy instruments (non-State aid instruments) or the full implementation of the "polluter pays principle"¹⁵⁷ (see points 41 – 44 of the EEAG).

.....
.....

2. Please explain why the State aid instrument selected is deemed to be the most appropriate State aid instrument to address the policy objective concerned and why it is likely to generate the least distortions of trade and competition in comparison with other State aid instruments (see point 45 – 48 of the EEAG).

.....
.....

3. In the case of generation adequacy please confirm and explain that the aid is remuneration purely for availability in accordance with point 225 of the EEAG. Please also describe how the measure provides adequate incentives to both existing and future generators and to operators using substitutable technologies, such as demand-side response or storage solutions (such as allowing for different lead times to allow different technologies) in accordance with point 226 of the EEAG. Please explain to what extent interconnection capacity could remedy any possible problem of generation adequacy (as stated in point 226 of the EEAG).

.....
.....

¹⁵⁷ For the purpose of demonstrating the appropriateness of schemes, the Member State can also rely on the results of past evaluations as described in Chapter 4 of the EEAG.

4. Incentive effect

To answer the questions in this section, please refer to section 3.2.4 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

State aid schemes

1. Is the aid to be awarded on the basis of a competitive bidding process?

☐

yes

☐

no

If so, please provide details of the competitive process and attach a copy of the tender notice or its draft.

.....

2. When awarding the aid under the notified measure, is it ensured that work on the project has not started before the submission of the aid application by the beneficiary to the national authorities? Is it ensured that the aid will in no case be paid, and has not been already paid, where work on the aided project had already started prior to the submission of the aid application by the beneficiary to the national authorities¹⁵⁸?

☐

yes

☐

no

3. Do the aid applications include at least the applicant's name and in the case of an undertaking, its size, a description of the project, including its location and start and end dates, the amount of public support needed to carry it out, and a list of eligible costs?

☐

yes

☐

no

4. Please describe, providing examples, the counterfactual credibility checks that will be carried out to ensure that aid results in the desired incentive effects

.....

.....

5. If the purpose of the aid granted is to help with adapting to future Union standards or going beyond Union standards, please provide details of what the aid will consist of, which standards will be met and when or which standards will be exceeded (see points 53 to 55 of the EEAG).

.....

.....

¹⁵⁸ 'Start of works' is defined in point 19(44) of the EEAG.

6. If the aid is granted for transport vehicles for road, railway, inland waterway and maritime transport, please provide details relating to the applicability of the Union standards (including geographical scope where relevant) and in particular the retroactive application thereof (see point 54(a) or (b) of the EEAG).

Was a Union standard adopted?

☐ yes ☐ no

7. If the answer to question 6 is yes, please confirm whether it has entered into force. If it is not in force yet, by what date will it enter into force?

☐ yes ☐ no

8. If the answer to question 6 is yes, will the investment be implemented and finalised at least one year before the date the Union standard concerned enters into force?

☐ yes ☐ no

Please explain by what date the will investment be finalised:

9. If the aid concerns energy audits of large enterprises, can you confirm that the aid does not pay for an energy audit that the beneficiary is required to undertake under Directive 2012/27/EU on Energy Efficiency¹⁵⁹?

☐ yes ☐ no

Individually notifiable aid – additional information

10. If the aid is to be made available to individual undertakings please provide clear evidence that the aid has an incentive effect on the investment decision, that it changes the behaviour of the beneficiary leading either to an increase in the level of environmental protection or leading to a better functioning of the Union energy market (see section 3.2.4.2 of the EEAG):

11. Please clarify what advantages the supported project will bring to the beneficiary, in particular production advantages for example an impact on capacity and product quality (see point 59 of the EEAG):

¹⁵⁹ That requirement is not applicable to SMEs and is without prejudice to the assessment of the incentive effect of State aid for energy-efficiency measure prescribed by or carried out as a result of the energy audit or those resulting from other tools (see points 56 and 57 of the EEAG).

12. Please provide, explain and justify the counterfactual scenario for the individual undertaking involved (see point 60 of the EEAG):

.....
.....

13. Please provide profitability for the project concerned and typical normal rates of return accepted by the undertaking for other investments of a similar kind. Please provide evidence in support of the information provided (see points 61 – 65 of the EEAG):

.....
.....

14. In case of a Union standard which is applicable or which will be applicable, please provide evidence, including quantitative information, that that standard does not remove the incentive effect of the aid (see points 66 – 68 of the EEAG):

.....
.....

5. Proportionality

To answer the questions in this section, please refer to section 3.2.5 of the EEAG and sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

If the measure concerns investment aid only, please fill in the first part of this section. If the aid is operational aid, please fill in the second part of this section. If the measure consists of both investment and operating aid both sections should be completed.

5.1 State aid schemes

5.1.1 Investment aid schemes

The aid amount per beneficiary should be limited to the minimum required to achieve the level of environmental protection or energy objective aimed for. As a general principle aid will be deemed limited to the minimum necessary if the aid corresponds to the total net extra cost necessary to meet the objective compared to the counterfactual scenario (see section 3.2.5 of the EEAG, point 70).

For aid to energy efficient district heating and cooling projects, this section is only applicable to the production plant. For the infrastructure part the funding gap approach for energy infrastructure should be used (see section 5.1.2 operating aid schemes) (point 76 of the EEAG).

5.1.1.1 Eligible costs¹⁶⁰: please provide the details of the eligible costs as appropriate.

(1) Please confirm that the eligible costs are limited to the extra investment costs necessary to achieve the objective of common interest and do not exceed an aid intensity of 100%:

☐ yes

¹⁶⁰ For details see points 72 to 76 of the EEAG.

- (2) Please confirm the following by ticking the appropriate box and provide explanations about:

☐ the precise environmental protection related cost constitutes the eligible costs, if the cost of investing in environmental protection can be easily identified;

OR

☐ the extra investment costs are established by comparing the aided investment with the counterfactual situation in the absence of aid, that is to say the reference investment¹⁶¹

.....

- (3) The counterfactual scenario can be difficult to establish in integrated projects such as integrated energy-efficiency measures or biogas projects. Where a counterfactual scenario cannot be established the Commission may consider the total costs of the project as an alternative which may imply lower aid intensities to reflect the calculation of the eligible costs (see point 75 of the EEAG).

If you propose to use that approach please explain in detail the reason for doing so and provide the details of the calculation, in particular showing how the maximum aid intensities are appropriately adjusted:

.....
.....

- (4) Please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

.....
.....

- (5) What form do the eligible costs take?

- (a) ☐ investments in tangible assets
(b) ☐ investments in intangible assets

If the investment relates to tangible assets please complete point 6; if it relates to intangible assets please complete point 7. If the investment relates to both tangible and intangible assets both points 6 and 7 should be completed.

- (6) In case of investments in tangible assets please indicate the form(s) of investments concerned:

- (a) ☐ investments in land which are strictly necessary in order to meet environmental objectives;
(b) ☐ investments in buildings intended to reduce or eliminate pollution and nuisances;

¹⁶¹ The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection (corresponding to mandatory Union standards in force) which could possibly be carried out without aid. See point 73(b) of the EEAG. For instance see list provided in Annex 2 to the EEAG. In case the reference investment is not the one listed in Annex 2, please explain and justify its appropriateness.

- (c) ☐ investments in plant and equipment intended to reduce or eliminate pollution and nuisances;
- (d) ☐ investments to adapt production methods with a view to protecting the environment.
- (7) In case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how) please confirm that any such intangible asset satisfies the following conditions:
- (a) ☐ it is regarded as a depreciable asset;
- (b) ☐ it is purchased on market terms, from an undertaking over which the acquirer has no direct or indirect control;
- (c) ☐ it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years¹⁶².
- Furthermore, please confirm that if the intangible asset is sold during the first five years:
- ☐ the yield from the sale will be deducted from the eligible costs;
- and
- ☐ all or part of the amount of aid will, where appropriate, be reimbursed.

If the investment relates to Union standards, please fill in point 8.

- (8) In case of measures aiming at obtaining a level of environmental protection higher than Union standards, please confirm the relevant statements¹⁶³ by ticking the relevant box:
- (a) ☐ if the undertaking is adapting to national standards adopted in the absence of Union standards, the eligible costs consist of the additional investment costs necessary to achieve the level of environmental protection required by the national standards;
- (b) ☐ if the undertaking is adapting to or goes beyond national standards which are more stringent than the relevant Union standards or goes beyond Union standards, the eligible costs consist of the additional investment costs necessary to achieve a level of environmental protection higher than the level required by the Union standards¹⁶⁴;
- (c) ☐ if no standards exist, the eligible costs consist of the investment costs necessary to achieve a higher level of environmental protection than that which the undertaking or undertakings in question would achieve in the absence of any environmental aid.

¹⁶² Please note that this condition does not apply if the intangible asset is technically out of date.

¹⁶³ See Annex 2 to the EEAG: The extra investment costs consist of the additional investment costs necessary to go beyond the level of environmental protection required by the Union standards.

¹⁶⁴ Please note that the cost of investments needed to reach the level of protection required by the Union standards is not eligible.

5.1.1.2 Aid intensity and bonuses

The aid intensities which are allowed for the different measures can be found in Annex 1 to the EEAG.

- (9) What is the basic aid intensity applicable to the notified measure (without any bonus, see point 10 below)?

.....
.....

- (10) Bonuses:

Bonus for assisted regions

- (a) Is a bonus envisaged due to the investment being located in an assisted area¹⁶⁵?

☐ yes ☐ no

If so, please specify the amount of bonus applicable (as percentage of the eligible costs):

- (b) Please confirm that if the aid or bonus for regions covered by Article 107(3)(a) TFEU is granted, only beneficiaries located in the regions referred to in Article 107(3)(a) TFEU as defined in point 19(46) of the EEAG are eligible for such aid/bonus:

☐ yes

- (c) Please confirm that if the aid or bonus for regions covered by Article 107(3)(c) TFEU is granted, only beneficiaries located in Article 107(3)(c) regions as defined in point 19(46) of the EEAG are eligible for such aid/bonus:

☐ yes

SME bonus

- (d) Is an SME bonus¹⁶⁶ applied under the notified measure?

☐ yes ☐ no

If so, please specify the amount of bonus applicable (as percentage of the eligible costs):

- (e) Please confirm that if the aid/bonus for small enterprises is granted, the beneficiaries comply with the definition for small enterprises as defined in point 19(17) of the EEAG:

☐ yes

- (f) Please confirm that if the aid/bonus for medium enterprises is granted, the beneficiaries comply with the definition for medium enterprises as defined in point 19(17) of the EEAG:

☐ yes

¹⁶⁵ See point 78(a) of the EEAG.

¹⁶⁶ See point 78(b) of the EEAG.

Eco-innovation bonus

(g) Is an eco-innovation bonus¹⁶⁷ applied under the notified measure?

☐ yes ☐ no

(h) If so, please specify the level of bonus applicable and explain how the specific requirements set out in point 78(c)(i) to (iii) of the EEAG are fulfilled:

.....
.....

Bidding process

(i) Is the aid granted in a genuinely competitive bidding process¹⁶⁸?

☐ yes ☐ no

If the answer is yes, please provide details of the competitive process and evidence of compliance with point 19(43) of the EEAG. Please attach a copy of the tender notice or its draft:

.....
.....

(11) Please specify the total aid intensity of the projects supported under the notified scheme as a percentage, taking into account the basic aid intensity and the bonuses:

.....
.....

5.1.1.3 Cumulation (see Section 3.2.5.2 of the EEAG)

(12) Is the aid granted under the notified measure combined with other aid?

☐ yes ☐ no

(13) If the answer to point 12 is yes, please describe the cumulation rules applicable to the notified aid measure (see points 81 and 82 of the EEAG):

.....
.....

(14) Please specify whether the process to ensure compliance with cumulation rules will be verified under the notified aid measure:

.....
.....

¹⁶⁷ See point 78(c) of the EEAG. 'Eco-innovation' is defined in point 19(4) of the EEAG.

¹⁶⁸ For details of the genuinely competitive bidding process required, see the definition in point 19(43) of the EEAG.

5.1.2 Operating aid schemes

5.1.2.1 Operating aid for energy from renewable sources

1. Please specify the type(s) of renewable energy sources supported under the notified measure and provide details.

Please note that the aid for investment or operating aid for the production of biofuels can be allowed only with regard to sustainable biofuels. No investment aid for food based biofuels can be granted, and operating aid can only be granted until 2020 unless the plant is already depreciated. Please confirm that those conditions are being met (see point 113 of the EEAG):

.....
.....

2. If hydro power is supported, please confirm compliance with Directive 2000/60/EC¹⁶⁹.

☐ yes ☐ no

3. If waste is supported, please confirm that the waste hierarchy is not circumvented.

☐ yes ☐ no

Biofuels

4. Please explain whether aid is granted to food-based biofuels and, if it is granted, under what conditions such aid is granted (see point 113 of the EEAG).

.....
.....

5. If the measure promotes biofuels, please confirm that all the following conditions regarding food-based biofuels are met:

- (a) The operating aid for food-based biofuels is granted only until 2020:

☐ yes ☐ no

- (b) The operating aid for food-based biofuels is granted exclusively to plants that started operations before 31 December 2013:

☐ yes ☐ no

and

- (c) The operating aid for food-based biofuels is limited to plants which are not fully depreciated:

☐ yes ☐ no

¹⁶⁹

Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

6. Please specify whether there is a supply or blending obligation for biofuels or whether it is envisaged:

☐ yes ☐ no

If so, please explain and provide evidence to prove that the aided biofuels are subject to the supply or blending obligation. Please explain whether the aided biofuels are more expensive than biofuels that could come on the market with the obligation only (and without aid). For guidance, see point 114 of the EEAG.

.....
.....

Cooperation agreements in the framework of the Renewable Energy Directive¹⁷⁰

7. Please specify whether a cooperation agreement is in place:

☐ yes ☐ no

If yes, please explain and provide details of the cooperation agreement (see point 122 of the EEAG):

.....
.....

5.1.2.1.1 Operating aid for electricity from renewable sources (until plant depreciation)

8. Please confirm that the aid will be granted only until the plant has been fully depreciated according to normal accounting rules and provide explanations accordingly:

☐ yes ☐ no

.....

9. Please confirm that investment aid previously received will be deducted from the operating aid and provide explanations accordingly:

☐ yes ☐ no

.....

In order to incentivise market integration it is important that beneficiaries sell their electricity in the market and are subject to market obligations (see points 124 and 125 of the EEAG).

10. Please confirm that aid is granted in addition to the market price charged by generators selling directly in the market (see point 124(a) of the EEAG):

☐ yes ☐ no

¹⁷⁰ Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC (OJ L 140, 5.6.2009, p. 16).

If so, please explain in detail how that condition is implemented in practice:

.....
.....

11. Please confirm that beneficiaries are subject to standard balancing responsibilities:

☐ yes ☐ no

If so, please explain in detail the balancing responsibilities applicable for generators of renewable energy and the responsibilities applicable for other generators (see point 124(b) of the EEAG):

.....
.....

If the answer is no, do you consider that there is no liquid intra-day market in your country?

☐ yes ☐ no

If the answer is no, please explain in detail and justify why balancing responsibilities are not applicable for generators of renewable energy:

.....
.....

12. Please confirm that there are measures in force to ensure that generators have no incentive to generate electricity at negative prices (see point 124(c) of the EEAG):

☐ yes ☐ no

Please explain in detail how this is ensured in practice:

.....
.....

13. Does the scheme provide aid for installations, except wind energy, with an installed electricity capacity of less than 500 kW?

☐ yes ☐ no

If so, please explain whether it applies to all beneficiaries or only to a subgroup of beneficiaries. Please detail whether the conditions of point 124 of the EEAG apply to such installations:

.....
.....

14. Does the scheme provide aid for demonstration projects as defined in the EEAG? (see point 127 of the EEAG)

☐ yes ☐ no

If so, please detail and provide evidence that such projects meet all the conditions set out in the definition of the EEAG (point 19(45) of the EEAG).

.....
.....

If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether the conditions of point 124 of the EEAG apply to demonstration projects.

.....
.....

- 15.** Does the scheme provide aid for wind energy installations with an installed electricity capacity of less than 3 MW or 3 generation units? (see point 125 of the EEAG)

☐ yes ☐ no

If so, please detail the installations that are covered by this provision:

.....
.....

If so, please explain whether this applies to all beneficiaries or only a subgroup of beneficiaries. Please detail whether the conditions of point 124 of the EEAG apply to such installations:

.....
.....

In a transitional phase covering the years 2015 and 2016, aid for at least 5% of the planned new electricity capacity from renewable energy sources should be granted in a competitive bidding process on the basis of clear, transparent and non-discriminatory criteria (See points 124 and 125 of the EEAG).

- 16.** Please confirm that aid for at least 5% of the planned new electricity capacity from renewable energy sources should be granted in a competitive bidding process:

☐ yes ☐ no

- 17.** Please explain in detail how the condition laid down in this point is implemented in practice, including the calculation of the minimum 5% for both 2015 and 2016:

.....
.....

- 18.** From 1 January 2017 operating aid is in principle granted in a competitive bidding process on the basis of clear, transparent and non-discriminatory criteria, unless exceptions apply (see point 126 EEAG). Please confirm that the aid is granted in a competitive bidding process:

☐ yes ☐ no

If so, please explain in detail the bidding process:

.....
.....

If the answer is no, please explain whether one of the following reasons is applicable:

- (a) ☐ very limited number of eligible projects;
(b) ☐ higher support levels would arise in case of a bidding process;
(c) ☐ low realisation rates would result (projects that would be constructed);

19. Please detail, substantiate and explain the reasons for not applying a competitive bidding process. Please provide quantitative and qualitative evidence that one of the reasons invoked would actually occur:

.....
.....

If the answer to this point is no, please fill in section 5.1.2.1.2: operating aid for energy from renewable sources other than electricity (until plant depreciation).

20. Please indicate whether the competitive bidding process is open to all generators producing electricity from renewable sources:

☐ yes ☐ no

If so, please explain the openness of the bidding process:

.....
.....

If the answer is no, please explain whether one of the following reasons is applicable:

- (a) ☐ longer term potential of new innovative technology;
(b) ☐ need to achieve diversification;
(c) ☐ network constraints and grid stability;
(d) ☐ system (integration) costs;
(e) ☐ biomass: need to avoid distortions on the raw material market;

21. Please detail, substantiate and explain in detail the reasons for making an exception to the competitive bidding process open to all generators. Please provide quantitative and qualitative evidence that effectively there would be a situation involving one of the reasons listed in point 20:

.....
.....

22. Please detail, substantiate and explain in detail why the reasons for applying an exception cannot be addressed in the tender design (see point 124 of the EEAG):

.....
.....

23. Does the scheme provide aid for installations, except wind energy, with an installed electricity capacity of less than 1 MW?

☐ yes ☐ no

If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether such installations will be granted aid in a competitive bidding process:

.....
.....

24. Does the scheme provide aid for demonstration projects as defined in the EEAG?

☐ yes ☐ no

If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether such installations will be granted aid in a competitive bidding process:

.....
.....

25. Does the scheme provide aid for wind energy installations with an installed electricity capacity of less than 6 MW or 6 generation units?

☐ yes ☐ no

If so, please provide details of the installations that are covered by this provision:

.....
.....

If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether such installations will be granted aid in a competitive bidding process:

.....
.....

5.1.2.1.2 Operating aid for energy from renewable sources other than electricity (until plant depreciation)

26. Please provide the following information to show that the operating aid granted does not exceed the difference between the levelised costs of producing energy (LCOE) from the technology in question and the market price of the form of energy concerned:

- detailed analysis of the cost of producing energy of the technology concerned in the form of LCOE per units of each of the renewable sources¹⁷¹:

.....
.....

- detailed analysis of the market price of the form of energy concerned:

.....
.....

27. Please provide evidence that the aid will be granted only until the plant has been fully depreciated according to normal accounting rules and provide a detailed analysis of the depreciation of each type of the investments for environmental protection (see point 131(d) of the EEAG):

.....
.....

28. For aid schemes, please specify how the compliance with the condition in point 131(d) of the EEAG will be ensured:

.....
.....

29. When determining the amount of operating aid, please demonstrate how any investment aid granted to the undertaking in question in respect of a new plant is deducted from production costs:

.....
.....

30. Does the aid also cover a normal return on capital?

☐ yes ☐ no

If so, please provide details and information or calculations showing the rate of normal return and give reasons why the chosen rate is appropriate:

.....
.....

¹⁷¹ For aid schemes the information can be provided in the form of atypical calculation (or several examples).

31. Are the production costs updated regularly and at least once a year?

☐ yes ☐ no

Please provide details and explanations:

.....
.....

5.1.2.1.3 Operating aid for existing biomass plants after plant depreciation.

Operating aid for biomass after plant depreciation may be compatible with the internal market if a Member State demonstrates that the operating costs borne by the beneficiary after plant depreciation are still higher than the market price of the energy concerned (point 133 of the EEAG).

32. Please confirm and explain that the aid is granted only on the basis of the energy produced from renewable sources:

.....
.....

33. Please provide the following information:

- detailed analysis of the operating cost of producing energy from biomass after plant depreciation:

.....
.....

- detailed analysis of the market price of the form of energy concerned:

.....
.....

- detailed analysis of the design of the measure showing that it is meant to compensate only the difference between the operating costs after plant depreciation and the market price of the form of energy concerned:

.....
.....

34. Is there a monitoring mechanism to verify whether the operating costs borne are still higher than the market price of energy concerned?

☐ yes ☐ no

Is that monitoring mechanism updated at least on an annual basis?

☐ yes ☐ no

Please describe in detail the monitoring mechanism:

.....
.....

Operating aid for biomass after plant depreciation may be compatible with the internal market if a Member State demonstrates that, irrespective of the market price of the energy concerned, the use of fossil fuels as an input is more economically advantageous than the use of biomass (point 134 of the EEAG).

35. Please confirm and explain that the aid is granted only on the basis of the energy produced from renewable sources:

.....
.....

36. Please provide the following information:

- detailed analysis of the operating costs of producing energy from biomass after plant depreciation:

.....
.....

- detailed analysis of the operating costs of producing energy from the fossil fuel concerned after plant depreciation:

.....
.....

- detailed analysis of the design of the measure showing that it is meant to compensate only the difference between the operating costs after plant depreciation between the use of biomass and the fossil fuel concerned:

.....
.....

37. Please provide evidence that without the aid there would be a switch from the use of biomass to the use of fossil fuels within the same plant:

.....
.....

38. Is there a monitoring mechanism in place to verify whether the operating costs borne for using biomass are still higher than the operating costs borne from using the fossil fuel concerned?

☐ yes ☐ no

39. Is that monitoring mechanism updated at least on an annual basis?

☐ yes ☐ no

Please describe in detail the monitoring mechanism:

.....
.....

5.1.2.1.4 Operating aid granted by way of certificates.

40. Please provide a detailed description of the green certificate or tender system (including inter alia the information on the level of discretionary powers, the role of the administrator, the price determination mechanism, the financing mechanism, the penalty mechanism and re-distribution mechanism).

.....
.....

41. What is the duration of the notified measure¹⁷²?

.....
.....

42. Please provide data or calculations showing that the aid is essential to ensure the viability of the renewable energy sources.

.....
.....

43. Please provide data or calculations showing that the aid does not in the aggregate result in overcompensation for renewable energy.

.....
.....

44. Please provide information or calculations showing that the aid does not dissuade renewable energy producers from becoming more competitive.

.....
.....

45. Please provide information required under section 5.1.2.1.1 operating aid for electricity from renewable sources (until plant depreciation).

.....
.....

46. If for technical reasons the conditions of points 124 and 125 of the EEAG cannot be applied, please provide information or calculations accordingly.

.....
.....

5.1.2.2 Operating aid granted for high efficient Combined heat and Power (CHP) plants.

47. Please fill in the information required in section 5.1.2.1 to the extent that the relevant subsection is applicable:

- For support to electricity from CHP plants until plant depreciation:
section 5.1.2.1.1.

¹⁷²

Please note that the Commission can authorise such notified measures for a period of 10 years.

- For support to heat from CHP plants until plant depreciation: section 5.1.2.1.2.
- For support to heat or electricity from CHP plants after plant depreciation: section 5.1.2.1.3.
- For support by way of certificates: section 5.1.2.1.4.

48. Please confirm that the operating aid for high efficiency cogeneration is granted exclusively to:

- ☐ undertakings distributing electric power and heat to the public, where the costs of producing such electric power or heat exceed its market price¹⁷³;
- ☐ for the industrial use of the combined production of electric power and heat where it can be shown that the production cost of one unit of energy using that technique exceeds the market price of one unit of conventional energy¹⁷⁴.

Please provide details and evidence that the relevant condition(s) is/are complied with:

.....

5.1.2.3 Operating aid granted for energy efficiency measures.

49. Please provide information or calculations demonstrating that the aid is limited to compensating for net extra production costs resulting from the investment taking account of benefits resulting from energy efficiency¹⁷⁵.

.....

50. What is the duration of the operating aid measure¹⁷⁶?

.....

5.1.2.4 Operating aid granted for energy infrastructure and CCS.

51. Please provide information and calculations demonstrating that the aid is limited to compensating for net extra production costs resulting from the investment taking account of costs and benefits of the project.

.....

Please provide a detailed cash flow overview over the lifetime of the project.

.....

Please provide an explanation of the discount rates and rates of return used.

.....

¹⁷³ The decision as to whether the aid is necessary will take account of the costs and revenue resulting from the production and sale of the electric power or heat.

¹⁷⁴ The production cost may include the plant's normal return on capital, but any gains by the undertaking in terms of heat production must be deducted from production costs.

¹⁷⁵ Please note that any investment aid granted to the undertaking in respect of the new plant must be deducted from production costs.

¹⁷⁶ Please note that the duration must be limited to maximum 5 years.

Please provide details about the counterfactual scenario or justify the absence thereof.

.....

52. In the case of CCS, please confirm and provide details demonstrating that the aid does not benefit the CO₂ emitting installation:

.....

53. In the case of energy infrastructure, the eligible costs are therefore the funding gap. Please demonstrate that the aid does not exceed the funding gap by providing detailed calculation and justification for the data used, for example rate of return (see point 211 of the EEAG):

.....

54. What is the duration of the operating aid measure?

.....

5.1.2.5 Operating aid granted for generation adequacy.

55. Describe the built in measures to prevent windfall profits that are in place:

.....

56. Describe the mechanism by which the price paid returns to zero when the capacity supplied is expected to be adequate to meet the level of capacity demanded (see point 231 of the EEAG):

.....

57. Is the scheme based on a competitive bidding process? Please provide details (see point 229 of the EEAG):

.....

58. Please describe the expected rate of return of the beneficiaries under the scheme:

.....

5.1.2.6 Operating aid in tradable permits. See point 235 of the EEAG

59. Please confirm that the scheme complies with all of the following criteria:

- (a) ☐ the choice of beneficiaries is based on objective and transparent criteria and the aid is granted in principle in the same way for all competitors in the same sector or relevant market if they are in a similar factual situation;
- (b) ☐ full auctioning leads to a substantial increase in production costs for each sector or category of individual beneficiaries;
- (c) ☐ the cost increase from the tradable permit scheme can not be passed on to customers without leading to important sales reductions;

- (d) ☐ the best performing technique in the EEA was used as a benchmark for the level of the allowance granted.

Please provide details demonstrating how the criteria in this point are applied:

.....
.....

5.2 Individually notifiable aid – additional information

60. For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

.....
.....

61. Please provide detailed descriptions for each of the measures subject to individual notification. The information should not be general, for example sector specific, but as applicable for the individual beneficiary:

.....
.....

6. Avoidance of negative effects

To answer the questions in this section, please refer to section 3.2.6 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

6.1 State aid schemes

1. Please explain how the distortions of competition and trade caused by the notified aid scheme will be limited to the minimum (see section 3.2.6 of the EEAG).

.....
.....

2. Is the measure preventing efficient environmental outcomes by more efficient and innovative producers?

☐ yes ☐ no

If the answer is no please explain why.

.....
.....

3. Will the aid have distortive effects by strengthening or maintaining the market power of the beneficiary?

.....
.....

4. Was the aid designed in such a way as to allow appropriate parties access to the measure? Please explain what measures have been taken to ensure that access.

.....
.....

For generation adequacy:

5. Please explain how the measure complies with point 233 of the EEAG

.....
.....

6. Please explain how the measure allows any capacity which can effectively contribute to addressing the generation adequacy problem to participate in the measure. (See point 232 of the EEAG)

.....
.....

6.2 Individually notifiable aid – additional information

7. If the aid is to be made available to individual undertakings please provide clear evidence about the negative effects at the level of the undertaking. (See section 3.2.4.2 of the EEAG):

.....
.....

7. Transparency

To answer the questions in this section, please refer to section 3.2.7 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.

1. Please provide references to the relevant provisions in the legal basis stipulating that the granting authority should publish on a central website, or on a single website retrieving information from several websites (for example, regional websites), at least the following information about the notified State aid schemes: the full text of the approved aid scheme or the individual aid granting decision and its implementing provisions, or a link to it, the identity of the granting authority or authorities, the identity of the individual beneficiaries, the form and amount of aid granted to each beneficiary, the date of granting, the undertaking (SME/large company), the region in which the beneficiary is located and the principal economic sector in which the beneficiary has its activities (see section 3.2.7 of the EEAG):

.....
.....

2. Please provide the link to the single website:

.....

Section C: Compatibility assessment for aid in the form of reductions in or exemptions from environmental taxes and in the form of reductions in funding support for the energy from renewable sources

To answer the questions in this section, please refer to section 3.2.7 of the EEAG in particular.

Please complete section C1 for measures concerning reductions from environmental taxes and section C2, possibly combined with section C3, for measures concerning reductions in the funding of support for renewable energy sources.

Please complete the section on Transparency in section B, point 7.

Section C1: Aid in the form of reductions in or exemptions from environmental taxes¹⁷⁷

1. Please explain how the tax reductions or exemptions contribute indirectly to an improvement of the level of the environmental protection and explain why the tax reductions and exemptions do not undermine the general objective pursued:

.....
.....

2. For reductions in or exemptions from harmonised taxes at Union level, please confirm that:

- (a) ☐ the aid is granted for a maximum period of 10 years;
and
(b) ☐ the aid beneficiaries are selected on objective, transparent and non-discriminatory criteria;
and
(c) ☐ the aid is granted in principle in the same way for all competitors in the same sector if they are in a similar factual situation;
and
(d) ☐ the beneficiaries pay at least the Union minimum tax level set by the relevant applicable directive¹⁷⁸.

¹⁷⁷ See section 3.7.1 of the EEAG.

¹⁷⁸ As set out in point 19(16) of the EEAG, "Union minimum tax level" means the minimum level of taxation provided for in Union legislation. For energy products and electricity, the Union minimum tax level means the minimum level of taxation laid down in Annex I to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51).

Please provide for each category of beneficiaries evidence regarding the payable minimum tax level (rate actually paid preferably in EUR and in the same units as the applicable Union legislation):

.....
.....

- (e) ☐ the reductions or exemptions are compatible with the relevant applicable Union legislation and comply with the limits and conditions set out therein:

Please refer to the relevant provision(s) and provide the relevant evidence:

.....
.....

3. If the conditions in point 2 are confirmed and duly substantiated, there is no need to complete this section, unless those conditions are not fulfilled for the total measure.
4. For reductions in or exemptions from environmental taxes which have not been harmonized or for those which have been harmonized but where beneficiaries pay a sum lower than the Union minimum tax level, please confirm that the aid is granted for a maximum period of 10 years:

☐ yes ☐ no

Furthermore, please provide the following:

- a detailed description of the exempted sector(s):
.....
.....
- a list of the 20 largest beneficiaries covered by the exemptions or reductions as well as a detailed description of their situation, in particular their turnover, their market shares and the size of the tax base:
.....
.....

5. Please confirm that:

- (a) ☐ the choice of beneficiaries is based on objective and transparent criteria and the aid is granted in principle in the same way to all competitors in the same sector or relevant market which are in a similar factual situation

and

- (b) ☐ the environmental tax without reduction would lead to a substantial increase in production costs for each sector or category of individual beneficiaries;

and

(c) ☐ without the aid the substantial increase in production costs would, if passed to the customers, lead to a substantial reduction in sales¹⁷⁹.

6. Please provide qualitative and quantitative evidence related to the conditions in point 2:

.....
.....

7. Please explain in what form the tax reduction or exemption is given (point 174 of the EEAG):

.....
.....

8. Please specify which one of the following conditions is met:

(a) Are aid beneficiaries paying at least 20% of the national tax?

☐ yes ☐ no

If the answer is no, please demonstrate how a lower rate can be justified in view of a limited distortion of competition:

.....
.....

(b) Are the reductions or exemptions conditional on the conclusion of agreements between the Member State and the recipient undertakings or associations of undertakings?

☐ yes ☐ no

If so, please provide details and evidence illustrating that the undertakings or associations of undertakings commit themselves to achieve environmental protection objectives which have the same effect of the application of (i) 20% of the national tax or (ii) the Union minimum tax level:

.....
.....

Please also confirm that:

- (a) ☐ the substance of the agreements has been negotiated by the Member State and specifies the targets and fixes a time schedule for reaching those targets;
- (b) ☐ the Member State ensures independent and timely monitoring of the commitments concluded in those agreements;

¹⁷⁹ In this respect, Member States may provide estimations of inter alia the product price elasticity of the sector concerned in the relevant geographic market as well as estimates of lost sales and/or reduced profits for the companies in the sector/category concerned.

- (c) ☐ those agreements will be revised periodically in the light of technological and other developments and will stipulate effective penalty arrangements which will apply if the commitments are not met.

Specify per sector the targets and time schedule and describe the monitoring and review mechanisms (for example by whom and at what intervals) as well as the penalty mechanism:

.....

9. Where a carbon tax levied on energy products used for electricity production is introduced and compensation for the electricity used is envisaged (point 179 of the EEAG), please provide the following information:

- (a) The direct link to the ETS allowance price:

.....

- (b) The maximum aid intensities over time and how it complies with the intensities set out in the Union ETS State aid Guidelines¹⁸⁰:

.....

- (c) A list of the beneficiaries and whether they are eligible under the Union ETS State aid Guidelines:

.....

- (d) Please give details about the way the lump sum payment is made:

.....

Section C2: Aid in the form of reductions in funding support for energy from renewable sources

1. Please explain what the additional costs¹⁸¹ resulting from the financing of renewable energy are and how they are reflected in the electricity prices that are established. Please detail:

.....

¹⁸⁰ Guidelines on certain State aid measures in the context of the greenhouse gas emission allowance trading scheme post 2012 (OJ C 154, 5.6.2012, p. 4).

¹⁸¹ The most direct way to demonstrate the causal link is by reference to a charge or levy on top of the electricity price, which is dedicated to the funding of energy from renewable sources. An indirect way to demonstrate the additional costs would be to calculate the impact of higher net costs for the electricity suppliers from green certificates and calculate the impact on the electricity price assuming the higher net costs are passed on by the supplier.

2. Please confirm that only reductions from the costs of funding renewable energy support are covered by the measure and that no other costs are included. Please detail. The additional costs cannot exceed the funding of support to energy from renewable sources.

.....
.....

Eligibility

3. Please provide an overview of the beneficiaries of the measure and identify to what extent the beneficiaries are active in the sectors referred to in Annex 3 to the EEAG.

.....
.....

4. To the extent that the beneficiaries of the measure are not active in sectors that are part of Annex 3 to the EEAG, please identify to what extent the beneficiaries are active in sectors referred to in Annex 5 to the EEAG.

.....
.....

5. For the beneficiaries referred to in this section, please demonstrate for the undertakings the level of electro intensity (point 186 of the EEAG). Where available please use standard electricity consumption benchmarks.

.....
.....

6. To the extent that the beneficiaries of the measure are not active in sectors referred to in Annex 3 or Annex 5 to the EEAG:

- Please demonstrate for the undertakings the level of electro intensity. Where available please use standard electricity consumption benchmarks.

.....
.....

- Please demonstrate for the undertakings the level of trade intensity at Union level.

.....
.....

7. Please confirm providing relevant evidence that the choice of beneficiaries is based on objective, transparent and non-discriminatory criteria and the aid is granted in principle in the same way to all competitors in the same sector or relevant market which are in a similar factual situation.

.....
.....

Proportionality

8. Please confirm that the beneficiaries pay in full at least 15% of the additional costs.

.....
.....

9. Please confirm whether the maximum contributions for electro intensive undertakings are capped.

☐ at 4% Gross value Added (GVA)

☐ at 0,5% GVA (for undertakings with an electro intensity of at least 20%)

If so,

- (a) Please demonstrate how the maximum levels and GVA are calculated (see Annex 4 to the EEAG):

.....
.....

- (b) Please explain whether any adjustments are made to the calculation in order to cover all labour costs (point 191 of the EEAG):

.....
.....

- (c) Please explain how the cap applies to all eligible undertakings:

.....
.....

Section C3: Transitional rules for reductions in funding support for energy from renewable sources

This section only applies if an adjustment plan was submitted to the Commission before 1 July 2015.

1. Please explain in detail whether reductions in or exemptions from funding support for renewable energy were granted before 1 July 2014.

.....
.....

If so, please show whether new beneficiaries have entered the scheme after 1 July 2014.

.....
.....

2. Please provide an overview of the beneficiaries who benefitted from the measure before 1 July 2014.

.....
.....

3. Please divide those beneficiaries in two groups: one eligible for the aid under the EEAG (group 1) and another not eligible for aid under the EEAG (group 2).

.....
.....

4. Please provide an adjustment plan that would progressively bring the aid levels in line with the application of the eligibility and proportionality criteria set out in section C.2.

- (a) Please demonstrate how the plan foresees a minimum own contribution of 15% by 2019 for group 1 referred to in point 3.

.....
.....

- (b) Please demonstrate how the plan foresees a minimum own contribution of 20% by 2019 for group 2 referred to in point 3.

.....
.....

Part III.7 - Supplementary Information Sheet on risk finance aid

Please complete this supplementary information sheet, in addition to the 'General information' form, for the notification of any aid scheme covered by the Guidelines on State aid to promote risk finance investments ('RFG')¹⁸².

Please consult paragraph 52 RFG for definitions.

1. Scope

1.1. Reasons for notifying the scheme:

- (a) ☐ The scheme does not comply with the General Block Exemption Regulation ("GBER")¹⁸³. Please identify the provisions in the legal basis of the scheme that go beyond the GBER and indicate which GBER provisions they go beyond:

.....

- (b) ☐ The scheme does not comply with the *de minimis* Regulation¹⁸⁴. Please indicate the reasons why:

.....

- (c) ☐ The scheme does not comply with the market economy operator test at one or more levels (at the level of the investors, the financial intermediary and its manager, and the undertakings in which the investment is made) (See section 2.1 RFG; for loans, reference is made to the Communication on the Reference Rate¹⁸⁵, and for guarantees to the Guarantee Notice¹⁸⁶). Please specify the reasons why:

.....

- (d) ☐ The scheme does not contain aid and it is notified for legal certainty reasons.

1.2. Scope of the notified scheme: Please tick as appropriate to confirm:

- (a) ☐ The notified scheme is deployed through financial intermediaries or alternative trading platforms, except for fiscal incentives for direct investments in eligible undertakings (paragraph 20 RFG).

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

.....

¹⁸² Guidelines on State aid to promote risk finance investments (OJ C 19 of 22.1.2014, p. 4).

¹⁸³ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

¹⁸⁴ Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L 352, 24.12.2013, p. 1).

¹⁸⁵ Communication from the Commission on the revision of the method for setting the reference and discount rates (OJ C 14, 19.1.2008, p. 6).

¹⁸⁶ Commission Notice on the application of Articles 87 and 88 of the EC Treaty to State aid in the form of guarantees (OJ C 155, 20.6.2008, p. 10).

- (b) ☐ The notified scheme excludes large companies, except for small or innovative mid-caps (paragraph 21 RFG).

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

.....

- (c) ☐ The notified scheme excludes risk finance aid to companies listed on the official list of a stock exchange or a regulated market (paragraph 22 RFG).

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

.....

- (d) ☐ The risk finance scheme involves private investors (paragraph 23 RFG).

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

.....

- (e) ☐ The risk finance scheme provides that as regards asymmetric risk-reward sharing between the State and private investors there is a substantial risk incurred by private investors or the State receives a reward on its investment (paragraph 24 RFG).

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

.....

- (f) ☐ The risk finance scheme cannot be used to support buyouts (paragraph 25 RFG).

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

.....

- (g) ☐ The risk finance scheme provides that no risk finance aid will be granted to undertakings in difficulty, as defined in the RFG (Please note that under the RFG, SMEs within seven years from their first commercial sale that qualify for risk finance investments following due diligence by the selected financial intermediary will not be considered as undertakings in difficulty, unless they are subject to insolvency proceedings or fulfil the criteria under their domestic law for being placed in collective insolvency proceedings at the request of their creditors).

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

.....

- (h) ☐ The risk finance scheme excludes aid to undertakings that have received illegal aid that has not yet been fully recovered (paragraph 26 RFG).

- (i) ☐ The risk finance scheme does not concern aid to export-related activities towards third countries or Member States, namely aid directly linked to the quantities exported, the establishment and operation of a distribution network or to other current costs linked to the export activity, as well as aid contingent upon the use of domestic over imported goods (paragraph 27 RFG).

- (j) ☐ The risk finance scheme does not make aid subject to the obligation to use nationally produced goods or national services, and does not violate the freedom of establishment, where the aid is subject to the obligation for financial intermediaries, their managers or final beneficiaries to have or move their headquarters in the territory of the Member State concerned.

2. Description of the scheme

2.1. Budget of the scheme:

- What is the total risk finance investment amount (including both the public and private part) per target undertaking over the whole investment cycle for each undertaking benefiting from the scheme (that is to say not per annum)? Please specify:
.....
- What is the size of the annual budget of the scheme?
- What is the overall size of budget of the measure for its entire duration? Please specify:
.....
- What is the size of the investment fund(s) set up under the scheme?.....
- Is the scheme to be co-financed by Union funds (European Social Fund, European Regional Development Fund, other)? Please specify:
.....

2.2. Duration of the scheme:

- (a) What is the duration of the scheme? (Please specify the dates of its entry into force and its end date)
- (b) What is the envisaged duration of the investment period?.....
- (c) What is the envisaged duration of the holding period?

2.3. Target undertakings which are the final beneficiaries of the scheme:

The *ex-ante* assessment¹⁸⁷ demonstrates the need for the following undertakings to be targeted by the scheme as final beneficiaries (paragraphs 63 – 79 RFG) (please provide details):

-
-
- (a) ☐ Small midcaps (an undertaking (i) whose number of employees does not exceed 499, and (ii) whose annual turnover does not exceed EUR 100 million or whose annual balance sheet does not exceed EUR 86 million). With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:
.....
.....

¹⁸⁷ The RFG (paragraphs 46 – 49) require that an *ex-ante* assessment be carried out and submitted for all notifiable risk finance measures.

- (b) ☐ Innovative mid-caps (mid-caps whose number of employees does not exceed 1 500 and whose R&D and innovation costs, as defined by the GBER, represent (a) at least 15% of its total operating costs in at least one of the three years preceding the first investment under the risk finance measure, or (b) at least 10% per year of its total operating costs in the three years preceding the first investment under the risk finance measure). With reference to the *ex-ante* assessment, please provide a summary of its the economic evidence and appropriate justification:

.....
.....

- (c) ☐ Undertakings receiving the initial risk finance investment more than seven years after their first commercial sale: With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....
.....

- (d) ☐ Undertakings requiring an overall risk finance investment (including public and private) of an amount exceeding the EUR 15 million cap fixed in the GBER: With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....
.....

- (e) ☐ Alternative trading platforms not fulfilling the conditions of Article 23 of the GBER: With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....
.....

- (f) ☐ Other:

With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....
.....

2.4. Financial instruments: the *ex-ante* assessment demonstrates a need for the following design parameters not complying with the GBER (paragraph 80 to 86 RFG):

- (a) ☐ Independent private investors' participation below the ratios required in Article 21(10) of the GBER (paragraphs 80 to 81 RFG).

With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification for having ratios below the ratios required in the GBER:

.....

- (b) ☐ Financial instruments with design parameters above the ceilings provided for in the GBER, that is to say where the public investor takes more risk than allowed under the GBER (paragraphs 82 – 83 RFG).

With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification for having design parameters above the ceilings provided for in the GBER:

.....

- (c) ☐ Financial instruments other than guarantees where investors, financial intermediaries and their managers are selected by giving preference to downside protection over asymmetric profit-sharing.

With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....

- (d) ☐ Other:

With reference to the *ex-ante* assessment, please provide a summary of its economic evidence and appropriate justification:

.....

2.5. Fiscal instruments: the *ex-ante* assessment demonstrates that the following design parameters which do not comply with the GBER are required:

- (a) ☐ Fiscal incentives to corporate investors (including financial intermediaries or their managers acting as co-investors).

Please provide a summary of its economic evidence and appropriate justification:

.....

- (b) ☐ Fiscal incentives to corporate investors for investment in SMEs via an alternative trading platform.

Please provide a summary of its economic evidence and appropriate justification:

.....

- (c) ☐ Other:

Please provide a summary of its economic evidence and appropriate justification:

.....

2.6. Private investors participating in the measure with equity, loans or guarantees:

- (a) Please provide the characteristics of the private investors participating in the measure (e.g. corporate investors, natural persons, etc.):
.....
.....
- (b) Do the private investors provide equity, loans or guarantees at the level of the financial intermediary (e.g. fund of funds) or at the level of the final beneficiaries? Please specify:
.....
.....
- (c) Do the financial intermediaries implementing the scheme co-invest (and are hence to be considered as private investors)?
- ☐ Yes. If so, please specify:
- ☐ No

2.7. Financial intermediaries implementing the scheme:

(See broad definition in paragraph 52 RFG; it also includes funds with and without legal personality)

- (a) Please specify the nature of the financial intermediaries implementing the scheme:
.....
- (b) Does the implementation of the measure involve an 'entrusted entity' (as defined in paragraph 52(v) RFG)?
- ☐ Yes. If so, please give details:
- ☐ No
- (c) Does the entrusted entity co-invest with the Member State out of its own resources?
- ☐ Yes. If so, please provide the reference to the legal basis authorising the entrusted entity to make such co-investment:
.....
- ☐ No. If so, please explain the method for the calculation of its compensation for implementing the measure, to ensure it is not overcompensated:
.....
- (d) Is the entrusted entity selected through an open, transparent, non-discriminatory and objective selection procedure or is it directly appointed? Please specify:
.....
- (e) Does the entrusted entity manage the fund(s) through which the funding is provided under the risk finance scheme?
- ☐ yes ☐ no

- (f) Characteristics of the management company in charge of implementing the measure at the level of the financial intermediary:

.....

- (g) In the case of several levels of financial intermediaries involved in the scheme (including funds of funds), please provide all relevant information for each level of financial intermediary:

.....

- 2.8.** Is any party involved in the scheme other than the public authority granting the aid, the target undertakings, the financial intermediaries implementing the scheme mentioned above, and the private investors involved therein?

☐ Yes. If so, please specify:

☐ No

2.9. Detailed description of the instrument(s):

Note: In order to understand better, please attach a drawing to visualise the structure of the scheme and its instrument(s), indicating all parties involved, the size of their involvement, as well as, if appropriate, an annex summarising the overall design of the notified scheme.

Please outline the design parameters that you have retained for the purposes of soliciting potential financial intermediaries to manifest their interest in participating in the risk finance scheme, by replying to the detailed questions in this section.

2.9.1. Financial instruments

Risk finance aid measures in the form of financial instruments have to be deployed through financial intermediaries (paragraph 20 RFG). Hence, those measures are composed of, at least, a State intervention for financial intermediaries, and risk finance investments by financial intermediaries into final beneficiary undertakings.

2.9.1.1. Intervention at the level of financial intermediaries

A) State intervention at the level of financial intermediaries

The State provides the following to financial intermediaries (Please tick and complete as applicable):

☐ **EQUITY (INCLUDING QUASI-EQUITY) INJECTION BY THE STATE AT THE LEVEL OF THE FINANCIAL INTERMEDIARIES**

1. Please provide the following information:

- Terms of the equity injection (please include also a comparison with the market terms for such equity injection):

.....

- Type of financial intermediary:

- Type of funding structure of the financial intermediary (e.g. investment fund with a percentage of private and public participation; fund of funds multi-stage structure with specialised sub-funds, public fund co-investing with private investors on a deal-by-deal basis) Please explain in detail:

.....

2. In case of quasi-equity, please describe in detail the nature of the envisaged instrument:

.....
.....

3. If there is private participation (e.g. private investors provide equity to the financial intermediary alongside the State):

- Please indicate the participation ratios of the public and private investors:

.....

- Please indicate the type of preferential treatment envisaged for the benefit of participating private investors, as described in the call for expression of interest (please give details):

.....

☐ Upside incentives:

☐ Downside protection:

- If non-*pari passu* loss-sharing features go beyond the limits set out in the GBER, please provide economic evidence and justification, with reference to the *ex-ante* assessment (paragraph 110 RFG):

.....

- If relevant, please indicate whether the first loss piece borne by the public investor is capped (RFG paragraph 110):

☐ Yes; Please specify how that cap has been fixed:

.....

☐ No; Please explain:

.....

4. What is the strategy of the public investor?

.....

Please explain how the chosen instrument supports the public policy objectives pursued by the public investor:

.....

5. Please describe how the instrument is designed to ensure alignment of interests between the financial intermediary's investment strategy and the public policy objectives:

.....

6. Please provide a detailed explanation of the duration of the instrument or of the exit strategy underpinning the investment in equity, and how the exit is strategically planned by the public investor:

.....

7. Other relevant information:

.....



FUNDED DEBT INSTRUMENTS: LOAN INSTRUMENTS (HEREAFTER 'LOANS') AT THE LEVEL OF FINANCIAL INTERMEDIARIES

1. Please provide the following information:

- Type of loans (e.g. subordinated, portfolio risk-sharing) please provide details:
- Terms of the loans under the measure (please include also a comparison with the market terms for such loans):
.....
- Maximum size of the loan:
- Maximum duration of the loan:
- Collateral or other requirements:
- Other relevant information:

2. Please provide reference to the relevant provisions of the legal basis that prohibit the use of the aid to refinance existing loans (paragraph 115 RFG):

.....
.....

3. If private participation takes place at this level (e.g. private investors provide loans to the financial intermediary alongside the State):

- Please indicate the participation ratios of the public and private investors/lenders:

.....
.....

In particular, in case of portfolio risk-sharing loans, what is the co-investment rate by the selected financial intermediary? Please note that it should not be lower than 30% of the value of the underlying loan portfolio (paragraph 114 RFG)%

- Please describe the risk and reward sharing between the public and private investors or lenders:

.....

In particular, if the public investor assumes the first loss, at what level is it capped? Please note that it is recommendable that such cap does not exceed 35% (RFG paragraph 113): Capped at ...%

Where the public investor/lender assumes a first loss position exceeding the cap set out in the GBER (25%), it needs to be justified by reference to a severe market failure identified in the *ex-ante* assessment (RFG paragraph 113). Please provide a summary of such justification:

.....
.....

- If there are other risk-mitigation mechanisms for the benefit of the private investors/lenders, please explain:

.....
.....

4. What is the pass-on mechanism (as required by paragraph 104 RFG) ensuring that the financial intermediary passes on the advantage it receives from the State to the final beneficiary undertakings? What requirements does the financial intermediary have to apply (e.g. in terms of interest rate, collateral, risk class) to the final beneficiaries (please provide very precise details)? Please also provide details as to what extent the portfolio to be built under the measure goes beyond the financial intermediary's standard credit risk policy.

.....

5. What is the strategy of the public investor?

.....

Please explain how the chosen instrument supports the public policy objectives pursued by the public investor:

6. Please describe how the instrument is designed to ensure alignment of interests between the financial intermediary's investment strategy and the public policy objectives:

.....

7. Please explain in detail the duration of the instrument or of the exit strategy underpinning the investment in debt instruments, and how the exit is strategically planned by the public investor:

.....

8. Other relevant information:

.....



UNFUNDED DEBT INSTRUMENTS: GUARANTEES BY THE STATE AT THE LEVEL OF FINANCIAL INTERMEDIARIES ON UNDERLYING TRANSACTIONS WITH FINAL BENEFICIARIES

1. Please provide reference to the relevant provision of the legal basis that requires that eligible transactions covered by the guarantee must be newly originated eligible risk finance loan transactions, including lease instruments, as well as quasi-equity investment instruments, to the exclusion of equity instruments (paragraph 116 RFG):
2. Do the guarantees to financial intermediaries cover a portfolio of underlying transactions and not a single underlying transaction?

☐

yes

☐

no

3. Type of guarantee:

☐ Capped: guarantee cap is%

(Please note that this cap applies to portfolios held by financial intermediaries and it is recommended that the cap rate does not exceed 35% (paragraph 118 RFG); Please provide reasons for that rate:

.....

Moreover, tick to specify whether:

- a) ☐ The cap rate only covers expected losses; or
b) ☐ The cap rate covers also unexpected losses; In this case, please show how the pricing of the guarantee reflects this additional risk coverage:

☐ Uncapped; in that case, please justify the need and how the pricing of the guarantee reflects this additional risk coverage by the guarantee:

.....

☐ Counterguarantee (guarantee to guarantee institutions)

☐ Other: please specify:

4. Guarantee rate (percentage of loss coverage by the public investor of every underlying transaction (See definition in paragraph 52(xvi) RFG and please note that the guarantee rate must not exceed 90% (paragraph 117 RFG)):%;

Please give the reason for this level of coverage:

.....

.....

5. Underlying transactions covered by the guarantee:

- Nature of the underlying transactions:
- Total nominal size of the underlying transactions (in EUR):
- Maximum nominal amount of the underlying transaction per final beneficiary:
- Duration of the underlying transactions:
- Other relevant characteristics of the underlying transactions (risk rating, other):

6. Please describe the other features of the guarantee (please include also a comparison with the market terms for such guarantee):

- Maximum duration of the guarantee: (Please note that this should normally not exceed 10 years (paragraph 119 RFG))
- Please provide reference to the relevant provision in the legal basis that stipulates that the guarantee must be reduced if the financial intermediary does not include a minimum amount of investment in the portfolio during a specific period, and that commitment fees are required for unused amounts:

– Is a guarantee fee envisaged?

☐ yes ☐ no

Please specify which party will have to pay the guarantee fee:

.....

Please describe in detail the pricing:

.....

Other:

7. What is the pass-on mechanism (as required by paragraph 104 RFG) ensuring that the financial intermediary passes on the advantage it receives from the State to the final beneficiary undertakings? What requirements does the financial intermediary have to apply (e.g. in terms of interest rate, collateral, risk class) to the final beneficiaries? Please provide very precise details. Please also detail to what extent the portfolio to be built under the measure goes beyond the financial intermediary's standard credit risk policy.

.....

.....

8. What is the strategy of the public investor?

.....

.....

Please explain how the chosen instrument supports the public policy objectives pursued by the public investor:

.....

.....

9. Please describe how the instrument is designed to ensure alignment of interests between the financial intermediary's investment strategy and the public policy objectives:

.....

.....

10. Please provide a detailed explanation of the duration of the instrument or of the exit strategy underpinning the investment in debt instruments, and how the exit is strategically planned by the public investor:

.....

.....

11. Other relevant information:

.....

.....

OTHER FINANCIAL INSTRUMENTS:

Please describe the financial instrument to be implemented with the measure and provide a detailed description of all elements contained in section 2.9.1.1 above in so far as they are applicable to the chosen financial instrument:

.....

B) Intervention by financial intermediaries in further levels of financial intermediaries

There may be situations (including fund of funds structures), whereby, for instance, the State provides equity, loans or guarantees to a financial intermediary, which, in turn, provides equity, loans or guarantees to a further financial intermediary, which eventually provides risk finance investments to final beneficiaries. In such cases where there is a second, or further levels of financial intermediaries involved in the scheme, please provide all relevant information required in section 2.9.1.1.A on Equity / Loans / Guarantees / Other financial instruments, as applicable, for each additional level of financial intermediary:

.....

2.9.1.2. Risk finance investment by financial intermediaries in final beneficiaries

The risk finance investment in the final beneficiaries takes the following form (Please tick and complete as applicable):

☐ **EQUITY (INCL. QUASI-EQUITY) INVESTMENT BY THE FINANCIAL INTERMEDIARIES IN FINAL BENEFICIARIES**

(a) In case of quasi-equity, please describe in detail the nature of the envisaged instrument:

.....

(b) Please provide the terms of the equity investment in detail (please include also a comparison with the market terms for that equity investment):

.....

(c) Please describe all features of the investments to be made by the financial intermediary in detail, including the requirements that the investment strategy of the eligible financial intermediaries should comply with:

.....

(d) Please provide a detailed explanation of the duration of the instrument or of the exit strategy underpinning the investment in equity:

.....

(e) If private participation takes place (e.g. private investors also provide equity to the final beneficiaries):

– Please indicate the private participation ratio:

– Please indicate the type of preferential treatment envisaged for the benefit of participating private investors, as described in the call for manifestation of interest (please give details):

.....

☐ Upside incentives:

☐ Downside protection:

- If non-pari passu loss-sharing features go beyond the limits set out in the GBER, please provide economic evidence and justification, with reference to the *ex-ante* assessment (paragraph 110 RFG):

- If relevant, please indicate whether the first loss piece borne by the public investor is capped (paragraph 110 RFG):

☐ Yes; Please specify how the cap has been fixed:

.....

☐ No; Please explain:

.....

☐ **FUNDED DEBT INSTRUMENTS: LOANS BY FINANCIAL INTERMEDIARIES TO FINAL BENEFICIARIES**

- Type of loans: please provide details:
- Terms of the loans under the measure (please include also a comparison with the market terms for such loans):
- Maximum size of the loan per beneficiary:
- Maximum duration of the loans:
- Please provide a detailed explanation of the duration of the instrument or of the exit strategy underpinning the investment in debt instruments:
- Risk rating of the final beneficiaries:
- Collateral or other requirements:
- Other relevant information:
- If private participation takes place at this level (e.g. private investors also provide loans to the final beneficiaries):

Please indicate the private participation ratio:

Please describe the risk and reward sharing between the public and the private investors:

.....

In particular, if the public investor assumes the first loss, at what level is it capped? Capped at ...%. (Please note that it is recommendable that such cap does not exceed 35% (paragraph 113 RFG))

Where the public investor or lender assumes a first loss position exceeding the cap set out in the GBER (25%), please justify this by reference to a severe market failure identified in the *ex-ante* assessment (paragraph 113 RFG) and please provide a summary for such justification:

If there are other risk-mitigation mechanisms for the benefit of the private investors/lenders, please explain:

☐ **UNFUNDED DEBT INSTRUMENTS: GUARANTEES BY FINANCIAL INTERMEDIARIES TO FINAL BENEFICIARIES:**

1. Please provide the nature and terms of the guarantees in detail (please include also a comparison with the market terms for such guarantees):

.....

2. Please provide reference to the relevant provision of the legal basis that requires that eligible transactions covered by the guarantee must be newly originated eligible risk finance loan transactions, including lease instruments, as well as quasi-equity investment instruments, to the exclusion of equity instruments (paragraph 116 RFG):

.....

3. Please provide the nature and terms of the underlying transactions:

.....

☐ **OTHER FINANCIAL INSTRUMENTS**

Please describe the financial instrument which the measure seeks to implement and provide a detailed description of all elements contained in section 2.9.1.2 above in so far as they are applicable to the chosen financial instrument:

.....

2.9.2. Fiscal instruments:

Please complete this entire section for each tax incentive:

- Tax incentive granted for:
 - (a) ☐ Direct investments into undertakings
 - (b) ☐ Indirect investments into undertakings (that is to say via financial intermediaries)
 - (c) ☐ Indirect investments into undertakings made through an alternative trading platform
- Tax incentive granted to:
 - (a) ☐ corporate investors
 - (b) ☐ investors who are natural persons, for investments falling outside the scope of the GBER:

.....
- Form of tax incentive:
 - (a) ☐ income tax relief applicable on the taxable base
 - (b) ☐ income tax break applicable on the tax liability payable
 - (c) ☐ capital gains tax relief

(d) ☐ dividend tax relief

(e) ☐ other:

.....

- Please describe in detail the conditions that the investment must fulfil in order to be able to benefit from the fiscal incentive:

.....

.....

- Please describe in detail the calculation of the tax incentive (including maximum percentage of the invested amount that the investor can claim for the purposes of the tax relief, maximum tax break amount which can be deducted from the investor's tax liabilities, etc.):

.....

.....

- With reference to the *ex-ante* assessment, please provide economic evidence and justification for the category of eligible undertakings (paragraph 121 RFG):

.....

.....

- Please provide evidence that the selection of the eligible undertakings is based on a well-structured set of investment requirements, made public through appropriate publicity, and setting out the characteristics of the eligible undertakings which are subject to a demonstrated market failure (paragraph 123 RFG):

.....

.....

- Maximum duration of the tax incentive foreseen: (Please note that fiscal schemes should have a maximum duration of 10 years (paragraph 124 RFG)).

- Please explain the specific characteristics of the national fiscal system that are relevant for a full understanding of the tax incentive:

.....

.....

- Please describe any related / similar / relevant fiscal incentives that already exist in the Member State as well as the interplay between them and the notified tax incentive:

.....

.....

- Is the tax incentive open to all investors fulfilling the required criteria, without discrimination as to their place of establishment (paragraph 126 RFG)?

☐ yes ☐ no

- Please provide proof of the adequate publicity regarding the scope and the technical parameters (incl. ceilings and caps, maximum investment amount) of the tax incentive (paragraph 126 RFG):
- Does the total investment for each beneficiary undertaking exceed the maximum amount fixed by the risk finance provision in the GBER (paragraph 149 RFG)?

☐ yes ☐ no

- Are eligible shares full-risk ordinary shares which are newly-issued by an eligible undertaking as defined in the *ex-ante* assessment, and must they be held for at least three years (paragraph 150 RFG)?

☐ Yes

☐ No. If so, please provide details:

.....

- Is the relief available to investors who are not independent from the company invested in (paragraph 150 RFG)?

☐ No

☐ Yes. If so, please provide details:

.....

- In the case of income tax relief, what is the maximum percentage of the amount invested in eligible undertakings to which the relief can amount (paragraph 151 RFG)? Please note that capping the tax relief at 30% of the invested amount is considered reasonable:%

Can the relief exceed the maximum income tax liability of the investor, as established prior to the fiscal measure?

☐ No

☐ Yes. If so, please provide details:

If the measure provides for multiple forms of tax incentive, please fill in the set of questions in section 2.9.2 above for each form of aid.

2.9.3. Measures supporting alternative trading platforms:

- Existing platform:
 - ☐ Yes
 - ☐ No, to be newly established
- Is or will the platform be a sub-platform or subsidiary of an existing stock exchange?
 - ☐ Yes. If so, please identify:
.....
 - ☐ No
- Are there already existing alternative trading platforms in the Member State (paragraph 129 RFG)?
 - ☐ Yes. If so, please identify:
.....
 - ☐ No
- Is the platform set up by and operating across several Member States (paragraph 128 RFG)?
 - ☐ Yes. If so, please specify
.....
 - ☐ No
- Type of undertakings traded on the platform:
.....

Please provide, together with this notification:

- Evidence that the majority of the financial instruments admitted to trading on the alternative trading platforms are or will be issued by SMEs.
- A copy of the business plan of the platform operator demonstrating that the platform can become self-sustainable in less than 10 years (paragraph 127 RFG).
- Plausible counterfactual scenarios comparing the situations with which the tradable undertakings would be confronted in the absence of the platform in terms of access to the necessary finance (paragraph 127 RFG).
- For existing platforms, a copy of the business strategy of the platform that shows that, due to a persistent shortage of listings, and therefore a shortage of liquidity, the platform needs to be supported in the short-term, despite its long-term viability (paragraph 129 RFG).

Form of the measure:

☐ Fiscal incentives to corporate investors in respect of their risk finance investments made through an alternative trading platform in eligible undertakings: Please complete section 2.9.2 on Fiscal instruments above.

☐ Support to platform operators:

- Platform operator is: a small enterprise or larger than a small enterprise
- Maximum amount of the measure: EUR.

Is the maximum amount more than the start-up aid allowed under the GBER?

☐ yes ☐ no

- Investment costs incurred for the establishment of the platform: EUR
- Does the aid to the operator exceed 50% of those investment costs (paragraph 153 RFG)?

☐ yes ☐ no

- Aid is allowed up to how many years of start-up of the platform?

.....

- For platforms that are or will be a sub-platform or subsidiary of an existing stock exchange, please provide evidence for the lack of finance that such a sub-platform would face:

.....

- Other relevant information:

.....

3. Further information for the compatibility assessment of the aid scheme

3.1. Contribution to a common objective and need for State intervention (3.2 & 3.3 RFG)

A risk finance aid scheme can only be justified if it is targeted at addressing a specific market failure, in the form of the existence of a funding gap affecting specific undertakings in a specific development stage, geographic area and, if applicable, economic sector.

Please submit the **in-depth ex-ante assessment** that proves the specific market failure, together with this notification.

3.1.1. Information on the *ex-ante* assessment (paragraphs 65-66 RFG):

Date of the *ex-ante* assessment:

The assessment has been carried out by:

☐ an independent entity

☐ an entity linked to the following public authority:

.....

Data on which the assessment is based:

.....

Please tick to confirm that the *ex-ante* assessment is based on data covering 5 years preceding the notification: ☐

The risk finance scheme is financed partially from the European Structural and Investment Funds and the assessment was prepared in accordance with Article 37(2) of Regulation (EU) No 1303/2013 (the Common Provisions Regulation)¹⁸⁸: ☐

3.1.2. Identification in the *ex-ante* assessment of the specific policy objectives and performance indicators for the risk finance scheme (paragraphs 58–59 RFG):

Please list the identified specific policy objectives and make reference to the relevant section in the *ex-ante* assessment:

.....

.....

Please list the defined performance indicators (see examples in paragraph 58 RFG) and make reference to the relevant section in the *ex-ante* assessment:

.....

.....

3.1.3. Economic evidence and justification in the *ex-ante* assessment for the need for State intervention (section 3.3 RFG): see sections 2.3, 2.4, and 2.5 of this form.

¹⁸⁸

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

3.2. Appropriateness and incentive effect of the risk finance scheme (sections 3.4 & 3.5 RFG)

3.2.1. General:

- A) By reference to the *ex-ante* assessment, please explain why the existing and envisaged national and Union policy actions targeting the same identified market failures cannot adequately address the identified market failures (paragraphs 90–91 RFG):

.....
.....

- B) Please explain why the proposed State aid instrument has the most appropriate design to ensure an efficient funding structure (paragraphs 92–93 RFG):

.....
.....

3.2.2. Appropriateness conditions for financial instruments (section 3.4.2 RFG):

1. Minimum private investment ratios (paragraphs 95–97 RFG):

- What is the minimum aggregate (that is to say total, including all levels) independent private participation rate in the risk finance investment in the final beneficiary?:% of the risk finance (public and private) provided to the final beneficiary.
- In case of independent private investors' participation below the ratios required in GBER, please summarize the economic evidence and provide detailed justification for this ratio (as per paragraph 95 RFG), with reference to the *ex-ante* assessment:

.....
.....

- Does the *ex-ante* assessment demonstrate that the scheme leverages additional private funding that would not have been provided otherwise, or in different forms or amounts or on different terms? Please explain:

.....
.....

- Is private participation in the risk finance scheme of a non-independent nature acceptable (paragraph 96 RFG)?

☐ Yes. If so, please provide economic evidence and justification:

.....
.....

☐ No

- In the case of undertakings receiving the initial risk finance investment more than seven years after their first commercial sale, what adequate restrictions does the scheme contain? Does the private participation ratio amount to minimum 60%?

☐ Yes

☐ No (paragraph 97 RFG)

2. Balance of risks and rewards between public and private investors (paragraphs 98 to 100 RFG):

Please explain why the allocation of risks and rewards between public and private investors as described above in the sections on the relevant financial instruments can be considered as balanced (paragraph 98 RFG):

.....

3. Nature of incentives to be determined via selection of financial intermediaries, as well as fund managers or investors (paragraphs 101-102 RFG)

Please confirm by ticking as appropriate:

A) Selection of financial intermediaries implementing the scheme:

- (a) ☐ The financial intermediaries are selected via an open and non-discriminatory process, through which the exact nature of incentives is determined.

- If not, please state the reason (explaining the selection of investors):
- Please describe the competitive process and describe how the process of selection complies with the requirements:

.....

- Please provide the reference to the relevant provision of the legal basis containing the requirements in the RFG that the selection process must be open and non-discriminatory:

.....

- Please list the selection criteria for financial intermediaries, as listed in the call for interest:

.....

- Please provide, together with this notification, the evaluation grid used for the screening of the financial intermediaries during the selection process.

Please describe the due diligence process on the selected financial intermediaries:

.....

- Please describe how compliance with the conditions of commercial management and profit-oriented decision-making set out in the GBER (Article 21(14) and (15)) is ensured (paragraph 160 RFG):
.....
.....

- Please provide evidence, and reference to the legal basis:
.....
.....

(b) ☐ As part of this selection process, financial intermediaries must demonstrate how their proposed investment strategy contributes to the achievement of the policy objectives and targets (based on the performance indicators identified in the *ex-ante* assessment).

- For each of the selected financial intermediaries, please submit, together with this notification, the documents from the financial intermediary detailing its investment strategy, including pricing policy, and how it contributes to each of the policy objectives and targets.
- Please provide a detailed description of the mechanism foreseen in the risk finance scheme, by which the Member State will ensure that the investment strategy of the intermediaries remains at all times aligned with the agreed policy targets (e.g. via monitoring, reporting, participation in the representation bodies), and that material changes to the investment strategy require the prior consent of the Member State.
- Please also provide the reference to the relevant provision of the legal basis:
.....
.....

(c) ☐ Each of the selected financial intermediaries has been selected in a competitive process taking into account its pricing policy on the instruments deployed in the risk finance scheme (including cost of funding, credit risk premiums, administrative and all other fees). Please provide evidence to that effect for each of the selected financial intermediaries.

(d) ☐ The manager of the financial intermediary or the management company ('the manager') is chosen through an open, transparent, non-discriminatory and objective selection procedure or the manager's remuneration fully reflects market levels.

- If not, please state the reason (including an explanation on the selection of investors):
.....
.....

Please describe the competitive process and describe how the selection process complies with the requirements of this point:

- Please provide the reference to the relevant provision of the legal basis containing those requirements:
.....

-
- (e) ☐ The managers of the fund of funds are required to legally commit as part of their investment mandate to determine via a competitive process the preferential conditions which could apply at the level of the sub-funds (paragraph 101 RFG).

B) Selection of private investors

- ☐ The private investors are selected via an open and non-discriminatory process through which the exact nature of incentives is determined (paragraph 101 RFG). Please describe the modalities for identification and selection of private investors:

.....

.....

4. Co-investing financial intermediary or fund manager taking at least 10% of first loss piece (paragraph 103 RFG)

- Where the financial intermediary or fund manager co-invest alongside the Member State, any potential conflict of interest should be avoided and they must take at least 10% of the first loss piece (paragraph 103 RFG). Please confirm that this is the case (if applicable):

.....

.....

5. Pass-on mechanism in the case of debt instruments (loans or guarantees) (paragraph 104 RFG):

- (a) ☐ The risk finance scheme provides for a pass-on mechanism (as described in section 2.9.1.1.A.) ensuring that the financial intermediary passes on the advantage it receives from the State to the final beneficiary undertakings. Please indicate the relevant provisions in the legal basis:

.....

.....

- (b) ☐ The pass-on mechanism includes monitoring arrangements and a claw-back mechanism. Please describe and indicate the relevant provisions in the legal basis:

.....

.....

3.2.3. Appropriateness conditions for fiscal instruments (section 3.4.3 RFG):

For the purposes of these requirements, the information you have provided under section 2.9.2 will be considered.

Please indicate any further information you consider relevant with regard to the appropriateness conditions:

.....

.....

3.2.4. Appropriateness conditions for measures supporting alternative trading platforms (section 3.4.4 RFG):

For the purposes of these requirements, the information you have provided under section 2.9.3 will be considered.

Please indicate any further information you consider relevant with regard to the appropriateness conditions:

.....
.....

3.3. Proportionality of the aid (section 3.6 RFG)

3.3.1. Proportionality in relation to the identified market failure:

- Please describe and quantify the sources of financing available to the targeted undertakings, as analysed in the *ex-ante* assessment (cf. paragraph 65 RFG):

.....
.....

- With reference to the *ex-ante* assessment, please provide a summary description of the nature and size of the funding gap faced by each category of targeted undertaking as demonstrated by the *ex-ante* assessment (that is to say the level of demand for finance from the targeted undertakings that is not met by the sources of financing described in point 3.3.1; please specify how the funding gap is calculated):

.....
.....

- Please describe how the total amount of syndicated funding (public and private) provided under the risk finance measure is limited to the size of the funding gap (paragraph 134 RFG):

.....
.....

- Please explain, by reference to the *ex-ante* assessment, how the preferential treatment of private investors is limited to the minimum necessary to achieve the minimum ratios of private capital participation required by the scheme (paragraph 134 RFG):

.....
.....

- Duration of the funding gap faced by each category of targeted undertaking as estimated by the *ex-ante* assessment:

.....
.....

Please provide a summary of the economic evidence:

- The *ex-ante* assessment provides evidence of the above market failure referred to in point 3.3.1 in the following sector(s): and in the following geographic area:

.....
.....

Please provide a summary of the economic evidence:

3.3.2. Proportionality conditions for financial instruments (section 3.6.1 RFG):

1. In relation to the financial intermediaries / fund managers:

Is the exact value of incentives determined in the selection process of the financial intermediaries or fund managers (paragraph 136 RFG)?

☐ Yes ☐ No

Please provide the following information on the remuneration of the financial intermediaries or fund managers (paragraph 143 RFG):

- Does it include an annual management fee in accordance with the RFG (paragraph 143 RFG)?

☐ Yes ☐ No; please provide details:

.....
.....

- Does it include performance-based incentives, including financial performance incentives and policy-related incentives, in accordance with the RFG (paragraph 144 RFG)?

☐ Yes ☐ No; please provide details:

.....
.....

- Please specify what penalties are provided for in case the policy targets are not met:

.....
.....

- Please specify the performance-based remuneration and provide a comparison with market practice (paragraph 145 RFG):

.....
.....

- Please specify the total management fees and provide a comparison with market practice (paragraph 146 RFG):

.....
.....

- Is the overall fee structure evaluated as part of the scoring of the selection process and the maximum remuneration established as a result of that selection (paragraph 147 RFG)?

☐ Yes ☐ No; please explain why not:

If the financial intermediary and its manager are public entities and were not selected through an open, transparent, non-discriminatory and objective selection procedure, please tick to confirm and provide evidence of the following (paragraph 41 RFG):

- (a) ☐ Their management fee is capped, their overall remuneration reflects normal market conditions and is linked to performance:

.....

- (b) ☐ The public financial intermediaries are managed commercially and their managers take investment decisions in a profit-oriented manner at arm's length from the State. Please explain in particular the mechanisms established to exclude any possible interference by the State in the day-to-day management of the public fund:

.....

- (c) ☐ The private investors are selected through an open, transparent, non-discriminatory and objective selection process, on a deal-by-deal basis.

In the case of direct appointment of an entrusted entity, what is its annual management fee, excluding performance-based incentives?:% of the capital to be contributed to the entity. Please note that it should not exceed 3% (paragraph 148 RFG).

2. In relation to the private investors:

In the case of co-investment by a public fund with private investors participating on a deal by deal basis, are the private investors selected through a separate competitive process in respect of each transaction, so as to establish the fair rate of return (paragraph 137 RFG)?

☐ Yes. If so, please provide supporting evidence.

☐ No

Where private investors are not selected through such a process, is the fair rate of return established by an independent expert on the basis of an analysis of market benchmarks and market risk using the discounted cash flow valuation methodology, and detailing the calculation of a minimum level of fair rate of return and an appropriate margin to reflect the risks (paragraph 138 RFG), and are all conditions of paragraph 139 RFG fulfilled?

☐ No

☐ Yes. If so, please provide the report in which the evaluation is contained, identify the expert, describe the existing rules for its appointment, and provide the relevant evidence:

.....

Please tick to confirm that the same independent expert cannot be used twice within the same 3-year period ☐

Please explain how the risk adjusted returns for the private investors are limited to the fair rate of return (paragraph 140 RFG):

.....
.....

Please explain, on the basis of the *ex-ante* assessment, the economic justification for the specific financial parameters underpinning the measure:

.....
.....

3.3.3. Proportionality conditions for fiscal instruments (section 3.6.2 RFG):

For the purposes of these requirements, the information provided under section 2.9.2 will be considered.

Please indicate any further information you consider relevant with regard to the proportionality conditions:

3.3.4. Proportionality conditions for alternative trading platforms (section 3.6.3 RFG):

For the purposes of these requirements, the information provided under section 2.9.3 will be considered.

Please indicate any further information you consider relevant with regard to the proportionality conditions:

3.4. Avoidance of undue negative effects on competition and trade (section 3.7 RFG)

- Please provide, as part of the *ex-ante* assessment, information on the potential negative effects of the risk finance scheme. It should include the potential negative effects at all three levels, that is to say in the market for the provision of risk finance (e.g. the risk of crowding out of private investors), at the level of financial intermediaries and their managers, and at the level of final beneficiaries (including in the markets in which the beneficiaries are active).
- Does the risk finance scheme ensure that the only undertakings targeted with risk finance State aid are those that are potentially viable?

☐ yes ☐ no

If the answer to the above is yes, please describe how this is ensured and indicate the relevant provisions in the legal basis:

.....

- Is the risk finance scheme geographically or regionally limited?

☐ yes ☐ no

If so, please specify:

- Is the risk finance scheme limited in the legal basis (*de iure*) to specific sectors?

☐ yes ☐ no

If so, please specify:

- Is the risk finance scheme in practice targeted at certain sectors?

☐ yes ☐ no

If so, please specify:

- How are the negative effects minimised as much as possible?

.....
.....

4. Cumulation of the aid (section 3.9 RFG)

Risk finance aid may be cumulated with other State aid measures without identifiable eligible costs, or with *de minimis* aid, up to the highest relevant total financing ceiling fixed in the specific circumstances of each case by a block exemption regulation or a decision adopted by the Commission (paragraph 168 RFG).

- Please tick to confirm compliance with this rule: ☐
- Please provide reference to the legal basis:

.....

- Please explain in what way is conformity with the cumulation rules achieved:

.....

5. Other information

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

.....
.....

Part III.8 - Supplementary Information Sheet for the notification of an evaluation plan

Member States must use this sheet for the notification of an evaluation plan pursuant to Art. 1(2)(a) of Regulation (EU) No 651/2014¹⁸⁹ and in the case of a notified aid scheme subject to an evaluation as provided in the relevant Commission guidelines.

Please refer to the Commission Staff Working Document "Common methodology for State aid evaluation"¹⁹⁰ for guidance on the drafting of an evaluation plan.

1. Identification of the aid scheme to be evaluated

- (1) Title of the aid scheme:
.....
- (2) Does the evaluation plan concern:
- (a) ☐ a scheme subject to evaluation pursuant to Article 1(2)(a) of Regulation (EU) No 651/2014?
- (b) ☐ a scheme notified to the Commission pursuant to Article 108(3) TFEU?
- (3) Reference of the scheme (to be completed by the Commission):
.....
- (4) Please list any existing *ex-ante* evaluations or impact assessments for the aid scheme and ex-post evaluations or studies conducted in the past on predecessors of the aid scheme or on similar schemes. For each of those studies, please provide the following information: (a) a brief description of the study's objectives, methodologies used, results and conclusions, and (b) specific challenges that the evaluations and studies might have faced from a methodological point of view, for example data availability that are relevant for the assessment of the current evaluation plan. If appropriate, please identify relevant areas or topics not covered by previous evaluation plans that should be the subject of the current evaluation. Please provide the summaries of such evaluations and studies in annex and, when available, the internet links to the documents concerned:
.....

¹⁸⁹ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

¹⁹⁰ SWD(2014)179 final of 28.5.2014.

2. Objectives of the aid scheme to be evaluated¹⁹¹

- 2.1.** Please provide a description of the aid scheme specifying the needs and problems the scheme intends to address and the intended categories of beneficiaries, for example size, sectors, location, indicative number:

.....

- 2.2.** Please indicate the objectives of the scheme and the expected impact, both at the level of the intended beneficiaries and as far as the objective of common interest is concerned:

.....

- 2.3.** Please indicate possible negative effects, on the aid beneficiaries or on the wider economy, that might be directly or indirectly associated with the aid scheme¹⁹²:

.....

- 2.4.** Please indicate (a) the annual budget planned under the scheme, (b) the intended duration of the scheme¹⁹³, (c) the aid instrument or instruments and (d) the eligible costs:

.....

- 2.5.** Please provide a summary of the eligibility criteria and the methods for selecting the aid beneficiaries. In particular, please describe the following: (a) the methods used for selecting beneficiaries (e.g. such as scoring), (b) the indicative budget available for each group of beneficiaries, (c) the likelihood of the budget being exhausted for certain groups of beneficiaries, (d) the scoring rules, if they are used in the scheme, (e) the aid intensity thresholds and (f) the criteria the authority granting the aid will take into account when assessing applications:

.....

- 2.6.** Please mention specific constraints or risks that might affect the implementation of the scheme, its expected impacts and the achievement of its objectives:

.....

¹⁹¹ Beyond providing a general description of the objectives and eligibility rules of the scheme, the aim of this section is to assess how the eligibility and exclusion rules of the scheme may be used to identify the effect of aid. In some cases, the precise eligibility rules may not be known in advance. In those cases the best available expectations should be provided.

¹⁹² Examples of negative effects are regional and sectorial biases or crowding out of private investments induced by the aid scheme.

¹⁹³ Aid schemes defined in Article 1(2)(a) of Regulation (EU) No 651/2014 are excluded from the scope of the Regulation six months after their entry into force. After having assessed the evaluation plan, the Commission may decide to extend the application of the Regulation to such schemes for a longer period. Member States are invited to precisely indicate the intended duration of the scheme.

3. Evaluation questions

- 3.1.** Please indicate the specific questions that the evaluation should address by providing quantitative evidence of the impact of aid. Please distinguish between (a) questions related to the direct impact of the aid on the beneficiaries, (b) questions related to the indirect impacts and (c) questions related to the proportionality and appropriateness of the aid. Please explain how the evaluation questions relate to the objectives of the scheme:

.....

4. Result indicators

- 4.1.** Please use the following table to describe which indicators will be built to measure outcomes of the scheme, as well as the relevant control variables, including the sources of data, and how each result indicator corresponds to the evaluation questions. In particular, please mention (a) the relevant evaluation question, (b) the indicator, (c) the source of data, (d) the frequency of collection of data (for example, annual, monthly, etc.), (e) the level at which the data is collected (for example, firm level, establishment level, regional level, etc.), (f) the population covered in the data source (for example, aid beneficiaries, non-beneficiaries, all firms, etc.):

Evaluation question	Indicator	Source	Frequency	Level	Population

Please explain why the chosen indicators are the most relevant for measuring the expected impact of the scheme:

.....

5. Envisaged methods to conduct the evaluation

- 5.1.** In light of the evaluation questions, please describe the envisaged methods to be used in the evaluation to identify the causal impact of the aid on the beneficiaries and to assess other indirect impacts. In particular, please explain the reasons for choosing those

methods and for rejecting other methods (for example, reasons related to the design of the scheme)¹⁹⁴:

.....

5.2. Please describe precisely the identification strategy for the evaluation of the causal impact of the aid and the assumptions on which the strategy relies. Please describe in detail the composition and the significance of the control group:

.....

5.3. Please explain how the envisaged methods address potential selection bias. Can it be claimed with sufficient certainty that observed differences in the outcomes for the aid beneficiaries are due to the aid?

.....

5.4. If relevant, please explain how the envisaged methods intend to address specific challenges related to complex schemes, for example schemes that are implemented in a differentiated manner at regional level and schemes that use several aid instruments:

.....

6. Data collection

6.1. Please provide information on the mechanisms and sources for collecting and processing data about the aid beneficiaries and about the envisaged counterfactual.¹⁹⁵ Please provide a description of all the relevant information that relates to the selection phase: data collected on aid applicants, data submitted by applicants and selection outcomes. Please also explain any potential issue as regards data availability:

.....

6.2. Please provide information on the frequency of the data collection relevant for the evaluation. Are observations available on a sufficiently disaggregated level, that is to say at the level of individual undertakings?

.....

6.3. Please indicate whether the access to the necessary data for conducting the evaluation might be hindered by laws and regulations governing confidentiality of data and how those issues would be addressed. Please mention other possible challenges related to data collection and how they would be overcome:

.....

¹⁹⁴ Please make reference to SWD(2014)179 final of 28.5.2014.

¹⁹⁵ Please note that the evaluation might require sourcing of both historical data and data that will become progressively available during the deployment of the aid scheme. Please identify the sources for both types of information. Both types of data should preferably be collected from the same source as to guarantee consistency across time.

6.4. Please indicate whether surveys of aid beneficiaries or of other undertakings are foreseen and whether complementary sources of information are intended to be used:

.....

7. Proposed timeline of the evaluation

7.1. Please indicate the proposed timeline of the evaluation, including milestones for data collection, interim reports and involvement of stakeholders. If relevant, please provide an annex detailing the proposed timeline:

.....

7.2. Please indicate the date by which the final evaluation report will be submitted to the Commission:

.....

7.3. Please mention factors that might affect the envisaged timeline:

.....

8. The body conducting the evaluation

8.1. Please provide specific information on the body conducting the evaluation or, if not yet selected, on the timeline, procedure and criteria for its selection:

.....

8.2. Please provide information on the independence of the body conducting the evaluation and on how possible conflict of interest will be excluded during the selection process:

.....

8.3. Please indicate the relevant experience and skills of the body conducting the evaluation or how those skills will be ensured during the selection process:

.....

8.4. Please indicate which arrangements the granting authority will make to manage and monitor the conduct of the evaluation:

.....

8.5. Please provide information, even if only of an indicative nature, on the necessary human and financial resources that will be made available for carrying out the evaluation:

.....

9. Publicity of the evaluation

9.1. Please provide information on the way the evaluation will be made public, that is to say, through the publication of the evaluation plan and the final evaluation report on a website:

.....

9.2. Please indicate how the involvement of stakeholders will be ensured. Please indicate whether the organisation of public consultations or events related to the evaluation is envisaged:

.....

9.3. Please specify how the evaluation results are intended to be used by the granting authority and other bodies, for example for the design of successors of the scheme or for similar schemes:

.....

9.4. Please indicate whether and under which conditions data collected for the purpose or used for the evaluation will be made accessible for further studies and analysis:

.....

9.5. Please indicate whether the evaluation plan contains confidential information that should not be disclosed by the Commission:

.....

10. Other information

10.1. Please indicate here any other information you consider relevant for the assessment of the evaluation plan:

.....

10.2. Please list all documents attached to the notification and provide paper copies or direct internet links to the documents concerned:

..... "

(3) Part III.13 is replaced by the following:

"Part III.13.A - Supplementary Information Sheet on investment aid to airports"

It is recommended that this supplementary information sheet be completed in addition to the 'General information' form, for the notification of any investment aid covered by the Guidelines on State aid to airports and airlines¹⁹⁶.

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

1.1. Beneficiary

1.1.1. Is the aid awarded directly to the owner of the airport?

☐

yes

☐

no

1.1.2. If the answer to point 1.1.1 is no, please describe, if applicable, (i) the legal entity/-ies receiving the aid, and (ii) the legal entity/-ies transferring the aid to an intermediate entity or to the airport carrying out the investment project:

.....
.....

1.1.3. If the answer to point 1.1.1 is no, please explain how the national authorities ensure that there is no advantage granted at the intermediary levels:

.....
.....

1.1.4. In the case of individual aid, please describe the legal, organisational and financial relationships between the recipient of the aid and (i) the undertakings with which it forms part of a group of undertakings; (ii) its subsidiaries; (iii) any other associated enterprises, including joint ventures.

In the case of aid schemes, please describe the method by which the aid granting authority will assess the legal, organisational and financial relations enumerated above:

.....
.....

1.1.5. Please specify whether the beneficiary will also operate the infrastructure:

☐

yes

☐

no

¹⁹⁶ Guidelines on State aid to airports and airlines (OJ C 99, 4.4.2014, p. 3).

1.1.6. If the answer to the above question is no, please describe (i) the procedure by which the infrastructure operator will be chosen / respectively has been chosen, and (ii) selection criteria:

.....

1.1.7. Where the airport or airports are used by the national armed forces, the police force, non-economic air rescue services, or any other air service of a non-economic nature, please specify (a) the nature of the service(s) and (b) the rate of airport capacity utilisation (e.g. use of the runway and other airport facilities, expressed as a percentage of annual aircraft movements):

.....

1.1.8. Please provide the following passenger traffic data of the airport(s) receiving the aid:

- (a) Airports with a commercial passenger traffic history of more than two financial years: Average annual passenger traffic during the two financial years preceding the year in which the aid is notified or actually granted.
- (b) Airports with a commercial passenger traffic history of less than two financial years: Forecasted average annual passenger traffic during the two financial years after the beginning of the operation of commercial passenger air traffic.
- (c) For all airports, forecasted average annual passenger traffic during the projected economic lifetime of the subsidised infrastructure.

Please provide the data in the form of a table, as follow:

Year	Total number of passengers

Passenger numbers must be counted ‘one-way’ and for each individual route; e.g. a passenger flying to the airport and back would be counted twice. If the airport is part of a group of airports, passenger traffic data must be established on the basis of each individual airport.

1.2. The investment project

1.2.1. Please describe the investment project and all underlying estimates, and provide the *ex-ante* business plan (in form of an excel table) on which the project is based. The business plan should cover the economic lifetime of the investment. All estimates should be based on sound demand forecasts. Please explain if, and to what extent, those estimates were taken into account in the beneficiary airport’s business plan:

.....

1.2.2. Please provide the following information on the investment project:

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

1.2.3. Please provide, in one single table, a detailed breakdown of all works to be undertaken, their source of financing, their scheduled duration, related cost items and planned date of entry into operation.

Please indicate for each cost item whether and why it should be regarded as an investment cost (i) directly related to infrastructure of a non-economic nature within the public policy remit (e.g. for safety, air traffic control and any other activities for which a Member State is responsible as part of its official powers as a public authority), or (ii) related to aeronautical airport infrastructure of an economic nature (e.g. runway, ground handling infrastructure), or (iii) related to **non**-aeronautical infrastructure of an economic nature (e.g. parking, hotels):

Type of works	Financing	Cost structure	Timing

1.2.4. Please provide an overview of (i) the total eligible investment costs¹⁹⁷ of an economic nature, and (ii) the total eligible costs of a non-economic nature. Costs must be discounted to their current value; the discount rate must be indicated.

Please indicate in that overview which part of the notified aid will support investments belonging to category (i) and which to category (ii):

.....

.....

1.2.5. If investment costs related to non-aeronautical activities of an economic nature will also be financed through State aid, please explain on what basis the authorities consider such aid compatible with the internal market:

.....

.....

1.2.6. Did you or do you commit to carry out an Environmental Impact Assessment ("EIA") for the investment? (point 20 of the Guidelines on State aid to airports and airlines)?

☐ Yes ☐ No

¹⁹⁷

The costs relating to the investments in airport infrastructure, including planning costs, ground handling infrastructure (such as baggage belts, etc.) and airport equipment can be eligible as investment aid to airports. Investment costs relating to non-aeronautical activities (in particular parking, hotels, restaurants, and offices) are ineligible. The investment costs relating to the provision of ground handling services (such as buses, vehicles, etc.) are ineligible, insofar as they are not part of ground handling infrastructure.

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

.....
.....

1.3. Activities of a non-economic nature falling within the public policy remit

1.3.1. Please confirm whether the investment covers activities that fall under the responsibility of the State in the exercise of its official powers as a public authority (e.g. traffic control, police, customs, firefighting, activities necessary to safeguard civil aviation against acts of unlawful interference). Investments relating to the infrastructure and equipment necessary to perform such activities are considered in general to be of a non-economic nature and thus do not fall within the scope of State aid rules. Please include relevant investments in the table provided in section 1.2.3:

☐ Yes ☐ No

1.3.2. Please provide the national, regional or any other legal instrument concerning the notion of activities falling within the public policy remit, and their financing. In the absence of any such legal instrument, please clarify how those activities are usually financed by the relevant authorities:

.....
.....

1.3.3. Please provide evidence showing that the public financing of non-economic activities does not lead to undue discrimination between airports. Discrimination arises in situations where, under the relevant legal order, civil airports normally have to bear certain costs inherent to their non-economic activities, whereas certain civil airports do not have to cover such costs. Please specify the material and territorial applicability of the national rules applicable to the financing of non-economic activities of airports and, if applicable, the level of regional competence in that matter:

.....
.....

1.3.4. Please confirm, supported by relevant evidence, that the compensation of costs incurred in relation to non-economic activities will be strictly limited to such costs, and that any cross-subsidisation of economic activities through such compensation is effectively excluded:

.....
.....

1.3.5. Please confirm that the airport will maintain separate cost accounts for economic and non-economic activities:

.....
.....

2. Compatibility assessment of the measure

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

2.1.1. Does the investment aid:

- (a) ☐ Increase the mobility of Union citizens and the connectivity of the regions by establishing access points for intra-Union flights?

.....
.....

- (b) ☐ Combat air traffic congestion at major Union hub airports?

.....
.....

- (c) ☐ Facilitate regional development?

.....
.....

Please specify how the investment aid contributes to each of the objective chosen.

2.1.2. Is the investment aimed at creating new airport capacity?

☐ yes ☐ no

2.1.3. If the answer to the question in point 2.1.2 is ‘yes’, please demonstrate on the basis of the *ex-ante* business plan referred to in section 1.2 (The investment project) that the new infrastructure will, in the medium-term, meet the forecasted demand of the airlines, passengers and freight forwarders in the catchment area of the airport.

2.1.4. In the case of individual investment aid: is the beneficiary airport located in the same catchment area¹⁹⁸ as another airport that is *not* operating at or near full capacity?

☐ yes ☐ no

If yes, please provide the following information: (a) size and shape of the catchment area; (b) the travelling distance and time between the beneficiary airport and airports in the same catchment area; (c) passenger traffic of other airports in the same catchment area over the 5 years preceding the year of notification; (d) the expected total demand and total capacity in the catchment

¹⁹⁸ ‘Catchment area of an airport’ means a geographic market boundary that is normally set at around 100 kilometres or around 60 minutes travelling time by car, bus, train or high-speed train; however, the catchment area of a given airport may be different and needs to take into account the specificities of each particular airport. The size and shape of the catchment area varies from airport to airport, and depends on various characteristics of the airport, including its business model, location and the destinations it serves.

area of the aided airport in at least the next ten years, according to the business plan in the worst, base and best case scenarios:

.....
.....

- 2.1.5.** In the case of aid schemes: Please (a) indicate the location and the catchment areas of eligible airports in the area of territorial applicability of the scheme; (b) the travelling distance and time between eligible airports and airports in the same catchment area; (c) the method and criteria the national authorities will use to define the size and shape of catchment areas and the capacity utilisation of airports in the same catchment area:

.....
.....

- 2.1.6.** In the case of individual investment aid: If the answer to point 2.1.4 is ‘Yes’, please provide information identifying the likely effect of the investment on the use of existing infrastructure in the same catchment area. That information must demonstrate medium-term prospects for use, must be based on sound passenger and freight traffic forecasts, and must be incorporated in the beneficiary airport’s *ex-ante* business plan:

.....
.....

- 2.1.7.** In the case of individual investment aid: If the answer to point 2.1.4 is ‘Yes’, please provide traffic projections in terms of passenger numbers in the worst, base and best case scenarios and explain why, in your view, such projections justify investment aid for the creation of additional capacity or for maintaining existing capacity:

.....
.....

2.2. Need for State intervention

- 2.2.1.** In case of individual investment aid: please explain, on the basis of the business plan of the airport, to what extent the airport’s ability to cover its capital costs depends on the airport’s size in terms of annual passenger traffic:

.....
.....

- 2.2.2.** In case of individual investment aid: please explain why the airport could not obtain sufficient private financing:

.....
.....

2.2.3. In the case of aid schemes: Please confirm that the aid granting authority will verify the need for State intervention in each individual case on the basis of (i) the size of the airport¹⁹⁹; (ii) the airport's ability to attract private financing:

.....
.....

2.3. Appropriateness of the measure

2.3.1. Please demonstrate that the aid in question is appropriate to achieve the intended objective or resolve the problems which it is meant to address. In particular, please explain how the authorities have established that the same objective cannot be reached, and that the same problem cannot be resolved, with less distortive policy or aid instruments and that the aid in question is an appropriate policy instrument. For example, if the aid is granted in forms that provide a direct pecuniary advantage²⁰⁰, please demonstrate why other potentially less distortive forms of aid such as repayable advances or forms of aid that are based on debt or equity instruments²⁰¹ are not appropriate:

.....
.....

2.4. Incentive effect of the aid

2.4.1. In the case of individual investment aid: please confirm that works on the notified individual investment started only after submission of the application for the aid to the granting authority. Please provide a copy of the aid application sent to the granting authority by the beneficiary and documentary evidence of the date of the start of works:

.....
.....

2.4.2. In the case of aid schemes: please confirm that works on eligible investment projects will start only after submission of the individual application for the aid to the granting authority:

.....
.....

2.4.3. In the case of individual investment aid: please describe the levels of intended activity in a scenario with aid and a counterfactual scenario without aid. Please provide supporting evidence, for example internal documentation relating to alternative activities considered by the beneficiary airport in its internal decision making:

.....
.....

¹⁹⁹ Please use the following categories of sizes: airports with annual passenger traffic up to 200 000 passengers; airports with annual passenger traffic of between 200 000 and 1 million; airports with annual passenger traffic of 1–3 million.

²⁰⁰ For example, direct grants, exemptions or reductions in taxes, social security or other compulsory charges, or the supply of land, goods or services at favourable prices, etc.

²⁰¹ For example, low-interest loans or interest rebates, state guarantees, the purchase of a shareholding or an alternative provision of capital on favourable terms.

2.4.4. In the case of individual investment aid: in the presence of a counterfactual scenario with alternative activities, please compare both scenarios to specify the additional activity that would only be undertaken with the aid (counterfactual analysis).

In the case of individual investment aid: In the absence of a counterfactual scenario with alternative activities, please specify the capital cost funding gap established on the basis of the beneficiary airport's *ex-ante* business plan. The capital cost funding gap is the difference between the positive and negative cash flows, including investment costs into fixed capital assets over the lifetime of the investment in net present value terms:

.....
.....

2.4.5. In the case of aid schemes: please confirm (a) that the granting authority will award individual aid under the aid scheme only after it has verified that there is an incentive effect, by comparing the levels of intended activity with aid and without aid (counterfactual analysis) or, in the absence of alternative activities without aid, by establishing the capital cost funding gap on the basis of the beneficiary airport's *ex-ante* business plan²⁰²; (b) describe all underlying input data, parameters and assumptions that the aid granting authority will assess for the purposes of the incentive effect analysis:

.....
.....

2.5. Proportionality of the aid

2.5.1. In the case of individual investment aid: in the presence of a counterfactual scenario with alternative activities, please (a) provide in the form of excel-tables the *ex-ante* business plans for the scenario with aid and the counterfactual scenario without aid; (b) on that basis specify the net extra costs, net of extra revenues, which result from undertaking the aided project or activity rather than the counterfactual project/activity; (c) explain all underlying input data, parameters and assumptions.

The business plans should cover the period of the economic lifetime of the investments:

.....
.....

²⁰²

The capital cost funding gap is the difference between the positive and negative cash flows including investment costs into fixed capital assets over the lifetime of the investment in net present value terms.

2.5.2. In the case of individual investment aid: in the absence of a counterfactual scenario with alternative activities, please (a) provide in the form of an excel-table the *ex-ante* business plan of the beneficiary airport; (b) indicate on that basis the capital costs funding gap which is the net present value of the difference between the positive and negative cash flows, including investment costs, over the economic lifetime of the investment; (c) explain all underlying input data, parameters and assumptions:

.....
.....

2.5.3. In the case of aid schemes: please commit (a) to investigate in each case the counterfactual scenario without aid, on the basis of *ex-ante* business plans; (b) to establish the extra costs, net of extra revenues, which result from undertaking the aided project or activity rather than the counterfactual project or activity in cases where a counterfactual scenario with alternative activities exists; (c) to establish the capital costs funding gap, which is the net present value of the difference between the positive and negative cash flows, including investment costs, over the economic lifetime of the investment, in cases where no alternative activities would have taken place.

Please describe all underlying input data, parameters and assumptions that the aid granting authority will assess for the purposes of the investigations and analysis:

.....
.....

2.5.4. Aid intensity:

Please indicate the maximum percentage of the eligible costs to be covered by investment aid ('aid intensity'); including any top-ups on the basic aid intensity:

.....
.....

Where an aid scheme applies to airports of various sizes, please indicate the maximum aid intensity applicable to the following groups of airports:

Size of airport based on average passenger traffic (passengers per annum)	Maximum investment aid intensity
>3-5 million	
1-3 million	
<1 million	

2.6. Avoidance of negative effects on competition and trade

2.6.1. Please confirm that the airport, including all infrastructure and equipment for which investment aid is granted, will be open to all potential users and not be dedicated to one specific user:

.....
.....

2.6.2. Please specify the provisions made to ensure that airport capacity will be allocated to users on the basis of pertinent, objective, transparent and non-discriminatory criteria:

.....
.....

2.7. Notification of individual aid under an investment aid scheme

2.7.1. The following individual aid measures under the investment aid scheme must be notified pursuant to Article 108(3) TFEU:

- (a) investment aid to airports with average annual traffic above 3 million passengers;
- (b) investment aid with an aid intensity exceeding 75% to an airport with average annual traffic below 1 million passengers, with the exception of airports located in remote regions;
- (c) investment aid granted for the relocation of airports;
- (d) investment aid financing a mixed passenger and freight airport handling more than 200 000 tonnes of freight during the two financial years preceding that in which the aid is notified;
- (e) investment aid aimed at the creation of a new passenger airport (including the conversion of an existing airfield into a passenger airport);
- (f) investment aid aimed at the creation or development of an airport located within 100 kilometres distance or 60 minutes travelling time by car, bus, train or high-speed train from an existing airport.

Part III.13.B - Supplementary Information Sheet on operating aid to airports

It is recommended that this supplementary information sheet is completed, in addition to the 'General information' form, for the notification of any individual operating aid covered by the Guidelines on State aid to airports and airlines²⁰³.

1. Additional information on the beneficiary and its activities

1.1. Beneficiary

1.1.1. Is the aid awarded directly to the operator of the airport?

☐

yes

☐

no

1.1.2. If the answer to point 1.1.1 is no, please describe, if applicable, (i) the legal entity/-ies receiving the aid, and (ii) the legal entity/-ies responsible for transferring the aid as intermediary/-ies to the airport providing the services eligible for the aid.

.....
.....

1.1.3. If the answer to point 1.1.1 is 'no', please explain how the authorities ensure that there is no advantage granted at the intermediary levels.

.....
.....

1.1.4. Is the beneficiary of the aid also the owner of the airport?

☐

yes

☐

no

1.1.5. If the answer to point 1.1.4 is 'no': please specify who is/will be the owner of the airport and describe the ownership structure.

.....
.....

1.1.6. In the case of individual aid, please describe the legal, organisational and financial relationships between the recipient of the aid and (i) the undertakings with which it forms part of a group of undertakings; (ii) its subsidiaries; (iii) any other associated enterprises, including joint ventures.

In the case of aid schemes, please describe the method by which the aid granting authority will assess the legal, organisational and financial relationships referred to in points 1.1.1 to 1.1.5 above.

.....
.....

²⁰³

Guidelines on State aid to airports and airlines (OJ C 99, 4.4.2014, p. 3).

1.2. General information about the airport operator

1.2.1. Where the airport or the airports are used by the national armed forces, the police force, non-economic air rescue services, or any other air service of a non-economic nature, please specify (a) the nature of the service(s); and (b) the rate of airport capacity utilisation (e.g. use of the runway and other airport facilities, expressed as a percentage of annual aircraft movements).

.....
.....

1.2.2. Please provide the following passenger traffic data of the airport(s) receiving the aid:

- (a) Airports with a commercial passenger traffic history of more than two financial years: average annual passenger traffic during the two financial years preceding the year in which the aid is notified or actually granted.
- (b) Airports with a commercial passenger traffic history of less than two financial years: forecasted average annual passenger traffic during the two financial years after the beginning of the operation of commercial passenger air traffic flows.

Please provide the data in the form of a table, as follows: [copied from page 188, point 2.2.3]

Year	Total number of passengers

Passenger numbers must be counted ‘one-way’ and for each individual route. For example: a passenger flying to the airport and back would be counted twice. If the airport is part of a group of airports, passenger traffic data must be established on the basis of each individual airport.

1.2.3. In the case of individual operating aid: please provide the business plan that the beneficiary has implemented in the period 2009–2013, and that it intends to implement in the subsequent 10-year period until 4 April 2024. Please describe the assumptions underlying that 10-year period.

The business plan must contain information on traffic and traffic forecasts; costs and cost forecasts; financial data and financial forecasts as regards the level of profitability and cash-flows (by reference to methodologies which are demonstrably used by the airport, e.g. using methods for evaluating the net present value of an investment (NPV), the internal rate of return (IRR), and the average return on capital employed (ROCE). The business plan must be provided in an excel format including explanations of all underlying formulas.

In the case of aid schemes, please specify in detail (a) the formal and material criteria to which business plans of eligible airports must conform; (b) the method the national authorities will use to assess the business plans.

.....
.....

1.2.4. In the case of individual operating aid, please provide a summary overview of operating losses²⁰⁴ the beneficiary incurred in the period 2009–2013, as well as of forecasted operating losses in the period until 4 April 2024. Please provide the data in the form of a table, structured as follows:

Revenue				
..				
...				
Operating costs				
...				
...				
Other				
...				
Operating results				

In the case of aid schemes, please specify the method the authorities will use to establish the operating losses of eligible airports.

1.2.5. In the case of individual operating aid, please provide copies of the eligible airports' financial reports²⁰⁵ for the 5 years preceding the year of application for operating aid.

In the case of aid schemes, please commit to include the above described financial reports in the assessment of individual aid.

.....

.....

1.2.6. Please specify the provisions made to avoid overcompensation and recover excess amounts from the beneficiary.

.....

.....

1.3. Airport service activities

1.3.1. Please specify the eligible airport services²⁰⁶ and the categories of eligible operating costs²⁰⁷ in respect of the provision of those services.

.....

.....

1.4. Activities falling within the public policy remit

²⁰⁴ 'Operating funding gap' means the operating losses of an airport over the relevant period, discounted to their current value using the cost of capital, that is to say the shortfall (in Net Present Value terms) between airport revenues and operating costs of the airport.

²⁰⁵ Balance sheet, profit and loss statement, statement of chartered accountant or audit firm.

²⁰⁶ Services provided by an airport or any of its subsidiaries, to ensure the handling of aircraft, from landing to take-off, and of passengers and freight, so as to enable airlines to provide air transport services, including the provision of ground handling services and the provision of centralised ground handling infrastructure.

²⁰⁷ Underlying costs of an airport in respect of the provision of airport services, including cost categories such as cost of personnel, contracted services, communications, waste, energy, maintenance, rent and administration, but excluding the capital costs, marketing support or any other incentives granted to airlines by the airport, and costs falling within a public policy remit.

1.4.1. Does the operating aid cover activities that fall under State responsibility in the exercise of its official powers as a public authority (e.g. air traffic control, police, customs, firefighting, activities necessary to safeguard civil aviation against acts of unlawful interference)? Operating costs relating to the infrastructure and equipment necessary to perform such activities are considered in general to be of a non-economic nature and thus do not fall within the scope of State aid rules.

☐

yes

☐

no

1.4.2. Please provide the relevant national, regional or any other legal instrument concerning the notion of activities falling within the public policy remit and their financing. In absence of any such legal instrument, please clarify how those activities are usually financed by the relevant authorities.

.....
.....

1.4.3. Please provide evidence showing that the public financing of non-economic activities does not lead to undue discrimination between airports. Discrimination arises in situations where, under the relevant legal order, civil airports normally have to bear certain costs inherent to their non-economic activities, whereas certain civil airports do not have to cover such costs. Please specify the material and territorial applicability of the national rules applicable to the financing of non-economic activities of airports and, if applicable, the level of regional competences in that matter.

.....
.....

1.4.4. Please confirm, supported by relevant evidence, that the compensation of costs incurred in relation to non-economic activities will be strictly limited to such costs, and that any cross-subsidisation of economic activities through such compensation is effectively excluded.

.....
.....

1.4.5. Please confirm that the airport will maintain separate cost accounts for economic and non-economic activities.

.....
.....

2. Compatibility assessment of the measure

2.1. Was the aid granted before 4 April 2014?

☐ yes ☐ no

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

2.2.1. Does the operating aid:

- (a) ☐ Increase the mobility of Union citizens and the connectivity of the regions by establishing access points for intra-Union flights?
- (b) ☐ Combat air traffic congestion at major Union hub airports?
- (c) ☐ Facilitate regional development?

Please specify how the operating aid contributes to the objective(s) chosen.

.....
.....

2.2.2. Does the notified measure concern the operator of a new airport?

☐ yes ☐ no

2.2.3. In the case of individual operating aid: Is the beneficiary airport located in the same catchment area²⁰⁸ of another airport with spare capacity?

☐ yes ☐ no

2.2.4. In the case of individual operating aid: If the answer to point 2.2.3 is yes, please specify the size and shape of the catchment area. Please provide information, identifying the likely effect on the traffic of the other airport located in that catchment area. That information should be part of the beneficiary airport's business plan and should be based on sound passenger and freight traffic forecasts.

²⁰⁸ 'Catchment area of an airport' means a geographic market boundary that is normally set at around 100 kilometres or around 60 minutes travelling time by car, bus, train or high-speed train; however, the catchment area of a given airport may be different and needs to take into account the specificities of each particular airport. The size and shape of the catchment area varies from airport to airport, and depends on various characteristics of the airport, including its business model, location and the destinations it serves.

In the case of aid schemes: Please (a) confirm that the authorities are committed to assess the likely effect on the traffic of any other airport(s) located in the same catchment area as an eligible airport on the basis of information that is part of the beneficiary airport's business plan and is based on sound passenger and freight traffic forecasts; (b) explain the method and the criteria the national authorities will use to assess the likely effect on the traffic of that other airport or those other airports.

.....
.....

2.3. Need for State intervention

2.3.1. Please confirm that the annual traffic of the airport/eligible airports does not exceed 3 million passengers (see also question 1.2.2 above).

.....

2.4. Appropriateness of the measure

2.4.1. Please demonstrate that the aid in question is appropriate to achieve the intended objective or resolve the problems which it intendeds to address. In particular, please explain how the authorities have established that the same objective cannot be reached, or the same problem cannot be resolved, through less distortive policy or aid instruments. For example, if the aid is granted in forms that provide a direct pecuniary advantage²⁰⁹, please demonstrate why other potentially less distortive forms of aid such as repayable advances or forms of aid that are based on debt or equity instruments²¹⁰ are not appropriate:

.....
.....

2.4.2. In the case of individual operating aid: Has the aid amount been established *ex-ante* as a fixed sum covering the expected operating funding gap determined on the basis of the business plan of the beneficiary, during a 10-year transitional period starting on 4 April 2014?

☐ yes ☐ no

If yes, please provide relevant information in the business plan.

2.4.3. In the case of aid schemes: will the aid amount in each individual case be established *ex-ante* as a fixed sum covering the expected operating funding gap determined on the basis of the business plan of the beneficiary, during a 10-year transitional period starting on 4 April 2014?

☐ yes ☐ no

If yes, the beneficiary should provide relevant information in the business plan.

²⁰⁹ For example, direct grants, exemptions or reductions in taxes, social security or other compulsory charges, or the supply of land, goods or services at favourable prices, etc.

²¹⁰ For example, low-interest loans or interest rebates, State guarantees, the purchase of a shareholding or an alternative provision of capital on favourable terms.

2.4.4. If the answer to points 2.4.2 and 2.4.3 is ‘no’, please specify: (a) the degree of uncertainty of cost and revenue forecasts, (b) any information asymmetries that prevent the national authorities from calculating the aid amount *ex ante* on the basis of a business plan.

.....
.....

2.4.5. If the answer to points 2.4.2 and 2.4.3 is ‘no’, please confirm that the maximum amount of compatible operating aid was/will be established according to a model based on the average of the operating funding gaps²¹¹ during the five years from 2009 to 2013.

2.4.6. Please confirm that the amount of operating aid will not be increased *ex-post*.

☐ yes ☐ no

2.4.7. If the answer to the above question is ‘no’, please explain why in your opinion the possibility of an *ex-post* increase would not reduce incentives to manage the airport efficiently.

.....
.....

2.5. Incentive effect and proportionality of the aid

2.5.1. In the case of individual operating aid, please describe why there is the likelihood that in the absence of the aid the level of economic activity of the airport concerned would be significantly reduced. Please provide the necessary information on the basis of the business plan (see also point 1.2.3), comparing the levels of intended activity with aid and without aid (the counterfactual scenario), and taking into account the possible presence of investment aid and level of traffic.

In the case of aid schemes, please describe the method applied by the aid granting authority in order to assess the business plans as well as the likelihood that in the absence of aid the level of economic activity of the airport concerned would be significantly reduced, taking into account the possible presence of investment aid and level of traffic.

.....
.....

2.5.2. In the case of individual operating aid, please demonstrate that the business plan of the airport will result in full operating cost coverage by 4 April 2024. Please specify the relevant key parameters of the business plan.

²¹¹ 'Operating funding gap' means the operating losses of an airport over the relevant period, discounted to their current value using the cost of capital, that is to say the shortfall (in Net Present Value terms) between airport revenues and operating costs of the airport.

In the case of aid schemes, please confirm that the aid granting authority will grant individual operating aid only if it has concluded that the business plan of the beneficiary airport will result in full operating cost coverage by 4 April 2024. Please specify which key parameters of the business plan the aid granting authorities will assess in order to reach that conclusion in each case.

.....
.....

2.5.3. Please indicate:

In the case of individual operating aid: The beneficiary airport’s initial funding gap over 10 years, starting with the operating cost coverage on 4 April 2014 at the beginning of the transition period and reaching full operating cost coverage achievement by 4 April 2024, at the end of the transition period.

In the case of aid schemes: please commit (a) that the funding gap of eligible airports will be established using the method referred to in point 2.5.2; (b) that eligible airports must demonstrate that they will achieve full operating cost coverage by 4 April 2024.

.....
.....

The maximum permissible aid amount:

.....
.....

The percentage of the funding gap to be covered by the operating aid:

.....
.....

The period during which operating aid will be granted:

.....
.....

2.6. Avoidance of negative effects on competition and trade

2.6.1. Please demonstrate that all airports located in the same catchment area as the eligible airport or airports will be able to achieve full operating cost coverage by 4 April 2024.

.....
.....

2.6.2. Please confirm that the airport or airports, including any investment for which aid is granted, will be open to all potential users and not be dedicated to one specific user.

☐ yes ☐ no

2.6.3. Please specify the provisions made to ensure that airport capacity will be allocated to users on the basis of pertinent, objective, transparent and non-discriminatory criteria.

.....
.....

Part III.13.C - Supplementary Information Sheet on start-up aid to airlines

It is recommended that this supplementary information sheet is completed, in addition to the 'General information' form in Part I, for the notification of any start-up aid covered by the Guidelines on State aid to airports and airlines²¹².

This form applies both to the notification of aid schemes and individual aid.

1. Additional information on the beneficiary, project and aid

1.1. Beneficiary

1.1.1. Is the aid awarded directly to the airline operating the new route?

☐

yes

☐

no

1.1.2. If the answer to point 1.1.1 is 'no': please describe, if applicable, the legal entity or entities (a) receiving the aid; (b) transferring the aid to an intermediate entity or to the airline that operates the new route.

.....

.....

1.1.3. If the answer to point 1.1.1 is 'no', please explain how the authorities ensure that the intermediary levels receive no advantage.

.....

.....

1.1.4. In the case of individual aid, please describe the legal, organisational and financial relationships between the recipient of the aid and (a) the undertakings with which it forms part of a group of undertakings; (b) its subsidiaries; (c) any other associated enterprises, including joint ventures.

In the case of aid schemes, please describe the method by which the aid granting authority will assess those legal, organisational and financial relationships:

.....

.....

1.1.5. Selection of the beneficiary: Please describe (a) the procedure by which the beneficiary will be chosen or has been chosen; (b) the medium and level of publicity of the selection procedure; (c) eligibility conditions; (d) operational requirements; (e) selection criteria.

.....

.....

²¹² Guidelines on State aid to airports and airlines (OJ C 99, 4.4.2014, p. 3).

2. Compatibility assessment of the measure

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

2.1.1. Does the start-up aid:

- (a) ☐ Increase the mobility of Union citizens and the connectivity of the regions by opening new routes?
- (b) ☐ Facilitate regional development of remote regions?

Please explain how the aid contributes to the objective chosen.

.....

.....

2.1.2. In the case of individual aid, please demonstrate that the route or routes to be covered is or are not already covered by a high-speed rail service²¹³ or from another airport in the same catchment area²¹⁴ under comparable conditions. If conditions are considered not to be comparable, please explain why.

In the case of aid schemes, please explain how the aid granting authority will ensure that the condition in this point is met in each individual case of start-up aid.

.....

2.2. Need for State intervention

2.2.1. Please indicate whether the start-up aid concerns:

- (a) ☐ Routes linking an airport with less than 3 million passengers *per annum*²¹⁵ to another airport within the Common European Aviation Area²¹⁶;

²¹³ 'High-speed rail service' is a service provided with trains capable of reaching speeds of over 200 km/h.

²¹⁴ 'Catchment area of an airport' means a geographic market boundary that is normally set at around 100 kilometres or around 60 minutes travelling time by car, bus, train or high-speed train; however, the catchment area of a given airport may be different and needs to take into account the specificities of each particular airport. The size and shape of the catchment area varies from airport to airport, and depends on various characteristics of the airport, including its business model, location and the destinations it serves.

²¹⁵ Actual average annual passenger traffic during the two financial years preceding that in which the aid is notified or actually granted or paid in the case of non-notified aid. In the case of a newly created passenger airport, the forecasted average annual passenger traffic during the two financial years after the beginning of the operation of commercial passenger air traffic should be considered. These thresholds refer to a one-way count. As a result a passenger flying for example to the airport and back would be counted twice; the count applies to individual routes.

²¹⁶ Decision 2006/682/EC of the Council and of the Representatives of the Member States of the European Union meeting within the Council on the signature and provisional application of the Multilateral Agreement between the European Community and its Member States, the Republic of Albania, Bosnia and Herzegovina, the Republic of Bulgaria, the Republic of Croatia, the former Yugoslav Republic of Macedonia, the Republic of Iceland, the Republic of Montenegro, the Kingdom of Norway, Romania, the Republic of Serbia and the United Nations Interim Administration Mission in Kosovo on the Establishment of a European Common Aviation Area (ECAA) (OJ L 285, 16.10.2006, p. 1).

- (b) ☐ Routes linking an airport located in a remote region to another airport (within or outside the Common European Aviation Area) irrespective of the size of the airports concerned;
- (c) ☐ Routes linking an airport with more than 3 million passengers *per annum* and less than 5 million passengers per annum, not located in remote regions. Please duly substantiate the specific circumstances in this case;
- (d) ☐ Other (Please specify).

.....

.....

2.2.2. In the case of individual aid, please indicate the location of the airports linked by eligible new routes.

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.....

2.2.3. In the case of individual aid where the start-up aid is for routes linking an airport **not** located in a remote region to another airport, please provide the following passenger traffic data of the airports linked by the new route(s):

- (a) concerning airports with a commercial passenger traffic history of more than 2 financial years: the average annual passenger traffic during the two financial years preceding the year in which the aid is notified or granted;
- (b) concerning airports with a commercial passenger traffic history of less than two financial years: the forecasted average annual passenger traffic during the two financial years after the beginning of the operation of commercial passenger air traffic;

Please provide the data in the form of a table, as follows:

Year	Airport	Airport
Year	Passenger number	Passenger number
Year	Passenger number	Passenger number

Passenger numbers must be counted ‘one-way’ and for each individual route; e.g. passengers flying to the airport and back have to be counted twice. If an airport is part of a group of airports, passenger traffic data must be established on the basis of the individual airport.

2.2.4. In the case of aid schemes, please explain how the aid granting authority will assess on the basis of airport location, passenger traffic data and routes whether there is a need for State intervention in each individual case of start-up aid.

.....

.....

2.3. Appropriateness of the measure

2.3.1. In the case of individual aid: please demonstrate that the aid in question is appropriate to achieve the intended objective or resolve the problems it intends to address. In particular, please explain how the authorities have established that the same objective cannot be reached and the same problem cannot be resolved, with

less distortive policy or aid instruments. For example, if the aid is granted in forms that provide a direct pecuniary advantage²¹⁷, please demonstrate that other potentially less distortive forms of aid such as repayable advances or forms of aid that are based on debt or equity instruments²¹⁸ are not appropriate.

.....

.....

2.3.2. In the case of individual aid where the beneficiary airline has prepared a business plan *ex-ante* for the route receiving the aid: please provide that business plan. That business plan must indicate whether that route has prospects of becoming profitable for the airline without public funding after 3 years.

.....

.....

2.3.3. In the case of individual aid in the absence of an *ex-ante* business plan for the route receiving the aid: please provide a document showing that the airline in question is irrevocably committed to operate the route for a period which is at least equal to the period during which it received start-up aid.

.....

.....

2.3.4. In the case of aid schemes, please explain how the aid granting authority will assess whether the measure is appropriate in each individual case of start-up aid.

.....

.....

2.4. Incentive effect and proportionality of the measure

2.4.1. In the case of individual aid, please explain why, if available on the basis of a business plan, there is the likelihood that in the absence of aid the level of economic activity of the airline at the airport concerned would not be expanded.

.....

In the case of aid schemes, please describe the method applied by the aid granting authority in order to assess the likelihood that in the absence of aid the level of economic activity of the airline at the airport concerned would not be expanded.

.....

.....

2.4.2. In the case of individual aid, please confirm that the new route will start/started operating only after the application for aid was submitted to the granting authority and provide: (a) a copy of the aid application sent to the granting authority by the beneficiary; (b) documentary evidence of the start date of operations on the new route.

²¹⁷ For example, low-interest loans or interest rebates, State guarantees, the purchase of a shareholding or an alternative provision of capital on favourable terms.

²¹⁸ For example, low-interest loans or interest rebates, State guarantees, the purchase of a shareholding or an alternative provision of capital on favourable terms.

In the case of aid schemes, please confirm that eligible new routes will start operating only after the application for aid was submitted to the granting authority.

.....

2.4.3. Please confirm that the aid will be granted for each route for a maximum period of three years.

.....

.....

2.4.4. Please specify the aid intensity, which is the total aid amount expressed as a percentage of eligible costs²¹⁹. Both figures must be expressed in net present value terms at the moment the aid is granted and before any deduction of tax or other charges.

.....

.....

2.4.5. Please specify the provisions made to avoid overcompensation and recover excess amounts of aid from the beneficiary airline.

.....

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2.4.6. Please specify the measures taken to avoid cross-subsidisation of other routes of the beneficiary airline to and from the airport or airports in question.

.....

.....

2.5. Avoidance of undue negative effects on competition and trade

2.5.1. In the case of individual aid: please confirm that the connection (for example, city-pair) to be operated by the new air route is not already operated by a high-speed rail service or by another airport in the same catchment area under comparable conditions, notably in terms of length of journey. Please see also point 2.1.2.

In the case of aid schemes: Please explain how the aid granting authority will ensure that the condition in this point is satisfied in each individual case of start-up aid.

.....

.....

2.5.2. Please provide evidence that in planning to grant start-up aid to an airline for the new route, whether or not via an airport, the public authority's plans were made or will be made public in good time and with adequate publicity, to enable all interested airlines to offer their services.

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.....

²¹⁹ Eligible costs are the airport charges in respect of the route.

2.5.3. Please confirm that the start-up aid in question cannot be combined with any other type of State aid granted for the operation of the same route.

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Part III.13.D - Supplementary Information Sheet on aid of a social character under Article 107 (2) (a) of the Treaty, for air transport services

It is recommended that this supplementary information sheet is completed, in addition to the 'General information' form in Part I, for the notification of any social aid provision covered by the Guidelines on State aid to airports and airlines²²⁰.

1. Information on the beneficiary or beneficiaries, the project and the aid

1.1. Please explain the social objective(s) of the notified measure and why you considered that the measure achieves that objective or those objectives.

.....
.....

1.2. Details on the aid envisaged

1.2.1. Please describe (a) the method of awarding and distributing the aid to final consumers; (b) where applicable, please describe the legal entity or entities receiving the aid or transferring the aid to an intermediate entity responsible of distributing it to eligible final consumers.

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.....

1.2.2. Please describe the categories of eligible final consumers, for instance passengers with particular needs like children, people with disabilities, people on low incomes, students and elderly people, etc.²²¹.

.....
.....

1.2.3. Please confirm that the aid will effectively benefit eligible final consumers.

.....
.....

1.2.4. Please describe the routes eligible for aid.

.....
.....

1.2.5. Will the aid be granted for passenger transport on a route or on routes linking an airport or airports in a remote region²²² with another airport or other airports within the European Economic Area?

☐ yes ☐ no

²²⁰ Guidelines on State aid to airports and airlines (OJ C 99, 4.4.2014, p. 3).

²²¹ Where the route concerned links remote regions, such as outermost regions, islands, and sparsely populated areas, the aid could cover the entire population of that region.

²²² Such as outermost regions, islands and sparsely populated areas.

1.2.6. If the answer to point 1.2.5 is ‘yes’, please describe the eligible geographic areas and routes.

.....
.....

1.2.7. Please specify the costs which are to be compensated by the aid and confirm that eligible costs are limited to the price of a return ticket, including all taxes and charges, invoiced by the carrier to the eligible final consumer.

.....
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1.2.8. Please confirm that the aid will be granted without discrimination between distribution channels, such as travel agencies, airline ground services and websites.

☐

1.2.9. Please describe (a) the procedure by which the air service operator(s) will be selected, has been or have been selected; (b) eligibility conditions and (c) the selection criteria.

.....
.....

1.2.10. Please confirm that the aid will be granted without discrimination as to the origin of the services, that is to say irrespective of the airline operating the services.

☐

1.2.11. Please describe the controls and safeguards in force to ensure that the scheme is only used by eligible final consumers and that there is no overcompensation.

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.....

Part III.13.E - Supplementary Information Sheet on aid for maritime transport

It is recommended that this supplementary information sheet is completed, in addition to the 'General information' form in Part I, for the notification of any measure covered by the the Community guidelines on State aid to maritime transport²²³ ("the Guidelines").

1. Information on the type of scheme

Does the scheme constitute or include:

- (a) ☐ Tonnage Tax
- (b) ☐ a reduction in social contributions
- (c) ☐ a reduction in local taxes
- (d) ☐ a reduction in registration fees
- (e) ☐ aids for training
- (f) ☐ aids for transferring lorries from roads to sea ways
- (g) ☐ a public service contract or award procedure thereof
- (h) ☐ aids of social character
- (i) ☐ other, please describe:

.....

2. Information on eligibility

For categories (a) (b) (c) (d) (e) (f) under point 1, please reply to 2.2 to 2.7:

2.1. What are the eligibility criteria for companies?

.....
.....

2.2. What are the eligibility criteria for boats? In particular, is there an obligation in relation to the flag? What are the flag-related obligations for the fleet of companies entering tonnage taxation scheme after 17 January 2004? Do flag-related obligations apply to the entire fleet of the beneficiary company or only owned fleet and fleet chartered in on bare-boat terms?

.....
.....

²²³ Community guidelines on State aid to maritime transport (OJ C 13, 17.1.2004, p. 3).

2.3. What are the eligibility conditions for the fleet chartered out on bare-boat terms?

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2.4. What are the eligibility conditions for time- or voyage-chartered fleet?

.....

.....

2.5. Where appropriate, what are the eligibility criteria for seafarers?

.....

.....

2.6. Describe the list of eligible activities. In particular, does the regime concern:

☐ tug activities? ☐ dredging activities?

More generally, are shipping activities other than maritime transport of goods and passengers covered by the aid scheme?

.....

.....

2.7. What are the ring-fence measures to avoid spill-over into other activities of the same company?

.....

.....

For category (g) under point 1:

2.8. What are the public services obligations, the method for calculating the compensations, the different offers submitted in the tender and the reasons for the choice of the designated company?

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For category (h) under point 1:

2.9. What are the routes concerned, the populations of users concerned and the conditions attached to the award of individual grants?

.....

.....

3. Information on aid intensity

3.1. What mechanisms are in place to ensure the respect of the aid ceiling specified in Chapter 11 of the Guidelines? How are the relevant records kept?

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.....

For category (a) under point 1, please reply to 3.2 to 3.7:

3.2. What are the rates used to calculate the taxable income per 100 NT?

Up to 1 000 NT

Between 1 001 and 10 000 NT

Between 10 001 and 20 000 NT

More than 20 001 NT

3.3. Are companies obliged to set up separate accounts when operating both eligible and non-eligible activities?

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.....

3.4. What treatment is applied to groups of companies and intra-group transactions?

.....

.....

3.5. To what extent are the revenues from ancillary activities covered by tonnage tax scheme?

.....

.....

3.6. Are there special taxation rules for ships entering tonnage taxation in a situation when their market value exceeds their tax value?

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.....

3.7. Is the normal tax level under Member States' general tax rules applied to remuneration of directors and shareholders of the shipping companies?

.....

.....

For categories (b) (c) and (d) under point 1, please reply to 3.8 to 3.10:

3.8. What is the aid intensity in terms of percentage of the social/fiscal contributions or of the tax or fees that the seafarer or the shipowner should have normally been subject to?

.....

.....

3.9. Or to what level in absolute terms have the contributions, fees or taxes referred to in point 3.8 been limited?

.....

.....

3.10. In case of dredgers and tugboats, is the aid strictly limited to maritime transport part of activities?

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.....

3.11. For category (e) under point 1: What is the aid intensity in terms of the cost of the training or the salary of the trainee?

.....
.....

3.12. For category (f) under point 1: What is the amount of aid per tonne kilometre transferred?

.....
.....

3.13. For category (h) under point 1: What is the amount of individual grants?

.....
....."

ANNEX II

Annexes III.A and III.B are replaced by the following:

"ANNEX III.A – Standardised reporting format for existing State aid

(This format covers all sectors except agriculture)

In order to further simplify and improve the annual reporting of State aid, the Commission provides Member States, by 1 March each year, with a pre-formatted online and access based platform, containing detailed information on all existing aid schemes and individual aid. Member States must check and complete that information by 30 June of the same year. That will enable the Commission to publish State aid data in year t^{224} for the reporting period $t-1$.

The bulk of the information in the platform is pre-completed by the Commission on the basis of data provided at the time of approval of the aid. Member States will be required to check and, where necessary, modify the details for each scheme or individual aid, and to add the annual expenditure for the latest year ($t-1$).

Information such as the objective of the aid and the sector to which the aid is directed must refer to the time at which the aid is approved and relate to the legal instrument which forms the basis for the approval of the aid.

The following information must be included.

- (1) Title
- (2) Aid number
- (3) Previous aid numbers (e.g., following the renewal of a scheme)
- (4) Sector

The sectoral classification shall be based largely on NACE²²⁵ at the [three-digit level.]

- (5) Objective
- (6) Region(s)

Aid may, at the time of approval, be exclusively earmarked for a specific region or group of regions according to subparagraphs (a) or (c) of Article 107(3) TFEU.

²²⁴ t is the year in which the data are requested.

²²⁵ NACE Rev. 2, or subsequent legislation amending or replacing it; NACE is the statistical classification of economic activities in the European Union as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

(7) Category of aid instrument(s)

A distinction must be made between several categories (Grant, Subsidised services, Interest rate subsidy, Loan, Guarantee, Tax advantage, Repayable advances, Equity participation, Other)

(8) Type of aid

A distinction must be made between three categories: Scheme, Individual application of a scheme, Individual aid awarded outside of a scheme (ad hoc aid)

(9) Expenditure

As a general rule, figures should be expressed in terms of actual expenditure (or actual revenue foregone in the case of tax advantages). Where payments are not available, commitments or budget appropriations must be provided and flagged accordingly. Separate figures must be provided for each aid instrument within a scheme or individual aid for example grant and loans. Figures must be expressed in the national currency in application at the time of the reporting period. Expenditure must be provided for t-1, t-2, t-3, t-4 and t-5.

ANNEX III.B - Standardised reporting format for existing State aid

(This format covers the agricultural sector)

In order to further simplify and improve the annual reporting of State aid, the Commission provides Member States, by 1 March each year, with a pre-formatted online and access based platform containing detailed information on all existing aid schemes and individual aid. Member States must check and complete that information by 30 June of the same year. That will enable the Commission to publish State aid data in year t^{226} for the reporting period $t-1$.

The bulk of the information in the platform will be pre-completed by the Commission on the basis of data provided at the time of approval of the aid. Member States will be required to check and, where necessary, modify the details for each scheme or individual aid, and to add the annual expenditure for the most recent year, that is to say $t-1$.

Information such as the objective of the aid and the sector to which the aid is directed must refer to the time at which the aid is approved and relate to the legal instrument which forms the basis for the approval of the aid.

The following information must be included.

(1) Title

(2) Aid number

(3) Previous aid numbers (e.g., following the renewal of a scheme)

(4) Sector

The sectoral classification shall be based largely on NACE²²⁷ at the [three-digit level.]

(5) Objective

(6) Region(s)

Aid may, at the time of approval, be exclusively earmarked for a specific region or group of regions according to subparagraphs (a) or (c) of Article 107(3) TFEU.

(7) Category of aid instrument(s)

A distinction must be made between several categories (Grant, Subsidised services, Interest rate subsidy, Loan, Guarantee, Tax advantage, Repayable advances, Equity participation, Other).

²²⁶ t is the year in which the data are requested.

²²⁷ NACE Rev. 2, or subsequent legislation amending or replacing it; NACE is the statistical classification of economic activities in the European Union as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

(8) Type of aid

A distinction must be made between three categories: Scheme, Individual application of a scheme, Individual aid awarded outside of a scheme (ad hoc aid).

(9) Expenditure

As a general rule, figures should be expressed in terms of actual expenditure (or actual revenue foregone in the case of tax advantages). Where payments are not available, commitments or budget appropriations must be provided and flagged accordingly. Separate figures must be provided for each aid instrument within a scheme or individual aid for example grant and loans. Figures must be expressed in the national currency in application at the time of the reporting period. Expenditure must be provided for t-1, t-2, t-3, t-4 and t-5.

(10) Aid intensity and beneficiaries

Member States must indicate:

- the effective aid intensity of the support actually granted per type of aid and of region;
- the number of beneficiaries;
- the average amount of aid per beneficiary."