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ANNEXES 1 to 2

SENSITIVE*
UNTIL ADOPTION

ANNEXES

to the

COMMUNICATION FROM THE COMMISSION

Guidelines on State aid for climate, environmental protection and energy 2022

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ANNEX 1**List of eligible sectors under Section 4.11**

NACE code	Description
05.10	Mining of hard coal
07.10	Mining of iron ores
07.29	Mining of other non-ferrous metal ores
08.11	Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate
08.91	Mining of chemical and fertiliser minerals
08.99	Other mining and quarrying n.e.c.
10.32	Manufacture of fruit and vegetable juice
10.39	Other processing and preserving of fruit and vegetables
10.41	Manufacture of oils and fats
11.06	Manufacture of malt
13.10	Preparation and spinning of textile fibres
13.20	Weaving of textiles
13.95	Manufacture of non-wovens and articles made from non-wovens, except apparel
14.11	Manufacture of leather clothes
16.10	Sawmilling and planing of wood
16.21	Manufacture of veneer sheets and wood-based panels
16.22	Manufacture of assembled parquet floors
17.11	Manufacture of pulp
17.12	Manufacture of paper and paperboard
19.20	Manufacture of refined petroleum products
20.12	Manufacture of dyes and pigments
20.13	Manufacture of other inorganic basic chemicals
20.14	Manufacture of other organic basic chemicals
20.15	Manufacture of fertilisers and nitrogen compounds

20.16	Manufacture of plastics in primary forms
20.17	Manufacture of synthetic rubber in primary forms
20.60	Manufacture of man-made fibres
21.10	Manufacture of basic pharmaceutical products
22.21	Manufacture of plastic plates, sheets, tubes and profiles
23.11	Manufacture of flat glass
23.12	Shaping and processing of flat glass
23.13	Manufacture of hollow glass
23.14	Manufacture of glass fibres
23.20	Manufacture of refractory products
23.31	Manufacture of ceramic tiles and flags
23.43	Manufacture of ceramic insulators and insulating fittings
24.10	Manufacture of basic iron and steel and of ferro-alloys
24.20	Manufacture of tubes, pipes, hollow profiles and related fittings, of steel
24.31	Cold drawing of bars
24.34	Cold drawing of wire
24.42	Aluminium production
24.43	Lead, zinc and tin production
24.44	Copper production
24.45	Other non-ferrous metal production
24.46	Processing of nuclear fuel
24.51	Casting of iron
25.50	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
26.11	Manufacture of electronic components
27.20	Manufacture of batteries and accumulators
27.31	Manufacture of fibre optic cables
30.99	Manufacture of other transport equipment n.e.c.

ANNEX 2

Definition of costs referred in Section 4.12.2

1. Costs by undertakings which have closed or are closing coal, peat and oil shale activities

The following cost categories exclusively, and only if they result from the closure of coal, peat and oil shale activities:

- (a) the cost of paying social welfare benefits resulting from the pensioning-off of workers before they reach statutory retirement age;
- (b) other exceptional expenditure on workers who have lost or who lose their jobs;
- (c) the payment of pensions and allowances outside the statutory system to workers who have lost or who lose their jobs and to workers entitled to such payments before the closure;
- (d) the cost covered by the undertakings for the re-adaptation of workers in order to help them find new jobs outside the coal, peat and oil shale industry, especially training costs;
- (e) the supply of free coal, peat and oil shale to workers who have lost or who lose their jobs and to workers entitled to such supply before the closure, or the monetary equivalent;
- (f) residual costs resulting from administrative, legal or tax provisions which are specific to the coal, peat and oil shale industry;
- (g) additional underground safety work resulting from the closure of coal, peat and oil shale activities;
- (h) mining damage, provided that it has been caused by the coal, peat and oil shale activities which have been closed or which are being closed;
- (i) all duly justified costs related to the rehabilitation of former power plants and mining operations, including:
 - residual costs resulting from contributions to bodies responsible for water supplies and for the removal of waste water,
 - other residual costs resulting from water supplies and the removal of waste water;
- (j) residual costs to cover former workers' health insurance;
- (k) costs related to the cancelling or modification of ongoing contracts (for a maximum value of 6 months of production);
- (l) exceptional intrinsic depreciation provided that it results from the closure of coal, peat and oil shale activities;
- (m) costs of surface recultivation.

The increase in the value of the land must be deducted from the eligible costs for the cost categories referred to in points (g), (h), (i) and (m).

2. Costs made by several undertakings

The following cost categories exclusively:

- (a) increase in contributions, outside the statutory system, to cover social security costs as a result of the drop, following closure of coal, peat and oil shale activities, in the number of contributors;
- (b) expenditure, resulting from the closure of coal, peat and oil shale activities, on the supply of water and the removal of waste water;
- (c) increase in contributions to bodies responsible for supplying water and removing waste water, provided that this increase is the result of a reduction, following the closure of coal, peat and oil shale activities, in the production subject to levy.