

I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 794/2004
of 21 april 2004
implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application
of Article 93 of the EC Treaty

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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

After consulting the Advisory Committee on State Aid,

Whereas:

- (1) In order to facilitate the preparation of State aid notifications by Member States, and their assessment by the Commission, it is desirable to establish a compulsory notification form. That form should be as comprehensive as possible.
- (2) The standard notification form as well as the summary information sheet and the supplementary information sheets should cover all existing guidelines and frameworks in the state aid field. They should be subject to modification or replacement in accordance with the further development of those texts.
- (3) Provision should be made for a simplified system of notification for certain alterations to existing aid. Such simplified arrangements should only be accepted if the Commission has been regularly informed on the implementation of the existing aid concerned.
- (4) In the interests of legal certainty it is appropriate to make it clear that small increases of up to 20 % of the original budget of an aid scheme, in particular to take account of the effects of inflation, should not need to be notified to the Commission as they are unlikely to affect the Commission's original assessment of the compatibility of the scheme, provided that the other conditions of the aid scheme remain unchanged.
- (5) Article 21 of Regulation (EC) No 659/1999 requires Member States to submit annual reports to the Commission on all existing aid schemes or individual aid granted outside an approved aid scheme in respect of which no specific reporting obligations have been imposed in a conditional decision.
- (6) For the Commission to be able to discharge its responsibilities for the monitoring of aid, it needs to receive accurate information from Member States about the types and amounts of aid being granted by them under existing aid schemes. It is possible to simplify and improve the arrangements for the reporting of State aid to the Commission which are currently described in the joint procedure for reporting and notification under the EC Treaty and under the World Trade Organisation (WTO) Agreement set out in the Commission's letter to Member States of 2 August 1995. The part of that joint procedure relating to Member States reporting obligations for subsidy notifications under Article 25 of the WTO Agreement on Subsidies and Countervailing measures and under Article XVI of GATT 1994, adopted on 21 July 1995 is not covered by this Regulation.
- (7) The information required in the annual reports is intended to enable the Commission to monitor overall aid levels and to form a general view of the effects of different types of aid on competition. To this end, the Commission may also request Member States to provide, on an ad hoc basis, additional data for selected topics. The choice of subject matter should be discussed in advance with Member States.
- (8) The annual reporting exercise does not cover the information, which may be necessary in order to verify that particular aid measures respect Community law. The Commission should therefore retain the right to seek undertakings from Member States, or to attach to decisions conditions requiring the provision of additional information.
- (9) It should be specified that time-limits for the purposes of Regulation (EC) No 659/1999 should be calculated in accordance with Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time limits ⁽²⁾, as supplemented by the specific rules set out in this Regulation. In particular, it is necessary to identify the events, which determine the starting point for time-limits applicable in State aid procedures. The rules set out in this Regulation should apply to pre-existing time-limits which will continue to run after the entry into force of this Regulation.

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

⁽²⁾ OJ L 124, 8.6.1971, p. 1.

- (10) The purpose of recovery is to re-establish the situation existing before aid was unlawfully granted. To ensure equal treatment, the advantage should be measured objectively from the moment when the aid is available to the beneficiary undertaking, independently of the outcome of any commercial decisions subsequently made by that undertaking.
- (11) In accordance with general financial practice it is appropriate to fix the recovery interest rate as an annual percentage rate.
- (12) The volume and frequency of transactions between banks results in an interest rate that is consistently measurable and statistically significant, and should therefore form the basis of the recovery interest rate. The inter-bank swap rate should, however, be adjusted in order to reflect general levels of increased commercial risk outside the banking sector. On the basis of the information on inter-bank swap rates the Commission should establish a single recovery interest rate for each Member State. In the interest of legal certainty and equal treatment, it is appropriate to fix the precise method by which the interest rate should be calculated, and to provide for the publication of the recovery interest rate applicable at any given moment, as well as relevant previously applicable rates.
- (13) A State aid grant may be deemed to reduce a beneficiary undertaking's medium-term financing requirements. For these purposes, and in line with general financial practice, the medium-term may be defined as five years. The recovery interest rate should therefore correspond to an annual percentage rate fixed for five years.
- (14) Given the objective of restoring the situation existing before the aid was unlawfully granted, and in accordance with general financial practice, the recovery interest rate to be fixed by the Commission should be annually compounded. For the same reasons, the recovery interest rate applicable in the first year of the recovery period should be applied for the first five years of the recovery period, and the recovery interest rate applicable in the sixth year of the recovery period for the following five years.
- (15) This Regulation should apply to recovery decisions notified after the date of entry into force of this Regulation,

HAS ADOPTED THIS REGULATION:

CHAPTER I

SUBJECT MATTER AND SCOPE

Article 1

Subject matter and scope

1. This Regulation sets out detailed provisions concerning the form, content and other details of notifications and annual reports referred to in Regulation (EC) No 659/1999. It also sets out provisions for the calculation of time limits in all procedures concerning State aid and of the interest rate for the recovery of unlawful aid.

2. This Regulation shall apply to aid in all sectors.

CHAPTER II

NOTIFICATIONS

Article 2

Notification forms

Without prejudice to Member States' obligations to notify state aids in the coal sector under Commission Decision 2002/871/CE ⁽¹⁾, notifications of new aid pursuant to Article 2(1) of Regulation (EC) No 659/1999, other than those referred to in Article 4(2), shall be made on the notification form set out in Part I of Annex I to this Regulation.

Supplementary information needed for the assessment of the measure in accordance with regulations, guidelines, frameworks and other texts applicable to State aid shall be provided on the supplementary information sheets set out in Part III of Annex I.

Whenever the relevant guidelines or frameworks are modified or replaced, the Commission shall adapt the corresponding forms and information sheets.

Article 3

Transmission of notifications

1. The notification shall be transmitted to the Commission by the Permanent Representative of the Member State concerned. It shall be addressed to the Secretary — General of the Commission.

If the Member State intends to avail itself of a specific procedure laid down in any regulations, guidelines, frameworks and other texts applicable to State aid, a copy of the notification shall be addressed to the Director-General responsible. The Secretary — General and the Directors — General may designate contact points for the receipt of notifications.

2. All subsequent correspondence shall be addressed to the Director — General responsible or to the contact point designated by the Director — General.

3. The Commission shall address its correspondence to the Permanent Representative of the Member State concerned, or to any other address designated by that Member State.

4. Until 31 December 2005 notifications shall be transmitted by the Member State on paper. Whenever possible an electronic copy of the notification shall also be transmitted.

⁽¹⁾ OJ L 300, 5.11.2002, p. 42.

With effect from 1 January 2006 notifications shall be transmitted electronically, unless otherwise agreed by the Commission and the notifying Member State.

All correspondence in connection with a notification which has been submitted after 1 January 2006 shall be transmitted electronically.

5. The date of transmission by fax to the number designated by the receiving party shall be considered to be the date of transmission on paper, if the signed original is received no later than ten days thereafter.

6. By 30 September 2005 at the latest, after consulting Member States, the Commission shall publish in the *Official Journal of the European Union* details of the arrangements for the electronic transmission of notifications, including addresses together with any necessary arrangements for the protection of confidential information.

Article 4

Simplified notification procedure for certain alterations to existing aid

1. For the purposes of Article 1(c) of Regulation (EC) No 659/1999, an alteration to existing aid shall mean any change, other than modifications of a purely formal or administrative nature which cannot affect the evaluation of the compatibility of the aid measure with the common market. However an increase in the original budget of an existing aid scheme by up to 20 % shall not be considered an alteration to existing aid.

2. The following alterations to existing aid shall be notified on the simplified notification form set out in Annex II:

- (a) increases in the budget of an authorised aid scheme exceeding 20 %;
- (b) prolongation of an existing authorised aid scheme by up to six years, with or without an increase in the budget;
- (c) tightening of the criteria for the application of an authorised aid scheme, a reduction of aid intensity or a reduction of eligible expenses;

The Commission shall use its best endeavours to take a decision on any aid notified on the simplified notification form within a period of one month.

3. The simplified notification procedure shall not be used to notify alterations to aid schemes in respect of which Member States have not submitted annual reports in accordance with Article 5, 6, and 7, unless the annual reports for the years in which the aid has been granted are submitted at the same time as the notification.

CHAPTER III

ANNUAL REPORTS

Article 5

Form and content of annual reports

1. Without prejudice to the second and third subparagraphs of this Article and to any additional specific reporting requirements

laid down in a conditional decision adopted pursuant to Article 7(4) of Regulation (EC) No 659/1999, or to the observance of any undertakings provided by the Member State concerned in connection with a decision to approve aid, Member States shall compile the annual reports on existing aid schemes referred to in Article 21(1) of Regulation (EC) No 659/1999 in respect of each whole or part calendar year during which the scheme applies in accordance with the standardised reporting format set out in Annex IIIA.

Annex IIIB sets out the format for annual reports on existing aid schemes relating to the production, processing and marketing of agricultural products listed in Annex I of the Treaty.

Annex IIIC sets out the format for annual reports on existing aid schemes for state aid relating to the production, processing or marketing of fisheries products listed in Annex I of the Treaty.

2. The Commission may ask Member States to provide additional data for selected topics, to be discussed in advance with Member States.

Article 6

Transmission and publication of annual reports

1. Each Member State shall transmit its annual reports to the Commission in electronic form no later than 30 June of the year following the year to which the report relates.

In justified cases Member States may submit estimates, provided that the actual figures are transmitted at the very latest with the following year's data.

2. Each year the Commission shall publish a State aid synopsis containing a synthesis of the information contained in the annual reports submitted during the previous year.

Article 7

Status of annual reports

The transmission of annual reports shall not be considered to constitute compliance with the obligation to notify aid measures before they are put into effect pursuant to Article 88(3) of the Treaty, nor shall such transmission in any way prejudice the outcome of an investigation into allegedly unlawful aid in accordance with the procedure laid down in Chapter III of Regulation (EC) No 659/1999.

CHAPTER IV

TIME-LIMITS*Article 8***Calculation of time-limits**

1. Time-limits provided for in Regulation (EC) No 659/1999 and in this Regulation or fixed by the Commission pursuant to Article 88 of the Treaty shall be calculated in accordance with Regulation (EEC, Euratom) No 1182/71, and the specific rules set out in paragraphs 2 to 5 of this Article. In case of conflict, the provisions of this regulation shall prevail.

2. Time limits shall be specified in months or in working days.

3. With regard to time-limits for action by the Commission, the receipt of the notification or subsequent correspondence in accordance with Article 3(1) and Article 3(2) of this Regulation shall be the relevant event for the purpose of Article 3(1) of Regulation (EEC, Euratom) No 1182/71.

As far as notifications transmitted after 31 December 2005, and correspondence relating to them are concerned, the receipt of the electronic notification or communication at the relevant address published in the *Official Journal of the European Union* shall be the relevant event.

4. With regard to time-limits for action by Member States, the receipt of the relevant notification or correspondence from the Commission in accordance with Art. 3(3) of this Regulation shall be the relevant event for the purposes of Article 3(1) of Regulation (EEC, Euratom) No 1182/71.

5. With regard to the time-limit for the submission of comments following initiation of the formal investigation procedure referred to in Art. 6(1) of Regulation (EC) No 659/1999 by third parties and those Member States which are not directly concerned by the procedure, the publication of the notice of initiation in the *Official Journal of the European Union* shall be the relevant event for the purposes of Article 3(1) of Regulation (EEC, Euratom) No 1182/71.

6. Any request for the extension of a time-limit shall be duly substantiated, and shall be submitted in writing to the address designated by the party fixing the time-limit at least two working days before expiry.

CHAPTER V

INTEREST RATE FOR THE RECOVERY OF UNLAWFUL AID*Article 9***Method for fixing the interest rate**

1. Unless otherwise provided for in a specific decision the interest rate to be used for recovering State aid granted in breach of Article 88(3) of the Treaty shall be an annual percentage rate fixed for each calendar year.

It shall be calculated on the basis of the average of the five-year inter-bank swap rates for September, October and November of the previous year, plus 75 basis points. In duly justified cases, the

Commission may increase the rate by more than 75 basis points in respect of one or more Member States.

2. If the latest three-month average of the five-year inter-bank swap rates available, plus 75 basis points, differs by more than 15 % from the State aid recovery interest rate in force, the Commission shall recalculate the latter.

The new rate shall apply from the first day of the month following the recalculation by the Commission. The Commission shall inform Member States by letter of the recalculation and the date from which it applies.

3. The interest rate shall be fixed for each Member State individually, or for two or more Member States together.

4. In the absence of reliable or equivalent data or in exceptional circumstances the Commission may, in close co-operation with the Member State(s) concerned, fix a State aid recovery interest rate, for one or more Member States, on the basis of a different method and on the basis of the information available to it.

*Article 10***Publication**

The Commission shall publish current and relevant historical State aid recovery interest rates in the *Official Journal of the European Union* and for information on the Internet.

*Article 11***Method for applying interest**

1. The interest rate to be applied shall be the rate applicable on the date on which unlawful aid was first put at the disposal of the beneficiary.

2. The interest rate shall be applied on a compound basis until the date of the recovery of the aid. The interest accruing in the previous year shall be subject to interest in each subsequent year.

3. The interest rate referred to in paragraph 1 shall be applied throughout the whole period until the date of recovery. However, if more than five years have elapsed between the date on which the unlawful aid was first put at the disposal of the beneficiary and the date of the recovery of the aid, the interest rate shall be recalculated at five yearly intervals, taking as a basis the rate in force at the time of recalculation.

CHAPTER VI
FINAL PROVISIONS

Article 12

Review

The Commission shall in consultation with the Member States, review the application of this Regulation within four years after its entry into force.

Article 13

Entry into force

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

Chapter II shall apply only to those notifications transmitted to the Commission more than five months after the entry into force of this Regulation.

Chapter III shall apply to annual reports covering aid granted from 1 January 2003 onwards.

Chapter IV shall apply to any time limit, which has been fixed but which has not yet expired on the date of entry into force of this Regulation.

Articles 9 and 11 shall apply in relation to any recovery decision notified after the date of entry into force of this Regulation.

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

Done at Brussels, 21 april 2004.

For the Commission
Mario MONTI
Member of the Commission

ANNEX I

**STANDARD FORM FOR NOTIFICATION OF STATE AIDS PURSUANT TO ARTICLE 88 (3) EC TREATY
AND FOR THE PROVISION OF INFORMATION ON UNLAWFUL AID**

This form shall be used by Member States for the notification pursuant to Article 88(3) EC Treaty of new aid schemes and individual aid. It shall also be used when a non-aid measure is notified to the Commission for reasons of legal certainty.

Member States are also requested to use this form when the Commission requests comprehensive information on alleged unlawful aid.

The present form consists of three parts:

- I. **General Information:** to be completed in all cases
- II. **Summary Information for publication in the Official Journal**
- III. **Supplementary Information Sheet depending on the type of aid**

Please note that failure to complete this form correctly may result in the notification being returned as incomplete. The completed form shall be transmitted on paper to the Commission by the Permanent Representative of the Member State concerned. It shall be addressed to the Secretary General of the Commission.

If the Member State intends to avail itself of a specific procedure laid down in any regulations, guidelines, frameworks and other texts applicable to State aid, a copy of the notification shall be as well addressed to the Director General of the Commission department responsible.

PART I

GENERAL INFORMATION

STATUS OF THE NOTIFICATION

Does the information transmitted on this form concern:

☐ notification pursuant to Article 88 (3) EC Treaty?

☐ possible unlawful aid ⁽¹⁾?

If yes, please specify the date of putting into effect of the aid. Please complete this form, as well as the relevant supplementary forms.

☐ non-aid measure which is notified to the Commission for reasons of legal certainty?

Please indicate below the reasons why the notifying Member State considers that the measure does not constitute State aid in the meaning of Article 87(1) EC Treaty. Please complete the relevant parts of this form and provide all necessary supporting documentation.

A measure will not constitute State aid if one of the conditions laid down in Article 87(1) EC Treaty is not fulfilled. Please provide a full assessment of the measure in the light of the following criteria focusing in particular on the criterion which you consider not to be met:

- No transfer of public resources (For example, if you consider the measure is not imputable to the State or where you consider that regulatory measures without transfer of public resources will be put in place)
- No advantage (For example, where the private market investor principle is respected)
- No selectivity/specificity (For example, where the measure is available to all enterprises, in all sectors of the economy and without any territorial limitation and without discretion)
- No distortion of competition / no affectation of intra-community trade (For example, where the activity is not of an economic nature or where the economic activity is purely local)

1. Identification of the aid grantor

1.1. Member State concerned

.....

1.2. Region(s) concerned (if applicable)

.....

1.3.

.....

Responsible contact person:

Name :

Address :

Telephone :

Fax :

E-mail :

⁽¹⁾ According to Article 1 (f) of Council Regulation (EC) N° 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 83, 27.3.1999, p. 1) (hereinafter "Procedural Regulation"), unlawful aid shall mean new aid put into effect in contravention of Article 88(3) of the EC-Treaty.

1.4. Responsible contact person at the Permanent Representation:

Name :
 Telephone :
 Fax :
 E-mail :

1.5. If you wish that a copy of the official correspondence sent by the Commission to the Member State should be forwarded to other national authorities, please indicate here their name and address:

Name :
 Address :

1.6. Indicate Member State reference you wish to be included in the correspondence from the Commission

2. Identification of the aid

2.1. Title of the aid (or name of company beneficiary in case of individual aid)

.....

2.2. Brief description of the objective of the aid.

Please indicate primary objective and, if applicable, secondary objective(s) :

	Primary objective (please tick <i>one</i> only)	Secondary objective ⁽¹⁾
Regional development	<input type="checkbox"/>	<input type="checkbox"/>
Research and development	<input type="checkbox"/>	<input type="checkbox"/>
Environmental protection	<input type="checkbox"/>	<input type="checkbox"/>
Rescuing firms in difficulty	<input type="checkbox"/>	<input type="checkbox"/>
Restructuring firms in difficulty	<input type="checkbox"/>	<input type="checkbox"/>
SMEs	<input type="checkbox"/>	<input type="checkbox"/>
Employment	<input type="checkbox"/>	<input type="checkbox"/>
Training	<input type="checkbox"/>	<input type="checkbox"/>
Risk capital	<input type="checkbox"/>	<input type="checkbox"/>
Promotion of export and internationalisation	<input type="checkbox"/>	<input type="checkbox"/>
Services of general economic interest	<input type="checkbox"/>	<input type="checkbox"/>
Sectoral development ⁽²⁾	<input type="checkbox"/>	<input type="checkbox"/>
Social support to individual consumers	<input type="checkbox"/>	<input type="checkbox"/>
Compensation of damage caused by natural disasters or exceptional occurrences	<input type="checkbox"/>	<input type="checkbox"/>
Execution of an important project of common European interest	<input type="checkbox"/>	<input type="checkbox"/>
Remedy for a serious disturbance in the economy	<input type="checkbox"/>	<input type="checkbox"/>
Heritage conservation	<input type="checkbox"/>	<input type="checkbox"/>
Culture	<input type="checkbox"/>	<input type="checkbox"/>

⁽¹⁾ 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 sectoral, in the case for example of a research and development scheme in the steel sector.

⁽²⁾ Please specify sector in point 4.2.

2.3. Scheme - Individual aid ⁽¹⁾

2.3.1. Does the notification relate to an aid scheme?

☐ yes ☐ no

— If yes, does the scheme amend an existing aid scheme?

☐ yes ☐ no

— If yes, are the conditions laid down for the simplified notification procedure pursuant to Article 4(2) of the Implementation Regulation (EC) N° (...) of (...) fulfilled?

☐ yes ☐ no

— If yes, please use and complete the information requested by the simplified notification form (see Annex II).

— If no, please continue with this form and specify whether the original scheme which is being amended was notified to the Commission.

☐ yes ☐ no

— If yes, please specify

Aid number:

.....

Date of Commission approval (reference of the letter of the Commission (SG(..)D/...):

.../.../.....

Duration of the original scheme:

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

.....

2.3.2. Does the notification relate to individual aid?

☐ yes ☐ no

— If yes, please tick the following appropriate box

☐ aid based on a scheme which should be individually notified

Reference of the authorised scheme:

Title :

Aid number :

Letter of Commission approval :

☐ individual aid not based on a scheme

2.3.3. Does the notification relate to an individual aid or scheme notified pursuant to an exemption regulation? If yes, please tick the following appropriate box:

☐ Commission Regulation (EC) N° 70/2001 on the application of Article 87 and 88 EC Treaty to State aid to small and medium-sized enterprises ⁽²⁾. Please use the supplementary information sheet under part III, 1

☐ Commission Regulation N° 68/2001 on the application of Articles 87 and 88 EC Treaty to training aid ⁽³⁾. Please use the supplementary information sheet under part III, 2

⁽¹⁾ According to Article 1(e) of Council Regulation (EC) N° 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty (O) L 83, 27.3.1999, p. 1), individual aid shall mean aid that is not awarded on the basis of an aid scheme and notifiable award of aid on the basis of a scheme.

⁽²⁾ Commission Regulation (EC) N° 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium sized enterprises, OJ L 10, 13.1.2001, p. 33.

⁽³⁾ Commission Regulation (EC) N° 68/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to training aid, OJ L 10, 13.1.2001, p. 20.

- ☐ Commission Regulation (EC) N° 2204/2002 on the application of Articles 87 and 88 EC Treaty to State aid for employment ⁽¹⁾. Please use the supplementary information sheet under part III, 3.
- ☐ Commission Regulation (EC) N° 1/2004 on the application of Articles 87 and 88 EC Treaty to State aid to small and medium-sized enterprises active in the production, processing and marketing of agricultural products (OJ L 1 of 03.01.2004).

3. National Legal Basis

- 3.1. Please list the national legal basis including the implementing provisions and their respective sources of references:
 Title:

Reference (where applicable):

- 3.2. Please indicate the document(s) enclosed with this notification:

- ☐ A copy of the relevant extracts of the final text(s) of the legal basis (and a web link, if possible)
- ☐ A copy of the relevant extracts of the draft text(s) of the legal basis (and a web link, if existing)

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

☐ yes ☐ no

4. Beneficiaries

- 4.1. Location of the beneficiary(ies)

- ☐ in (an) unassisted region(s)
- ☐ in (a) region(s) eligible for assistance under Article 87(3)(c) EC Treaty (specify at NUTS-level 3 or lower)
- ☐ in (a) region(s) eligible for assistance under Article 87(3)(a) EC Treaty (specify at NUTS-level 2 or lower)
- ☐ mixed: specify

- 4.2. Sector(s) of the beneficiary(ies):

- ☐ Not sector specific
- ☐ A Agriculture
- ☐ B Fisheries
- ☐ C Mining and Quarrying
- ☐ 10.1 Coal
- ☐ D Manufacturing industry
- ☐ 17 Textiles
- ☐ 21 Pulp and paper
- ☐ 24 Chemical and pharmaceutical industry
- ☐ 24.7 Man-made fibres
- ☐ 27.1 Steel ⁽²⁾
- ☐ 29 Industrial machinery
- ☐ DL Electrical and optical equipment
- ☐ 34.1 Motor vehicles
- ☐ 35.1 Shipbuilding
- ☐ Other Manufacturing sector, please specify:.....

⁽¹⁾ Commission Regulation (EC) N° 2204/2002 of 12 December 2002 on the application of Articles 87 and 88 of the EC Treaty to State aid for employment, OJ L 337, 13.12.2002, p. 3 and OJ L 349, 24.12.2002, p. 126.

⁽²⁾ Annex B to the Communication from the Commission: "Multisectoral framework on regional aid for large investment projects", OJ C 70, 19.3.2002, p. 8.

- ☐E Electricity, gas and water supply
☐F Construction
☐52 Retail Services
☐H Hotels and restaurants (Tourism)
☐I Transport
☐ 60 Land transport and transport via pipelines
☐ 60.1 Railways
☐ 60.2 Other land transport
☐ 61.1 Sea and coastal water transport
☐ 61.2 Inland water transport
☐ 62 Air transport
☐ 64 Post and telecommunications
☐J Financial intermediation
☐72 Computer and related activities
☐92 Recreational, cultural and sporting activities
☐ Other, please specify according to NACE rev. 1.1 classification ⁽¹⁾:
.....

4.3. In case of an individual aid:

Name of the beneficiary :
Type of beneficiary :

☐ SME

Number of employees :
Annual turnover :
Annual balance-sheet :
Independence :

(please attach a solemn declaration in line with the Commission Recommendation on SME ⁽²⁾ or provide any other evidence to demonstrate the above criteria):
.....

☐ large enterprise

☐ firm in difficulties ⁽³⁾

4.4. In case of an aid scheme:

Type of beneficiaries:

- ☐ all firms (large firms and small and medium-sized enterprises)
☐ only large enterprises
☐ small and medium-sized enterprises

- ☐ medium-sized enterprises
☐ small enterprises
☐ micro enterprises

☐ the following beneficiaries:.....

Estimated number of beneficiaries:

- ☐ under 10
☐ from 11 to 50
☐ from 51 to 100
☐ from 101 to 500
☐ from 501 to 1000
☐ over 1000

⁽¹⁾ NACE Rev.1.1 is the Statistical classification of economic activities in the European Community.

⁽²⁾ Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized, OJ L 124, 20.5.2003, p. 36 and Draft Commission Regulation (EC) N° .../of amending Regulation (EC) N° 70/2001 as regards the extension of its scope to include aid for research and development.

⁽³⁾ As defined in the Community Guidelines for rescuing and restructuring firms in difficulties OJCE C 288 of 9.10.1999, p. 218.

5. **Amount of aid / Annual expenditure**

In case of an individual aid, indicate the overall amount of each measure concerned:

.....

In case of a scheme, indicate the annual amount of the budget planned and the overall amount (in national currency):

.....

For tax measures, please indicate the estimated annual and overall revenue losses due to tax concessions for the period covered by the notification:

.....

If the budget is not adopted annually, please specify what period it covers:

.....

If the notification concerns changes to an existing scheme, please give the budgetary effects of the notified changes to the scheme:

.....

6. **Form of the aid and means of funding**

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

- ☐ Direct grant
- ☐ Soft loan (including details of how the loan is secured)
- ☐ Interest subsidy
- ☐ Tax advantage (e.g. tax allowance, tax base reduction, tax rate reduction, tax deferment). Please specify:
.....
- ☐ Reduction of social security contributions
- ☐ Provision of risk capital
- ☐ Debt write-off
- ☐ Guarantee (including amongst others information on the loan or other financial transaction covered by the guarantee, the security required and the premium to be paid)
- ☐ Other. Please specify:

For each instrument of aid, please give a precise description of its rules and conditions of application, including in particular the rate of award, its tax treatment and whether the aid is accorded automatically once certain objective criteria are fulfilled (if so, please mention the criteria) or whether there is an element of discretion by the awarding authorities.

.....

Specify the financing of the aid: if the aid is not financed through the general budget of the State/region/municipality, please explain its way of financing:

- ☐ Through para-fiscal charges or taxes affected to a beneficiary, which is not the State. 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. Annex a copy of the legal basis for the imposition of the charges
- ☐ Accumulated reserves
- ☐ Public enterprises
- ☐ Other (please specify).....

7. **Duration**

7.1. In the case of an individual aid:

Indicate the date when the aid will be put into effect (If the aid will be granted in tranches, indicate the date of each tranche)

.....

Specify the duration of the measure for which the aid is granted, if applicable

.....

7.2. In the case of a scheme:

Indicate the date from which on the aid may be granted

.....

Indicate the last date until which aid may be granted

.....

If the duration exceeds six years, please demonstrate that a longer time period is indispensable to achieve the objective(s) of the scheme:

.....

8. **Cumulation of different types of aid**

Can the aid be cumulated with aid received from other local, regional, national or Community schemes to cover the same eligible costs?

☐ yes ☐ no

If so, describe the mechanisms put in place in order to ensure that the cumulation rules are respected:

.....

9. **Professional Confidentiality**

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

☐ yes ☐ no

If so, please indicate which parts are confidential and explain why:

.....

.....

If no, the Commission will publish its decision without asking the Member State.

10. **Compatibility of the aid**

Please identify which of the existing Regulations, frameworks, guidelines and other texts applicable to State aid provide an explicit legal basis for the authorisation of the aid (where appropriate please specify for each measure) and complete the relevant supplementary information sheet(s) in part III

- ☐ SME aid
 - ☐ Notification of an individual aid pursuant to Article 6 of Regulation (EC) N° 70/200 1
 - ☐ Notification for legal certainty
 - ☐ Aid for SMEs in the agricultural sector
- ☐ Training aid
 - ☐ Notification of an individual aid pursuant to Article 5 of Regulation (EC) N° 68/200 1
 - ☐ Notification for legal certainty
- ☐ Employment aid
 - ☐ Notification of an individual aid pursuant to Article 9 of Regulation (EC) N° 2204/2002
 - ☐ Notification of a scheme pursuant to Article 9 of Regulation (EC) N° 2204/2002
 - ☐ Notification for legal certainty
- ☐ Regional aid
 - ☐ Aid coming under the multisectoral framework on regional aid for large investment projects
 - ☐ Research and development aid
 - ☐ Aid for rescuing firms in difficulty
 - ☐ Aid for restructuring firms in difficulty
 - ☐ Aid for audio-visual production
 - ☐ Environmental protection aid

- ☐ Risk capital aid
- ☐ Aid in the agricultural sector
- ☐ Aid in the transport sector
- ☐ Shipbuilding aid

Where the existing Regulations, frameworks, guidelines or other texts applicable to State aid do not provide an explicit basis for the approval of any of the aid covered by this form, please provide a fully reasoned justification as to why the aid could be considered as compatible with the EC Treaty, referring to the applicable exemption clause of the EC Treaty (Article 86(2), Article 87(2) (a) or (b) , Article 87(3) (a), (b), (c) or (d)) as well as other specific provisions relating to Agriculture and Transport

11. **Outstanding recovery orders**

In the case of individual aid has any potential beneficiary of the measure received state aid which is the subject of an outstanding recovery order by the Commission?

☐ yes ☐ no

If yes, please provide complete details:.....
.....
.....
.....

12. **Other Information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under State aid rules.

13. **Attachments**

Please list here all documents which are attached to the notification and provide paper copies or direct internet links to the documents concerned.

14. **Declaration**

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

Date and place of signature:

Signature:

Name and position of person signing:

PART II

SUMMARY INFORMATION FOR PUBLICATION IN THE OFFICIAL JOURNAL

Number of aid:	(to be completed by the Commission)		
Member State:			
Region:			
Title and objective of aid schemes or name of company beneficiary of an individual aid (aid based on a scheme which should however be notified individually and aid not based on a scheme):			
Legal basis:			
Annual expenditure planned or overall amount of individual aid granted: (In national currency)	Aid scheme	Annual expenditure planned:	Euro ... million
		Overall amount:	Euro ... million
	Individual aid	Overall amount of each measure:	Euro ... million
Duration:			
Maximum aid intensity of the individual aid or the aid scheme:			
Economic sectors:	All sectors:		
	— or Limited to specific sectors as mentioned in the "General information", (Part I, par. 4.2.)		
Name and address of the granting authority	Name:		

PART III

SUPPLEMENTARY INFORMATION SHEETS

To be completed as necessary depending on the type of aid concerned:

1. SME aid
2. Training aid
3. Employment aid
4. Regional aid
5. Aid coming under the multisectoral framework
6. Research and development aid
 - a) in the case of a scheme
 - b) in the case of individual aid
7. Aid for rescuing firms in difficulty
 - a) in the case of a scheme
 - b) in the case of individual aid
8. Aid for restructuring firms in difficulty
 - a) in the case of a scheme
 - b) in the case of individual aid
9. Aid for audio-visual production
10. Environmental protection aid
11. Risk capital aid
12. Aid in the agricultural sector
 - a) Aid for agriculture
 - i. Aid for investment in agricultural holdings
 - ii. Aid for investments in connection with the processing and marketing of agricultural products
 - b) Agri-environmental aid
 - c) Aid to compensate for handicaps in the less favoured areas
 - d) Aid for the setting up of young farmers
 - e) Aid for early retirement or for the cessation of farming activities
 - f) Aid for closing production, processing and marketing capacity
 - g) Aid for producer groups
 - h) Aid to compensate for damage to agricultural production or the means of agricultural production
 - i) Aid for land reparation
 - j) Aid for the production and marketing of quality agricultural products
 - k) Aid for the provision of technical support in the agricultural sector
 - l) Aid for the livestock sector
 - m) Aid for the outermost regions and the Aegean Islands
 - n) Aid in the form of subsidised short-term loans
 - o) Aid for the promotion and advertising of agricultural and certain non-agricultural products
 - p) Aid for rescue and restructuring firms in difficulty
 - q) Aid for TSE tests; fallen stock and slaughterhouse waste
13. Aid in the transport sector
 - a) Individual aid for restructuring firms in difficulty in the aviation sector
 - b) Aid for transport infrastructure
 - c) Aid for maritime transport
 - d) Aid for combined transport
14. Shipbuilding aid (to be completed)

PART III.1

SUPPLEMENTARY INFORMATION SHEET ON SME AID

This supplementary information sheet must be used for the notification of any individual aid pursuant to Article 6 of Regulation (EC) 70/2001 ⁽¹⁾ in its modified form ⁽²⁾. It must also be used in the case of any individual aid or scheme, which is notified to the Commission for reasons of legal certainty.

1. Type of individual aid or scheme

Does the individual aid or scheme relate to:

- 1.1. ☐ investment aid
- 1.2. ☐ consultancy and other services and activities including participation in fairs
- 1.3. ☐ R&D expenditure
- ☐ yes:
- for notifications of R & D aid to SMEs please complete:
 - supplementary information sheet for R & D 6 a for aid schemes
 - supplementary information sheet for R & D 6 b for individual aid

2. Initial Investment Aid

2.1. Does the aid cover investment in fixed capital relating to:

- ☐ the setting-up of a new establishment ?
- ☐ the extension of an existing establishment ?
- ☐ the starting-up of a new activity involving a fundamental change in the product or production process of an existing establishment (through rationalisation, diversification or modernisation)?
- ☐ the purchase of an establishment, which has closed, or which would have closed had it not been purchased?

Is replacement investment excluded?

☐ yes ☐ no

2.2. Is the aid calculated as percentage of:

- ☐ the investment's eligible costs
- ☐ the wage costs of employment created by the investment (aid to job creation)

2.3. a) ☐ investment in tangible assets:

Is the value of the investment established as a percentage on the basis of :

- ☐ land ?
- ☐ buildings ?
- ☐ plant/machinery (equipment)?

Please provide a short description:

.....

If the undertaking has its main economic activity in the transport sector, are transport means and transport equipment excluded from the eligible costs (except for railway rolling stock)?

☐ yes ☐ no

⁽¹⁾ Commission Regulation (EC) N° 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium sized enterprises, OJ L 10, 13.1.2001, p. 33.

⁽²⁾ OJ L 63, 28.2.2004, p. 22.

If no, please specify the transport means or equipment that are eligible:

.....

- b) ☐ purchasing price for the take over of an establishment which has closed or which would have closed had it not been purchased
 c) ☐ intangible investment

The eligible costs of intangible investment shall be the costs of acquisition of the technology:

- ☐ patents' rights
☐ operating or patented know-how licences
☐ unpatented know-how (technical knowledge)

Please provide a short description ⁽¹⁾

- d) ☐ wage costs:

Is the amount of the aid expressed as a percentage of the wage costs over a period of two years relating to the employment created?

☐ yes ☐ no

2.4. Intensity of the aid

2.4.1 Investment projects situated outside of assisted regions under Article 87(3)(c) and under Article 87(3)(a) for:

small enterprises ☐ medium sized enterprises ☐

2.4.2 What are the intensities of the aid for investment projects expressed in gross terms?

Please specify:.....

Investment projects situated inside of assisted regions under Article 87(3)(c) and under Article 87(3)(a):

small enterprises ☐ medium sized enterprises ☐

What are the intensities of the aid for investment projects expressed in gross terms? Please specify:

.....

3. Cumulation of the aid

3.1. What is the maximum ceiling for cumulated aid?

Please specify:

4. Specific conditions for aid for job creation

4.1. Does the aid provide for guarantees that the aid for job creation is linked to the carrying-out of an initial investment project in tangible or intangible assets?

☐ yes ☐ no

4.2. Does the aid provide for guarantees that the aid for job creation is created within three years of the investment's completion?

☐ yes ☐ no

⁽¹⁾ This description should reflect how the authorities intend to ensure consistency with point 4.6 of the Guidelines of National Regional Aid, OJ 74, 10.3.1998, p. 9, as amended by the community Guidelines on State aid for Rescuing and Restructuring Firms in Difficulty, OJ C 288, 9.10.1999, p. 2, and the subsequent Amendments to the Guidelines on National Regional Aid, OJ C 258, 9.9.2000, p.5.

Should one of the two previous questions be answered in the negative, please explain how the authorities intend to comply with these requirements:

.....

- 4.3. Does the employment created represent a net increase in the number of employees in the establishment concerned, compared with the average over the past 12 months?

☐ yes ☐ no

- 4.4. Does the aid provide for guarantees that the employment within the qualified region will be maintained for a minimum period of five years?

☐ yes ☐ no

If yes, what are the guarantees for that ?

- 4.5. Does the aid provide for guarantees that the jobs lost during the period of reference are being deducted from the apparent number of jobs created during the same period?

☐ yes ☐ no

5. Specific Conditions for Investment Project in assisted areas with higher regional aid

- 5.1. Does the aid include a clause stipulating that the recipient has made a minimum contribution of at least 25% of the total investment and that this contribution will be exempted of any aid?

☐ yes ☐ no

- 5.2. What are the guarantees that the aid for initial investment (both material and intangible investment) is made conditional on the maintenance of the investment for a minimum period of five years?
-
-

6. Aid to consultancy and other service activities

- 6.1. Are eligible costs limited to:

☐ costs for services provided by outside consultants and other services providers?
Please specify if such services are not a continuous or periodic activity nor relate to the enterprise's usual operating expenditure, such as routine tax consultancy services, regular legal service or advertising

.....

.....

☐ costs of firms participating in fairs and exhibitions? Please specify if the aid is related to the additional costs incurred for renting, setting up and running the stand:

Is the participation limited to the first participation in a fair or exhibition?

☐ yes ☐ no

☐ Other costs (in particular cases where aid is awarded directly to the service(s) provider or consultant(s) Please specify under which conditions:

- 6.2. Please indicate the maximum aid intensity expressed in gross terms:

If the aid intensity exceeds 50 % gross please indicate in detail why this aid intensity should be necessary:

.....

- 6.3. Please indicate the maximum ceiling for cumulated aid:
-
-

7. Necessity of the aid

7.1. Does the aid foresee that any application for aid must be submitted before work on the project is started?

☐ yes ☐ no

7.2. If not has the Member State adopted legal provisions establishing a legal right to aid according to objective criteria, and without further exercise of discretion by the Member States?

☐ yes ☐ no

8. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Regulation (EC) 70/2001.

PART III.2**UPPLEMENTARY INFORMATION SHEET ON TRAINING AID**

This supplementary information sheet must be used for the notification of individual aid pursuant to Article 5 of the Regulation (EC) 68/2001 ⁽¹⁾ in its modified form ⁽²⁾. It must also be used in the case of any individual aid or scheme, which is notified to the Commission for reasons of legal certainty.

1. Scope of the individual aid or scheme

1.1. Does the measure apply to the production and/or processing and/or marketing of the agricultural products listed in Annex I to the EC Treaty?

☐ yes ☐ no

1.12. Does the measure apply to the production, processing and/or marketing of the fisheries and/or aquaculture products listed in Annex I to the EC Treaty?

☐ yes ☐ no

1.13. Is the aid foreseen for the maritime transport sector?

☐ yes ☐ no

If yes, please answer the following questions:

Is the trainee not an active member of the crew but a supernumerary on board?

☐ yes ☐ no

Shall the training be carried out on board ships entered on Community registers?

☐ yes ☐ no

1.4. What are the intensities of the aid expressed in gross terms? Please specify:

.....

2. Type of scheme or individual aid

Does the scheme or the individual aid relate to:

⁽¹⁾ Commission Regulation (EC) No 68/2001 of 12 January 2001 on the application of Articles 87 and 88 to training aid, OJ L 10, 13.1.2001, p. 20.

⁽²⁾ OJ L 63, 28.2.2004, p. 20.

2.1 Specific training:

☐ yes ☐ no

If yes, please give a description of the measure related to specific training:

.....

.....

2.2. General training:

☐ yes ☐ no

If yes, please give a description of the measure related to general training:

.....

.....

2.3. Training aid given to disadvantaged workers:

☐ yes ☐ no

If yes, please give a description of the measure related to disadvantaged workers:

.....

.....

2.4. Intensity of the aid

2.4.1. Aid for general training

2.4.1.1. ☐ granted outside of assisted regions under to Article 87.(3)(a) EC Treaty and 87 3(c) EC Treaty:

If yes, please specify what are the intensities expressed in gross terms for:

— large enterprises:

— small or medium-sized enterprises:

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers:

.....

2.4.1.2. ☐ granted in assisted regions under Article 87(3)(a) EC Treaty and under Article 87 (3)(c) EC Treaty

If yes, please specify what are the intensities expressed in gross terms for:

— large enterprises:

— small or medium sized enterprises:

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers:

.....

2.4.2. Aid for specific training

2.4.2.1. ☐ granted outside of assisted regions under Article 87(3)(a) EC Treaty and under Article 87 (3)(c) EC Treaty:☐ yes ☐ no

If yes, please specify what are the intensities expressed in gross terms for:

— large enterprises:

— small or medium sized enterprises:

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers:

.....

- 2.4.2.2. ☐ granted in assisted regions under Article 87(3)(a) EC Treaty and under Article 87 (3)(c) EC Treaty

If yes, please specify what are the intensities expressed in gross terms for:

- large enterprises:.....
— small or medium sized enterprises:

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers:

.....

3. **Eligible costs**

Which are the eligible costs foreseen under the scheme or for the individual aid ?

- ☐ trainers personnel costs
☐ trainers and trainees travel expenses
☐ other current expenses such as materials and supplies
☐ depreciation of tools and equipment, to the extent that they are used exclusively for the training project
☐ cost of guidance and counselling services with regard to the training project
☐ trainees personnel
☐ indirect costs (administrative, rent, overheads, transport and tuition costs for participants)

In the case of ad hoc individual aid under a scheme, please provide for each of the eligible costs documentary evidence, which shall be transparent and itemized.....

4. **Cumulation**

Can the aid foreseen in the scheme or in the individual aid be cumulated?

- ☐ yes ☐ no

If yes, can the aid intensities as stipulated in Art. 4 of the Regulation No 68/2001 be exceeded by this cumulation?

- ☐ yes ☐ no

5. **Other Information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Regulation (EC) 68/2001.

PART III.3

SUPPLEMENTARY INFORMATION SHEET ON EMPLOYMENT AID

This supplementary information sheet must be used for the notification of any individual aid or any scheme pursuant to Article 9 of Regulation (EC) 2204/2002 ⁽¹⁾. It must also be used in the case of an individual aid or scheme, which is notified to the Commission for reasons of legal certainty. This supplementary information sheet must as well be used for the notification of any employment aid in the transport sector (granted pursuant to Art. 4(6) of the SME Regulation or pursuant to the Regional Guidelines).

1. Scope Of The Individual Aid Or Scheme

- 1.1. Does the measure apply to the production and/or processing and/or marketing of the agricultural products listed in Annex I to the EC Treaty?

☐ yes ☐ no

- 1.2. Does the measure apply to the production, processing and/or marketing of the fisheries and/or aquaculture products listed in Annex I to the EC Treaty?

☐ yes ☐ no

2. Creation Of Employment

- 2.1. Are the aid intensities calculated with regard to the wage costs over a period of two years relating to the employment created?

☐ yes ☐ no

- 2.2. Is the creation of employment for SMEs outside of assisted areas under the Article 87.(3).(a) EC Treaty and under Article 87 (3).(c) EC Treaty or sectors?

☐ yes ☐ no

if yes please specify what are the intensities expressed in gross terms

Is the creation of employment in assisted areas according to Article 87(3)(a) EC Treaty and 87(3)(c) EC Treaty or sectors?

☐ yes ☐ no

- 2.2.1. Is the aid defined in terms of intensity compared to standard reference cost?

☐ yes ☐ no

Is the aid subject to taxes?

☐ yes ☐ no

What are the intensities expressed in net terms?

Shall the ceiling be increased because the scheme or the aid is applicable also to SMEs?

☐ yes ☐ no

If yes please specify what increases are foreseen, expressed in gross terms

⁽¹⁾ Commission Regulation (EC) No 2204/2002 of 12 December 2002 on the application of Articles 87 and 88 of the EC Treaty to State aid for employment, OJ L 337, 13.12.2002, p. 3 and OJ L 349, 24.12.2002, p. 126.

- 2.2.2. Has the recipient to make a minimum contribution, exempted of any aid, of at least 25% of the eligible costs?

☐ yes ☐ no

- 2.2.3. Does the aid provide that the employment is maintained for a minimum period of three years in the case of large enterprises?

☐ yes ☐ no

Does the aid provide that the employment in the regions or sectors which qualify for regional aid is maintained for a minimum period of two years in the case of SMEs?

☐ yes ☐ no

If yes, what are the guarantees that the aid linked or not linked to the initial investment is made conditional on the maintenance of the employment for a minimum period of two or three years?

- 2.2.4. Does the employment created represent a net increase in the number of employees, both in the establishment and in the enterprise concerned, compared with the average over the past 12 months?

☐ yes ☐ no

- 2.2.5. Have the new workers employed never had a job or have lost or are in the process of losing their previous job?

☐ yes ☐ no

- 2.2.6. Does the scheme provide that any application for aid must be submitted before the employment concerned is created?

☐ yes ☐ no

If not has the Member State adopted legal provisions establishing a legal right to aid according to objective criteria, and without further exercise of discretion by the Member States?

☐ yes ☐ no

- 2.2.7. Does the aid provide that in cases where the employment created is linked to the carrying-out of a project of investment in tangible and intangible assets and the employment is created within three years of the investment's completion for a minimum period of three years in the case of SMEs, the application for aid must be submitted before work is started on the investment projects?

☐ yes ☐ no

- 2.3 In case of creation of employment in the production, processing and marketing of products listed in Annex I to the EC Treaty in areas which qualify as less favoured areas under Council Regulation (EC) No 1257/1999 ⁽¹⁾, will the aid be granted according to the higher regional aid ceilings mentioned in article 4, paragraph 3, fourth subparagraph of Regulation (EC) No 2204/2002 or, where applicable, according to the higher aid ceilings of Regulation (EC) No 1257/1999. Please indicate which will be the intensity of the aid granted.

3. Recruitment Of Disadvantaged And Disabled Workers

- 3.1. Are the aid intensities calculated with regard to the wage costs over a period of one year relating to the employment created?

☐ yes ☐ no

Do the gross aid intensities of all aid relating to the employment of the disadvantaged or disabled workers exceed respectively 50 % or 60 %?

☐ yes ☐ no

⁽¹⁾ Council Regulation (EC) 1257/1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations, OJ L 160, 26.6.1999, p. 80.

- 3.2. Does the recruitment represent a net increase in the number of employees in the establishment concerned?

☐ yes ☐ no

If not, have the post or posts fallen vacant following voluntary departure, retirement on grounds of age, voluntary reduction of working time or lawful dismissal for misconduct and not as a result of redundancy?

☐ yes ☐ no

- 3.3. Is the aid limited to disadvantaged workers in the meaning of Article 2 (f)?

☐ yes ☐ no

- 3.4. Is the aid limited to disabled workers in the meaning of Article 2 (g)?

☐ yes ☐ no

If the aid is not limited to disadvantaged or disabled workers in the meaning of Article 2 (f) and (g) please explain in detail why you consider that targeted categories of workers should be considered as disadvantage

.....

4. Additional Costs Of Employment Of Disabled Workers

- 4.1. Does the aid refer to the recruitment of individual disabled workers and ancillary costs?

☐ yes ☐ no

If yes please demonstrate that the conditions of Article 6.2 are fulfilled

- 4.2. Does the aid refer to sheltered employment?

☐ yes ☐ no

If yes, please demonstrate that the aid does not exceed the costs of constructing, installing or expanding the establishment concerned, and any costs of administration and transport which result from employment of disabled workers:

5. Cumulation

- 5.1. Does the aid ceiling fixed in Article 4, 5 and 6 apply regardless of whether the support is financed entirely from state resources or is partly financed by the Community?

☐ yes ☐ no

- 5.2. Can the notified aid for the creation of new jobs be cumulated with other State aid within the meaning of Article 87 (1) EC Treaty or with other Community funding in relation to the same wage costs?

☐ yes ☐ no

If yes can the cumulation lead to a result where the aid intensity as fixed in Article 4(2) and (3) is exceeded (aid for disadvantaged and disabled workers excluded)?

☐ yes ☐ no

- 5.3. Can the notified aid for the creation of employment under Article 4 of this regulation be cumulated with any other State aid within the meaning of Article 87 (1) EC Treaty in relation to the costs of any investment to which the created employment is linked and which has not yet been completed at the time the employment is created or which was completed in the three years before the employment was created?

☐ yes ☐ no

If yes can the cumulated aid result in an aid intensity exceeding the relevant ceiling of regional investment aid determined in the guidelines in regional investment aid and in the map approved by the Commission for each member State or the ceiling in Exemption Regulation (EC) N 70/2001?

☐ yes ☐ no

- 5.4. Can the aid for the recruitment of disadvantaged or disabled workers under Article 5 and 6 be cumulated with aid and/or Community funding for the creation of employment under Article 4 in relation with the same wage costs?

☐ yes ☐ no

If yes, is it ensured that such cumulation does not result in a gross aid intensity exceeding 100 % of the wage costs over any period for which the worker or workers are employed?

- 5.5. Can the aid for the recruitment of disadvantaged or disabled workers under Article 5 and 6 of the Regulation be cumulated with other State aid and/or with other Community funding for other purposes than the creation of employment under Article 4 of the Regulation in relation to the same wage costs?

☐ yes ☐ no

If yes, please explain the "other purposes":

If yes is it ensured that such cumulation does not result in a gross aid intensity exceeding 100 % of the wage costs over any period for which the worker or workers are employed?

☐ yes ☐ no

6. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Regulation (EC) 2204/2002.

PART III.4

SUPPLEMENTARY INFORMATION SHEET ON REGIONAL AID

This supplementary information sheet must be used for the notification of any aid scheme or individual aid covered by the guidelines on national regional aid. ⁽¹⁾

However, the present annex cannot be used for the particular purpose of notification of new regional aid maps. Of course, individual aid or schemes falling under the scope of the exemption regulations, both the SME and the employment regulation, ⁽²⁾ are exempted from notification. In this regard, Member States are invited to clarify the scope of their notification; in the particular case that their notification covers both aid to large firms and SMEs, then, they may request approval only concerning the first category.

As stated in the guidelines, regional aid is a specific form of aid since it is reserved for particular regions. It is designed to develop the less favoured regions by supporting investment and job creation in a sustainable context.

Derogation from the incompatibility principle established in the Treaty can only be granted in respect of regional aid if the equilibrium between the resulting distortions of competition and the advantages of aid in terms of development can be guaranteed.

1. Type Of Scheme Or individual aid

The scheme or the individual aid relates to

- 1.1. ☐ initial investment
☐ The aid is calculated as a percentage of the investment's value
☐ The aid is calculated as a percentage of the wage costs of the persons hired
- 1.2. ☐ operating aid

⁽¹⁾ Guidelines on National Regional Aid, OJ C 74, 10.3.1998, p. 9, as amended by the Community Guidelines on State aid for Rescuing and Restructuring Firms in Difficulty, OJ C 28, 9.10.1999, p. 2 and the subsequent Amendments to the Guidelines on National Regional Aid, OJ C 258, 9.9.2000, p. 5.

⁽²⁾ Commission Regulation (EC) N° 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to small end medium-sized enterprises, OJ L 10, 13.1.2001 p. 33, and Commission Regulation (EC) N° 2204/2002 of 12 December 2002 on the application of Article 87 and 88 of the EC Treaty to State aid for employment, OJ L 337, 13.12.2002, p. 3, and OJ L 349, 24.12.2002, p. 126.

1.3. ☐ both

- 1.4. ☐ The aid is granted:
☐ automatically, should the conditions of the scheme be fulfilled
☐ discretionary, 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 followed and attach a copy of the administrative provisions applicable for the awarding of aid:

.....

- 1.5. Does the aid respect the regional ceilings of the regional aid map applicable at the time of awarding the aid -including those resulting from the appropriate measures to be adopted in the framework of the 2002 Multisectoral Framework? ⁽¹⁾

☐ yes ☐ no

Does the scheme include a reference to the regional aid maps applicable?

☐ yes ☐ no

If yes, please specify:.....

2. **initial investment aid** ⁽²⁾

- 2.1. Does the scheme cover investment in fixed capital or job creation relating to:
☐ the setting-up of a new establishment ?
☐ the extension of an existing establishment ?
☐ the starting-up of a new activity involving a fundamental change in the product or production process of an existing establishment (through rationalisation, diversification or modernisation) ?
☐ the purchase of an establishment which has closed or which would have closed had it not been purchased?

- 2.2. Does the aid include a clause stipulating that the recipient has made a minimum contribution of at least 25% of the total investment and that this contribution will be exempted of any aid?

☐ yes ☐ no

- 2.3. Does the aid provide that any application for aid must be submitted before work is started on the projects?

☐ yes ☐ no

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

- 2.4. Does the scheme define the aid in terms of intensity compared to standard reference cost?

☐ yes ☐ no

Is the aid subject to taxes?

☐ yes ☐ no

What are the intensities expressed in gross terms?

What are the parameters enabling calculation of aid intensities?

⁽¹⁾ Commission letter to the Member States of 8.03.2002 on appropriate measures pursuant to Article 88(1) EC Treaty under the Multisectoral Framework SG(2002) D/228828, and Commission letter to the Member States of 8.03.2002 on appropriate measures pursuant to Article 88(1) EC Treaty as regards to the Code on aid to synthetic fibres industry and Community framework for State aid to the motor vehicle industry SG (2002) D/228829.

⁽²⁾ This should be understood in the sense of point 4.1 of the Guidelines on National Regional Aid, OJ C 74, 10.3.1998, p. 9, according to which, "the object of regional aid is to secure either productive investment (initial investment) or job creation, which is linked to the investment. Thus this method favours neither the capital factor nor the labour factor."

2.4.1. ☐ Grants:

Depreciation arrangements in force?:

.....

Tax rate reduction on benefits of the firm:

.....

2.4.2. ☐ Low-interest loans and interest rebate:

maximum amount of the rebate :

.....

maximum period of the loan:

.....

maximum proportion ⁽¹⁾ :

.....

maximum length of the grace period:

.....

In the case of low-interest loans, please specify the minimum interest rate:

.....

In case of a state-loan:

— Is it covered by ordinary securities?

.....

— What is the expected default rate?

.....

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

.....

2.4.3. ☐ Guarantee schemes:

Please indicate the types of loans for which guarantees may be granted and specification of the fees (cf. previous point):

.....

.....

.....

What is the expected default rate?

.....

Please submit information allowing the aid intensity of guarantees to be calculated, including duration, proportion and amount :

.....

.....

.....

2.5. Is replacement investment excluded from the scheme? ⁽²⁾ :☐

yes

☐

no

In case it is not, the authorities are requested to fill in the part on operating aid.

⁽¹⁾ Amount of the loan as a percentage or proportion of the eligible investment.⁽²⁾ Replacing investment falls within the category of operating aid and thus it is excluded from initial investment.

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

☐ yes ☐ no

Should this question be answered in the negative, will aid to investment granted to a large enterprise during the restructuring period, be notified individually?

☐ yes ☐ no

- 2.7. Does the eligible expenditure under the scheme relate to:

- 2.7.1. ☐ Material investment:

The value of the investment is established as a percentage on the basis of²:

- ☐ land
☐ buildings
☐ plant/machinery (equipment)?

Please provide a short description: ⁽³⁾

.....

In the context of purchasing an establishment of the type, for which the investment aid is intended, are there any guarantees that the establishment concerned does not belong to a firm in difficulty?

☐ yes ☐ no

Are there enough guarantees that any aid awarded in the past for the acquisition of assets has been taken into account/deducted as provided for in point 4.5 of the RAG prior to the purchase?

☐ yes ☐ no

Are there enough guarantees that the transactions would take place under market conditions?

☐ yes ☐ no

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

.....

- 2.7.2. ☐ Intangible investment:

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

- ☐ patents
☐ operating or patented know-how licences
☐ unpatented know-how

Please provide a short description ⁽⁴⁾

.....

Does the scheme include a clause stipulating that the expenditure on eligible intangible investment must not exceed 25% of the standard base in the case of large firms?

☐ yes ☐ no

⁽¹⁾ As defined in the Community guidelines on state aid for Rescuing and Restructuring firms in difficulty OJ C 288, 9.10.1999, p. 2.

⁽²⁾ 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.

⁽³⁾ The description should reflect how the authorities intend to ensure consistency with point 4.4 and point 4.5 of the Guidelines on Regional Aid, OJ C 74, 10.3.1998, p. 9.

⁽⁴⁾ This description should reflect how the authorities intend to ensure consistency with point 4.6 of the Guidelines of Regional Aid, OJ C 74, 10. 3.1998, p. 9.

If not, explain why and how the authorities intend to respect this requirement:

.....
.....

In the case of large firms, does the scheme provide for guarantees that eligible assets:

2.7.2.1. ☐ will be used exclusively in the establishment receiving the aid?

2.7.2.2. ☐ must be regarded as amortisable assets?

2.7.2.3. ☐ are purchased from third parties under market conditions?

Should one of these conditions not be explicitly reflected in the scheme, please explain the reasons, as well as how the authorities intend to ensure that the eligible intangible assets will remain associated within the recipient region and will not be subject to a transfer benefiting other regions:

.....
.....
.....

What are the guarantees that aid for initial investment (both material and intangible investment) is made conditional on the maintenance of the investment for a minimum period of five years?:

.....
.....
.....

2.8. In case that aid to initial investment is linked to aid to employment, can the authorities provide guarantees that the cumulation rules would be respected?

.....

2.9. Aid to job creation linked to initial investment

2.9.1. Does the measure provide for guarantees that the aid for job creation is linked to the carrying-out of an initial investment project?

☐ yes ☐ no

Does the measure provide for guarantees that the jobs will be created within three years of the investment completion?

☐ yes ☐ no

Should one of the previous questions be answered in the negative, please explain how the authorities intend to comply with these requirements:

.....
.....
.....

In case that the investment does not relate to the setting up of a new establishment, please explain the reference period for calculating the number of jobs created:

.....
.....
.....

2.9.2. Does the measure provide for guarantees that job creation means a net increase in the number of jobs in a particular establishment compared with the average over a period of time?

☐ yes ☐ no

Does the measure provide for guarantees that the jobs lost during the period of reference are being deducted from the apparent number of jobs created during the same period? ⁽¹⁾:

☐ yes ☐ no

⁽¹⁾ The number of jobs corresponds to the number of annual labour units (ALU), i.e. the number of persons employed full-time in one year, part-time and seasonal work being ALU fractions.

Should one of the above points be answered in the negative, please explain how the authorities intend to comply with these requirements:

.....

2.9.3. Is the aid calculated on the basis of :

- ☐ a percentage of the wage cost per job created ?
☐ a flat-rate amount per job created ?
☐ other (e.g. a progressive rate per job created). Please specify:

.....

Please explain the parameters used in order to calculate the aid intensity:

.....

2.9.4. Does the measure provide for guarantees that the employment created will be maintained for a minimum period of five years?:

.....

3. **Operating Aid**

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

.....

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

.....

3.3. Which are the guarantees that the nature and the level of the aid are proportional to the handicaps it seeks to alleviate?

.....

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

.....

4. **Specific questions relating to the ultrapheric regions or to regions with low population density**

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

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

☐ yes ☐ no

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

☐ yes ☐ no

Please provide proof of the existence of these additional costs and the method of calculation used to determine their amount ⁽¹⁾:

.....

.....

.....

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

.....

.....

.....

- 4.1.3. Is the aid intended to offset the additional costs arising in the pursuit of economic activity from the factors identified in Article 299(2) of the EC Treaty?

☐ yes ☐ no

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

.....

.....

.....

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

.....

.....

.....

5. Scope Of The Scheme

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

☐ yes ☐ no

For investment aid, can the authorities confirm that the following criteria are met?

— Economic viability of beneficiaries guaranteed:

☐ yes ☐ no

— Compliance with minimum EU standards on environment, hygiene and animal welfare:

☐ yes ☐ no

— Availability of market outlets in compliance with applicable CMO (in accordance with point 4.2.5 of the agricultural guidelines) ⁽²⁾:

☐ yes ☐ no

Please provide information about the fulfilment of these criteria?

.....

.....

.....

What is the nature of the eligible expenses?

.....

.....

.....

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

⁽²⁾ JOCE C 232/24 of 12.8.2000 in connexion with C 28/7 of 1.2.2000

Can the authorities provide information regarding respect of maximum aid intensities? ⁽¹⁾

.....

5.2. Does it apply to the processing and/or marketing of the agricultural products listed in Annex I to the EC Treaty?

☐ yes ☐ no

For investment aid, can the authorities confirm that the following criteria are met?

— Economic viability of beneficiaries guaranteed:

☐ yes ☐ no

— Compliance with minimum EU standards on environment, hygiene and animal welfare:

☐ yes ☐ no

— Availability of market outlets in compliance with applicable CMO (in accordance with point 4.2.5 of the agricultural guidelines) ⁽²⁾:

☐ yes ☐ no

Can the authorities provide information about the fulfilment of these criteria?

.....

Does the measure include a clause stipulating that an annual report should be provided containing information on the fact that the scheme takes into account the restrictions referred to in point 4.2.5 of the Guidelines for State aid in the agricultural sector?

☐ yes ☐ no

Does the measure include a clause providing that any aid towards investment in that sector for which the eligible expenditure exceeds € 25 million or the aid amount exceeds € 12 million must be notified in accordance with Article 88(3) of the Treaty?

☐ yes ☐ no

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

.....

Does the measure apply to the production, processing and/or marketing of the fisheries and/or aquaculture products listed in Annex I to the Treaty?

☐ yes ☐ no

Can the authorities provide information about compliance with the specific rules applicable?

.....

5.3. Does the scheme apply to the transport sector?

☐ yes ☐ no

⁽¹⁾ Maximum aid intensity of 40% (50% in LFA).

⁽²⁾ See footnote 13

Should this question be answered in the positive, is there a provision in the scheme stating that transport equipment (movable assets) are excluded from the eligible investment expenditure ⁽¹⁾?

☐ yes ☐ no

6. Respect Of The Relevant Provisions Of Sectoral And Multisectoral Frameworks

6.1. Does the scheme respect the specific provisions, such as the prohibition to grant aid to the steel sector ⁽²⁾ and/or synthetic fibres ⁽³⁾?

☐ yes ☐ no

6.2. Concerning aid awarded after the 1 January 2003: Does the scheme provide for respect of individual notification obligations foreseen in points 24 of the 2002 Multisectoral Framework ⁽⁴⁾.

☐ yes ☐ no

6.3. Concerning aid awarded before 1 January 2004: Does the scheme include a provision stating that any aid for large investment projects will be notified individually?

☐ yes ☐ no

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

.....

7. Other Information

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

PART III.5

**SUPPLEMENTARY INFORMATION SHEET ON AID COMING UNDER
THE MULTISECTORAL FRAMEWORK ⁽⁵⁾**

This supplementary information sheet must be used for the notification of any aid covered by the Multisectoral framework on regional aid for large investment projects ⁽⁶⁾.

1. Additional Information on Beneficiaries

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

1.1.1. Identity of aid recipient

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

.....
.....
.....

⁽¹⁾ Excepting the railway rolling stock in the sense provided by Article 4(5) of the Commission Regulation (EC) n°70/2001, OJ L 10; 13. 1.2001, p. 33.

⁽²⁾ In the sense of the Annex B of the Communication from the Commission: "Multisectoral framework on regional aid for large investment projects", OJ C 70, 19. 3.2002, p. 8.

⁽³⁾ In the sense of Annex D of the C of the Communication from the Commission: "Multisectoral framework on regional aid for large investment projects", OJ C 70, 19. 3.2002, p. 8.

⁽⁴⁾ According to this provision, "Member States are required to notify every case of regional investment aid if the aid proposed is more than the maximum allowable aid that an investment can obtain under the scale and the rules laid down in paragraph 21", OJ C 70, 19. 3.2002, p. 8.

⁽⁵⁾ For aid granted outside authorised schemes, the Member State must provide information detailing the beneficial effects of the aid on the assisted area concerned.

⁽⁶⁾ Communication from the Commission: 'Multisectoral framework on regional aid for large investment project', OJ C 70, 19.3.2002, p. 8.

- 1.1.2. Identify the parent group of the aid recipient, describe the group structure and ownership structure of each parent company:

.....

.....

.....

- 1.2. For a company or companies investing in the project, provide the following data for the last three financial years

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

.....

- 1.2.2. Profit after tax and cash flow (on a consolidated basis):

.....

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

.....

- 1.2.4. Market breakdown of sales in the Member State concerned, in the rest of the EEA and outside the EEA:

.....

- 1.2.5. Audited financial statements and annual report for the last three years:

.....

- 1.3. If the investment takes place in an existing industrial location, provide the following data for the last three financial years of that entity:

- 1.3.1. Total turnover:

.....

- 1.3.2. Profit after tax and cash flow:

.....

- 1.3.3. Employment:

.....

- 1.3.4. Market breakdown of sales: in the Member State concerned, in the rest of the EEA and outside the EEA:

.....

2. Aid

For each aid, provide the following information:

- 2.1. Amount

- 2.1.1. Nominal amount of support and its gross and net grant equivalent:

.....

- 2.1.2. Is the assistance measure subject to corporate tax (or other direct taxation)? If only partially, to what extent?

.....

- 2.1.3. Provide a complete schedule of the payment of the proposed assistance. For the package of proposed public assistance, provide the following:

.....

- 2.2. Characteristics:

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

☐ yes ☐ no

If yes, please specify:

.....

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

.....
.....
.....

2.3. Financing from Community sources (EIB, ECSC instruments, Social Fund, Regional Fund, other):

2.3.1. Are some of the abovementioned measures to be co-financed by Community funds? Please Explain.

.....
.....
.....

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

☐ yes ☐ no

If so, for what amounts?

.....
.....

3. Assisted project

3.1. Duration of the project: (specify the planned start date of the new production and the year by which full production may be reached):

.....

3.2. Description of the project:

3.2.1. Specify the type of the project and whether it is a new establishment or a capacity expansion or other:

.....
.....
.....

3.2.2. Provide a short general description of the project:

.....
.....
.....
.....
.....

3.3. Breakdown of the project costs:

3.3.1. Specify the total cost of capital expenditure to be invested and depreciated over the lifetime of the project:

.....
.....
.....

3.3.2. Provide a detailed breakdown of the capital and non-capital (2) expenditure associated with the investment project:

.....
.....
.....

3.4. Financing of total project costs:

.....
.....
.....

4. Product And Market Characteristic

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

4.1.1. Specify the product(s) that will be produced in the aided facility upon the completion of the investment and the relevant (sub-)sector(s) to which the product(s) belong(s) (indicate the Prodcom code or CPA nomenclature for projects in the service sectors):

.....
.....
.....

4.1.2. What product(s) will it replace? If these replaced products are not produced at the same location, indicate where they are currently produced.

.....
.....
.....

4.1.3. What other product(s) can be produced with the same new facilities at little or no additional cost?

.....
.....
.....

4.2. Capacity considerations:

4.2.1. Quantify the impact of the project on the aid recipient's total viable capacity in the EEA (including at group level) for each of the product(s) concerned (in units per year in the year preceeding the start year and on completion of the project).

.....
.....
.....

4.2.2. Provide an estimate of the total capacity of all EEA producers for each of the products concerned.

.....
.....
.....

4.3. Market data:

4.3.1. Provide for each of the last six financial years data on apparent consumption of the product(s) concerned. If available, include statistics prepared by other sources to illustrate the answer.

.....
.....
.....

4.3.2. Provide for the next three financial years a forecast of the evolution of apparent consumption of the product(s) concerned. If available, include statistics prepared by independent sources to illustrate the answer.

.....
.....
.....

4.3.3. Is the relevant market in decline and for what reasons?

.....
.....
.....

4.3.4. An estimate of the market shares (in value) of the aid recipient or of the group to which the aid recipient belongs in the year preceding the start year and on completion of the project.

.....
.....
.....

5. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the multisectoral framework.

PART III.6.A

**SUPPLEMENTARY INFORMATION SHEET FOR RESEARCH
AND DEVELOPMENT AID: AID SCHEMES**

This supplementary information sheet must be used for the notification of any aid scheme covered by the Community framework for state aid for research and development. ⁽¹⁾ It must also be used for aid schemes for Research and Development aid to SMEs which do not fall under the Block Exemption Regulation for SMEs ⁽²⁾ as well as for aid intended for the production, processing and marketing of agricultural products.

1. Research stage

Research and development stages qualifying for aid

1.1. Feasibility studies:

☐ yes ☐ no

If yes, to which stage of research does the study refer?

- ☐ fundamental research
☐ industrial research
☐ precompetitive development

If yes, give examples of major projects:

.....

1.2. Fundamental research:

☐ yes ☐ no

If yes, give examples of major projects:

.....

1.3. Industrial research:

☐ yes ☐ no

If yes, give examples of major projects:

.....

1.4. Precompetitive development:

☐ yes ☐ no

If yes, give examples of major projects:

.....

1.5. Patent applications and renewals by SMEs:

☐ yes ☐ no

If yes, which stage of research is concerned?:

- ☐ fundamental research
☐ industrial research
☐ precompetitive development

⁽¹⁾ Community framework for state aid for research and development (OJ C 45, 17.2.1996, p. 5) and subsequent amendments (OJ C 48, 13.2.1998, p. 2) and the Commission communication on the prolongation of the framework (OJ C 111, 8.5.2002, p. 3).

⁽²⁾ Regulation 70/2001 as amended, OJ L 63, 28.2.2004, p.22.

2. **Additional information on the recipient of the aid**

2.1. Higher-education or research establishments

☐ yes ☐ no

If yes, give an estimate of the number of establishments involved:

.....

If yes, state whether other firms receive aid:

☐ yes ☐ no

Are these higher-education or research establishments in the public sector?

☐ yes ☐ no

2.2. Other (please specify).....

3. **Cooperative Research**

To enable the Commission to check whether contributions from public research establishments to an R&D project constitute aid, please answer the following questions: ⁽¹⁾

3.1. Do the projects provide that public, non-profit-making research or higher-education establishments carry out research on behalf of or in collaboration with industry?

☐ yes ☐ no

If yes, please clarify:

— Do the public, non-profit-making research or higher-education establishments receive payment at the market rate for the services they provide?

☐ yes ☐ no

or

— Do the industrial participants bear the full cost of the project?

☐ yes ☐ no

or

— Where results which do not give rise to intellectual property rights may be widely disseminated, are any intellectual property rights fully allocated to the public, non-profit-making establishments?

☐ yes ☐ no

or

— Do the public, non-profit-making establishments receive from the industrial participants (holders of intellectual property rights resulting from the research project) compensation equivalent to the market price for those rights and for the results that do not give rise to intellectual property rights but may be widely disseminated to interested third parties?

☐ yes ☐ no

3.2. **Are the projects carried out in collaboration with several firms?**

☐ yes ☐ no

⁽¹⁾ See paragraph 5.8 of the Community framework for state aid for research and development (OJ C 45, 17.2.1996, p. 5).

If yes, what are the conditions governing such collaboration?
.....

4. **Research acquired by the state**

4.1. Do projects stipulate that the public authorities may commission R&D from firms?

☐ yes ☐ no

If yes, is there an open tender procedure?

☐ yes ☐ no

4.2. Do projects stipulate that the public authorities may buy the results of R&D from firms?

☐ yes ☐ no

If yes, is there an open tender procedure?

☐ yes ☐ no

5. **Type of aid**

☐ Aid linked to an R&D contract signed with industrial firms (please specify):
.....

☐ Advance repayable if the project is successful (please specify the amount and procedures for repayment; in particular, give the criteria for measuring "success"):
.....

☐ Other (please specify):
.....

6. **Eligible expenditure**

☐ Costs of personnel employed solely on the research activity:
.....

☐ Costs of durable assets used solely and on a continual basis for the research activity (equipment and instruments):

☐ Costs of land and premises used solely and on a continual basis (except where transferred commercially) for the research activity:

☐ Costs of consultancy and equivalent services used exclusively for the research activity, including the research, technical knowledge and patents, etc. bought from outside sources:
.....

☐ Additional overheads incurred directly as a result of the research activity:
.....
.....

If appropriate, give a breakdown of research costs by aided and non-aided R&D:
.....

Give a breakdown of the budget between firms, research centres and universities:
.....

☐ Other operating expenses (costs of materials, supplies and similar products incurred directly as a result of the research activity)

7. **Aid intensity**

- 7.1. Gross aid intensity:
 Definition stage or feasibility studies :
 Fundamental research :
 Industrial research :
 Precompetitive development :

- 7.2. For aid in support of patent applications and renewals by SMEs, specify the research activities which first led to the patents concerned:

Planned intensity:

- 7.3. Does the same R&D activity cover several stages of research?

☐ yes ☐ no

If yes, which?

Specify the aid intensity applied:

- 7.4. Bonuses applicable, if any:

- 7.4.1. For aid granted to SMEs, give the bonus applicable, if any:

.....

- 7.4.2. Are the research activities in accordance with a specific project or programme undertaken as part of the Community's current framework programme for research and technological development (R&TD)?

☐ yes ☐ no

If yes, what is the bonus applicable?

Please give also the exact title of the specific project or programme undertaken as part of the Community's current framework programme for R&TD, if possible using the 'call identifier' or the CORDIS website: www.cordis.lu.

Does the project in accordance with a specific project or programme undertaken as part of the Community's current framework programme for R&TD involve cross-border cooperation between firms and public research bodies or between at least two independent partners in two Member States, where its results are widely disseminated and published?

☐ yes ☐ no

If yes, what is the bonus applicable?

☐ yes ☐ no

- 7.4.3. Are the aided R&D activities located in a region eligible under Article 87(3)(a) or (c) of the EC Treaty at the time the aid is granted?

☐ yes ☐ no

Give the bonus applicable:

- 7.4.4. If the research activities are not in accordance with a specific project or programme undertaken as part of the Community's current framework programme for R&TD, clarify whether at least one of the following conditions is met:

— the project involves effective cross-border cooperation between at least two independent partners in two Member States, particularly in the context of coordinating national R&TD policies

☐ yes ☐ no

- the project involves effective cooperation between firms and public research bodies, particularly in the context of coordination of national R&TD policies

☐ yes ☐ no

- the project's results are widely disseminated and published, patent licences are granted or other appropriate steps are taken under conditions similar to those for the dissemination of Community R&TD results

☐ yes ☐ no

Where at least one of the above conditions is met, give any bonus applicable:

.....

- 7.5. Where there is a combination of bonuses and aid intensities, give the maximum aid intensity applicable for each stage of research:

8. Incentive effect of the aid

- 8.1. Provide information that will enable us to assess the incentive effect of the aid for large firms

.....

- 8.2. Does the scheme stipulate that the annual report on implementation should, in the case of large firms, contain a description of the incentive effect for each individual application of the scheme?

☐ yes ☐ no

9. Multinational aspects

- 9.1. Do the projects (scheme/programme) have any multinational aspects (e.g. Esprit or Eureka projects)?

☐ yes ☐ no

If yes, specify:

- 9.2. Do the R&D projects involve cooperation with partners in other countries?

If so, state:

- (a) which other Member State(s)
- (b) which other third country or countries
- (c) which firm(s) in other countries

- 9.3. Give a breakdown of the total cost by partner:

.....

.....

.....

10. Access to results

- 10.1. Who will own the R&D results in question?

- 10.2. Are any conditions attached to the granting of licences in respect of the results?

.....

- 10.3. Are there any rules governing the general publication/dissemination of the R&D results?

☐ yes ☐ no

- 10.4. Indicate the measures planned for the subsequent use/development of the results:

.....

- 10.5. Is there provision for the results of publicly financed R&D projects to be made available to Community industry on a non-discriminatory basis?

☐ yes ☐ no

11. Information and control measures

- 11.1. Give the information/control measures used to ensure that the aided projects are in line with the objectives laid down by the relevant legislation:

.....

- 11.2. Specify the arrangements for informing the Commission about implementation of the scheme:

.....

- 11.3. Other useful information, including an estimate of the number of jobs created or safeguarded:

.....

12. Provisions applicable to the agricultural sector

- 12.1. Can you confirm that the following four conditions are met in all cases?

- ☐ The aid is of general interest to the sector (or subsector) concerned, without causing undue distortion of competition in other sectors (or subsectors).
- ☐ Information must be published in suitable newspapers, scientific periodicals with at least national circulation or on the Internet and not limited to the members of individual organisations, so as to guarantee that any operator potentially interested in the research activity can easily find out that it is planned or has started and that the results are being or will be provided, on request, to any interested party. This information should be published on a date not later than any information given directly to members of individual organisations.
- ☐ The results of this research activity will be provided for exploitation to all parties involved, including the beneficiary of the aid, on an equal basis in terms of both cost and timing.
- ☐ The aid satisfies the conditions in Annex II – internal support, i.e. the basis for exemption from the state aid reduction commitments in the Agreement on Agriculture concluded at the end of the Uruguay Round of Multilateral Trade Negotiations. ⁽¹⁾

☐ yes ☐ no

If all the above conditions combined are not met, the general rules (questions 1-11) will apply.

- 12.2. What is the planned aid intensity?:

.....

13. Other information

Please give any other information you consider necessary to assess the measure(s) in question under the Community framework for state aid for research and development.

⁽¹⁾ Agreement on Agriculture concluded at the end of the Uruguay Round of Multilateral Trade Negotiations (OJ L 336, 23.12.1994, p. 31).

PART III.6.B

**SUPPLEMENTARY INFORMATION SHEET FOR RESEARCH
AND DEVELOPMENT AID: INDIVIDUAL AID**

This supplementary information sheet must be used for the notification of any aid scheme covered by the Community framework for state aid for research and development. ⁽¹⁾ It must also be used for aid schemes for Research and Development aid to SMEs which do not fall under the Block Exemption Regulation for SMEs ⁽²⁾ as well as for aid intended for the production, processing and marketing of agricultural products.

1. Research stage

Research and development stages qualifying for aid

1.1. Feasibility studies:

☐ yes ☐ no

If yes, to which stage of research does the study refer?

- ☐ fundamental research
☐ industrial research
☐ precompetitive development

If yes, give examples of major projects:

.....

1.2. Fundamental research:

☐ yes ☐ no

If yes, give examples of major projects:

.....

1.3. Industrial research:

☐ yes ☐ no

If yes, give examples of major projects:

.....

1.4. Precompetitive development:

☐ yes ☐ no

If yes, give examples of major projects:

.....

1.5. Patent applications and renewals by SMEs:

☐ yes ☐ no

If yes, which stage of research is concerned?:

- ☐ fundamental research
☐ industrial research
☐ precompetitive development

⁽¹⁾ Community framework for state aid for research and development (OJ C 45, 17.2.1996, p. 5) and subsequent amendments (OJ C 48, 13.2.1998, p. 2) and the Commission communication on the prolongation of the framework (OJ C 111, 8.5.2002, p. 3).

⁽²⁾ Regulation 70/2001 as amended, OJ L 63, 28.2.2004, p.20.

2. **Additional information on the recipient of the aid**

2.1. Higher-education or research establishments

☐ yes ☐ no

If yes, give an estimate of the number of establishments involved:

.....

If yes, state whether other firms receive aid:

☐ yes ☐ no

Are these higher-education or research establishments in the public sector?

☐ yes ☐ no

2.2. Other (please specify).....

3. **Cooperative Research**

To enable the Commission to check whether contributions from public research establishments to an R&D project constitute aid, please answer the following questions: ⁽¹⁾

3.1. Do the projects provide that public, non-profit-making research or higher-education establishments carry out research on behalf of or in collaboration with industry?

☐ yes ☐ no

If yes, please clarify:

— Do the public, non-profit-making research or higher-education establishments receive payment at the market rate for the services they provide?

☐ yes ☐ no

or

— Do the industrial participants bear the full cost of the project?

☐ yes ☐ no

or

— Where results which do not give rise to intellectual property rights may be widely disseminated, are any intellectual property rights fully allocated to the public, non-profit-making establishments?

☐ yes ☐ no

or

— Do the public, non-profit-making establishments receive from the industrial participants (holders of intellectual property rights resulting from the research project) compensation equivalent to the market price for those rights and for the results that do not give rise to intellectual property rights but may be widely disseminated to interested third parties?

☐ yes ☐ no

3.2. **Are the projects carried out in collaboration with several firms?**

☐ yes ☐ no

⁽¹⁾ See paragraph 5.8 of the Community framework for state aid for research and development (OJ C 45, 17.2.1996, p. 5).

If yes, what are the conditions governing such collaboration?
.....

4. **Research acquired by the state**

4.1. Do projects stipulate that the public authorities may commission R&D from firms?

☐ yes ☐ no

If yes, is there an open tender procedure?

☐ yes ☐ no

4.2. Do projects stipulate that the public authorities may buy the results of R&D from firms?

☐ yes ☐ no

If yes, is there an open tender procedure?

☐ yes ☐ no

5. **Type of aid**

☐ Aid linked to an R&D contract signed with industrial firms (please specify):
.....

☐ Advance repayable if the project is successful (please specify the amount and procedures for repayment; in particular, give the criteria for measuring "success"):
.....

☐ Other (please specify):
.....

6. **Eligible expenditure**

☐ Costs of personnel employed solely on the research activity:
.....

☐ Costs of durable assets used solely and on a continual basis for the research activity (equipment and instruments):

☐ Costs of land and premises used solely and on a continual basis (except where transferred commercially) for the research activity:

☐ Costs of consultancy and equivalent services used exclusively for the research activity, including the research, technical knowledge and patents, etc. bought from outside sources:
.....

☐ Additional overheads incurred directly as a result of the research activity:
.....
.....

If appropriate, give a breakdown of research costs by aided and non-aided R&D:
.....

Give a breakdown of the budget between firms, research centres and universities:
.....

7. **Aid intensity**

- 7.1. Gross aid intensity:
 Definition stage or feasibility studies :
 Fundamental research :
 Industrial research :
 Precompetitive development :

- 7.2. For aid in support of patent applications and renewals by SMEs, specify the research activities which first led to the patents concerned:

Planned intensity:

- 7.3. Does the same R&D activity cover several stages of research?

☐ yes ☐ no

If yes, which?

Specify the aid intensity applied:

- 7.4. Bonuses applicable, if any:

- 7.4.1. For aid granted to SMEs, give the bonus applicable, if any:

.....

- 7.4.2. Are the research activities in accordance with a specific project or programme undertaken as part of the Community's current framework programme for research and technological development (R&TD)?

☐ yes ☐ no

If yes, what is the bonus applicable?

Please give also the exact title of the specific project or programme undertaken as part of the Community's current framework programme for R&TD, if possible using the 'call identifier' or the CORDIS website: www.cordis.lu.

Does the project in accordance with a specific project or programme undertaken as part of the Community's current framework programme for R&TD involve cross-border cooperation between firms and public research bodies or between at least two independent partners in two Member States, where its results are widely disseminated and published?

☐ yes ☐ no

If yes, what is the bonus applicable?

- 7.4.3. Are the aided R&D activities located in a region eligible under Article 87(3)(a) or (c) of the EC Treaty at the time the aid is granted?

☐ 87(3)(a) ☐ 87(3)(c)

Give the bonus applicable:

- 7.4.4. If the research activities are not in accordance with a specific project or programme undertaken as part of the Community's current framework programme for R&TD, clarify whether at least one of the following conditions is met:

— the project involves effective cross-border cooperation between at least two independent partners in two Member States, particularly in the context of coordinating national R&TD policies

☐ yes ☐ no

- the project involves effective cooperation between firms and public research bodies, particularly in the context of coordination of national R&TD policies

☐ yes ☐ no

- the project's results are widely disseminated and published, patent licences are granted or other appropriate steps are taken under conditions similar to those for the dissemination of Community R&TD results

☐ yes ☐ no

Where at least one of the above conditions is met, give any bonus applicable:

.....

Where there is a combination of bonuses and aid intensities, give the maximum aid intensity applicable for each stage of research:

.....

8. Incentive effect of the aid

- 8.1. How has expenditure on research and development increased or decreased ?

.....

- 8.2. Is the aid used for R&D activities over and above the recipient's traditional activities ?

☐ yes ☐ no

- 8.3. Is R&D-linked scientific and/or technological activity being created?

☐ yes ☐ no

- 8.4. How has the number of people engaged in R&D activities evolved?

.....

- 8.5. Has there been job creation linked to R&D activities?

☐ yes ☐ no

If yes, give the estimated number of jobs created:

- 8.6. Have jobs been safeguarded as a result of R&D activities?

☐ yes ☐ no

- 8.7. What is the firm's turnover?

- 8.8. Are there additional costs linked to cross-border cooperation?

☐ yes ☐ no

- 8.9. Indicate the measures planned for exploiting in part or in full the results of the research

.....

- 8.10. Are measures planned to enable SMEs to participate?

☐ yes ☐ no

If yes, indicate what they are:

- 8.11. Other incentive factors, such as commercial and technological risk:

.....

- 8.12. In the case of individual, close-to-the-market research projects to be undertaken by large firms, what factors have been taken into account to ensure that the aid has an incentive effect on R&D?

.....

- 8.13 Demonstrate that the application for aid was made before the R&D activities started:

.....
.....

9. **Multinational aspects**

- 9.1. Do the projects (scheme/programme) have any multinational aspects (e.g. Esprit or Eureka projects)?

☐ yes ☐ no

If yes, specify:

- 9.2. Do the R&D projects involve cooperation with partners in other countries?

If so, state:

- (a) which other Member State(s)
(b) which other third country or countries
(c) which firm(s) in other countries

- 9.3. Give a breakdown of the total cost by partner:

.....
.....
.....

10. **Access to results**

- 10.1. Who will own the R&D results in question?

- 10.2. Are any conditions attached to the granting of licences in respect of the results?

.....

- 10.3. Are there any rules governing the general publication/dissemination of the R&D results?

☐ yes ☐ no

- 10.4. Indicate the measures planned for the subsequent use/development of the results:

.....

- 10.5. Is there provision for the results of publicly financed R&D projects to be made available to Community industry on a non-discriminatory basis?

☐ yes ☐ no

11. Information and control measures

- 11.1. Give the information/control measures used to ensure that the aided projects are in line with the objectives laid down by the relevant legislation:
- 11.2. Specify the arrangements for informing the Commission about implementation of the scheme:
- 11.3. Other useful information, including an estimate of the number of jobs created or safeguarded:

12. Provisions applicable to the agricultural sector

- 12.1. Can you confirm that the following four conditions are met in all cases?
- ☐ The aid is of general interest to the sector (or subsector) concerned, without causing undue distortion of competition in other sectors (or subsectors).
- ☐ Information must be published in suitable newspapers, scientific periodicals with at least national circulation or on the Internet and not limited to the members of individual organisations, so as to guarantee that any operator potentially interested in the research activity can easily find out that it is planned or has started and that the results are being or will be provided, on request, to any interested party. This information should be published on a date not later than any information given directly to members of individual organisations.
- ☐ The results of this research activity will be provided for exploitation to all parties involved, including the beneficiary of the aid, on an equal basis in terms of both cost and timing.
- ☐ The aid satisfies the conditions in Annex II – internal support, i.e. the basis for exemption from the state aid reduction commitments in the Agreement on Agriculture concluded at the end of the Uruguay Round of Multilateral Trade Negotiations. ⁽¹⁾

☐ yes ☐ no

If all the above conditions combined are not met, the general rules (questions 1-11) will apply.

- 12.2. What is the planned aid intensity?:

13. Other information

Please give any other information you consider necessary to assess the measure(s) in question under the Community framework for state aid for research and development.

PART III.7.A

***SUPPLEMENTARY INFORMATION SHEET ON AID FOR RESCUING FIRMS IN DIFFICULTY:
AID SCHEMES***

This supplementary information sheet must be used for the notification of rescue aid schemes covered by the Community guidelines on State aid for rescuing and restructuring firms in difficulty ⁽²⁾.

1. Eligibility

- 1.1. Is the scheme limited to firms that fulfil at least one of the eligibility criteria below:
- 1.1.1. Is the scheme limited to firms, where more than half their registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

☐ yes ☐ no

⁽¹⁾ Agreement on Agriculture concluded at the end of the Uruguay Round of Multilateral Trade Negotiations (OJ L 336, 23.12.1994, p. 31).

⁽²⁾ Community guidelines on State aid for rescuing and restructuring firms in difficulty, OJ C 288, 9.10.1999, p. 2.

- 1.1.2. Are the firms unlimited companies, where more than half of their capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

☐ yes ☐ no

- 1.1.3. Do the firms fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

☐ yes ☐ no

- 1.2. Is the scheme limited to rescuing small or medium-sized enterprises in difficulty which correspond to the Community definition of SMEs?

☐ yes ☐ no

2. Form of aid

- 2.1. Is the aid granted under the scheme in the form of a loan guarantee or loans?

☐ yes ☐ no

- 2.2. If yes, will the loan be granted at an interest rate at least comparable to those observed for loans to healthy firms, and in particular the reference rate adopted by the Commission?

☐ yes ☐ no

Please provide detailed information.

- 2.3. Will the aid under the scheme be linked to loans that are to be reimbursed over a period of not more than 12 months after disbursement of the last instalment to the firm?

☐ yes ☐ no

3. Other elements

- 3.1. Will aid under the scheme be warranted on the grounds of serious social difficulties? Please justify.

- 3.2. Will aid under the scheme have no unduly adverse spillover effects on other Member States? Please justify.

- 3.3. Please explain why you think that the aid scheme is limited to the minimum necessary (i.e. is restricted to the amount needed to keep the firm in business for the period during which the aid is authorised. This should not go beyond a period of 6 months).

- 3.4. Do you undertake, within six months after granting the aid, to either approve a restructuring plan or a liquidation plan, or demand reimbursement of the loan and the aid corresponding to the risk premium from the beneficiary?

☐ yes ☐ no

Please specify the maximum amount of the aid that can be awarded to any one firm as part of the rescue operation:
.....

- 3.5. Provide all relevant information on aid of any kind which may be granted to the firms eligible for receiving rescue aid during the same period of time.

4. Annual report

- 4.1. Do you undertake to provide reports, at least on an annual basis, on the scheme's operation, containing the information specified in the Commission's instructions on standardised reports?

☐ yes ☐ no

- 4.2. Do you undertake in such a report to include a list of beneficiary firms with at least the following information:
- (a) the company name;
 - (b) its sectoral code, using the NACE ⁽¹⁾ two-digit sectoral classification codes;
 - (c) the number of employees;
 - (d) annual turnover and balance sheet value;
 - (e) the amount of aid granted;
 - (f) where appropriate, any restructuring aid, or other support treated as such, which it has received in the past;
 - (g) whether or not the beneficiary company has been wound up or subject to collective insolvency proceedings before the end of the restructuring period.
- ☐ yes ☐ no

5. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the guidelines on aid for rescuing and restructuring firms in difficulty.

PART III.7.B

SUPPLEMENTARY INFORMATION SHEET ON AID FOR RESCUING FIRMS IN DIFFICULTY: INDIVIDUAL AID

This supplementary information sheet must be used for the notification of individual rescue aid covered by the Community guidelines on State aid for rescuing and restructuring firms in difficulty ⁽²⁾.

1. Eligibility

- 1.1. Is the firm a limited company, where more than half of its registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?
- ☐ yes ☐ no
- 1.2. Is the firm an unlimited company, where more than half of its capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding months?
- ☐ yes ☐ no
- 1.3. Does the firm fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?
- ☐ yes ☐ no

If you have answered yes to any of the above questions, please attach the relevant documents (latest profit and loss account with balance sheet, or court decision opening an investigation into the company under national company law)

If you have answered no to all of the above questions, please submit evidence supporting that the firm is in difficulties, for it to be eligible for rescue aid.

- 1.4. When has the firm been created?
- 1.5. Since when is the firm operating?

⁽¹⁾ Statistical classification of economic activities in the European Community, published by the Statistical Office of the European Communities.

⁽²⁾ Community guidelines on State aid for rescuing and restructuring firms in difficulty, OJ C 288, 9.10.1999, p. 2.

- 1.6. Does the company belong to a larger business group?

☐ yes ☐ no

If you have answered 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 attach proof that the company's difficulties are its own 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.

- 1.7. Has the firm (or the group to which it belongs) in the past received any rescue aid?

☐ yes ☐ no

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

2. Form of aid

- 2.1. Is the aid in the form of a loan guarantee or loans? Copies of the relevant documents should be provided.

☐ yes ☐ no

- 2.2. If yes, is the loan granted at an interest rate at least comparable to those observed for loans to healthy firms, and in particular the reference rate adopted by the Commission?

☐ yes ☐ no

Please provide detailed information.

- 2.3. Is the aid linked to loans that are to be reimbursed over a period of not more than 12 months after disbursement of the last instalment to the firm?

☐ yes ☐ no

3. Other elements

- 3.1. Is the aid warranted on the grounds of serious social difficulties? Please justify.

- 3.2. Does the aid have no unduly adverse spillover effects on other Member States? Please justify.

- 3.3. Please explain why you think that the aid is limited to the minimum necessary (i.e. is restricted to the amount needed to keep the firm in business for the period during which the aid is authorised). This should be done on the basis of a liquidity plan for the 6 months ahead and on the basis of a comparison with operating costs and financial charges over the previous 12 months.

- 3.4. Do you undertake, not later than six months after the rescue aid measure has been authorised, to communicate to the Commission a restructuring plan or a liquidation plan or proof that the loan has been reimbursed in full and/or that the guarantee has been terminated?

☐ yes ☐ no

4. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the guidelines on aid for rescuing and restructuring firms in difficulty.

PART III.8.A

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR RESTRUCTURING FIRMS IN DIFFICULTY:
AID SCHEMES**

This supplementary information sheet must be used for the notification of restructuring aid schemes covered by the Community Guidelines on State aid for rescuing and restructuring firms in difficulty ⁽¹⁾.

1. Eligibility

1.1. Is the scheme limited to firms that fulfil at least one of the eligibility criteria below:

1.1.1. Is the scheme limited to firms, where more than half their registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

☐ yes ☐ no

1.1.2. Are the firms unlimited companies, where more than half of their capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding months?

☐ yes ☐ no

1.1.3. Do the firms fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

☐ yes ☐ no

1.2. Is the scheme limited to restructuring small or medium-sized enterprises in difficulty which correspond to the Community definition of SMEs?

☐ yes ☐ no

2. Return to viability

A restructuring plan must be implemented which must assure restoration of viability. At least the following information should be included:

2.1. Presentation of the different market assumptions arising from the market survey.

2.2. Analysis of the reason(s) why the firm has run into difficulty.

2.3. Presentation of the proposed future strategy for the firm and how this will lead to viability.

2.4. Complete description and overview of the different restructuring measures planned and their cost.

2.5. Timetable for implementing the different measures and the final deadline for implementing the restructuring plan in its entirety.

2.6. Information on the production capacity of the company, and in particular on utilisation of this capacity, capacity reductions.

2.7. Full description of the financial arrangements for the restructuring, including:

- Use of capital still available;
- Sale of assets or subsidiaries to help finance the restructuring;
- Financial commitment by the different shareholders and third parties (like creditors, banks);
- Amount of public assistance and demonstration of the need for that amount;

⁽¹⁾ Community Guidelines on State aid for rescuing and restructuring firms in difficulty, OJ C 288, 9.10.1999, p. 2.

2.8. Projected profit and loss accounts for the next five years with estimated return on capital and sensitivity study based on several scenarios;

2.9. Name(s) of the author(s) of the restructuring plan and date on which it was drawn up.

3. **Avoidance of undue distortion of competition**

Does the scheme provide that recipient firms must not increase their capacity during the restructuring plan?

☐ yes ☐ no

4. **Aid limited to the minimum necessary**

Describe how it will be assured that the aid granted under the scheme is limited to the minimum necessary.

5. **One time, Last time**

Is it excluded that recipient firms receive restructuring aid more than once over a period of ten years?

☐ yes ☐ no

All cases where this principle is not respected must be notified individually

6. **Amount of aid**

6.1. Please specify the maximum amount of the aid that can be awarded to any one firm as part of the restructuring operation:

6.2. Provide all relevant information on aid of any kind which may be granted to the firms eligible for receiving restructuring aid.

7. **Annual report**

7.1. Do you undertake to provide reports, at least on an annual basis, on the scheme's operation, containing the information specified in the Commission's instructions on standardised reports?

☐ yes ☐ no

7.2. Do you undertake in such report to include a list of beneficiary firms with at least the following information:

- (a) the company name;
- (b) its sectoral code, using the NACE ⁽¹⁾ two-digit sectoral classification codes;
- (c) the number of employees;
- (d) annual turnover and balance sheet value;
- (e) the amount of aid granted;
- (f) where appropriate, any restructuring aid, or other support treated as such, which it has received in the past;
- (g) whether or not the beneficiary company has been wound up or subject to collective insolvency proceedings before the end of the restructuring period.

☐ yes ☐ no

⁽¹⁾ Statistical classification of economic activities in the European Community, published by the Statistical Office of the European Communities.

8. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the guidelines on aid for rescuing and restructuring firms in difficulty.

PART III.8.B

SUPPLEMANTERY INFORMATION SHEET ON AID FOR RESTRUCTURING FIRMS IN DIFFICULTY: INDIVIDUAL AID

This supplementary information sheet must be used for the notification of individual restructuring aid covered by the Community Guidelines on State aid for rescuing and restructuring firms in difficulty ⁽¹⁾.

1. Eligibility

- 1.1. Is the firm a limited company, where more than half of its registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

☐ yes ☐ no

- 1.2. Is the firm an unlimited company, where more than half of its capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

☐ yes ☐ no

- 1.3. Does the firm fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

☐ yes ☐ no

If you have answered yes on any of the above questions, please attach the relevant documents (latest profit and loss account with balance sheet, or court decision opening an investigation into the company under national company law)

If you have answered no to all of the above questions, please submit evidence supporting that the firm is in difficulties, for it to be eligible for restructuring aid.

- 1.4. When has the firm been created?

- 1.5. Since when is the firm operating?

- 1.6. Does the company belong to a larger business group?

☐ yes ☐ no

If you have answered 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 attach proof that the company's difficulties are its own 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.

- 1.7. Has the firm (or the group to which it belongs) in the past received any restructuring aid?

☐ yes ☐ no

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

⁽¹⁾ Community Guidelines on State aid for rescuing and restructuring firms in difficulty, JO C 288, 9.10.1999, p. 2. Please note that a specific form shall be used in case of aid for restructuring firms in the aviation sector (Part III.13.a) as well as in the agricultural sector (Part III. 12.p).

2. Restructuring plan

- 2.1. Please supply a copy of the survey of the market(s) served by the firm in difficulty, with the name of the organisation which carried it out. The market survey must give in particular:
 - 2.1.1. A precise definition of the product and geographical market(s).
 - 2.1.2. The names of the company's main competitors with their shares of the world, Community or domestic market, as appropriate.
 - 2.1.3. The evolution of the company's market share in recent years.
 - 2.1.4. An assessment of total production capacity and demand at Community level, concluding whether or not there is excess capacity on the market.
 - 2.1.5. Community-wide forecasts for trends in demand, aggregate capacity and prices on the market over the five years ahead.
- 2.2. Please attach the restructuring plan. At least the following information should be included:
 - 2.2.1. Presentation of the different market assumptions arising from the market survey.
 - 2.2.2. Analysis of the reason(s) why the firm has run into difficulty.
 - 2.2.3. Presentation of the proposed future strategy for the firm and how this will lead to viability.
 - 2.2.4. Complete description and overview of the different restructuring measures planned and their cost.
 - 2.2.5. Timetable for implementing the different measures and the final deadline for implementing the restructuring plan in its entirety.
 - 2.2.6. Information on the production capacity of the company, and in particular on utilisation of this capacity, capacity reductions.
 - 2.2.7. Full description of the financial arrangements for the restructuring, including:
 - Use of capital still available;
 - Sale of assets or subsidiaries to help finance the restructuring;
 - Financial commitment by the different shareholders and third parties (like creditors, banks);
 - Amount of public assistance and demonstration of the need for that amount;
 - 2.2.8. Projected profit and loss accounts for the next five years with estimated return on capital and sensitivity study based on several scenarios;
 - 2.2.9. Name(s) of the author(s) of the restructuring plan and date on which it was drawn up.
- 2.3. Describe the compensatory measures proposed with a view to mitigating the distortive effects on competition at Community level.
- 2.4. Provide all relevant information on aid of any kind granted to the firm receiving restructuring aid, whether under a scheme or not, until the restructuring period comes to an end.

3. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the guidelines on aid for rescuing and restructuring firms in difficulty.

PART III.9

SUPPLEMENTARY INFORMATION SHEET ON AID FOR AUDIOVISUAL PRODUCTION

This supplementary information sheet must be used for notifications of aid covered by the Commission Communication on certain legal aspects relating to cinematographic and other audiovisual works ⁽¹⁾.

1. The aid scheme

- 1.1. Please describe as accurately as possible the purpose of the aid and its scope, where appropriate, for each measure.
- 1.2. Does the aid directly benefit the creation of a cultural work (for cinema or television)?
- 1.3. Please indicate what provisions exist to guarantee the cultural objective of the aid:
.....
.....
- 1.4. Does the aid have the effect of supporting industrial investment?

2. Conditions for eligibility

Please indicate the conditions for eligibility for the planned aid:
.....
.....

2.2. Beneficiaries:

- 2.2.1. Does the scheme distinguish between specific categories of beneficiary (e.g. natural/legal person, dependent/independent producer/broadcaster, etc.)?
- 2.2.2. Does the scheme differentiate on grounds of nationality or place of residence?
.....
.....
- 2.2.3. In the case of establishment in the territory of a Member State, are beneficiaries obliged to fulfil any conditions other than that of being represented by a permanent agency? Note that the conditions of establishment must be defined with respect to the territory of the Member State and not to a subdivision of that State.
- 2.2.4. 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?

3. Territorial coverage

- 3.1. Please indicate if there is provision for any form of obligation to spend in the territory of the Member State or in one of its subdivisions.
- 3.2. Is it necessary to comply with a minimum degree of territorial coverage in order to be eligible for the aid?
- 3.3. Is the required territorial coverage calculated with regard to the overall budget of the film or to the amount of aid?
- 3.4. Does the condition of territorial coverage apply to certain specific items of the production budget?
- 3.5. Is the absolute amount of aid adjustable in proportion to the expenditure carried out in the territory of the Member State?
- 3.6. Is the aid intensity directly proportional to the effective degree of territorial coverage?
- 3.7. Is the aid adjustable in proportion to the degree of territorial coverage required?

⁽¹⁾ Communication from the Commission to the Council, the European Parliament, the Economic and Social Committee and Committee of the Regions on certain legal aspects relating to cinematographic and other audiovisual works, OJ C 43, 16.2.2002, p. 6.

4. **Eligible costs**

- 4.1. Please specify the costs which may be taken into account to determine the amount of aid.
- 4.2. Do the eligible costs all relate directly to the creation of a cinematographic or audiovisual work?

5. **Aid intensity**

- 5.1. Please indicate whether the scheme provides for use of the concept of difficult, low-budget film in order to obtain an aid intensity of over 50% of the production budget.
- 5.2. If so, please indicate the categories of film covered by this concept.
- 5.3. Please indicate whether the aid can be combined with other aid schemes ('cumulation of aid') or other provisions for aid and, if so, what arrangements are made to limit such cumulation or to ensure that, in the case of cumulation, the maximum aid intensity for the work is not exceeded.

6. **Compatibility**

- 6.1. 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 certain legal aspects relating to cinematographic and other audiovisual works.

7. **Other Information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Communication on certain legal aspects relating to cinematographic and other audiovisual works.

PART III.10

SUPPLEMENTARY INFORMATION SHEET ON ENVIRONMENTAL PROTECTION AID

This supplementary information sheet must be used for the notification of any aid covered by the Community Guidelines on State aid for environmental protection ⁽¹⁾.

1. **Objective of the aid**

- 1.1. Which are the objectives aimed at in terms of environmental protection? Please submit a detailed description for each part of the scheme

.....

If the measure in question has already been applied in the past, what have been the results in terms of environmental protection?

.....

- 1.2. If the measure is a new one, what environmental results are anticipated, and over what period ?

.....

.....

⁽¹⁾ Community Guidelines on State aid for environmental protection, JOC 37, 3.2.2001, p. 3.

2. **Investment aid aimed at the adaptation to new Standards or aimed at going beyond existing standards**

2.1. Aid for adaptation to new Community standards

2.1.1. Will aid be granted for reaching Community standards already adopted at the time of notification?

☐ yes ☐ no

In the affirmative which are the Community standards in question?

.....
.....

Date at which they have been formally adopted by the competent Community Institutions?

.....

Please confirm that no aid will be granted to large enterprises for reaching Community standards already adopted but not yet in force

☐ yes ☐ no

If Community Standards are set in a directive, which deadlines are set for the transposition?

.....

2.1.2. Which are the eligible costs?

.....

Please explain how it will be ensured that the eligible costs are only the extra costs necessary to meet the environmental objective, and how any cost savings engendered over the first 5 years of the life of the investment will be taken into account

.....

To what extent are advantages deriving from a possible capacity increase and from accessory additional productions taken into account?

.....

2.1.3. What is the maximum aid intensity expressed as a gross amount of the planned aid?

.....

2.2. State aids aimed at going beyond Community standards or planned in case no Community Standard exists.

2.2.1. If Community standards exist, please describe

.....

If there are no Community standards, are there national standards?

☐ yes ☐ no

If yes, please attach copies of the relevant texts.

Please confirm that an enterprise will only be granted aid for reaching national standards which are more stringent than Community standards or where no Community standards exist, if it complies with the relevant standard on the final date laid down in the national measure:

.....

Please give examples of eligible investments:

In the case of national standards, are they stricter than Community standards?

☐ yes ☐ no

If yes, please specify,

.....

2.2.2. What are the eligible costs?

Please explain in what way it will be ensured that the eligible costs are only the extra costs necessary to meet the environmental objective, and how any cost savings engendered over the first 5 years of the life of the investment will be taken into account.

.....

.....

To what extent have possible advantages deriving from a capacity increase and additional accessory productions been taken into account?

2.2.3. Please state the maximum gross aid intensity of the planned measure

What is the standard maximum gross aid intensity of the planned measure?

Does the aid scheme provide for a bonus for undertakings situated in regions eligible for national regional aid?

☐ yes ☐ no

If yes, which bonuses are foreseen?

.....

Does the aid scheme provide for a bonus for SMEs?

☐ yes ☐ no

If yes, please give details?

Can the bonus be cumulated with the bonus for undertakings situated in assisted regions?

☐ yes ☐ no

If yes, please describe the modalities:

.....

3. **Investment aid in the energy sector**

3.1. Aids for investments aimed at energy saving

3.1.1. What are the energy savings expected as a result of the ad hoc aid or aid scheme?

Is the amount of the expected savings assessed by an independent expert? Please give examples of eligible investments

.....

3.1.2. What are the CO₂ saving expected as a result of the ad hoc aid or aid scheme ?

3.1.3. What are the eligible costs?

Please explain in what way it will be ensured that the eligible costs are only the extra costs necessary to meet the environmental objective, and how any cost savings engendered over the first 5 years of the life of the investment will be taken into account.

To what extent have possible advantages deriving from a capacity increase and additional accessory productions been taken into account?

What is the maximum gross aid intensity of the planned aid ?

Does the project provide for a bonus for undertakings in areas eligible for national regional aid schemes?

☐ yes ☐ no

If yes, which bonuses are foreseen?

Does the planned scheme provide for a bonus for SMEs?

☐ yes ☐ no

If yes, which bonus?

Can this bonus be cumulated with the bonus applicable to undertakings in assisted areas?

☐ yes ☐ no

If yes, what are the conditions?

3.2. Aids in favour of the combined production of electricity and heat

3.2.1. Which primary source of energy will be used in the production process?

3.2.2. What will be the environmental benefit of the measure in question?

If the conversion efficiency is particularly high, give the comparative average.

What will be the minimum conversion efficiency of the eligible CHP plants?

If the measures allow energy consumption to decrease, in what proportion?

Have the provisions been elaborated by an independent expert?

In what respect and to what extent is the production process less damaging for the environment, if at all?

.....

3.2.3. What are the eligible costs?

What would be the investment costs for the installation of a production entity for electricity (or heat) for the same capacity in terms of effective energy production?

To what extent is the sale of heat (if the installation is primarily destined for the production of energy) or the sale of electricity (in the opposite case) taken into account in order to decrease the higher investment costs?

In the case of the replacement of an existing installation, is there an advantage deriving from the increase of capacity or from cost saving?

How are those advantages calculated?

3.2.4. What is the maximum gross aid intensity of the planned aid?

What is the standard maximum gross intensity of the aid?

Does the planned scheme provide for a bonus for undertakings in assisted areas?

☐ yes ☐ no

If yes, which bonuses are foreseen?

Is a bonus foreseen for SMEs?

☐ yes ☐ no

If yes, please give details

Can this bonus be cumulated with the bonus for undertakings in assisted areas?

☐ yes ☐ no

If yes, under what conditions?

3.3. Aids for investment in renewable energies

3.3.1. Which are the types of energy in question? Do they fall under the definition of renewable energies described in Art. 2 of Directive 2001/77/CE of the European Parliament and of the Council of 27 September 2001 ⁽¹⁾?

In case the investments are meant to provide energy for a whole Community, describe the limits of this community and the types of energy used before for that purpose.

3.3.2. What are the eligible costs?

What would be the investment costs for the installation of a production entity for electricity for the same capacity in terms of effective energy production?

3.3.3. What is the maximum gross aid intensity of the planned aid?

If the aid may cover the total eligible costs, why is such an aid rate indispensable?

In similar circumstances, how would the produced energy be traded, through which distributors and at what tariffs?

Does the planned aid scheme provide for a bonus for undertakings situated in regions eligible for national regional aid?

☐ yes ☐ no

If so, what is the size of the bonus?

Is a bonus foreseen for SMEs?

☐ yes ☐ no

If yes, please give details:

Can this bonus be cumulated with the bonus provided for undertakings in assisted regions?

☐ yes ☐ no

If yes, under which conditions?

Can the notified investment aid be combined with other State aid within the meaning of Article 87(1) of the Treaty, or with other forms of Community financing?

☐ yes ☐ no

If yes, please undertake to respect the maximum aid intensities stipulated in the environmental aid guidelines, or, where aid serving different purposes and involving the same eligible costs is granted, the most favorable aid ceiling:

4. Aid in favour of the rehabilitation of polluted industrial areas

4.1. What is the site in question (description of the site) and what is the nature of the pollution?

Has the nature, extent and risk to human health and the environment of the pollution been subject to an independent expert assessment?

☐ yes ☐ no

Which ones? Attach copies of the reports.

⁽¹⁾ Directive 2001/77/CE of the European Parliament and of the Council of 27 September 2001, OJ L 283, 27.10.2001, p. 3.

4.2. In the case of ad-hoc aid, please answer the following questions :

Is the current ownership of the site public or private ?

If the current ownership of the site is public, has this site been purchased by the public administration in order to carry out the remediation/rehabilitation actions?

☐ yes ☐ no

Has the person responsible for the pollution of the site been identified?

☐ yes ☐ no

If not, please describe briefly the exemption circumstances that render the polluter not liable

Has the value of the polluted site (before rehabilitation) been evaluated through an independent expert analysis?

☐ yes ☐ no

What is the market value of the site before the rehabilitation action ?

.....

What are the costs calculated for the rehabilitation work?

What are the primary costs in the sense of the Commission Communication on State aid elements in sales of land and buildings by public authorities?

.....

Has the value of the site after rehabilitation been estimated by an independent expert assessment?

☐ yes ☐ no

What is the estimated market value of the rehabilitated site?

.....

Has the public administration the intention of selling the land within three years after the date of acquisition?

What land use will be given to the polluted site after its rehabilitation?

What is the scope of the envisaged aid?

What is the maximum gross aid intensity of the planned aid?

4.3. In case of an aid scheme, please explain

What is the scope of the envisaged aid ?

What is the maximum gross aid intensity of the planned aid ?

Have similar aid schemes been given to fund the rehabilitation of other polluted sites in your Member State? Please explain how many sites have been remediated under similar schemes and what were the amounts allocated to such schemes?

.....

5. **Aid in favour of relocation of an Undertaking**

5.1. Where is the undertaking which should benefit from the relocation aid situated?

If the location is in a Zone Natura 2000, which legislative text provides for that qualification?

5.2. Why does the relocation takes place?

Please provide a thorough description of the environmental, social or public health circumstances that render the relocation necessary. Is the owner of the undertaking liable (under national or Community legislation) for the pollution/environmental problem?

- 5.3. Is there an administrative or judicial decision ordering the relocation of the undertaking ?

☐ yes ☐ no

If yes, attach a copy of the relevant decision.

Please confirm that the beneficiary will comply with the strictest environmental standards applicable in the new region where it is located.

- 5.4. What profits can the undertaking expect from the sale, the expropriation, or rent of the abandoned territories or installations ?

- 5.5. What costs will have to be assumed in relation with the new installation with equal production capacity as the one abandoned ?

Will the relocation cause penalties for the anticipated termination of the contract regarding the rent of the territory or of the buildings ?

Will there be any benefits from the new technology used following the relocation ?

Are there accounting gains from the better use of the installations following the relocation ?

What is the maximum gross aid intensity of the planned aid?

6. **Aid to SMEs for advisory/consultancy services in the environmental field**

- 6.1. Who are the potential beneficiaries of the aid ?

Do they fulfil all the conditions of Annex 1 of Regulation (CE) No 70/2001 of the Commission of 12 January 2001, concerning the application of Articles 87 and 88 of the Treaty CE to state aids for SMEs ⁽¹⁾

- 6.2. Will the consultancy services be provided by external companies ?

☐ yes ☐ no

Do the external companies have financial links with the undertakings beneficiaries of the aid?

☐ yes ☐ no

Please state the exact nature of the consultancy services:

7. **Operating aid To promote waste management and energy saving**

- 7.1. What are the extra production costs and what share is covered by the aid?

If the aid is degressive please state the modalities?

- 7.2. What is the foreseen duration for the application of the notified aid scheme?

- 7.3. Specific questions in case of aid to promote waste management :

How is it ensured that a beneficiary finances the service provided in proportion to the amount of waste produced and/or the cost of treatment?

In case of an aid for industrial waste management are there Community rules applicable ?

☐ yes ☐ no

⁽¹⁾ Regulation (EC) N° 70/2001 of the Commission of 12 January 2001 concerning the application of Article 87 and 88 EC Treaty to State aids to small and medium-sized enterprises, OL L 10, 13.10.2001, p. 33.

If yes, please describe:

In the absence of Community rules, are there national rules ?

☐ yes ☐ no

If yes, please describe:

If, yes, are these national rules stricter than Community rules?

☐ yes ☐ no

If yes, please describe:

8. Operating Aids in form of tax reductions or exemptions

8.1. Introduction of a new tax as a result of a Community obligation

8.1.1. The Member State grants exemptions which lead to a rate lower than the minimum Community rate

From which tax will a reduction or exemption be granted?

How does the levying of the tax contribute to environmental protection?

What results have been obtained as a direct consequence of the tax, or are expected to be obtained?

Have these exemptions been authorized by the Council applying Community fiscal rules?

Why is it necessary to apply lower rates than the minimum Community rates?

Are the sectors benefiting from the tax reductions subject to strong intra-community and/or international competition?

How many undertakings may benefit from this measure?

Are those undertakings subject to other charges concerning environmental protection?

8.1.2. The Member State grants tax reductions at a rate lower than the minimum Community rate

From which tax will a reduction or exemption be granted ?

How does the levying of the tax contribute to environmental protection ?

What results have been obtained as a direct consequence of the tax, or are expected to be obtained ?...

Are the derogations conditional on the conclusion of agreements between the recipient firms and the Member State in order to improve environmental protection?

☐ yes ☐ no

What is the nature of these agreements ?

Are the agreements open to all sectors of the economy which can benefit from the tax measure ?

If the signing up to an agreement is voluntary and not a condition for receiving the tax benefit, what is the (expected) rate of accession to agreements among the beneficiaries of the tax benefit ?

Who ensures the monitoring of the agreements entered into by the firms ?

Which sanctions are foreseen in case of non-compliance of the obligations undertaken in the agreements ?

Attach a copy of such agreements or describe them in detail.

If national rules have the same effects as the above-mentioned agreements, please attach a copy of the rules.

In the absence of agreements between firms and the Member State, what will be the rate effectively paid by the firms after application of the reduction and what will be the difference between this amount and the minimum Community rate?

8.1.3. Derogation applicable for the introduction of a new tax imposed in the absence of a Community obligation

Are the derogations conditional on the voluntary or obligatory conclusion of agreements between the firms and the Member State aiming at an improvement of the environment?

☐ yes ☐ no

What is the nature of such agreements ?

☐ yes ☐ no

Are they open to all sectors of the economy which can benefit from the tax measure ?

☐ yes ☐ no

If the signing up to an agreement is voluntary and not a condition for receiving the tax benefit, what is the rate of accession to agreements among the beneficiaries of the tax benefit ?

Who ensures the respect of the commitments entered into by the firms ?

What are the sanctions in case of non-compliance with the commitments foreseen in the agreements ?

.....

Attach a copy of the draft agreements if available or describe their content.

If there are national rules having the same effect as the aforementioned agreements, attach a copy of these national rules.

In the absence of agreements between firms and the Member State which rate will be effectively paid by the firms after application of the reduction and which will be the difference to the "normal" national rate ?

.....

Please submit figures which enable the Commission to assess the share of the tax actually paid.

Which duration is foreseen for the application of the notified planned aid scheme?

.....

8.1.4. Derogations applicable to existing taxes

What is the environmental effect of the tax concerned by the measure?

When was the tax introduced ?

For which beneficiaries ?

Was the decision to grant a tax reduction for the beneficiaries concerned by this notification made in connection with a significant increase of the tax ?

☐ yes ☐ no

If yes, please show the development of the relevant tax rate over time in absolute terms.

Have the derogations become necessary following a significant change in the economic conditions ?

Describe the change

.....

Is this change specific to one Member State or does it exist in all Member States?
.....

Which increase of charges is due to the change of economic conditions ?
.....

What is the duration of the application of the notified planned aid scheme?

- 8.1.5. Tax exemption necessary for the modernisation of production of energy in order to obtain a higher energy efficiency.

What traditional energy sources will be used for the production of energy ?
.....

What will be the difference in energy efficiency as compared to traditional methods of production ?
.....

What additional costs will be caused by the envisaged production ?
.....

9. Operating Aids in Favour of renewable energies

- 9.1. Which are the categories of energy in question ?

Do these types of energy fall within the definition of renewable energies as set out in Art. 2 of Directive 2001/77/CE of the European Parliament and of the Council of 27 September 2001?

- 9.2. Aids for compensating the difference between the production costs for renewable energies and the market prices for such energy:.....

Are these new plants?

☐ yes ☐ no

What are the average production costs and the difference to the average market price for every source of renewable energy?

Please describe the precise support mechanism and in particular the method for calculating the amount of aid:
.....

What is the foreseen duration for amortizing the plants?

Please show that the net present value of the aid will not exceed the net present value of the total investment costs for the power plant or the type of power plant benefiting from the aid
.....

If the aid is foreseen for several years, what are the modalities for the revision of production costs and market prices?

Are the plants for the production of renewable energy sources as well eligible for investment aids?

☐ yes ☐ no

If yes, how much?

How will the investment aid be taken into account when determining the need for operating aid?

Does the aid include an element of return on capital?

☐ yes ☐ no

If yes, how much? Please explain why this is considered to be necessary. For the biomass sector, can the aid go beyond the coverage of the investments?

9.3. Aids in the form of market mechanisms

Are these new plants?

☐ yes ☐ no

What are the average costs for the production of the renewable energy in question and the difference to the average market price for energy?

How will the mechanism function?

How is it ensured that the mechanism does not dissuade renewable energy producers from becoming more competitive?

How does the mechanism take imports and exports of electricity into account?

In the case of green certificates will the Member State intervene directly or indirectly in the price - setting?

Can the Member State, if it so wishes, put new certificates on the market or can it buy them?

☐ yes ☐ no

Will the system include a charge to be paid in case of non-fulfilment of an obligation?

☐ yes ☐ no

If yes, how will this money be collected, administered and used?

How will the control be ensured in order to avoid an overall overcompensation of the participating firms?

9.4. Operating aid on the basis of the external costs avoided

Are these new plants?

☐ yes ☐ no

How and by whom have the external costs avoided been calculated? Please submit a reasoned and quantified comparative cost analysis together with an assessment of external costs caused by competing energy producers

.....

What is the maximum amount of aid per kWh?

.....

How is control ensured that the amounts of aid going beyond the amount resulting from option 1 is in fact re-invested in the sector or renewable energies?

.....

10. **Operating aid for the combined production of Heat and Electricity**

10.1. Which primary energy source will be utilised in the production process?

What is the benefit of the planned measure for the environment?

If the conversion efficiency is particularly high, what is the comparative average?

What will be the minimum conversion efficiency of the eligible CHP plants?

In which proportion, if at all, does the measure allow for the reduction of energy consumption?

Have the measures been assessed by an independent expert?

In which aspects and to what extent, if at all, does the production process damage less the environment?

What are the modalities of the planned aid?

What are the average production costs and the average market prices of the produced energies?

What is the average market price of a traditional energy unit?

In case of industrial use of the combined production of heat and electricity, which are the possible benefits from the production of heat?

If the aid is foreseen for several years, which are the conditions for the adjustment of production costs and market prices?

11. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the guidelines on aid for environmental protection.

PART III.11

SUPPLEMENTARY INFORMATION SHEET ON RISK CAPITAL AID

This supplementary information sheet must be used for the notification of any aid scheme covered by the Communication on State aid and Risk Capital ⁽¹⁾. Please note that if the scheme is covered by another framework or guidelines, the corresponding standard notification form for the relevant framework or guidelines should be used instead.

1. Beneficiary of aid

Who is/are the beneficiary/ies of the scheme (please tick one or more boxes as appropriate):

- 1.1 ☐ investors setting up a fund or providing equity in a company or a set of companies. Please specify selection criteria:
.....
.....
.....
- 1.2 ☐ investment fund or other intermediary vehicle. Please specify selection criteria:
.....
.....
.....
- 1.3 ☐ enterprises invested in. Please specify selection criteria:
.....
.....
.....

2. Form of aid

- 2.1. The scheme envisages the following measure(s) and/or instrument(s) (please tick one or more boxes as appropriate):
- ☐ constitution of an investment fund (i.e. venture capital fund) in which public authorities are a partner, investor, or participant. Please specify:
.....
.....
.....

⁽¹⁾ Commission Communication on State aid and Risk Capital, OJ, C 235 of 21.08.2001, p. 3.

- ☐ grants to an investment fund (i.e. venture capital fund) to cover part of its administrative and management costs. Please specify:

.....

- ☐ guarantees to risk capital investors or to risk capital funds against a proportion of investment losses, or guarantees in respect of loans to investors or funds for investment in risk capital. Please specify:

.....

- ☐ other financial instruments in favour of risk capital investors or of venture capital funds to provide extra capital for investment. Please specify:

.....

- ☐ fiscal incentives to investors to undertake risk capital investments. Please specify:

.....

- 2.2 The combination of the above measure(s) and/or instrument(s) does not lead to the provision of capital to (an) enterprise(s) invested in solely in the form of loans (including subordinated loans and 'equity' loans) or other instruments which provide the investor/lender with a fixed minimum return. Please specify:

.....

3. **Existence of market failure**

- 3.1 ☐ The maximum tranche of finance for target enterprises financed under the aid scheme does not exceed:

☐ EUR 500,000;

☐ EUR 750,000 for enterprises located in regions qualifying for assistance under Article 87(3)(c) of the EC Treaty;

☐ EUR 1 million for enterprises located in regions qualifying for assistance under Article 87(3)(a) of the EC Treaty.

- 3.2 ☐ If the maximum tranches of finance for target enterprises financed under the aid scheme exceeds the above thresholds, the scheme must be justified by the presence of a 'market failure' in the relevant area(s) of investment. Please specify by adducing supporting evidence:

.....

4. **Main features of aid**

- 4.1. The State funds are restricted exclusively or prevalently to effect equity investments into:

☐ enterprises located in assisted regions qualifying under Article 87(3)(a) of the EC Treaty and/or under Article 87(3)(c) of the EC Treaty.

☐ micro or small enterprises;

- ☐ medium-sized enterprises in their start-up or other early stages, or located in assisted areas.
- ☐ for medium-sized enterprises beyond their start-up or other early stages, or not located in assisted areas, there is a limit per enterprise on total funding through the measure. Please specify:
.....
.....
.....
- 4.2. The scheme is focused on risk capital market failure and provides for delivery of finance to enterprises principally in the form of equity or quasi-equity. Please specify if necessary:
.....
.....
.....
- 4.3. Decisions to invest are profit-driven and there is a link between investment performance and those responsible for investment decisions, demonstrated by the following:
- ☐ All the capital invested in the target enterprises is provided by market economy investors or
- ☐ There is a significant involvement of market economy investors' in the target enterprises. Please specify:
.....
.....
.....
- 4.3.1. In the case of *investment funds*, the profit-driven character of investments is demonstrated by (please tick one or more as appropriate):
- ☐ At least 50% of the fund's capital is provided by private investors;
- ☐ At least 30% of the fund's capital is provided by private investors in the case of measures operating in regions qualifying under Article 87(3)(a) of the EC Treaty or under Article 87(3)(c) of the EC Treaty;
- ☐ Other factors justifying a different level of private capital. Please describe
.....
- ☐ There is an agreement between a professional fund manager and participants in the fund providing that the manager's remuneration is linked to the performance of the fund and that clearly sets out the objectives of the fund and the timing of investments;
- ☐ private investors are represented in decision-making;
- ☐ there is application of best practice and regulatory supervision in the management of the fund.
- 4.4. ☐ Distortion of competition between investors and investment funds is minimised, as demonstrated by:
- ☐ a call for tender setting out any preferential terms accorded to private investors;
- ☐ in case of an investment fund, a public invitation to investors at its launch;
- ☐ in case of a scheme (e.g. a guarantee scheme), it will remain open to all new entrants.
- 4.5. ☐ Each investment will be based on the existence of a detailed business plan to establish the viability of each project.
- 4.6. ☐ A clear 'exit mechanism' is provided under the scheme. Please specify:
.....
.....
.....
- 4.7. ☐ Is the possibility to recycle funds within a scheme foreseen?

- 4.8. ☐ Sectoral focus. Target enterprises are active in (a) certain sector(s) of the economy only. Please specify the sector(s) and the underlying commercial as well as public policy logic:

.....

5. **Cumulation of the aid**

- 5.1. ☐ If the scheme provides for aid to enterprises invested in, are they already recipients of aid under another framework ⁽¹⁾, including under other authorised schemes? Please specify:

.....

- 5.2. ☐ If equity provided under the risk capital scheme to enterprises is used to finance initial investment, research and development costs or other costs eligible under other frameworks, is the relevant aid ceiling complied with also taking into account the aid element of the risk capital scheme? Please specify.

.....

6. **Other Information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the communication on aid and risk capital.

PART III.12.A

SUPPLEMENTARY INFORMATION SHEET FOR AGRICULTURE

Please note that Part III.12 of the state aid notification form only applies to activities related to the production, processing and marketing of agricultural products, that is, products included in Annex I to the EC Treaty. However, concerning the promotion of agricultural products, exceptionally, agricultural state aid rules also apply to a certain number of non-Annex I products. Please note that the specific state aid rules for agriculture do not apply to measures related to the processing of Annex I products into non-Annex I products. For such measures you should complete the relevant section of the general notification form.

1. **Products covered**

- 1.1. Does the measure apply to any of the following products which are not yet subject to a common market organisation:

- ☐ potatoes other than starch potatoes
☐ horsemeat
☐ honey
☐ coffee
☐ cork
☐ The measure does not apply to any of these products

⁽¹⁾ The information to be provided does not cover de minimis aid pursuant to Commission Regulation (EC) No 69/2001 of 12 January 2001 on the application of Articles 87 and 88 to de minimis aid, OJ L 10, 13.1.2001, p. 30, granted to the same enterprises, which needs not be reported.

2. Incentive effect

- 2.1. Can you confirm that no aid will be granted in respect of work begun or activities undertaken before an application for aid has been properly submitted to the competent authorities, and accepted by them with binding effect?

☐ yes ☐ no

If no, please note that, under points 3.5 and 3.6 of the Agricultural Guidelines, aid which is granted retrospectively in respect of activities already undertaken by the beneficiary cannot be considered to contain the necessary incentive element, and must be considered operating aid (in principle prohibited by state aid legislation).

3. Type of aid

- 3.1. What type(s) of aid does the planned measure include?

- 3.1.1. ☐ Aid for investment in agricultural holdings (point 4.1 of the sAgricultural Guidelines ⁽¹⁾). Please complete Part III.12.a.i of this notification form).
- 3.1.2. ☐ Aid for investments in connection with the processing and marketing of agricultural products (points 4.2 of the Agricultural Guidelines). Please proceed to Part III.12.a.ii of this notification form.
- 3.1.3. ☐ Aid for investments to promote the diversification of farm activities (points 4.3, 4.1 or 4.2 of the Agricultural Guidelines). Please proceed to Part III.12.a.i, section 10 of this notification form.
- 3.1.4. ☐ Aid for additional costs or income forgone because of agri-environmental commitments; (point 5.3 of the Agricultural Guidelines). Please complete Part III.12.b of this notification form.
- 3.1.5. ☐ Operating aid related to environmental protection (point 5.5 of the Agricultural Guidelines). Please complete Part III.12.b.
- 3.1.6. ☐ Aid (other than investment aid) to compensate for handicaps in the less favoured areas (point 6 of the Agricultural Guidelines). Please complete Part III.12.c.
- 3.1.7. ☐ Aid for the setting up of young farmers (point 7 of the Agricultural Guidelines). Please complete Part III.12.d.
- 3.1.8. ☐ Aid for early retirement or for the cessation of farming activities (point 8 of the Agricultural Guidelines). Please complete Part III.12.e.
- 3.1.9. ☐ Aid for closing production, processing and marketing capacity (point 9 of the Agricultural Guidelines). Please complete Part III.12.f.
- 3.1.10. ☐ Aid for producer groups (point 10 of the Agricultural Guidelines). Please complete Part III.12.g.
- 3.1.11. ☐ Aid to compensate for damage to agricultural production or the means of agricultural production (point 11. of the Agricultural Guidelines). Please complete Part III.12.h.
- 3.1.12. ☐ Aid for land reparation (point 12 of the Agricultural Guidelines). Please complete Part III.12.i.
- 3.1.13. ☐ Aid to encourage the production and marketing of quality agricultural products (point 13 of the Agricultural Guidelines). Please complete Part III.12.j.
- 3.1.14. ☐ Aid for the provision of technical support in the agricultural sector (point 14 of the Agricultural Guidelines). Please complete Part III.12.k.

⁽¹⁾ Community Guidelines for State Aid in the Agriculture Sector, OJ C 232, 12.8.2000, p. 17.

- 3.1.15. ☐ Aid for the livestock sector (point 15 of the Agricultural Guidelines). Please complete Part III.12.l.
- 3.1.16. ☐ Aid for the outermost regions and the Aegean Islands (point 16 of the Agricultural Guidelines). Please complete Part III.12.m.
- 3.1.17. ☐ Aid for research and development (point 17 of the Agricultural Guidelines). Please complete Part III.6.a.
- 3.1.18. ☐ Aid for the (promotion and) advertising of agricultural products (point 18 of the Agricultural Guidelines). Please complete Part III.12.o.
- 3.1.19. ☐ Aid in the form of subsidised short-term loans (point 19 of the Agricultural Guidelines). Please complete Part III.12.n.
- 3.1.20. ☐ Aid for rescue and restructuring firms in difficulty (point 20 of the Agricultural Guidelines). Please complete Part III.12.p.
- 3.1.21. ☐ Aid concerning TSE tests, fallen stock and slaughterhouse waste. Please complete part III.12.q.
- 3.1.22. ☐ Aid for employment. Please complete the relevant section of the general notification form and part III.3.
- 3.1.23. ☐ Aid for training. Please complete part III.2.

PART III.12.A.I

SUPPLEMENTARY INFORMATION SHEET FOR AID TO INVESTMENTS IN AGRICULTURAL HOLDINGS

This notification form applies to investments in agricultural holdings, which are dealt with in points 4.1, 4.1.2.2, 4.1.2.3, 4.1.2.4 and 4.3 of the Guidelines

This form must also be used by Member States for the notification of any aid for individual investments, with eligible expenses in excess of EUR 12,5 million, or where the actual amount of aid exceeds EUR 6 million (Article 1§3 of Regulation (EC) N° 1/2004).

1. Objectives of the aid

1.1. Which of the following objectives does the investment pursue:

- ☐ reduce production costs;
- ☐ improve and re-deploy production;
- ☐ increase quality;
- ☐ preserve and improve the natural environment, hygiene conditions and animal welfare standards;
- ☐ promote the diversification of farm activities

If the investment pursues other aims, please note that point 4.1.1.1 of the Agricultural Guidelines does not allow for aid for investments which do not pursue any of the objectives listed above.

1.2. Does the aid concern simple replacement investments?

☐ yes ☐ no

If yes, please note that point 4.1.1.1 of the Agricultural Guidelines does not allow for aids for simple replacement investments.

2. Beneficiaries

2.1. Who are the beneficiaries of the aid?

- ☐ farmers;
- ☐ producer groups
- ☐ other (please specify)

.....

3. Aid intensity

3.1. Please state the maximum rate of public support, expressed as a volume of eligible investment:

..... in less favoured areas (max. 50%);
 in other areas (max. 40%);
 for young farmers in less-favoured areas (max. 55%);
 for young farmers in other areas (max. 45%).

If aid rates are higher, please note that, under point 4.1.1.2 of the Agricultural Guidelines, aid intensity cannot exceed the ceilings set out above.

4. Eligibility criteria

4.1. Does the aid provide that aid for investment may only be granted to:

— agricultural holdings the economic viability of which can be demonstrated by an assessment of its prospects?

☐ yes ☐ no

— agricultural holdings where the farmer possesses adequate occupational skill and competence?

☐ yes ☐ no

— agricultural holdings complying with minimum Community standard regarding the environment, hygiene and animal welfare?

☐ yes ☐ no

If you have answered no to any of the questions under point 4.1, please note that, under point 4.1.1.3 of the Agricultural Guidelines, all the above eligibility criteria must be met for a measure to be eligible for aid.

4.2. Is the aid intended to finance investments made in order to comply with newly introduced minimum standards ⁽¹⁾ regarding the environment, hygiene and animal welfare?

☐ yes ☐ no

If yes, please specify which standards are involved and indicate their legal basis

.....

4.3. In the case of young farmers, does the measure lay down that the higher aid intensities can only be granted within five years of setting up?

☐ yes ☐ no

If no, please note that point 4.1.1.2 of the Agricultural Guidelines lays down that maximum aid rates of 45% or 55% can be granted to young farmers only within five years after setting up.

5. Market outlets

5.1. Does the investment entail an increase in production capacity of the holding?

☐ yes ☐ no

5.1.1. If yes, has the existence of market outlets been assessed at the appropriate level, in terms of the products concerned, the types of investments and existing and expected capacities?

☐ yes ☐ no

⁽¹⁾ Newly introduced minimum standards are standards to be made compulsory vis-à-vis economic operators not more than 2 years before the investment is actually undertaken in the case of legislation which does not provide for any transitional period, or standards which will become compulsory after the investment is actually undertaken, on the basis of transitional periods provided for in legislation introducing such standards;

If no, please note that point 4.1.1.4 of the Agricultural Guidelines lays down that no aid may be granted for investments having as their objective increased production for which normal market outlets cannot be found.

- 5.2. Does the aid concern a product subject to restrictions on production or limitations of Community support at the level of individual undertakings?

☐ yes ☐ no

- 5.2.1. If yes, will the investments increase production beyond these restrictions or limitations?

☐ yes ☐ no

If yes, please note that point 4.1.1.4 of the Agricultural Guidelines lays down that no aid can be granted for investments which would increase production beyond the restrictions or limitations established under the common market organisations.

6. Expenses

- 6.1. Do eligible expenses include?

- ☐ construction, acquisition or improvement of immovable property;
- ☐ new machinery and equipment, including computer software;
- ☐ general costs (such as architects, engineers and consultation fees, feasibility studies, the acquisition of patents and licences, up to 12% of eligible expenditure)
- ☐ land purchase, including legal fees, taxes and land registration costs.

If eligible expenses include other items, please note that point 4.1.1.5 of the Agricultural Guidelines only allows investment aid to cover the eligible expenses listed above.

- 6.2. Do eligible expenses also include the purchase of second-hand equipment?

☐ yes ☐ no

- 6.2.1. If yes, are all the following conditions met?

- the seller of the equipment has confirmed its exact origin in a written declaration;
- the equipment has not already been the subject of national or Community assistance;
- the purchase of the equipment represents a particular advantage for the programme or project, or is made necessary by exceptional circumstances (e.g. no new equipment available on time);
- the purchase entails a cost reduction compared with the cost of the same equipment purchased new, while maintaining a good cost-benefit ratio;
- the equipment must have the necessary technical and/or technological characteristics consistent with the requirements of the project.

☐ yes ☐ no

If no, please note that, according to point 4.1.1.5, footnote 13 of the Agricultural Guidelines, the Commission will only authorise aid for second-hand equipment if the above conditions are met.

- 6.3. Will aid be granted for the purchase of production rights?

☐ yes ☐ no

If yes, please explain how you intend to comply with the requirements of point 4.1.1.6 of the Agricultural Guidelines.

.....

- 6.4. As regards the purchase of animals, what does the aid cover?

- ☐ the first purchase of livestock

- ☐ investments intended to improve the genetic quality of the stock through the purchase of high-quality breeding animals (male or female) registered in herd books or their equivalent.

If other expenses are covered, please note that, under point 4.1.1.7 of the Agricultural Guidelines, aid may be given only for the above eligible costs.

- 6.5. Do maximum expenses eligible for support exceed the limit for total investment eligible for support set by the Member State in accordance with Article 7 of the Rural Development Regulation?

☐ yes ☐ no

If yes, please note that point 4.1.1.8 of the Agricultural Guidelines sets the above overall limit to costs eligible for support.

7. Aid for the conservation of traditional landscapes

- 7.1. Does the aid concern investments or capital works intended for the conservation of *non-productive* heritage features located on agricultural holdings?

☐ yes ☐ no

- 7.1.1. If yes, what is the maximum aid rate? (please specify)

Maximum aid rate:

- 7.2. Does the aid concern investments or capital works intended to conserve the heritage features of *productive assets* on farms?

☐ yes ☐ no

- 7.2.1. If yes, does the investment entail any increase in the production capacity of the farm?

☐ yes ☐ no

- 7.2.2. What are the maximum aid rates for this type of investment? (please specify)

- ☐ Investments without increase in capacity:

Max. aid rate (less-favoured areas)

Max. aid rate (other areas):

If aid rates exceed 75% for less-favoured areas and 60% for other areas, please note that the measure would not be in line with point 4.1.1.2, third paragraph, of the Agricultural Guidelines.

- ☐ Investments with increase in capacity:

Max. aid rate (contemporary materials)/

Max. aid rate (extra costs of traditional materials)

If the aid rate exceeds normal investment aid rates (40% or 50% for less-favoured areas) for the use of contemporary materials, please note that the measure would not be in line with the ceilings set out in point 4.1.1.2, fourth paragraph, of the Agricultural Guidelines.

8. Relocation of farm buildings in the public interest

- 8.1. Does the need to relocate the building(s) result from an expropriation which, in accordance with national legislation, gives right to compensation?

☐ yes ☐ no

- 8.2. Does relocation simply consist of the dismantling, removal and re-erection of existing facilities?

☐ yes ☐ no

8.2.1. if yes, what is the intensity of the aid? (max. 100%)
.....

8.3. Does relocation result in the farmer benefiting from more modern facilities?

☐ yes ☐ no

8.3.1. If yes, what is the farmer's own contribution? (please specify)

- ☐ In less favoured areas (min. 50%)
☐ In other areas (min 60%)
☐ Young farmers in less-favoured areas (min 45%)
☐ Young farmers in other areas (min 55%)

If the farmer's own contribution is lower than the thresholds above, please note that this provision would not be in line with point 4.1.2.3, fourth paragraph, of the Agricultural Guidelines.

8.4. Does relocation result in an increase of production capacity?

8.4.1. If yes, what is the farmer's own contribution? (please specify)

- ☐ In less favoured areas (min. 50%)
☐ In other areas (min 60%)
☐ Young farmers in less-favoured areas (min 45%)
☐ Young farmers in other areas (min 55%)

If the farmer's own contribution is lower than the thresholds above, please note that the measure would not comply with point 4.1.2.3, fifth paragraph, of the Agricultural Guidelines.

9. Investments relating to the protection and improvement of the environment, the improvement of hygiene conditions and the welfare of animals

9.1. Does the investment result in extra costs relating to the protection and improvement of the environment, the improvement of hygiene conditions of livestock enterprises or the welfare of farm animals?

☐ yes ☐ no

9.2. Does the investment go beyond the minimum Community requirements in force?

☐ yes ☐ no

If yes, specify which requirements are exceeded:
.....

If no, please note that point 4.1.2.4, second paragraph of the Agricultural Guidelines lays down that the higher aid intensities may only be granted for investments which go beyond the minimum Community requirements in force.

9.3. Is the investment made to comply with newly introduced minimum standards, subject to the conditions laid down in Article 1(2) of the Implementing Regulation (EC) N° 445/2002?

☐ yes ☐ no

9.4. Does the investment result in an increase in production capacity?

☐ yes ☐ no

If yes, please note that point 4.1.2.4 of the Agricultural Guidelines lays down that the higher aid intensities may not be granted in the case of investments which result in an increase in production capacity.

9.5. What is the maximum aid intensity? (please specify)

- ☐ For investments in less-favoured areas (max. 75%)
☐ For investments in other areas (max. 60%)

If the maximum aid rate exceeds the thresholds above, please note that the measure would not be in line with point 4.1.2.4 of the Agricultural Guidelines.

- 9.6. Is the increase strictly confined to the extra eligible costs necessary to meet the objective referred to?

☐ yes ☐ no

If no, please note that, under point 4.1.2.4 of the Agricultural Guidelines, the higher aid intensity may be granted exclusively in respect of the extra costs necessary to meet the objective.

10. **Aids for investments to promote the diversification of farm activities**

- 10.1. Does the aid concern the diversification of farm activities

☐ into activities not connected to the production, processing and marketing of Annex I products (ex: rural tourism)?.

In this case, note that the specific state aid rules for Annex I products are not applicable. Please refer to the relevant section of the general notification form.

☐ into activities connected to the production, processing and marketing of Annex I products (e.g., the construction of a point of sale for own farm products)?

- 10.2. Does the aid concern on-farm processing and marketing activities?

☐ yes ☐ no

If no, please complete (and enclose) a copy of Part III.12.a.ii of this notification form (Aid for investments in processing and marketing activities).

- 10.3. If the aid concerns on-farm processing and/or marketing activities, do total eligible expenses exceed the limit for total investment eligible for support set by the Member State in accordance with Article 7 of the Rural Development Regulation?

☐ yes ☐ no

If no, please note that the measure will be assessed as aid for investment in agricultural holdings. You should complete and enclose a copy of Part III.12.a.i of this notification form.

If yes, please note that the measure will be assessed as aid for investment in processing and marketing of agricultural products. You should complete and enclose a copy of Part III.12.a.ii of this notification form.

PART III.12.A.II

**SUPPLEMENTARY INFORMATION SHEET FOR AID FOR INVESTMENTS IN CONNECTION
WITH THE PROCESSING AND MARKETING OF AGRICULTURAL PRODUCTS**

This notification form applies to aid investments in the processing and marketing of agricultural products, as dealt with in points 4.2 and 4.3 of the Agricultural Guidelines.

This form must also be used by Member States for the notification of an aid for individual investments with eligible expenses in excess of EUR 12,5 million, or where the actual amount of aid exceeds EUR 6 million (Article 1§3 of Regulation (EC) N° 1/2004).

1. **Scope of the aid**

- 1.1. Is the aid for investments in connection with the processing and marketing of agricultural products granted within the framework of a regional aid scheme?

☐ yes ☐ no

If yes, note that the assessment of such aid is to be carried out on the basis of the Guidelines on National Regional aid (OJEU C 74 of 10 March 1998, p. 06). Please refer to the relevant part of the general notification form.

- 1.2. Does the aid concern investments to promote the diversification of farm activities?

☐ yes ☐ no

2. **Beneficiaries**

- 2.1. Who are the beneficiaries of the aid?

- ☐ agricultural undertakings;
☐ other (please specify)

.....

3. **Aid intensity**

- 3.1. Please state the maximum rate of public support, expressed as a volume of eligible investment:

..... in Objective 1 regions (max. 50%);

..... in other regions (max. 40%).

If aid rates are higher than the above ceilings, please note that the measure would not be in line with point 4.2.3 of the Agricultural Guidelines.

4. **Eligibility criteria**

- 4.1. Does the aid provide that aid for investment may only be granted to:

— enterprises the economic viability of which can be demonstrated by an assessment of its prospects?

☐ yes ☐ no

— undertakings complying with minimum Community standard regarding the environment, hygiene and animal welfare?

☐ yes ☐ no

If you have answered no to any of the questions under point 4.1, please note that, under point 4.2.3 of the Agricultural Guidelines, all the above eligibility criteria must be met.

- 4.2. Is the aid intended to finance investments made in order to comply with newly introduced minimum standards regarding the environment, hygiene and animal welfare?

☐ yes ☐ no

5. **Eligible expenses**

- 5.1. Do eligible expenses include?

- ☐ construction, acquisition or improvement of immovable property;
☐ new machinery and equipment, including computer software;
☐ general costs (such as architects, engineers and consultation fees, feasibility studies, the acquisition of patents and licences, up to 12% of eligible expenditure)

If eligible expenses include other items, please note that point 4.2.3 of the Agricultural Guidelines only allows investment aid to cover the eligible expenses listed above.

6. Market outlets

- 6.1. Has the existence of market outlets been assessed at the appropriate level, in terms of the products concerned, the types of investments and existing and expected capacities?

☐ yes ☐ no

If no, please note that point 4.2.5 of the Agricultural Guidelines lays down that no aid may be granted unless sufficient evidence can be produced that normal market outlets for the products concerned can be found.

- 6.2. Does the aid concern a product subject to restrictions on production or limitations of Community support at the level of individual undertakings, with particular reference to the rules laid down in the common organisations of the market?

☐ yes ☐ no

- 6.2.1. If yes, explain how these restrictions have been taken into account.

.....
.....
.....

- 6.3. Does the aid concern:

- 6.3.1. The manufacture and marketing of products which imitate or substitute for milk and milk products?

☐ yes ☐ no

If yes, please note that point 4.2.5 of the Agricultural Guidelines does not allow aid to be granted for such products.

- 6.3.2. The processing and marketing of products in the sugar sector?

☐ yes ☐ no

If yes, please note that, as specified in footnote 18 to the Agricultural Guidelines, aids for investments in processing and marketing activities in the sugar sector are in general prohibited by the provision of the common organisation of the market.

7. Does the aid concern investments with eligible expenses in excess of € 25 million or where the actual amount of aid will exceed € 12 million?

☐ yes ☐ no

If yes, please note that such aid must be specifically notified to the Commission in accordance with article 88(3) of the EC Treaty.

PART III.12.B**SUPPLEMENTARY INFORMATION SHEET ON AGRI-ENVIRONMENTAL AID**

This form must be used for the notification of any state aid measure to support agricultural production methods designed to protect the environment and to maintain the countryside (agri-environment) covered by point 5 of the Community Guidelines on State aid in the agricultural sector ⁽¹⁾.

- Does the measure concern compensation to farmers who voluntarily give agri-environmental commitments (point 5.3 of the guidelines)?

☐ yes ☐ no

If yes, please refer to SIS relating to 'aid for agri-environmental commitments'.

⁽¹⁾ Community Guidelines on State aid in the agricultural sector, OJ C 232, 12.8.2000, p. 17.

- Does the measure concern a support for farmers to compensate for costs incurred and income foregone resulting from restrictions on agricultural use in areas with environmental restrictions as a result of the implementation of compulsory limitations based on Community environmental protection rules (point 5.4 of the guidelines)?

☐ yes ☐ no

If yes, please refer to Supplementary Information Sheet (SIS) relating to 'aid for farmers in areas subject to environmental restrictions under Community legislation'.

- Does the aid only concern environmental investments (point 5.2 of the guidelines)?

☐ yes ☐ no

If yes, please refer to SIS relating to 'Investment aids in the agricultural sector'.

- Is the measure an operating aid that relieves firms, including agricultural producers, of costs resulting from the pollution or nuisance they cause (point 5.5 of the guidelines)?

☐ yes ☐ no

If yes, please refer to SIS relating to 'operating aids'.

- Does the environmental aid pursue other objectives such as training and advisory services to help agricultural producers (point 5.6 of the guidelines)?

☐ yes ☐ no

If yes, please refer to SIS relating to points 13 and 14 of the guidelines.

- Others?

Please provide a complete description of the measure(s).....

AID FOR AGRI-ENVIRONMENTAL COMMITMENTS (POINT 5.3 OF THE GUIDELINES)

1. Objective of the measure

- 1.1. Which one of the following specific objectives does the support measure promotes?

- ☐ ways of using agricultural land which are compatible with the protection and improvement of the environment, the landscape and its features, natural resources, the soil and genetic diversity, reduce production costs;
- ☐ an environmentally-favourable extensification of farming and management of low-intensity pasture systems, improve and re-deploy production;
- ☐ the conservation of high nature-value farmed environments, which are under threat increase quality; the upkeep of the landscape and historical features on agricultural land;
- ☐ the use of environmental planning in farming practice

If the measure does not pursue any of the above objectives, please indicate which are the objectives aimed at in terms of environmental protection? (Please submit a detailed description)

.....

- 1.1.1. If the measure in question has already been applied in the past, what have been the results in terms of environmental protection?

.....

2. Eligibility criteria

- 2.1. Will the aid be exclusively granted to farmers who give agri-environmental commitments for at least five years?

☐ yes ☐ no

2.2. Will a shorter or a longer period be necessary for all or particular types of commitments?

☐ yes ☐ no

2.2.1. In the affirmative please provide the reasons justifying that period

.....

2.3. Please confirm that no aid will be granted to compensate for agri-environmental commitments that do not involve more than the application of usual good farming practice

☐ yes ☐ no

If no, please note that point 5.3 of the Agricultural Guidelines does not allow for aid for agri-environmental commitments that do not involve more than the application of usual good farming practice

2.3.1. Please describe what are the relevant (s) usual good farming practice(s) and explain how the agri-environmental commitments involve more than their application.

.....

3. Aid amount

3.1. Please specify what is the maximum amount of aid to be granted based on the area of the holding to which agri-environmental commitments apply:

- ☐ for specialised perennial crops (maximum payment of 900 €/ha)
- ☐ for annual crops (maximum payment of 600 €/ha)
- ☐ for other land uses (maximum payment of 450 €/ha)?
- ☐ other?

3.1.1. If other please justify its compatibility with the provisions of point 5.3.2 of the Guidelines and 24§2 of the Regulation EC N° 1257/1999 ⁽¹⁾

3.2. Is the support measure granted annually?

☐ yes ☐ no

3.2.1. In the negative please provide the reasons justifying other period

.....

3.3. Is the amount of annual support calculated on the basis of:

- income foregone,
- additional costs resulting from the commitment given, and
- the need to provide an incentive of a maximum of 20% of the income foregone and eventually
- the cost of any non-remunerative capital works necessary for the fulfilment of the commitments?

3.3.1. Explain the calculation method used in fixing the amount of support

3.4. Is the reference level for calculating income foregone and additional cost resulting from the commitments given, the usual good farming practice?

☐ yes ☐ no

3.4.1. If no please explain the reference level taken into consideration

3.5. Payments are they made per unit of production?

☐ yes ☐ no

⁽¹⁾ Council Regulation (EC) 1257/1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations (OJ L 160, 26.6.1999, p. 80).

- 3.5.1. If yes please explain the reasons justifying that method and the initiatives undertaken to assure that the maximum amounts per year eligible for Community support as set out in the Annex to Regulation (EC) N° 1257/1999 are complied with.

.....

**AID FOR FARMERS IN AREAS SUBJECT TO ENVIRONMENTAL RESTRICTIONS UNDER COMMUNITY LEGISLATION
 (POINT 5.4 OF THE GUIDELINES)**

1. Objective of the measure

- 1.1. Is the measure aimed to compensate farmers for costs incurred and income foregone resulting from restrictions on agricultural use in areas with environmental restrictions as a result of the implementation of limitations based on Community environmental protection rules?

☐ yes ☐ no

If no, please note that point 5.4 of the Agricultural Guidelines does not allow for aid to compensate for other costs that those resulting from compulsory restrictions based on Community environmental rules.

2. Eligibility criteria

- 2.1. Are costs incurred and income foregone resulting from restrictions on agricultural use in areas with environmental restrictions imposed to farmers as a result of the implementation of limitations based on Community environmental protection rules?

☐ yes ☐ no

- 2.1.1. If yes please provide all the details concerning the relevant Community environmental protections rules

.....

- 2.1.2. If no, please note that point 5.4 of the Agricultural Guidelines does not allow for aid to compensate for other costs that those resulting from compulsory restrictions based on Community environmental rules.

- 2.2. Are the planned compensation payments necessary to solve the specific problems arising from those rules?

☐ yes ☐ no

- 2.2.1. If yes please explain why this measure is necessary

.....

- 2.2.2. If no, please note that according to point 5.4.1 only payments that are necessary to solve the specific problems arising from those rules can be authorised.

- 2.3. Does the support be granted only for obligations going beyond good farming practice?

☐ yes ☐ no

- 2.3.1. If no, please justify its compatibility with the provisions of point 5.4 of the guidelines

.....

- 2.4. Is the aid granted aid in breach of the polluter pays principle?

☐ yes ☐ no

- 2.4.1. If yes, please provide all the elements justifying that the aid can be justified and that it is temporary and degressive

.....

3. Aid amount

3.1. Please specify what is the maximum amount of aid to be granted based on the area of the holding to which the restrictions apply:

- ☐ to a maximum payment of 200 EUR/ha ?
☐ other amount?

3.1.1. If other amount, please justify its compatibility with the provisions of point 5.4.1 of the Guidelines and 16 of the Regulation EC N° 1257/1999 ⁽¹⁾.

3.2. Please explain the measures taken to assure that payments are fixed at a level which avoids overcompensation

.....

3.3. Does the compensation payments applies in less favoured areas?

- ☐ yes ☐ no

3.3.1. If yes, does the total surface of these areas, combined with other areas which may be assimilated to less favoured areas by virtue of Article 20 of the Regulation (EC) N° 1257/1999, exceed 10% of the surface area of the Member State?

- ☐ yes ☐ no

3.3.1.1. If yes, please justify its compatibility with the provisions of point 5.4.1 of the guidelines

.....

OPERATING AID (POINT 5.5 OF THE GUIDELINES)

1. objective of the measure

1.1. Which are the objectives aimed at in terms of environmental protection,

- ☐ to offset the costs of new mandatory national environmental requirements which go beyond existing Community rules?
☐ to offset the additional costs arising from the use of environmentally friendly inputs in comparison with conventional production processes (such as aids for the development of biofuels)?
☐ to offset a loss of international competitiveness?
☐ other? Please specify.....

2. Aid to offset cost of new mandatory national environmental requirements

2.1. Will aid be granted for reaching national environmental requirements that go beyond existing Community rules?

- ☐ yes ☐ no

2.1.1. In the affirmative, please describe which are the Community standards in question and how the national standards go beyond them?

.....

2.1.2. In the negative, please note that according to point 5.5.2 of the guidelines no aid can be granted.

2.2. Is the aid necessary to offset a loss of competitiveness at the international level?

Please explain why/how this measure is necessary to that aim.....

2.3. Is the aid granted for no more than 5 years and digressive?

- ☐ yes ☐ no

⁽¹⁾ Council Regulation (EC) 1257/1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) (OJ L 214, 13.8.1999, p. 31)

- 2.3.1. If yes, please describe the modalities of the payment of the aid
.....
.....
- 2.3.2. If no, please justify its compatibility with the provisions of point 5.5.2 of the guidelines
.....
.....
- 2.4. What is the maximum amount of aid planned for the measure?
.....
- 2.5. Which guarantees are foreseen in order to assure that the initial amount of aid will not exceed the amount necessary to compensate the producer for the additional cost of compliance with the relevant national provisions in comparison with the cost of compliance with the relevant Community provisions? Please specify)
.....
.....
3. **Aid to offset the additional costs from the use of environmentally friendly inputs**
- 3.1. Please describe and provide all the elements justifying that the aid is necessary to offset the additional costs arising from the use of environmentally friendly inputs in comparison with conventional production processes.
.....
.....
.....
- 3.2. To what extent the use of the new input is more environmentally friendly in comparison with the conventional production processes? Please justify
.....
.....
.....
- 3.3. Will the amount of the aid be limited to neutralising the effects of the additional costs?
- 3.3.1. Please explain how this limitation of the amount of the aid can be verified and is assured
.....
.....
- 3.4. Does the project provides the guaranty that the amount of the aid is going to be submitted to a periodic review of at least every five years, to take account of changes in the relative costs of the different inputs and the commercial benefits which may result from the use of more environmentally friendly inputs?
.....
- ☐ yes ☐ no
- 3.4.1. If yes, please describe how this guaranty should apply in practice.
.....
.....
- 3.4.2. If no, please justify the absence of guaranty and its compatibility with the provisions of point 5.5.3 of the guidelines
.....
.....

PART III.12.C

**SUPPLEMENTARY INFORMATION SHEET ON AID TO COMPENSATE FOR HANDICAPS
IN THE LESS FAVOURED AREAS**

This form must be used for the notification of aid aiming to compensate for natural handicaps in less-favoured areas, which is dealt with in point 6 of the Agricultural Guidelines.

1. Is the aid measure combined with support under the Rural Development Regulation?

☐ yes ☐ no

2. Can you confirm that the total support granted to the farmer will not exceed the amounts determined in accordance with Article 15 of the Regulation?

☐ yes ☐ no

(Specify the amount).....

If no, please note that, according to point 6.2 of the Agricultural Guidelines, the maximum aid that can be granted in the form of compensatory allowance cannot exceed the above amount.

3. Does the measure provide that the following eligibility criteria must be fulfilled?

☐ Farmers are required to farm a minimum area of land (please specify the minimum area)

.....

☐ Farmers must undertake to pursue their farming activity in a less-favoured area for at least five years from the first payment of a compensatory allowance;

☐ Farmers must apply usual good farming practices compatible with the need to safeguard the environment and maintain the countryside, in particular by sustainable farming.

☐ yes ☐ no

4. Does the measure provide that, where residues of substances prohibited under Directive 96/22/EC or residues of substances authorised under that Directive but used illegally, are detected pursuant to the relevant provisions of Council Directive 96/23/EC in an animal belonging to the bovine herd of a producer, or where an unauthorised substance or product, or a substance or product authorised under Directive 96/22/EC but held illegally is found on the producer's holding in any form, the producer shall be excluded from receiving compensatory allowances for the calendar year of that discovery?

☐ yes ☐ no

5. Does the measure provide that, in the event of a repeated infringement, the length of the exclusion period may, depending on the seriousness of the offence, be extended to 5 years from the year in which the repeated infringement was discovered?

☐ yes ☐ no

6. Does the measure provide that, in the event of obstruction on the part of the owner or holder of the animals when inspections are being carried out and the necessary samples are being taken in application of national residue-monitoring plans, or when the investigations and checks provided for under Directive 96/23/EC are being carried out, the penalties provided for under question 4 shall apply?

☐ yes ☐ no

PART III.12.D

SUPPLEMENTARY INFORMATION SHEET ON AID FOR THE SETTING UP OF YOUNG FARMERS

This notification form applies to aid granted for the setting up of young farmers, as dealt with in point 7 of the Agricultural Guidelines.

1. Eligibility criteria

Please note that state aid for the setting up of young farmers may only be granted if it fulfils the same conditions set out in the Rural Development Regulation for co-financed aid, and in particular the eligibility criteria of Article 8 thereof.

1.1. Are the following conditions fulfilled?

- the farmer is under 40 years of age;
- the farmer possesses adequate occupational skill and competence;
- the farmer is setting up on an agricultural holding for the first time;
- the farmer's holding is demonstrably viable;
- the farmer's holding complies with minimum standard regarding the environment, hygiene and animal welfare.

☐ yes ☐ no

If you answered no to any of these questions, please note that the measure would not be in line with the requirements of Article 8 of the Rural Development Regulation and could not be authorised under the Guidelines .

1.2. Does the measure provide that the above eligibility requirements must be met at the time the individual decision to grant support is taken?

☐ yes ☐ no

1.3. Does the measure provide for a period not exceeding three years after starting up in order to meet the requirements relating to occupational skills and competence, economic viability and minimum standards regarding the environment, hygiene and animal welfare?

☐ yes ☐ no

1.4. Does the measure provide that the farmer must be established as head of the holding?

☐ yes ☐ no

1.4.1. If not, what conditions apply to the situation where a young farmer is not established as sole head of the holding?(please describe)

.....

Please note that, according to article 8 of the Rural Development Regulation, these conditions must be equivalent to those required for a young farmer setting up as sole head of a holding.

2. Maximum allowable aid**2.1. Is the aid combined with support granted under the Rural Development Regulation?**

☐ yes ☐ no

2.2. Does the setting up aid comprise?

☐ a single premium? (max. 25.000 EUR)
 (please specify the amount)

and/or

☐ an interest subsidy on loans taken on with a view to covering the costs arising from setting up? (max. capitalised value of 25.000 EUR)

If yes, please describe the conditions of the loan – interest rate, duration, period of grace, etc.).

.....

2.3. Can you confirm that the combined total of support granted under the Rural Development Regulation and support granted in the form of State aids will not exceed the amounts laid down for either form of aid (25.000 EUR for single premium; 25.000 EUR for subsidised loan)?

☐ yes ☐ no

2.4. Is it envisaged to grant additional State aid exceeding these limits?

☐ yes ☐ no

2.4.1. If yes, what is the amount of additional State aid envisaged? (max. 25.000 EUR)

.....

2.4.2. Please provide evidence that the additional State aid is justified by the very high costs of setting up in the region concerned.

.....

PART III.12.E

**SUPPLEMENTARY INFORMATION SHEET FOR AID TO ON AID FOR EARLY RETIREMENT
 OR FOR THE CESSATION OF FARMING ACTIVITIES**

This form must be used for the notification of any state aid schemes which are designed to encourage older farmers to take early retirement as described by point 8 of the Community Guidelines on State aid in the agricultural sector ⁽¹⁾ and articles 10-12 of Council Regulation (EC) No 1257/1999 ⁽²⁾.

1. **Objective of the measure**

1.1. Which of the following specific objectives does the support measure pursue:

- ☐ to provide an income for elderly farmers who decide to stop farming?
- ☐ to encourage the replacement of such elderly farmers by farmers able to improve, where necessary, the economic viability of the remaining agricultural holdings?
- ☐ to reassign agricultural land to non-agricultural uses where it cannot be farmed under satisfactory conditions of economic viability?

Please note that according to point 8 of the guidelines and 10 of Regulation (EC) N° 1257/1999, no aid for early retirement can be authorized if the planned measure does not contribute to those objectives.

⁽¹⁾ Community Guidelines on State aid in the agricultural sector, J.O. N C 232 of 12.8.2000, p. 17.

⁽²⁾ Council Regulation (EC) 1257/1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations (OJ L 160, 26.6.1999, p. 80).

- 1.2. Does the early retirement support include measures to provide an income for farm workers?

☐ yes ☐ no

If yes, please describe

2. Eligibility criteria

- 2.1. Will the aid be exclusively granted when the *transferor* of the farm,

- stops all commercial farming activity definitively; he may, however, continue non-commercial farming and retain the use of the buildings,
- is not less than 55 years old but not yet of normal retirement age at the time of transfer, and
- have practised farming for the 10 years preceding transfer?.

☐ yes ☐ no

If no please note that according to point 8 of the Guidelines combined with article 11 of Council Regulation N° 1257/1999, no aid can be authorised if the transferor do not fulfil all those conditions

- 2.2. Will the aid be exclusively granted when the *transferee* of the farm:

- succeed the transferor as the head of the agricultural holding or take over all or part of the land released. The economic viability of the transferee's holding must be improved within a period and in compliance with conditions to be defined in terms of, in particular, the transferee's occupational skill and competence and the surface area and volume of work or income, according to the region and type of production,
- possess adequate occupational skill and competence, and
- undertake to practice farming on the agricultural holding for not less than five years?

☐ yes ☐ no

If no, please note that according to point 8 of the Guidelines combined with article 11 of Council Regulation N° 1257/1999, no aid can be authorised if the transferor do not fulfil all those conditions.

- 2.3. When the aid planned for early retirement support include measures to provide an income for *farm workers*, please confirm that no aid will be granted if the worker does not fulfil all the following conditions:

- stop all farm work definitively,
- be not less than 55 years old but not yet of normal retirement age,
- have devoted at least half of his working time as a family helper or farm worker to farm work during the preceding five years,
- have worked on the transferor's agricultural holding for at least the equivalent of two years full-time during the four-year period preceding the early retirement of the transferor, and
- belong to a social security scheme.

☐ yes ☐ no

Please note that according to point 8 of the Guidelines and article 11 of Council Regulation N° 1257/1999, no aid can be authorised to provide an income for farm workers if they do not fulfil all those conditions

- 2.4. Please described whether the transferee of the farm is in fact a 'non-farming transferee' in the sense of any other person or body who takes over released land to use it for non-agricultural purposes, such as forestry or the creation of ecological reserves, in a manner compatible with protection or improvement of the quality of the environment of the countryside.

.....

- 2.5. Can it be assured that all the eligibility requirements imposed on the transferor of the farm, on the farming or not-farming transferee and when appropriate, on the farm worker, will be applied throughout the period during which the transferor receives the planned early retirement support?

☐ yes ☐ no

If no, please note that point 8 of the Guidelines combined with point 11 of Council Regulation N° 1257/1999 does not allow for aid if all those requirements are not assured during that period.

3. Aid amount

3.1. Is the aid measure combined with support under the Rural Development Regulation?

☐ yes ☐ no

3.1.1. If yes, please provide a brief description of the modalities and amount of such co-financed support

.....
.....

3.2. Please specify what is the maximum amount of aid to be granted per transferor:

☐ per transferor and year (maximum annual amount of 15.000 EUR/ transferor and maximum total amount of EUR 150.000 EUR/ transferor)

If the maximum amounts are not respected please justify its compatibility with the provisions of point 8 of the Guidelines and 12 of the Regulation EC N° 1257/1999.

3.3. Please specify what is the maximum amount of aid to be granted per worker:

☐ per worker and year (maximum annual amount of 3500 EUR/worker and maximum total amount of EUR 35.000 EUR/worker)

If the maximum amounts are not respected please justify its compatibility with the provisions of point 8 of the Guidelines and 12 of the Regulation EC N° 1257/1999.

3.4. Does the transferor receive a normal retirement pension paid by the Member State?

☐ yes ☐ no

3.4.1. If yes, is the planned early retirement support granted as a supplement taking into account the amount of the national retirement pension?

☐ yes ☐ no

If no, please note that point 8 of the Guidelines combined with point 12 of Council Regulation N° 1257/1999 requires that the amount paid as a normal retirement pension is taken into account in the calculation of the maximum amounts to be granted under the early retirement schemes.

4. Duration

4.1. Can it be assured that duration of planned early retirement support shall not exceed a total period of 15 years for the transferor and 10 years for the farm worker and that, at the same time, it shall not go beyond the 75th birthday of a transferor and not go beyond the normal retirement age of a worker?

☐ yes ☐ no

If no, please note that point 8 of the Guidelines combined with point 12 of Council Regulation N° 1257/1999 does not allow for aid if all those requirements are not assured in the planned scheme.

PART III.12.F

**SUPPLEMENTARY INFORMATION SHEET FOR AID TO ON AID SCHEMES FOR CLOSING PRODUCTION,
PROCESSING AND MARKETING CAPACITY**

This form must be used for the notification of any state aid schemes designed to promote the abandonment of capacity as described by point 9 of the Community Guidelines on State aid in the agricultural sector ⁽¹⁾.

1. Requirements**1.3. Does the planned scheme provides that ,**

- the aid must be in the general interest of the sector concerned
- there must be a counterpart on the part of the beneficiary
- the possibility of the aid being for rescue and restructuring must be excluded and that
- there must be no over-compensation of loss of capital value and of future income?

☐ yes ☐ no

If no, please note that according to point 9 of the Guidelines no aid can be granted if those conditions are not fulfilled.

"THE AID MUST BE IN THE GENERAL INTEREST OF THE SECTOR CONCERNED"**1.2. What is the sector or sectors covered by the scheme?**

.....
.....

1.3. Are those sectors subject to production limits or quota?

☐ yes ☐ no

If yes, please describe
.....

1.4. Can that sector(s) be considered to be in excess of capacity either at regional or national level?

☐ yes ☐ no

1.4.1. If yes:**1.4.1.1. Is the planned aid scheme coherent with any Community arrangements to reduce production capacity?**

☐ yes ☐ no

Please describe this arrangements and the measures taken to assure the coherence

.....

1.4.1.2. Is the planned aid scheme part of a programme for the restructuring of the sector which has defined objectives and a specific timetable?

☐ yes ☐ no

If yes, please describe the programme

1.4.1.3. What is the duration of the planned aid scheme?

⁽¹⁾ Community Guidelines on State aid in the agricultural sector, OJ C 232 of 12.08.2000, p. 17.

Please note that according to point 9.2 of the guidelines the Commission can only authorised this type of aid when they provide for a limited duration

- 1.4.2. If no, is the capacity being closed for sanitary or environmental reasons?

☐ yes ☐ no

If yes, please describe

- 1.5. Can it be assured that no aid may be paid which would interfere with the mechanisms of the common organisations of the market (OCM) concerned?

☐ yes ☐ no

If no, please note that according to point 9.3 of the any aid interfering with the mechanisms of the OCM concerned can be authorised

- 1.6. Is the aid scheme accessible to all economic operators in the sector concerned on the same conditions?

☐ yes ☐ no

If no, please note that according to point 9.6 of the Guidelines, to be authorised by the Commission the aid scheme must assure the respect of this condition.

“THERE MUST BE A COUNTERPART ON THE PART OF THE BENEFICIARY”

- 1.7. What is the nature of the counterpart required to the beneficiary by the planned scheme?

.....
.....
.....

- 1.8. Does it consist of a definitive and irrevocable decision to scrap or irrevocably close the production capacity concerned?

☐ yes ☐ no

- 1.8.1. If yes,

— can it be proved that this commitments are legally binding for the beneficiary?

☐ yes ☐ no

Please justify

— can it be assured that these commitments must also bind any future purchaser of the facility concerned?

☐ yes ☐ no

Please justify

- 1.8.2. If no, please describe the nature of the counterpart on the part of the beneficiary

.....

Please note that according to point 9.4 of the guidelines where the production capacity has already closed definitively, or where such closure appears inevitable, there is *no* counterpart on the part of the beneficiary, and aid may not be paid.

“THE POSSIBILITY OF THE AID BEING FOR RESCUE AND RESTRUCTURING MUST BE EXCLUDED”

- 1.9. Does the planned scheme provides that, when beneficiary of the aid is in financial difficulty, the aid will be assessed in accordance with the Community guidelines on rescue and restructuring of firms in difficulty?

☐ yes ☐ no

If no, please note that according to point 9.5 of the Guidelines, the Commission can not authorised an aid for the abandonment of capacity of a company in difficulties and that the aid must be evaluated under the rescue and/or restructuring aid.

“THERE MUST BE NO OVER-COMPENSATION OF LOSS OF CAPITAL VALUE
AND OF FUTURE INCOME”

- 1.10. Please specify what is the maximum amount of aid, if any, to be granted per beneficiary?

.....
.....

- 1.11. Is the amount of aid calculated on the basis of the loss of value of the assets plus an incentive payment which may not exceed 20% of the value of the assets, and eventually, the obligatory social costs resulting from the implementation of the scheme?

☐ yes ☐ no

If no, please note that according to point 9.6 of the Guidelines, the amount of aid should be strictly limited to compensation for those items.

- 1.12. Does the planned aid scheme provides that, where capacity is closed for other reasons than health or environmental, at least 50% of the costs of these aids should be met by a contribution from the sector, either through voluntary contributions or by means of compulsory levies?

☐ yes ☐ no

If no, please note that according to point 9.7 of the Guidelines, the Commission cannot authorise the aid.

- 1.13. Does the planned scheme provide for the submission of an annual report on the implementation of the scheme?

☐ yes ☐ no

PART III.12.G

SUPPLEMENTARY INFORMATION SHEET ON AID TO PRODUCER GROUPS

This form must be used for the notification of any state aid measures meant to provide aid to producers groups as described by point 10 of the Community Guidelines on State aid in the agricultural sector ⁽¹⁾.

1. Type of aid

- 1.1. Does the aid concern start-up aid to newly established producers groups?

☐ yes ☐ no

.....

⁽¹⁾ Community Guidelines on State aid in the agricultural sector, OJ C 232 of 12.8.2000, p. 17.

- 1.2. Does the aid concern start-up aid to newly established producers associations (i.e. a producer association consists of recognised producer groups and pursues the same objectives on a larger scale)?

☐ yes ☐ no

- 1.3. Does the aid cover costs linked to a new start-up of a producers group or association granted in the case of a significant extension of the activities, for example to cover new products or new sectors?

☐ yes ☐ no

Please note that a significant extension of the activities of the group means a quantitative expansion of the activities of at least 30% .

- 1.3.1. If the answer is yes, are the expenses eligible for the new aid limited to those arising from the additional tasks undertaken by the producer group or association?

☐ yes ☐ no

If no, please note that, under point 10.6 of the agriculture Guidelines new start-up aid to producers group or associations can only be granted to cover the expenses arising from the additional tasks due to the extension, if all the other conditions set in section 10 of the agriculture Guidelines are respected.

- 1.4. Is aid granted to cover the start-up costs of associations of producers, which are responsible for the supervision of the use of denominations of origin or quality marks?

☐ yes ☐ no

- 1.5. Is the aid granted to other producers groups or associations, which undertake tasks at the level of agricultural production, such as mutual support and farm relief and farm management services, in the members' holdings without being involved in the joint adaptation of supply to the market ?

☐ yes ☐ no

- 1.5.1. If the answer is yes, are the producers groups or associations performing activities related to the production, processing or marketing of annexe I products?

☐ yes ☐ no

If not, please note that aid to these groups or associations is not covered by the agriculture Guidelines, please refer to the general notification form.

If yes, please refer to the relevant legal basis.

.....

- 1.6. Is aid granted to producer groups or associations to cover expenses, which are not linked to setting-up costs, such as investments or promotion activities?

☐ yes ☐ no

If yes, the aid will be assessed in accordance with the specific rules governing such aids. Please refer to the relevant sections of the notification form.

- 1.7. Is aid granted directly to producers to offset their contributions to the cost of running the groups during the first years following the formation of the group or association?

☐ yes ☐ no

- 1.8. Do producers groups or associations receive aid under a programme financed by the common market organisation in the sector concerned ?

☐ yes ☐ no

If yes, please specify what kind of aid is granted under the common organisation programme

.....
.....

2. **Beneficiary**

- 2.1. Is start-up aid granted to producer groups or producer associations which are entitled to assistance under the legislation of the Member State concerned?

☐ yes ☐ no

If the answer is no, please refer to point 10.2 of the agriculture Guidelines.

- 2.2. Is the aid granted only if all the following rules are respected:

— The obligation on members to market production in accordance with the rules on supply and placing on the market, drawn up by the group (the rules may permit a proportion of the production to be marketed directly by the producer);

☐ yes ☐ no

— the obligation for producers joining the group to remain members for at least three years and give at least 12 months notice of withdrawal;

☐ yes ☐ no

— common rules on production, in particular relating to product quality, or use of organic practices, common rules for placing goods on the market and rules on product information, with particular regard to harvesting and availability?

☐ yes ☐ no

If any of the answers to section 2.2 above is no, please refer to point 10.3 for the list of eligibility criteria for support to producers groups or associations.

- 2.3. Does the aid measure/scheme clearly exclude production organisations such as companies or co-operatives the objective of which is the management of one or more agricultural holdings and which are therefore in effect single producers?

☐ yes ☐ no

If no, please note that, according to point 10.3 of the agriculture guidelines, producers should remain responsible for managing their holdings.

- 2.4. Do the producer organisations respect competition rules?

☐ yes ☐ no

- 2.5. Does the aid measure /scheme, clearly exclude any aid to producer groups or associations the objectives of which are incompatible with a Council Regulation setting up a common market organisation?

☐ yes ☐ no

If no, please note that, under point 3.2 of the agriculture guidelines, under no circumstances can the Commission approve an aid which is incompatible with the provisions governing a common organisation of the market or which would interfere with the proper functioning of the common organisation

3. **Aid intensity and eligible costs**

- 3.1. Is the aid granted on a temporary and degressive basis to cover administrative start-up costs of the group or association?

☐ yes ☐ no

- 3.2. Is the aid limited to 100% of costs incurred in the first year and is it then reduced by 20 percentage points for each year of operation so that in the fifth year the amount of aid is limited to 20 % of actual costs in that year?

☐ yes ☐ no

- 3.3. Does the aid measure/scheme clearly exclude that aid is paid in respect of costs incurred after the fifth year?

☐ yes ☐ no

- 3.4. Does the aid measure/scheme clearly exclude that aid is paid following the seventh year after recognition of the producer organisation?

☐ yes ☐ no

If the answer to any of the questions of point 3.3 and 3.4 above is no, unless aid is granted in case of a significant extension of the activities of the group or association (see point 1.3 above), please note that point 10.5 of the agriculture guidelines clearly exclude aid for costs incurred after the fifth year and aid paid after the seventh year after recognition of the producer organisation.

- 3.5. Do the eligible expenses, both in case of aid granted to producers groups or associations and in case of aid granted directly to producers, include only:

- the rental of suitable premises;
- the purchase of suitable premises (the eligible expenses are limited to rental costs at market rates);
- the acquisition of office equipment, including computer hardware and software, administrative staff costs, overheads and legal and administrative fees?

☐ yes ☐ no

If the answer is no, please refer to the list of eligible expenses set in point 10.5 of the agriculture guidelines.

PART III.12.H

SUPPLEMENTARY INFORMATION SHEET ON AID TO COMPENSATE FOR DAMAGE TO AGRICULTURAL PRODUCTION OR THE MEANS OF AGRICULTURAL PRODUCTION

This form must be used by Member states for the notification of any state aid measures which are designed to compensate for damage to agricultural production as described by point 11 of the Community Guidelines on State aid in the agricultural sector ⁽¹⁾.

1. **Aid to make good the damage caused by natural disasters or exceptional occurrences (point 11.2 of the guidelines)**

- 1.1. Which disaster or exceptional occurrence caused the damage for which the compensation is foreseen?

.....

- 1.2. What kind of physical damage was caused?

.....

- 1.3. What level of compensation is contemplated?

.....

- 1.4. Is compensation planned for losses of income? If yes, what level of compensation is contemplated and how will income losses be calculated?

.....

⁽¹⁾ Community Guidelines on State aid in the agricultural sector, OJ C 232 of 12.8.2000, p. 17.

- 1.5. Is the compensation to be calculated for each individual recipient?
.....
.....
.....
- 1.6. Are payments received under insurance policies to be deducted from the aid? How is it intended to check whether money has or has not been paid by insurance companies?
.....
.....
.....
2. **Aid to compensate farmers ⁽¹⁾ for losses caused by bad weather (point 11.3 of the guidelines)**
- 2.1. What weather event has justified the aid?
.....
.....
.....
- 2.2. Weather data demonstrating the exceptional nature of the event:
.....
.....
.....
- 2.3. What is the threshold of loss, in relation to gross production of the relevant crop ⁽²⁾ in a normal year, above which farmers will qualify for aid?
.....
.....
.....
- 2.4. Give a figure for gross production per hectare in a normal year for each of the crops affected by the weather event. Describe the method by which this figure has been arrived at ⁽³⁾.
.....
.....
.....
- 2.5. In the case of damage to the means of production (e.g. destruction of trees), explain how the threshold of loss to qualify for the aid has been calculated.
.....
.....
.....
- 2.5.1. If it appears, after several years, that the loss of the means of production referred to above does not reach the threshold to qualify for aid, will the amounts that may have been paid to farmers in advance be recovered? Explain what system of checks and what recovery mechanism will be set up.
.....
.....
.....
- 2.6. Is the amount of aid calculated as follows: (mean level of production in a given normal period x average price for the same period) – (actual production during the year of the event x average price for that year)?
.....
.....
.....

⁽¹⁾ In other words, farmers to the exclusion of processing and marketing undertakings.

⁽²⁾ The reference to crops does not mean that livestock are excluded from aid. The principles set out in point 11.3 of the Guidelines will apply mutatis mutandis to aid intended to compensate for losses involving livestock due to adverse weather.

⁽³⁾ The gross production of a normal year is to be calculated by reference to average gross production in the three previous years, excluding years in which compensation was paid as a result of adverse weather. Other methods of calculating normal production (including regional reference figures) may however be accepted, provided that they are representative and not based on abnormally high production figures.

- 2.7. Are losses calculated for each individual holding or for a whole area? In the latter case, show that the averages used is representative and not likely to lead to considerable over-compensation for some beneficiaries.

.....

.....

.....

- 2.8. Will any sums received from insurance be deducted from the aid, as well as any amount received as direct aid?

.....

.....

.....

- 2.9. Will the normal costs no longer faced by the farmer (e.g. because there was no actual harvest) be taken into account in calculating the aid?

.....

.....

.....

- 2.10. If such normal costs go up because of the effects of the weather event, is it intended to grant additional aid to cover the extra costs? If yes, what percentage of the extra costs will the aid cover?

.....

.....

.....

- 2.11. Will aid be paid to compensate for damage caused by the weather event to buildings and equipment? If yes, what percentage of the damage will it cover?

.....

.....

.....

- 2.12. Will aid be paid directly to farmers or will it be paid in some circumstances to the producer organisations to which those farmers belong? In the latter case, what mechanisms will be used to check that the amount of aid collected by a farmer will not be more than the losses suffered?

.....

.....

.....

3. Aid for combating animal and plant diseases (point 11.4 of the guidelines)

- 3.1. What disease is involved?

.....

.....

.....

If the disease has been caused by adverse weather

- 3.2. Please answer the questions in point 2 above, providing any relevant information for making the cause-and-effect link between the weather event and the disease.

.....

.....

.....

If the disease has not been caused by adverse weather

- 3.3. Show that there are Community-level or national legislative, regulatory or administrative provisions empowering the authorities to act against the disease, either by adopting measures to eradicate it (in particular mandatory measures giving entitlement to financial compensation) or by establishing an early-warning system combined, where necessary, with aid to encourage private individuals to participate in prevention schemes on a voluntary basis.

.....

.....

.....

3.4. Tick the applicable purpose of the aid scheme:

prevention, involving screening and/or laboratory tests, destruction of the disease vectors, vaccination of livestock/treatment of crops, and slaughtering of livestock or destruction of crops on a preventive basis

compensation, because the infected animals have to be slaughtered or the crops destroyed by order of, or on the recommendation of, the public authorities or because animals die as a result of vaccination or any other measure recommended or ordered by the competent authorities

combined prevention and compensation, because a programme to deal with losses resulting from the disease is subject to the condition that the beneficiaries must make a commitment to take subsequent appropriate preventive measures as ordered by the official authorities.

3.5. Show that the aid intended for controlling the disease is compatible with the specific aims and provisions of the European Union's veterinary or plant health legislation.

.....

3.6. Give a detailed description of the proposed control measures.

.....

3.7. What costs or losses and what percentage of these costs or losses will the aid cover?

.....

3.8. Is aid proposed to compensate for losses of income caused by the difficulties involved in rebuilding herds or replanting crops, or by any period of quarantine or waiting period ordered or recommended by the competent authorities to allow eradication of the disease before herd rebuilding or crop replanting? If yes, detail all the factors making it possible to ascertain the absence of a risk of over-compensating for the income losses.

.....

3.9. Has Community aid been envisaged for the same purpose? If yes, indicate the date and references of the Commission decision approving it.

.....

4. **Aid towards the payment of insurance premiums (point 11.5 of the guidelines)**

4.1. Does the proposed aid involve partial financing of premiums under an insurance policy which provides for compensating:

only for losses ascribable to natural disasters and exceptional occurrences within the meaning of point 11.2 of the Guidelines or to weather events comparable to natural disasters within the meaning of point 11.3 of the Guidelines

both for the losses referred to above *and* for other losses resulting from adverse weather?

4.2. What is the level of aid proposed (please note that, in the first case in point 4.1 above, the permitted maximum aid rate is 80%, and in the second case 50%)?

.....

- 4.3. Does the aid cover a re-insurance programme? If yes, provide all necessary information to enable the Commission to check the levels of different components of the aid and the compatibility of the proposed aid with the common market.
.....
.....
.....
- 4.4. Is the possibility of covering the risk linked to only one insurance company or to a group of companies?
.....
.....
.....
- 4.5. Is the aid conditional on the insurance contract being concluded with a company established in the Member State concerned (if yes, please note that under point 11.5.3 of the Guidelines the Commission cannot authorise aid towards insurance premiums which constitute an obstacle to the operation of the internal market in insurance services)?
.....
.....
.....

PART III.12.I

SUPPLEMENTARY INFORMATION SHEET ON AID FOR LAND REPARCELLING

This form must be used for the notification of any state aid schemes designed to cover the legal and administrative costs, including survey costs, of reparable as described by point 12 of the Community Guidelines on State aid in the agricultural sector ⁽¹⁾.

1. Is the aid measure part of a general programme of land reparable operations undertaken in accordance with the procedures laid down by the legislation of the concerned Member State?

☐ yes ☐ no
2. Do the eligible expenses include

☐ the legal and administrative costs, including survey costs, of reparable ?

☐ investments including aids for land purchase?

If eligible expenses cover other items, please note that point 12 of the Guidelines only allows aid for the listed eligible expenses.
3. Please specify the maximum rate of public support expressed as a volume of eligible expenses:

..... for legal and administrative costs of reparable, including survey costs; (max of 100%)

..... for investments including aids for land purchase (max 40 % or 50% in less-favoured areas + 5% for young farmers-idem point 4.1 of guidelines)?
4. What are the measures taken to avoid overcompensation and to verify that the above mentioned aid intensities are respected?
.....

⁽¹⁾ Community Guidelines on State aid in the agricultural sector, OJ C 232 of 12.8.2000, p. 17.

PART III.12.J

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR THE PRODUCTION AND MARKETING
OF QUALITY AGRICULTURAL PRODUCTS**

This form must be used for the notification of any state aid measures which are designed to encourage the production and marketing of quality agricultural products as described by point 13 of the Community Guidelines on State aid in the agricultural sector ⁽¹⁾.

1. Type of products**1.1. Does the aid only refer to quality products?**

☐ yes ☐ no

If yes, please specify what are the quality elements for the products concerned, for example, products which are of clearly higher quality, with respect to at least one criterion, than required by compulsory standards (this clearly higher quality may relate to the product or to the production process, and must be verified by independent, external control) or which meet the quality standards set out in Community legislation for specific quality products,
.....

If the aid does not concern quality products please note that, under section 13 of the Agricultural Guidelines, aid is limited to quality agricultural products.

2. Type of aids**2.1. Which of the following types of aid can be financed by the aid scheme/individual measure?**

- ☐ market research activities, product conception and design;
- ☐ aids granted for the preparation of applications for recognition of denominations of origin or certificates of specific character in accordance with the relevant Community regulations;
- ☐ consultancy and similar support for the introduction of quality assurance schemes such as the ISO 9000 or 14000 series, systems based on hazard analysis and critical control points (HACCP) or environmental audit systems;
- ☐ the costs of training personnel to apply quality assurance and HACCP-type systems;
- ☐ the cost of the charges levied by recognised certifying bodies for the initial certification of quality assurance and similar systems;
- ☐ aid toward the costs of non – routine in-process quality controls and non-routine product controls undertaken by third bodies;
- ☐ aid to cover the cost of control measures undertaken to ensure the authenticity of denominations of origin, or certificates of specific character in the framework of Council Regulations (EEC) Nos 2081/92 and 2082/92;
- ☐ aid to cover the cost of controls carried out by other bodies responsible for supervising the use of quality marks and labels under recognised quality assurance schemes;
- ☐ aid to cover the cost of controls of organic production methods conducted within the framework of Council Regulation (EEC) No 2092/91.

2.2. Does the aid measure include investments, which are necessary to upgrade production facilities?

☐ yes ☐ no

If yes, please refer to point 4.1 and /or point 4.2 of the Agricultural Guidelines.

⁽¹⁾ Community Guidelines on State aid in the agricultural sector, OJ C 232 of 12.8.2000, p. 17.

2.3. Does Community legislation provide that the cost of control is to be met by producers?

☐ yes ☐ no

If yes, is the aid to be paid as part of a system financed by parafiscal taxes?

☐ yes ☐ no

If no, please refer to point 13.4 of the Agriculture Guidelines.

2.4. Are the controls undertaken by or on behalf of third parties, such as:

- ☐ the competent regulatory authorities or bodies acting on their behalf;
- ☐ independent organisms responsible for the control and supervision of the use of denominations of origin, organic labels, or quality labels;
- ☐ others (please specify, indicating how the independence of the control body is assured)

.....

.....

3. Beneficiaries

3.1. Who are the beneficiaries of the aid ?

- ☐ farmers;
- ☐ producer groups
- ☐ other (please specify)

.....

3.2. If farmers are not the direct beneficiaries of the aid:

3.2.1. Is the aid available to all the farmers eligible in the area concerned based on objectively defined conditions?

☐ yes ☐ no

3.2.2. Does the aid measure exclude compulsory membership of the producers group/organisation or intermediate entity managing the aid in order to benefit from aid?

☐ yes ☐ no

3.2.3. Is the contribution towards the administrative costs of the group or organisation concerned limited to the costs of providing the service?

☐ yes ☐ no

3.2.4. Can farmers freely choose the service provider?

☐ yes ☐ no

3.2.4.1. If no, is the provider chosen and remunerated according to market principles, in a non-discriminatory way, using a degree of advertising sufficient to enable the services market to be opened up to competition and the impartiality of procurement rules to be reviewed?

☐ yes ☐ no

If the answer to one or more of the questions of section 3.2 above is no, please note that the end beneficiary of the aid being the farmer, aid can only be granted through an intermediate body if free access to all eligible farmers and transparency in the selection procedure of the service provider are assured.

4. Aid intensity

4.1. Please state the maximum rate of public support of the following measures:

- (a); market research activities, product conception and design (max 100%)
- (b); aids granted for the preparation of applications for recognition of denominations of origin or certificates of specific character in accordance with the relevant Community regulations (max 100%);
- (c); consultancy and similar support for the introduction of quality assurance schemes such as the ISO 9000 or 14000 series, systems based on hazard analysis and critical control points (HACCP) or environmental audit systems (max 100%);
- (d); the costs of training personnel to apply quality assurance and HACCP-type systems (max 100%);
- (e); the cost of the charges levied by recognised certifying bodies for the initial certification of quality assurance and similar systems (max 100%).

4.2. Is the total amount of aid which may be granted under points from a) to e) above in section 4.1:

— limited to 100 000 EUR per beneficiary over any three-year period?

☐ yes ☐ no

— or is the aid limited to undertakings falling within the scope of the Commission definition of small and medium-sized enterprises, up to 50 % of the eligible costs, whichever is greater?

☐ yes ☐ no

If the answer to both questions is no, please refer to the maximum aid threshold provided for in section 13.2 of the Agriculture Guidelines.

4.3. Can the same beneficiary receive aid under different measures listed in point 4.1 a) to e)?

☐ yes ☐ no

If yes, please indicate how the respect of the 100 000 EUR threshold per beneficiary over any three-year period will be guaranteed.

.....
.....

4.4. Is aid toward the costs of routine in-process quality controls and routine product controls undertaken by the manufacturer clearly excluded?

☐ yes ☐ no

If no, please refer to point 13.3 of the Agriculture Guidelines.

4.5. Is aid to cover the cost of control measures undertaken to ensure the authenticity of denominations of origin, or certificates of specific character in the framework of Council Regulations (EEC) Nos 2081/92 and 2082/92 granted on temporary and degressive basis the cost of the controls during the first six years following the establishment of the control system?

☐ yes ☐ no

4.6. Are aids to cover the cost of controls carried out by other bodies responsible for supervising the use of quality marks and labels under recognised quality assurance schemes reduced progressively, so that by the seventh year following its establishment, they are eliminated?

☐ yes ☐ no

4.7. Is aid for controls of organic production methods, granted up to the rate of up to 100 % of actual costs incurred, granted only for organic production methods conducted within the framework of Council Regulation (EEC) No 2092/91?

☐ yes ☐ no

PART III.12.K

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR THE PROVISION OF TECHNICAL SUPPORT
IN THE AGRICULTURE SECTOR**

This form must be used for the notification of any state aid measure whose aim is the provision of technical support in the agricultural sector as described by point 14 of the Community Guidelines on State aid in the agricultural sector ⁽¹⁾.

1. Type of aids

1.1. Which of the following types of aid can be financed by the aid scheme/individual measure:

- ☐ education and training;
- ☐ the provision of farm management services and farm replacement services;
- ☐ consultant's fees;
- ☐ the organisation of competitions, exhibitions and fairs, including support for the costs incurred by participating in such events;
- ☐ other activities for the dissemination of knowledge relating to new techniques, (please specify)
-
-

2. Eligible costs

2.1. Concerning the training programs, do the eligible costs include other costs than the actual cost of organising the training programme, travel and subsistence expenses and the cost of the provision of replacement services during the absence of the farmer or the farm worker?

☐ yes ☐ no

If yes, please refer to point 14.1 for the list of eligible expenses.

2.2. Do the activities related to the dissemination of knowledge only include reasonable small scale pilot projects or demonstration projects?

☐ yes ☐ no

If no, please note that under point 14.1 only small scale pilot projects or demonstration projects can be financed.

2.3. Are the fees for consultancy services which constitute a continuous or periodic activity related to the enterprise's usual operating expenditure clearly excluded from the aid measure?

☐ yes ☐ no

If no, please note that point 3.5 of the Agriculture Guidelines provide that, unless exceptions are expressly provided for in Community legislation or in the guidelines, unilateral State aid measures which are simply intended to improve the financial situation of producers, but which in no way contribute to the development of the sector, are considered to constitute operating aids which are incompatible with the common market

2.4. In the case of participation to fairs, do the eligible costs only include: participation fees, travel costs, costs of publications, the rent of exhibition premises?

☐ yes ☐ no

⁽¹⁾ Community Guidelines on State aid in the agricultural sector, OJ C 232 of 12.8.2000, p. 17.

If no, please list all the additional eligible costs, giving a thorough justification of such expenses.

.....

3. **Beneficiaries**

3.1. Who are the beneficiaries of the aid?

☐ farmers;

☐ producer groups

☐ other (please specify)

.....

3.2. If farmers are not the direct beneficiaries of the aid:

3.2.1. Is the aid available to all the farmers eligible in the area concerned based on objectively defined conditions?

☐ yes

☐ no

3.2.2. Does the aid measure exclude compulsory membership of the producer's group/organisation or intermediate entity managing the aid in order to benefit from aid?

☐ yes

☐ no

3.2.3. Is the contribution towards the administrative costs of the group or organisation concerned limited to the costs of providing the service?

☐ yes

☐ no

3.2.4. Can farmers freely choose the service provider?

☐ yes

☐ no

3.2.4.1. If no, is the provider chosen and remunerated according to market principles, in a non-discriminatory way, using a degree of advertising sufficient to enable the services market to be opened up to competition and the impartiality of procurement rules to be reviewed?

☐ yes

☐ no

If the answer to one or more of the questions above is no, please note that the end beneficiary of the aid being the farmer, aid can only be granted through an intermediate body if free access to all eligible farmers and transparency in the selection procedure of the service provider are assured.

4. **Aid intensity**

4.1. Is the cumulative total amount of aid which may be granted under this section:

— limited to 100 000 EUR per beneficiary over any three-year period?

☐ yes

☐ no

— or is the aid limited to undertakings falling within the scope of the Commission definition of small and medium-sized enterprises, up to 50% of the eligible costs, whichever is greater?

☐ yes

☐ no

If the answer to both questions is no, please refer to the maximum aid threshold provided for in section 14.3 of the Agriculture Guidelines.

4.2. Can the same beneficiary receive aid under different measures of point 14 of the Agriculture Guidelines?

☐ yes

☐ no

If yes, please indicate how the respect of the 100 000 EUR threshold per beneficiary over any three-year period will be guaranteed.

.....

.....

- 4.3. Is the aid threshold calculated at the level of the beneficiary, the beneficiary being the person receiving the services?

☐ yes ☐ no

If no, please refer to point 14.3 of the Agriculture Guidelines.

PART III.12.L

SUPPLEMENTARY INFORMATION SHEET ON AID FOR THE LIVESTOCK SECTOR

This form must be used for the notification of any state aid schemes which are designed to support the maintenance and improvement of the genetic quality of Community livestock as described by point 15 of the Community Guidelines on State aid in the agricultural sector ⁽¹⁾ and articles 10-12 of Council Regulation (EC) No 1257/1999 ⁽²⁾.

Please note that according to point 15 of the guidelines, aid for the preservation of endangered species or breeds will be assessed in accordance with the provisions of Chapter VI of Title II of the Rural Development Regulation dealing with agri-environmental measures. Thus, for this measures please refer to SIS form on agri-environmental aids.

1. Eligible expenses

- 1.1. Which of the following eligible expenses does the support measure covers:

- ☐ the administrative costs of the establishment and maintenance of herd books?
- ☐ tests to determine the genetic quality or yield of livestock?
- ☐ the eligible costs for investments in animal reproduction centres and for the introduction at farm level of innovative animal breeding techniques or practices?
- ☐ the cost of keeping individual male breeding animals of high genetic quality registered in herd books?

If the planned measure includes other eligible expenses, please note that point 15 of the Guidelines only allows for this aid to cover the eligible expenses listed above.

2. Aid amount

- 2.1. Please specify the maximum rate of public support expressed as a volume of eligible expenses:

- to cover the administrative costs of the establishment and maintenance of herd books (max of 100%)
- for costs of tests to determine the genetic quality or yield of livestock (max of 70%)
- to cover the costs for investments in animal reproduction centres and for the introduction at farm level of innovative animal breeding techniques or practices (max of 40%)
- to cover the cost of keeping individual male breeding animals of high genetic quality registered in herd books, (max of 30%)

- 2.2. What are the measures taken to avoid overcompensation and to verify that the above mentioned aid intensities are respected?

.....

.....

⁽¹⁾ Community Guidelines on State aid in the agricultural sector, OJ C 232 of 12.8.2000, p. 17.

⁽²⁾ Council Regulation (EC) N° 1257/1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations (OJ L 160, 26.6.1999, p. 80.

PART III.12.M

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR THE OUTERMOST REGIONS
AND THE AEGEAN ISLANDS**

This form must be used by Member State to notify aids for the outermost regions and the Aegean islands, as dealt with in point 16 of the Agricultural Guidelines.

1. Does the proposed aid for the outermost regions and the Aegean Islands depart from the provisions set out in the Guidelines?

☐ yes ☐ no

— If no, please complete the notification form relevant to the type of aid (investment aid, technical support, etc).

— If yes, please continue to complete this form.

2. Does the measure involve the granting of operating aid?

☐ yes ☐ no

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

.....
.....
.....

4. Which are the guarantees that the nature and the level of the aid are proportional to the handicaps it seeks to alleviate?

.....
.....
.....

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

☐ yes ☐ no

- 5.1. If yes, please provide proof of the existence of these additional costs and the method of calculation used to determine their amount ⁽¹⁾:

.....
.....

- 5.2. If yes, indicate what will be the maximum amount of aid (on the basis of an aid-per-kilometre ratio or on the basis of an aid-per-kilometre and aid-per-unit-weight ratio) and the percentage of the additional costs covered by the aid :

.....
.....

6. Is the aid intended to offset the additional costs arising in the pursuit of economic activity from the factors identified in Article 299(2) of the EC Treaty (remoteness, insularity, small size, difficult topography and climate, economic dependence on a few products)?

☐ yes ☐ no

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

.....
.....
.....
.....

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

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

.....

.....

PART III.12.N

**SUPPLEMENTARY INFORMATION SHEET ON SUBSIDISED SHORT-TERM LOANS
IN AGRICULTURE (CREDITS DE GESTION)**

This form must be used for the notification of any state aid scheme concerning subsidized short-term loans in agriculture as described in the Commission Communication on State aids: subsidized short-term loans in agriculture (crédits de gestion) ⁽¹⁾.

1. Please indicate who are the beneficiaries of the aid (Point B and D of the Communication):
 - (a) primary producers of agricultural products as defined in Annex I to the EC Treaty.
 - (b) operators marketing exclusively agricultural products as defined in Annex I to the EC Treaty.
 - (c) operators involved in processing exclusively agricultural products as defined in Annex I to the EC Treaty.

.....
2. Please specify if the beneficiaries are individual operators, companies, cooperatives, producers associations, other

.....
3. With regard to each type of beneficiary indicated above at point 1 and 2, please specify, the reasons why the beneficiary of the aid is at a relative disadvantage to operators elsewhere in the economy both in terms of their need for, and ability to finance, short-term loans (point A of the Communication).

.....

.....

.....
4. Will the subsidized loans be used to aid selectively specific sectors or operators in agriculture on grounds not solely related to the difficulties of financing short-term loans which are linked to reasons inherent in the nature of farming and related activities, in particular seasonality of production and structure of farm businesses? (Points A and B of the Communication).

☐ yes ☐ no

If your answer is yes, please specify
5. Please specify the administrative region where the aid measure will apply.

.....
6. Will the aid be made available within the administrative region of the authority granting the aid to all operators in agriculture on a non-discriminatory basis irrespective of the agricultural activity (or activities) for which the operator needs short-term loans? (Point B of the Communication).

☐ yes ☐ no

If your answer is no, please specify

.....

⁽¹⁾ OJ C 44, 16.2.1996, p. 2.

7. If, within the administrative region of the authority granting the aid, you wish to exclude certain activities and/or certain operators from the aid measure, please demonstrate that all such instances of exclusion are justified on the grounds that the problems of obtaining short-term loans faced by those excluded are inherently less significant than in the rest of the agricultural economy. (Point B of the Communication).
-
-
-
8. Is the duration of the subsidised short-term loan maximum one year (Point D of the Communication)?
- ☐ yes ☐ no
9. Do the competent authorities envisage to renew the one year subsidized short-term loan ?
- ☐ yes ☐ no
- If your answer is yes, please indicate for how many years
10. Please indicate to which agriculture campaign(s) the aid measure is designed to apply.
-
-
11. Is the aid linked to particular marketing or production operations?
- ☐ yes ☐ no
- If your answer is yes, please specify
12. Is the aid limited to particular products?
- ☐ yes ☐ no
- If your answer is yes, please specify
13. Please demonstrate that the element of aid under this programme is limited to that which is strictly necessary to compensate for the disadvantages referred to in the Commission Communication under point A. With regard to each type of beneficiary indicated above at point 1 and 2, please quantify the financing disadvantages indicated at the said point A, by using the method which you consider appropriate but always remaining within the limits of the gap between the interest rate paid by a typical agricultural operator and the interest rate paid in the rest of the economy of the Member State concerned for short-term loans of a similar amount per operator, not linked with investments (Point C of the Communication). Please indicate the quantification that you have reached and describe the methodology that you have used. Please provide official documentation (e.g. statistics, etc.) to support your demonstration.
-
-
-
-
-
-
14. With regard to each type of beneficiary indicated above at point 1 and 2, please indicate whether the amount of subsidized loans to any beneficiary may exceed the cash flow requirements arising from the fact that production costs are incurred before income from output sales is received. If so please provide an explanation.
-
-
-
15. Please indicate the overall budget allocated to this aid measure on a yearly basis.
-

PART III.12.0

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR THE PROMOTION AND ADVERTISING
OF AGRICULTURAL AND CERTAIN NON-AGRICULTURAL PRODUCTS**

This notification form must be used for State aid for advertising of products listed in Annex I to the EC-Treaty and certain non-Annex I products.

Please note that promotion operations as defined as the dissemination to the general public of scientific knowledge, the organisation of trade fairs or exhibitions, participation in these and similar public relations exercises, including surveys and market research, are not considered as advertising. State aid for such promotion in the broader sense is subject to points 13 and 14 of the Community guidelines for State aid in the agriculture sector ⁽¹⁾ or, as far as fishery products are concerned, point 2.1.4 of the guidelines for the examination of State aid to fisheries and aquaculture ⁽²⁾.

For the clarification of other terms and definitions please see chapter 2 of the Community guidelines for State aid for advertising of products listed in Annex I to the EC-Treaty and certain non-Annex I products (2001/C 252/03).

1. Products covered

1.1. Does the measure concern the following products (please check off)?

- ☐ products listed in Annex I to the Treaty
- ☐ non-Annex I products, which consist preponderantly of products listed in Annex I (in particular milk products, cereals, sugar and ethyl alcohol) in a processed form (e.g. fruit yoghurt, milk powder preparations with cocoa, butter/vegetable fat mixtures, pastry products, confectionary, and spirituous beverages)
- ☐ fishery products

Please note that the specific state aid rules for the advertising of agricultural and certain non-agricultural products apply exclusively to the products mentioned above. If the measure concerns other products please refer to the relevant section of the general notification form.

1.2. The measure covers the following products / product categories (e.g. fruits and vegetables, pigmeat, wine...):

.....

2. General information

2.1. Where will the measure be carried out?

- ☐ On third country markets;
- ☐ On the market of another Member State;
- ☐ On the home market;
- ☐ Outside the Member State or region in which the agricultural and other products are produced;
- ☐ Within the Member State or region in which the agricultural and other products are produced.

2.2. The measure is aimed at the following target groups:

- ☐ At consumers in general;
- ☐ At visitors to the Member State or region in which the agricultural and other products are produced;
- ☐ At economic operators (e.g. food processors, wholesale or retail distributors, restaurants, hotels and catering establishments);

⁽¹⁾ OJ C 232, 12.8.2000, p. 17.

⁽²⁾ OJ C 19, 20.1.2001, p. 7.

- ☐ Other target groups (to be specified);
.....

2.3. Which media/means of communication will be used?

- ☐ Communication via the mass media (such as press, radio, TV or posters);
☐ Point of sale activities (such as leaflets, posters, free samples, tastings);
☐ Other means (please specify);
.....

2.4. Does the measure provide for the promotion of labels or logos?

- ☐ yes ☐ no

2.5. Can your authorities submit samples or mock-ups of the advertising material to the Commission?

- ☐ yes ☐ no

If not, please explain why.
.....

3. Eligible expenses

3.1. Please provide an exhaustive list of the eligible expenses.
.....

4. Beneficiaries

4.1. Who are the beneficiaries of the aid ?

- ☐ farmers ;
☐ producer groups and/or producer organisations;
☐ enterprises active in the processing and marketing of agricultural products;
☐ others (please specify)
.....

4.2. Can your authorities give the assurance that all producers of the products concerned are able to benefit from the aid in the same manner (with reference to marginal numbers 53 and 56 of the advertising guidelines)?

- ☐ yes ☐ no

4.3. Will the conduct of advertising activities be entrusted to private firms or other third parties?

- ☐ yes ☐ no

4.4. If yes, can your authorities give the assurance that the choice of the private firm/third parties concerned has been made on market principles, in a non-discriminative way, where necessary using tendering procedures which are in accordance with Community law, and in particular with case-law using a degree of advertising sufficient to enable the services market to be opened up to competition and the impartiality of procurement procedures to be reviewed?

- ☐ yes ☐ no

If not, please refer to marginal number 30 of the advertising guidelines.

5. Negative criteria

- 5.1. National aid for an advertising campaign, which infringes Article 28 of the Treaty prohibiting quantitative restrictions on imports and all measures having equivalent effect between Member States, cannot in any circumstances be considered compatible with the common market. Can your authorities therefore give the assurance that the principles as described in point 19 of the advertising guidelines and as derived from the jurisprudence of the Court of Justice of the European Community will be respected?

☐ yes ☐ no

- 5.2. Does the measure make any reference to the national origin of the products concerned?

☐ yes ☐ no

- 5.3. If yes, can your authorities give the assurance that the reference to national origin is subsidiary to the main message put over to consumers by the campaign and does not constitute the principal reason why consumers are being advised to buy the product?

☐ yes ☐ no

- 5.4. If the measure is undertaken inside the Member State or region in which the products are produced, can your authorities give the assurance that these measures are aimed exclusively at visitors to the Member State or region, in order to encourage them to try local products and/or to visit local production facilities?

☐ yes ☐ no

- 5.5. Can your authorities give the assurance that the measure does not contravene secondary Community legislation, and in particular

- the specific labelling rules which have been laid down for the wine, dairy products, egg and poultry sectors,
- the provisions of Article 2 of Directive 2000/13/EC of the European Parliament and the Council of 20 March 2000 on the approximation of the laws of the Member States relating to labelling, presentation and advertising of foodstuffs,
- are compatible with co-financed advertising campaigns which are being undertaken at Community level?

☐ yes ☐ no

- 5.6. Is the measure related directly to the products of one or more particular firm or firms?

☐ yes ☐ no

6. Positive criteria

- 6.1. For which of the following reasons can the measure be considered to be in the common interest within the meaning of Article 87(3)(c) EC-Treaty?

The measure concerns

- ☐ surplus agricultural products or underexploited species;
- ☐ new products or replacement products not yet in surplus;
- ☐ high-quality products, including products produced or obtained using environmentally friendly production or catchment methods, such as products from organic farming;
- ☐ the development of certain regions;
- ☐ the development of small and medium sized undertakings (SMEs) as defined by Commission Regulation (EC) N° 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC-Treaty to State aid to small and medium-sized enterprises;
- ☐ projects that are implemented by organisations officially recognised within the meaning of Council Regulations (EC) No 104/2000 of 17 December 1999 on the common organisation of the markets in fishery and aquaculture products;
- ☐ projects that are jointly implemented by producer organisations or other organisations of the fishery sector recognised by national authorities.

7. **Quality products**

7.1. Does the measure provide for the advertising of products covered by one of the following Regulations/provisions (please check off)?

- ☐ Council Regulation (EEC) No 2081/92 of 14 July 1992 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs ;
- ☐ Council Regulation (EEC) No 2082/92 of 14 July 1992 on certificates of specific character for agricultural products and foodstuffs;
- ☐ Council Regulation (EEC) No 2092/91 of 24 June 1991 on organic production of agricultural products and indications referring thereto on agricultural products and foodstuffs;
- ☐ Articles 54 to 58 of Council Regulation (EC) No 1493/1999 of 17 May 1999 on the common organisation of the market in wine (concerning wines produced in specific regions).
- ☐ Article 24 *ter* paragraph 3, of Council Regulation (EC) 1783/2003 of 29 September 2003 amending Regulation (EC) N° 1257/1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF).

7.2. Does the measure also provide for the advertising of other products meeting particular quality requirements?

☐ yes ☐ no

If yes, please explain clearly and in detail why the products concerned meet standards or specifications, which are clearly higher or more specific than those laid down in the relevant Community or national legislation (with reference to marginal number 47 of the advertising guidelines). It is advisable to submit e.g. a table to the Commission, in which the different product categories, the relevant Community and/or national standards or specifications for these product categories and the quality criteria are indicated.

.....

7.3. How is the constant control of the compliance with the specific quality criteria being maintained (with reference to marginal number 47 of the advertising guidelines)?

.....

7.4. Can your authorities give the assurance that access to the quality control scheme will be granted to all products produced in the Community, irrespective of their origin, provided that they meet the conditions laid down?

☐ yes ☐ no

7.5. Can your authorities give the assurance that, in the operation of the measure, the results of comparable controls, which have been carried out in other Member States, will be recognised?

☐ yes ☐ no

8. **Aid intensity**

8.1. Please state the maximum rate of direct aid, from a general purpose government budget, expressed as a volume of eligible costs :

..... %

If the aid rates for agricultural and certain non-agricultural products are higher than 50%, please refer to marginal number 60 of the advertising guidelines. If the aid rates for fishery products exceed the scales and rates of assistance as contained in Annex III and IV of Regulation (EC) No 2792/1999, please refer to these provisions.

8.2. Please state the contribution of the sector, expressed as a volume of eligible costs:

..... %

8.3. The undertakings from the sector contribute through

- ☐ voluntary contributions;
- ☐ the collection of parafiscal levies or compulsory contributions.

In the latter case, please explain how the collection is organised.

.....

PART III.12.P

**SUPPLEMENTARY INFORMATION SHEET ON RESTRUCTURING AID FOR FIRMS IN DIFFICULTY:
OPERATORS IN THE AGRICULTURAL SECTOR**

This form must be used for the notification of restructuring aid in the agricultural sector, covering all operators involved in the production of, and/or trade in, products of Annex I to the Treaty, including fisheries and aquaculture, but having due regard to the specific features of the sector and the Community rules governing it. Please note that the Community Guidelines on State aid for rescuing and restructuring firms in difficulty ⁽¹⁾ apply to the agricultural sector.

1. Eligibility

1.1. Is the measure limited to firms that fulfil at least one of the eligibility criteria below:

1.1.1. Is the measure limited to firms, where more than half their registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

☐ yes ☐ no

1.1.2. Are the firms unlimited companies, where more than half of their capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding months?

☐ yes ☐ no

1.1.3. Do the firms fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

☐ yes ☐ no

1.2. Is the measure limited to rescuing small or medium-sized enterprises in difficulty, which correspond to the Community definition of SMEs?

☐ yes ☐ no

1.3. Please indicate if the measure concerns firms operating in the

- ☐ primary production and/or
- ☐ processing and/or
- ☐ marketing of Annex I-products or the
- ☐ fishery sector?

1.4. Please indicate if the measure is limited to small agricultural enterprises within the meaning of marginal number 76 (enterprises with not more than 10 annual work units).

☐ yes ☐ no

⁽¹⁾ OJ C288, 9.10.1999, p. 2.

1.5. Please indicate if the measure applies to enterprises located in

- ☐ assisted areas as defined under marginal number 54 of the restructuring guidelines or
- ☐ less favoured areas as defined in Council Regulation (EC) No 1257/1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations ⁽¹⁾.

2. **Return to viability**

A restructuring plan must be implemented which must assure restoration of viability. At least the following information should be included:

- 2.1. Presentation of the different market assumptions arising from the market survey.
- 2.2. Analysis of the reason(s) why the firm has run into difficulty.
- 2.3. Presentation of the proposed future strategy for the firm and how this will lead to viability.
- 2.4. Complete description and overview of the different restructuring measures planned and their cost.
- 2.5. Timetable for implementing the different measures and the final deadline for implementing the restructuring plan in its entirety.
- 2.6. Information on the production capacity of the company, and in particular on utilisation of this capacity.
- 2.7. Please provide information about the extent and trend for the relevant product category over the past three years of market stabilisation measures, especially export refunds and withdrawals from the market, development of world market prices, and the presence of sector limits in Community legislation. Primary products subject to production quotas shall be deemed not to have excess capacity. As regards fisheries and aquaculture, please provide information about the specific features of the sector and the Community rules governing it, in particular the Guidelines for the examination of State aid to fisheries and aquaculture ⁽²⁾ and Council Regulation (EC) No 2792/99 ⁽³⁾.
- 2.8. Full description of the financial arrangements for the restructuring, including:
- use of capital still available;
 - sale of assets or subsidiaries to help finance the restructuring;
 - financial commitment by the different shareholders and third parties (like creditors, banks);
 - amount of public assistance and demonstration of the need for that amount;
- 2.9. Projected profit and loss accounts for the next five years with estimated return on capital and sensitivity study based on several scenarios;
- 2.10. Name(s) of the author(s) of the restructuring plan and date on which it was drawn up.

3. **Avoidance of undue distortion of competition**

- 3.1. Please refer to marginal numbers 35 to 39 of the restructuring guidelines and describe which compensatory measures will be taken in order to avoid undue distortion of competition.
.....
- 3.2. According to marginal number 70 of the restructuring guidelines, the special rules set out in points 73 to 82 may alternatively be applied (as an alternative to points 35 to 39). Do your authorities request to apply these special rules for agriculture?

☐ yes ☐ no

⁽¹⁾ OJ L 160, 26.6. 1999, p. 80.

⁽²⁾ OJ C 19, 20.1.2001, p. 7.

⁽³⁾ OJ L 337 of 30.12.1999, p.10.

3.2.1. If yes, please indicate whether one of the following conditions can be met:

- ☐ For measures aimed at any particular category of products or operators: The totality of decisions taken in favour of all beneficiaries over any consecutive twelve-month period does not involve a quantity of products which exceeds 3 % of the total annual production of such products in that country;
- ☐ For other measures not so aimed: The totality of decisions taken in favour of all beneficiaries over any consecutive twelve-month period does not involve a value of product which exceeds 1,5 % of the total annual value of agricultural production in that country. Please provide the statistical information, and in particular figures about the total annual production and total annual value of agricultural production, which is necessary for the assessment of the conditions set out above.

According to marginal number 80 of the restructuring guidelines, the geographic references may be determined at a regional level. In all cases, measurement of the production of a country (or a region) shall be based on normal production levels (in general, the average of the previous three years), and, as regards the quantity or the value of production of beneficiaries, be representative of that of their enterprises prior to the decision to grant aid.

3.2.2. If the measure does not fulfill any of the conditions mentioned in point 3.2.1 please refer to marginal numbers 74 to 76 of the restructuring guidelines and describe, which compensatory measures will be taken in order to avoid undue distortion of competition.

.....

3.3. Does the measure provide that recipient firms must not increase their capacity during the restructuring plan?

☐ yes ☐ no

4. **Aid limited to the minimum necessary**

Describe how it will be assured that the aid granted is limited to the minimum necessary.

.....

5. **One time, Last time**

Is it excluded that recipient firms receive restructuring aid more than once over a period of ten years?

☐ yes ☐ no

Please note that all cases where this principle is not respected must be notified individually (in the case of aid schemes). However, according to marginal number 83 of the restructuring guidelines, as regards individual awards of aid and rescue and restructuring schemes concerning primary agricultural production, the period during which further aid may not be granted except in exceptional and unforeseeable circumstances for which the company is not responsible is reduced to five years.

6. **Amount of aid**

Please specify the maximum amount of the aid that can be awarded to any one firm as part of the restructuring operation:

.....

Provide all relevant information on aid of any kind, which may be granted to the firms eligible for receiving restructuring aid.

7. **Annual report**

7.1. Do you undertake to provide reports, at least on an annual basis, on the operation of the measure, containing the information specified in the Commission's instructions on standardised reports?

☐ yes ☐ no

7.2. Do you undertake in such report to include a list of beneficiary firms with at least the following information:

- (a) the company name;
- (b) its sectoral code, using the NACE ⁽¹⁾ two-digit sectoral classification codes;
- (c) the number of employees;
- (d) annual turnover and balance sheet value;
- (e) the amount of aid granted;
- (f) where appropriate, any restructuring aid, or other support treated as such, which it has received in the past;
- (g) whether or not the beneficiary company has been wound up or subject to collective insolvency proceedings before the end of the restructuring period.

☐ yes ☐ no

Please note that point 7.2 does not apply in case of small agricultural enterprises.

Where recourse has been had to the provisions of points 73 to 82 of the restructuring guidelines, the report must also include data showing either:

- (a) the quantity (or value) of production which has effectively benefited from the restructuring aid, and data on capacity reduction achieved pursuant to those points; or
- (b) that the conditions for exemption from capacity reduction according to points 79, 80 and 81 of the restructuring guidelines have been fulfilled.

PART III.12.Q

SUPPLEMENTARY INFORMATION SHEET FOR AID CONCERNING TSE TESTS; FALLEN STOCK AND SLAUGHTERHOUSE WASTE

This notification form must be used for State aid towards the costs of TSE tests, fallen stock and slaughterhouse waste granted to operators active in the production, processing and marketing of animals and animal products falling within the scope of Annex I to the Treaty and insofar as Articles 87, 88 and 89 of the Treaty have been declared applicable to such products.

For the clarification of terms and definitions please see chapter II of the Community guidelines for State aid concerning TSE tests, fallen stock and slaughterhouse waste (2002/C 324/02).

1. TSE tests

- 1.1. Is the measure part of an appropriate programme at Community, national or regional level for the prevention, control or eradication of the disease?

☐ yes ☐ no

If not, please refer to point 11.4.2 of the Community Guidelines for State aid in the agriculture sector.

- 1.2. Please indicate, which Community or national provisions exist to the effect that the competent national authorities should deal with the disease, either by organising measure to eradicate it, in particular through binding measures giving rise to compensation, or initially by setting up an alert system combined, where appropriate, with aid to encourage individuals to take part in preventative measures on a voluntary basis. Please enclose a copy of the national provisions concerned.

.....

⁽¹⁾ Statistical classification of economic activities in the European Community, published by the Statistical Office of the European Communities.

- 1.3. Please refer to point 11.4.3 of the Guidelines for State aid in the agriculture sector and explain, whether the measure is
- ☐ preventative,
- ☐ compensatory, or
- ☐ a combination of these two.
-

- 1.4. Is the measure compatible with both the objectives and the specific provision laid down in Community veterinary legislation?

☐ yes ☐ no

If not, please refer to point 11.4.4 of the Community Guidelines for State aid in the agriculture sector.

- 1.5. Please provide an exhaustive list of the eligible expenses (e.g. the costs of the test kit, the taking, transporting, testing, storing and destruction of the sample...)?

- 1.6. Please state the maximum aid intensity, expressed as a percentage of the eligible costs. According to point 11.4.5 of the Guidelines for State aid in the agriculture sector, the aid intensity should be a maximum of 100% of the costs incurred. Please note that any Community payments for TSE tests have to be included.

..... %

- 1.7. Does the measure concern compulsory BSE testing of bovine animals slaughtered for human consumption?

☐ yes ☐ no

Please note that the testing obligation may be based on Community or national legislation.

- 1.8. If yes, does the total direct and indirect support for these tests exceed EUR 40 per test (including Community payments)?

☐ yes ☐ no

If yes, please refer to marginal number 24 of the TSE Guidelines.

- 1.9. Will the aid be paid to the operator where the samples for the tests have to be taken?

☐ yes ☐ no

- 1.10. If not, will the aid be paid out to laboratories ?

☐ yes ☐ no

If not, please refer to marginal number 25 of the TSE guidelines.

- 1.11. If yes, please explain in detail how the full amount of State aid paid is passed on to the operator where the samples for the tests have to be taken.

.....

Please note, that the selection of the laboratories normally has to be made on market principles, in a non-discriminative way, where necessary using tendering procedures which are in accordance with Community law, and in particular with case-law using a degree of advertising sufficient to enable the services market to be opened up to competition and the impartiality of procurement procedures to be reviewed.

- 1.12. Has the selection of the provider of the test-kits been made on market principles, in a non-discriminative way, where necessary using tendering procedures which are in accordance with Community law, and in particular with case-law, using a degree of advertising sufficient to enable the services market to be opened up to competition and the impartiality of procurement procedures to be reviewed?

☐ yes ☐ no

If not, please explain how the full amount of State aid paid is passed on to the operator where the samples for the tests have to be taken and how the possibility of an aid element in favour of the provider of the test-kits can be excluded.

.....

2. **Fallen stock**

- 2.1. Is the measure linked up with a consistent programme monitoring and ensuring the safe disposal of all fallen stock in the Member State ?

☐ yes ☐ no

If not, please refer to point 32 of the TSE guidelines.

- 2.2. Is the aid granted exclusively to farmers?

☐ yes ☐ no

- 2.3. If not, will the payment of the aid be made to economic operators active downstream from the farmer, providing services linked to the removal and/or destruction of fallen stock?

☐ yes ☐ no

If not, please refer to point 32 of the TSE guidelines.

- 2.4. If yes, please demonstrate properly that the full amount of State aid paid is passed on to the farmer.
-

- 2.5. Is the choice of the provider mentioned in point 2.3 freely left to the farmer?

☐ yes ☐ no

- 2.6. If not, has the provider been chosen and remunerated according to market principles, in a non-discriminatory way, where necessary using tendering procedures which are in accordance with Community law, and in any event using a degree of advertising sufficient to enable the services market to be opened up to competition and the impartiality of procurement rules to be reviewed?

☐ yes ☐ no

- 2.7. If not, please demonstrate properly that there is only one possible provider due to the nature or the legal basis for the provision of a service given.
-

- 2.8. Please state the maximum aid intensity, expressed as a percentage of eligible costs.

..... % of the costs of removal (collection and transport)

..... % of the costs of destruction (storage, transformation, destruction and final disposal)

Please note that until 31 December 2003, State aid of up to 100% of the costs of removal and destruction of fallen stock may be granted. From 1 January 2004 onwards, Member States may grant State aid of up to 100% of costs of removal of fallen stock, which has to be removed of, and 75% of the costs of destruction of such carcasses. (Exceptions see points 2.10 and 2.11).

- 2.9. According to marginal numbers 28 and 29 of the TSE guidelines, aid up to an equivalent amount may *alternatively* be granted towards the costs of premia paid by farmers for insurance covering the costs of removal and destruction of fallen stock. Does the notified measure provide for such payments?

☐ yes ☐ no

- 2.10. According to marginal number 30 of the TSE guidelines, Member States may *alternatively* grant aid of up to 100% for costs of removal and destruction of carcasses where the aid is financed through fees or through compulsory contributions destined for the financing of the destruction of such carcasses, provided that such fees or contributions are limited to and directly imposed on the meat sector. Does the notified measure provide for such payments?

☐ yes ☐ no

- 2.11. Member States may grant State aid of 100% for the costs of removal and destruction, where there is an obligation to perform TSE tests on the fallen stock concerned. Does such an obligation exist?

☐ yes ☐ no

- 2.12. Is the measure directly linked up with conservation measures, for instance where the feeding of endangered or protected species of necrophagous birds with fallen stock is allowed in accordance with Community rules?

☐ yes ☐ no

- 2.13. If yes, has the Member State made the necessary provisions to ensure that the conservation objectives are still met?

☐ yes ☐ no

If not, please refer to marginal number 35 of the TSE guidelines.

3. Slaughterhouse waste

According to marginal number 38 of the TSE guidelines, the Commission will not authorise State aid towards the costs of the disposal of slaughterhouse waste produced after the date of application of these guidelines (1 January 2003).

- 3.1. Exceptionally, and in order to allow the meat sector to gradually integrate the higher costs resulting from the introduction of legislation related to TSEs, the Commission will authorise State aid of up to 50 % towards costs occurred for the safe disposal of specified risk material and meat and bone-meal having no further commercial use, produced in the year 2003. If the notified measure provides for such payments, please indicate

— What measures have been taken in order to ensure that the measure exclusively concerns the meat and bonemeal described above.
.....

— What are the eligible costs?
.....

— What is the maximum aid intensity, expressed as a percentage of the eligible costs?
.....

- 3.2. According to marginal number 40 of the TSE guidelines, the Commission will authorise State aid of 100 % for the disposal of specified risk material and meat and bone-meal having no further commercial use produced before the date of application of these guidelines. If the notified measure provides for such payments, please indicate

— What measures have been taken in order to ensure that the measure exclusively concerns the meat and bonemeal described above.
.....

— What are the eligible costs?
.....

— What is the maximum aid intensity, expressed as a percentage of the eligible costs?
..... %

- 3.3. According to marginal number 41 of the TSE guidelines, the Commission will authorise State aid of up to 100 % towards the costs of safe and proper storage of specified risk material and meat and bonemeal waiting for safe disposal, until the end of 2004. If the notified measure provides for such payments, please indicate

— What measures have been taken in order to ensure that the measure exclusively concerns the specified risk material and meat and bonemeal described above.
.....

— What are the eligible costs?
.....

— What is the maximum aid intensity, expressed as a percentage of the eligible costs?
..... %

PART III.13.A

SIS ON AID FOR RESTRUCTURING FIRMS IN DIFFICULTY IN THE AVIATION SECTOR

This annex must be used for the notification of individual restructuring aid for airlines covered by the Community Guidelines on State aid for rescuing and restructuring firms in difficulty ⁽¹⁾ and those on State aid in the aviation sector ⁽²⁾.

1. Eligibility

- 1.1. Is the firm a limited company, where more than half of its registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

☐ yes ☐ no

- 1.2. Is the firm an unlimited company, where more than half of its capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding months?

☐ yes ☐ no

- 1.3. Does the firm fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

☐ yes ☐ no

If you have answered yes on any of the above questions, please attach the relevant documents (latest profit and loss account with balance sheet, or court decision opening an investigation into the company under national company law)

If you have answered no to all of the above questions, please submit evidence supporting that the firm is in difficulties and thus eligible for rescue aid.

- 1.4. When has the firm been created?

- 1.5. Since when is the firm operating?

- 1.6. Does the company belong to a larger business group?

☐ yes ☐ no

If you have answered 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 attach proof that the company's difficulties are its own 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.

- 1.7. Has the firm (or the group to which it belongs) in the past received any restructuring aid?

☐ yes ☐ no

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

2. Restructuring plan

- 2.1. Please supply a copy of the survey of the market(s) served by the firm in difficulty, with the name of the organisation which carried it out. The market survey must give in particular:

- 2.1.1. A precise definition of the product and geographical market(s).

- 2.1.2. The names of the company's main competitors with their shares of the world, Community or domestic market, as appropriate.

⁽¹⁾ Community Guidelines on State aid for rescuing and restructuring firms in difficulty, OJ C 288, 9.10.1999, p. 2.

⁽²⁾ Community guidelines on the application of Articles 92 and 93 of the EC Treaty and Article 61 of the EEA Agreement to State aids in the aviation sector, OJ C 350, 10.12.1994, p.5.

- 2.1.3. The evolution of the company's market share in recent years.
- 2.1.4. An assessment of total production capacity and demand at Community level, concluding whether or not there is excess capacity on the market.
- 2.1.5. Community-wide forecasts for trends in demand, aggregate capacity and prices on the market over the five years ahead.
- 2.2. Please attach the restructuring plan. As aid must form part of a comprehensive restructuring programme, at least the following information should be included:
 - 2.2.1. Presentation of the different market assumptions arising from the market survey.
 - 2.2.2. Analysis of the reason(s) why the firm has run into difficulty.
 - 2.2.3. Presentation of the proposed future strategy for the firm and how this will lead to viability.
 - 2.2.4. Complete description and overview of the different restructuring measures planned and their cost.
 - 2.2.5. Timetable for implementing the different measures and the final deadline for implementing the restructuring plan in its entirety.
 - 2.2.6. Information on the production capacity of the company, and in particular on utilisation of this capacity and capacity reductions, especially when needed by the restoration of the financial viability of the firm and/or the situation of the market.
 - 2.2.7. Full description of the financial arrangements for the restructuring, including:
 - Use of capital still available;
 - Sale of assets or subsidiaries to help finance the restructuring;
 - Financial commitment by the different shareholders and third parties (like creditors, banks);
 - Amount of public assistance and demonstration of the need for that amount.
 - 2.2.8. Projected profit and loss accounts for the next five years with estimated return on capital and sensitivity study based on several scenarios.
 - 2.2.9. Commitment of the Member State authorities not to grant any further aid to the firm.
 - 2.2.10. Commitment of the Member State authorities not to interfere in the management of the company other than due to ownership rights and allowing the company to be run according to commercial principles.
 - 2.2.11. Commitments taken by the Member State authorities in order to limit the aid to the purposes of the restructuring programme and to prevent the firm to acquire shareholdings in other air carriers during the restructuring period.
 - 2.2.12. Name(s) of the author(s) of the restructuring plan and date on which it was drawn up.
- 2.3. Describe the compensatory measures proposed with a view to mitigating the distortive effects on competition at Community level and especially the impact of the capacity and offer reduction contained in the restructuring plan of the firm on its competitors.
- 2.4. Provide all relevant information on aid of any kind granted to the firm receiving restructuring aid, whether under a scheme or not, until the restructuring period comes to an end.
- 2.5. Provide all relevant information to describe the modalities of transparency and control scheduled for the notified measure.

PART III.13.B

SIS ON TRANSPORT INFRASTRUCTURE AID

This SIS must be used for the notification of any individual aid or any scheme in favour of transport infrastructure. It should also be used in the case of individual aid or scheme, which is notified to the Commission for reasons of legal certainty.

1. Type of infrastructure

- 1.1 Please specify the kind of infrastructure eligible under the measure.
- 1.2 Is the infrastructure in question open and accessible to all potential users on non-discriminatory terms or is it dedicated to one or more particular undertakings?
- 1.3 Is the infrastructure part of the public domain and operated as such or is it operated/managed by an entity separated from the public administration?
- 1.4 Please specify the conditions under which the infrastructure will be operated.
- 1.5 Does the scheme or individual measure relate to new infrastructure or the extension/upgrading of existing infrastructure?

2. Eligible costs and aid intensity

- 2.1 Does the scheme or the individual measure relate to:
 - ☐ investment costs
 - ☐ operating costs
 - ☐ other (please specify)
- 2.2 What are the total costs for the project in question and to what extent will the beneficiary contribute to these costs.
- 2.3 By what means have the amount of aid been established, e.g. a tendering procedure, market studies, etc.?
- 2.4 Please justify the necessity of the public contributions and explain how it has been ensured that the public participation has is kept at the minimum necessary.

3. Beneficiary

- 3.1 By what means have the beneficiary been choosen.
- 3.2 Will the beneficiary also operate the infrastructure?
 - ☐ yes
 - ☐ no

If, no, please explain how the operator has been selected.

PART III.13.C

SIS ON AID FOR MARITIME TRANSPORT

This SIS must be used for the notification of any aid scheme covered by the Community guidelines on State aid to maritime transport ⁽¹⁾.

1. Types of scheme

Does the scheme constitute or include:

- (a) ☐ a Tonnage Tax
- (b) ☐ a reduction in social contributions
- (c) ☐ a reduction in the income tax applicable to seafarers
- (d) ☐ a reduction in local taxes
- (e) ☐ a reduction in registration fees
- (f) ☐ aids for training
- (g) ☐ aids for transferring lorries from roads to sea ways
- (h) ☐ a public service contract or award procedure thereof
- (i) ☐ aids of social character?
- (j) ☐ other, please describe:

2. Eligibility

For (a) (b) (c) (d) (e) (f) (g)

- 2.1. What are the eligibility criteria for companies?
- 2.2. What are the eligibility criteria for boats, in particular is there an obligation on the flag?
- 2.3. Where appropriate, what are the eligibility criteria for seafarers?
- 2.4. Describe the list of eligible activities. In particular, does the regime concern
 - ☐ tug activities?
 - ☐ dredging activities?
- 2.5. What are the ring-fence measures to avoid spill-over into other activities of the same company?
- 2.6. For (h): 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?
- 2.7. For (i): What are the routes concerned, the populations of users concerned and the conditions attached to the award of individual grants?

3. Aid intensity

For (a):

- 3.1. 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
- 3.2. Are companies obliged to set up separate accountings when operating both eligible and non eligible activities?

⁽¹⁾ Community guidelines on State aid to maritime transport, OJ C 205, 5.7.1997, p. 5.

- 3.3. How should be treated groups of companies and intra-group transactions?
For (b) (c) (d) (e):
- 3.4. 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? ____ %
- 3.5. Or to what level in absolute terms these contributions, fees or taxes have been limited?
- 3.6. For (f): What is the aid intensity in terms of the cost of the training or the salary of the trainee?
- 3.7. For (g): What is the amount of aid per tonne kilometer transferred?
- 3.8. For (i): What is the amount of individual grants?

PART III.13.D

SIS ON AID FOR COMBINED TRANSPORT

This SIS must be used for the notification of any individual aid or any scheme for combined transport purposes . It should also be used in the case of individual aid or scheme, which is notified to the Commission for reasons of legal certainty.

1. Type of scheme or measure

Does the scheme or the individual measure relate to:

Acquisition of combined transport equipment

☐ yes ☐ no

If yes, please give a description of the eligible assets:

.....
.....

Construction of infrastructure related to combined transport

☐ yes ☐ no

If yes, please give a description of the measure:

.....
.....

Granting of non-remboursable subsidies to reduce the costs of access to combined transport services

☐ yes ☐ no

If yes, please provide a study justifying such a mesure:

Other:

.....
.....
.....
.....

2. Eligible costs

Are maritime containers (ISO 1) eligible under the scheme?

☐ yes ☐ no

Are wagons and locomotives eligible under the scheme?

☐ yes ☐ no

If yes, please specify the beneficiaries:

.....
.....

Will the eligible items be exclusively used for combined transport operations?

☐ yes ☐ no

.....

Other eligible costs under the individual aid or scheme:

.....

3. **Aid intensity**

Is the aid intensity for combined transport equipment higher than 30% of the eligible costs?

☐ yes ☐ no

Is the aid intensity for combined transport infrastructure higher than 50% of the eligible costs?

☐ yes ☐ no

If yes, please provide documentary evidence justifying it:

.....
.....

For subsidies to reduce the costs of access to combined transport services, please provide a study justifying the planned aid intensity

ANNEX II

SIMPLIFIED NOTIFICATION FORM

This form may be used for the simplified notification pursuant to Article 4 (2) of the Commission Implementation Regulation N° present règlement of (...) implementing Council Regulation (EC) N° 659/1999 ⁽¹⁾.

1. Prior approved aid scheme ⁽²⁾

- 1.1. Aid number allocated by the Commission:
- 1.2. Title:
- 1.3. Date of approval [by reference to the letter of the Commission SG(./)D/...]:
- 1.4. Publication in the Official Journal of the European Union:
- 1.5. Primary objective (please specify one):
- 1.6. Legal basis:
- 1.7. Overall budget:
- 1.8. Duration:

2. Instrument subject to notification

- ☐ new budget (please specify the overall as well as the annual budget in the respective national currency):
- ☐ new duration (please specify the starting date from which the aid may be granted and the last date until which the aid may be granted):
- ☐ tightening of criteria (please indicate if the amendment concerns a reduction of aid intensity or eligible expenses and specify details):

Please attach a copy (or a web link) of the relevant extracts of the final text(s) of the legal basis.

⁽¹⁾ Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty, OJ L 83, 27.3.1999, p.1.

⁽²⁾ If the aid scheme has been notified to the Commission on more than one occasion, please provide details for the latest complete notification that has been approved by the Commission

ANNEX III A

STANDARDISED REPORTING FORMAT FOR EXISTING STATE AID

(This format covers all sectors except agriculture)

With a view to simplifying, streamlining and improving the overall reporting system for State aid, the existing Standardised Reporting Procedure shall be replaced by an annual updating exercise. The Commission shall send a pre-formatted spreadsheet, containing detailed information on all existing aid schemes and individual aid, to the Member States by 1 March each year. Member States shall return the spreadsheet in an electronic format to the Commission by 30 June of the year in question. This will enable the Commission to publish State aid data in year *t* for the reporting period *t-1* ⁽¹⁾.

The bulk of the information in the pre-formatted spreadsheet shall be pre-completed by the Commission on the basis of data provided at the time of approval of the aid. Member States shall 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*). In addition, Member States shall indicate which schemes have expired or for which all payments have stopped and whether or not a scheme is co-financed by Community Funds.

Information such as the objective of the aid, the sector to which the aid is directed, etc shall refer to the time at which the aid is approved and not to the final beneficiaries of the aid. For example, the primary objective of a scheme which, at the time the aid is approved, is exclusively earmarked for small and medium-sized enterprises shall be aid for small and medium-sized enterprises. However, another scheme for which all aid is ultimately awarded to small and medium-sized enterprises shall not be regarded as such if, at the time the aid is approved, the scheme is open to all enterprises.

The following parameters shall be included in the spreadsheet. Parameters 1-3 and 6-12 shall be pre-completed by the Commission and checked by the Member States. Parameters 4, 5 and 13 shall be completed by the Member States.

1. Title
2. Aid number
3. All previous aid numbers (e.g., following the renewal of a scheme)
4. Expiry

Member States should indicate those schemes which have expired or for which all payments have stopped.

5. Co-financing

Although Community funding itself is excluded, total State aid for each Member State shall include aid measures that are co-financed by Community funding. In order to identify which schemes are co-financed and estimate how much such aid represents in relation to overall State aid, Member States are required to indicate whether or not the scheme is co-financed and if so the percentage of aid that is co-financed. If this is not possible, an estimate of the total amount of aid that is co-financed shall be provided.

6. Sector

The sectoral classification shall be based largely on NACE ⁽²⁾ at the [three-digit level].

7. Primary objective
8. Secondary objective

A secondary objective is one for which, in addition to the primary objective, the aid (or a distinct part of it) was exclusively earmarked at the time the aid was approved. 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. Another scheme for which the primary objective is SMEs may have as secondary objectives training and employment if, at the time the aid was approved, the aid is earmarked for *x*% training and *y*% employment.

⁽¹⁾ *t* is the year in which the data are requested.

⁽²⁾ NACE Rev.1.1 is the Statistical classification of economic activities in the European Community.

9. Region(s)

Aid may, at the time of approval, be exclusively earmarked for a specific region or group of regions. Where appropriate, a distinction should be made between the Article 87(3)a regions and the Article 87(3)c regions. If the aid is earmarked for one particular region, this should be specified at NUTS ⁽¹⁾ level II.

10. Category of aid instrument(s)

A distinction shall be made between six categories (Grant, Tax reduction/exemption, Equity participation, Soft loan, Tax deferral, Guarantee).

11. Description of aid instrument in national language

12. Type of aid

A distinction shall be made between three categories: Scheme, Individual application of a scheme, Individual aid awarded outside of a scheme (ad hoc aid).

13. Expenditure

As a general rule, figures should be expressed in terms of actual expenditure (or actual revenue foregone in the case of tax expenditure). Where payments are not available, commitments or budget appropriations shall be provided and flagged accordingly. Separate figures shall be provided for each aid instrument within a scheme or individual aid (e.g. grant, soft loans, etc.) Figures shall be expressed in the national currency in application at the time of the reporting period. Expenditure shall be provided for t-1, t-2, t-3, t-4, t-5.

⁽¹⁾ NUTS is the nomenclature of territorial units for statistical purposes in the Community.

ANNEX III B

STANDARDISED REPORTING FORMAT FOR EXISTING STATE AID

(This format covers the agricultural sector)

With a view to simplifying, streamlining and improving the overall reporting system for State aid, the existing Standardised Reporting Procedure shall be replaced by an annual updating exercise. The Commission shall send a pre-formatted spreadsheet, containing detailed information on all existing aid schemes and individual aid, to the Member States by 1 March each year. Member States shall return the spreadsheet in an electronic format to the Commission by 30 June of the year in question. This will enable the Commission to publish State aid data in year *t* for the reporting period *t-1* ⁽¹⁾.

The bulk of the information in the pre-formatted spreadsheet shall be pre-completed by the Commission on the basis of data provided at the time of approval of the aid. Member States shall 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*). In addition, Member States shall indicate which schemes have expired or for which all payments have stopped and whether or not a scheme is co-financed by Community Funds.

Information such as the objective of the aid, the sector to which the aid is directed, etc shall refer to the time at which the aid is approved and not to the final beneficiaries of the aid. For example, the primary objective of a scheme which, at the time the aid is approved, is exclusively earmarked for small and medium-sized enterprises shall be aid for small and medium-sized enterprises. However, another scheme for which all aid is ultimately awarded to small and medium-sized enterprises shall not be regarded as such if, at the time the aid is approved, the scheme is open to all enterprises.

The following parameters shall be included in the spreadsheet. Parameters 1-3 and 6-12 shall be pre-completed by the Commission and checked by the Member States. Parameters 4, 5, 13 and 14 shall be completed by the Member States.

1. Title
2. Aid number
3. All previous aid numbers (e.g., following the renewal of a scheme)
4. Expiry

Member States should indicate those schemes which have expired or for which all payments have stopped.

5. Co-financing

Although Community funding itself is excluded, total State aid for each Member State shall include aid measures that are co-financed by Community funding. In order to identify which schemes are co-financed and estimate how much such aid represents in relation to overall State aid, Member States are required to indicate whether or not the scheme is co-financed and if so the percentage of aid that is co-financed. If this is not possible, an estimate of the total amount of aid that is co-financed shall be provided.

6. Sector

The sectoral classification shall be based largely on NACE ⁽²⁾ at the [three-digit level].

7. Primary objective
8. Secondary objective

A secondary objective is one for which, in addition to the primary objective, the aid (or a distinct part of it) was exclusively earmarked at the time the aid was approved. 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. Another scheme for which the primary objective is SMEs may have as secondary objectives training and employment aid if, at the time the aid was approved the aid is earmarked for x% training and y% employment.

⁽¹⁾ *t* is the year in which the data are requested

⁽²⁾ NACE Rev.1.1 is the Statistical classification of economic activities in the European Community.

9. Region(s)

Aid may, at the time of approval, be exclusively earmarked for a specific region or group of regions. Where appropriate, a distinction should be made between Objective 1 regions and less-favoured areas.

10. Category of aid instrument(s)

A distinction shall be made between six categories (Grant, Tax reduction/exemption, Equity participation, Soft loan, Tax deferral, Guarantee).

11. Description of aid instrument in national language

12. Type of aid

A distinction shall be made between three categories: Scheme, Individual application of a scheme, Individual aid awarded outside of a scheme (ad hoc aid).

13. Expenditure

As a general rule, figures should be expressed in terms of actual expenditure (or actual revenue foregone in the case of tax expenditure). Where payments are not available, commitments or budget appropriations shall be provided and flagged accordingly. Separate figures shall be provided for each aid instrument within a scheme or individual aid (e.g. grant, soft loans, etc.) Figures shall be expressed in the national currency in application at the time of the reporting period. Expenditure shall be provided for t-1, t-2, t-3, t-4, t-5.

14. Aid intensity and beneficiaries

Member States should 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.
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ANNEX III C

**INFORMATION TO BE CONTAINED IN THE ANNUAL REPORT TO BE PROVIDED
TO THE COMMISSION**

The reports shall be provided in computerised form. They shall contain the following information:

1. Title of aid scheme, Commission aid number and reference of the Commission decision
 2. Expenditure. The figures have to be expressed in euros or, if applicable, national currency. In the case of tax expenditure, annual tax losses have to be reported. If precise figures are not available, such losses may be estimated. For the year under review indicate separately for each aid instrument within the scheme (e.g. grant, soft loan, guarantee, etc.):
 - 2.1. amounts committed, (estimated) tax losses or other revenue forgone, data on guarantees, etc. for new assisted projects. In the case of guarantee schemes, the total amount of new guarantees handed out should be provided;
 - 2.2. actual payments, (estimated) tax losses or other revenue forgone, data on guarantees, etc. for new and current projects. In the case of guarantee schemes, the following should be provided: total amount of outstanding guarantees, premium income, recoveries, indemnities paid out, operating result of the scheme under the year under review;
 - 2.3. number of assisted projects and/or enterprises;
 - 2.4. estimated overall amount of:
 - aid granted for the permanent withdrawal of fishing vessels through their transfer to third countries;
 - aid granted for the temporary cessation of fishing activities;
 - aid granted for the renewal of fishing vessels;
 - aid granted for modernisation of fishing vessels;
 - aid granted for the purchase of used vessels;
 - aid granted for socio-economic measures;
 - aid granted to make good damage caused by natural disasters or exceptional occurrences;
 - aid granted to outermost regions;
 - aid granted through parafiscal charges;
 - 2.5. regional breakdown of amounts under point 2.1. by regions defined as Objective 1 regions and other areas;
 3. Other information and remarks.
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