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| **part III.14****General information Sheet for the Guidelines for State aid in the fishery and aquaculture sector** |

*Please note that this general information sheet for the notification of State aid applies to all sectors covered by the Guidelines for State aid in the fishery and aquaculture sector[[1]](#footnote-2)('the Guidelines'). In addition, for all measures covered by the Guidelines please complete the relevant Supplementary Information Sheet.*

**0. COMPATIBILITY ASSESSMENT PURSUANT TO ARTICLE 107(3), POINT (C) OF THE TREATY**

On the basis of Article 107(3), point (c), of the Treaty, the Commission may consider compatible with the internal market State aid to facilitate the development of certain economic activities, where such aid does not adversely affect trading conditions to an extent contrary to the common interest. In order to make the assessment, the Commission will consider the aspects described in this form.

Does the State aid measure satisfy the following conditions?

*First condition:*

**[ ]** identification of the economic activity concerned;

[ ] the incentive effect: the aid must change the behaviour of the undertaking(s) concerned in such a way that it engages in an additional activity, which it would not carry out without the aid or it would carry out in a restricted or different manner;

[ ]  the aid does not contravene relevant provisions and general principles of EU law.

*Second condition:*

[ ] need for State intervention: the aid measure must bring about a material improvement that the market cannot deliver itself, for example by remedying a market failure or addressing an equity or cohesion concern where applicable;

[ ]  appropriateness of the aid: the proposed aid measure must be an appropriate policy instrument to facilitate the development of the economic activity;

[ ]  proportionality of the aid (aid limited to the minimum necessary): the amount of aid and intensity of the aid must be limited to the minimum needed to induce the additional investment or activity by the undertaking(s) concerned;

[ ]  transparency of aid: Member States, the Commission, economic operators, and the public, must have easy access to all relevant acts and to pertinent information about the aid granted thereunder;

[ ]  avoidance of adverse negative effects of the aid on competition and trade;

[ ]  weighing up the positive and negative effects that aid can have on competition and trade between Member States (balancing test).

1. ***FIRST CONDITION: THE AID MUST FACILITATE THE DEVELOPMENT OF AN ECONOMIC ACTIVITY***
	1. ***Aided economic activity***

*To provide the information in this section, please refer to section 3.1.1 (points (39)–(44)) of the Guidelines.*

* + 1. Article 107(3)(c) TFEU provides that the Commission may declare compatible ‘aid to facilitate the development of certain economic activities or of certain economic areas, where such aid does not adversely affect trading conditions to an extent contrary to the common interest’. Therefore, compatible aid under that provision of the Treaty must contribute to the development of certain economic activity.

In order to assess the compliance with points (39) and (40) of the Guidelines, please provide information which would allow the Commission to identify the economic activity/ies that will be supported as a result of the aid and demonstrate how the aid facilitates the development of that activity(ies):

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Please note that pursuant to point (41) of the Guidelines, aid to prevent or reduce the negative effects of economic activities on climate or environment or on the conservation objective of the Common Fisheries Policy (‘CFP’) can facilitate the development of economic activities by increasing the sustainability of the economic activity concerned.

* + 1. Please describe whether and, if so, how the aid contributes to the achievement of the objectives of the CFP, including the objectives of the European Maritime, Fisheries and Aquaculture Fund (the ‘EMFAF’) and describe more specifically the expected benefits of the aid:

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Please note that this information is necessary in order for the Commission to assess the compliance of the aid with point (42) of the Guidelines.

Please note that pursuant to points (43) of the Guidelines, the Commission considers that aid granted in compliance with Part II, Chapter 1, Sections 1.1, 1.2, 1.3 and 1.4, and Part II, Chapter 3, Sections 3.4, 3.5 and 3.6 of these Guidelines can facilitate the development of the identified economic activity or area, as without aid such development may not take place to the same extent.

* + 1. Is the aid awarded to individually notifiable investment projects on the basis of a scheme?

**[ ]**  yes **[ ]**  no

If the answer is yes, please explain how the selected project will contribute towards the objectives of the scheme. For that purpose, please refer to information provided by the applicant for aid.

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* 1. ***Incentive effect***

*To provide the information in this section, please refer to section 3.1.2 (points (45)- (59)) of the Guidelines.*

State aid can only be found compatible with the internal market if it has an incentive effect. An incentive effect is present when the aid changes the behaviour of an undertaking in such a way that it engages in additional activity contributing to the development of the sector which it would not have engaged in without the aid or in which it would only have engaged in a restricted or different manner.

* + 1. In order to assess the compliance with point (45) of the Guidelines, please explain how the measure(s) induces the beneficiary’s undertaking to change its behaviour in such a way that it engages in additional economic activity contributing to the development of the sector, which the beneficiary would not carry out without the aid or would carry out in a restricted or different manner.

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* + 1. Please confirm that the aid will not simply subsidise the costs of an activity that an undertaking would have incurred in any event and will not compensate for the normal business risk of an economic activity:

**[ ]**  yes **[ ]**  no

Please note that pursuant to point (45) of the Guidelines, the aid must not subsidise the costs of an activity that an undertaking would have incurred in any event and must not compensate for the normal business risk of an economic activity.

* + 1. Please confirm that the notified State aid measure is not intended to simply improve the financial situation of undertakings, without any contribution to the development of the fishery and aquaculture sector:

**[ ]**  yes **[ ]**  no

Please note that pursuant to point (46) of the Guidelines, unless exceptions are expressly provided for in Union legislation or in these Guidelines, State aid measures which are simply intended to improve the financial situation of undertakings but which in no way contribute to the development of the fishery and aquaculture sector, and in particular aid which is granted solely on the basis of price, quantity, unit of production or unit of the means of production are considered to constitute operating aid, which is incompatible with the internal market. Furthermore, by its very nature, such aid is also likely to interfere with the mechanisms regulating the organisation of the internal market.

* + 1. Does the measure constitute

operating aid?

**[ ]**  yes **[ ]**  no

aid to facilitate the achievements of obligatory standards?

**[ ]**  yes **[ ]**  no

Please note that pursuant to point (47) of the Guidelines, operating aid and aid to facilitate the achievements of obligatory standards are in principle incompatible with the internal market, unless exceptions are expressly provided for in Union legislation or in the Guidelines and in duly justified other cases.

If the answer is yes, please mention the provisions of the Guidelines or other Union legislation, that expressly authorise such aid and provide a justification.

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* + 1. Is the aid granted under Part II, Chapter 1 of the Guidelines limited to helping undertakings active in the fishery and aquaculture sector facing various difficulties despite having undertaken reasonable efforts to minimise such risks?

**[ ]**  yes **[ ]**  no

Please note that pursuant to point (48) of the Guidelines, aid granted under Part II, Chapter 1 should be limited to helping undertakings active in the fishery and aquaculture sectors facing various difficulties despite having undertaken reasonable efforts to minimise such risks.

State aid should not have as an effect to entice undertakings into taking unnecessary risk. Undertakings active in the fishery and aquaculture should themselves bear the consequences of imprudent choices of production methods or products. For example, this principle applies to Part II, Chapter 3, Sections 3.4, 3.5 and 3.6.

* + 1. Will the beneficiary submit an application for the aid to the national authorities before any work on the project or activity has started?

**[ ]**  yes **[ ]**  no

Please note that pursuant to point (49) of the Guidelines the aid does not present an incentive for the beneficiary undertaking wherever work on the relevant project or activity has already started prior to the aid application by the beneficiary undertaking to the national authorities.

* + 1. Will the aid application include at least the applicant's name and the size of the undertaking, a description of the project or activity, including its location and start and end dates, the amount of aid needed to carry it out and the eligible costs?

**[ ]**  yes **[ ]**  no

* + 1. Will the aid be granted to large enterprises[[2]](#footnote-3)?

**[ ]**  yes **[ ]**  no

* + 1. If the answer to the previous question is yes, will the beneficiaries, which are large enterprises, explain in the aid application the situation without the aid (referred to as the counterfactual scenario or alternative project or activity) and submit documentary evidence in support of the counterfactual scenario described in the application?

**[ ]**  yes **[ ]**  no

Please note that pursuant to point (51) of the Guidelines, this requirement does not apply to municipalities that are autonomous local authorities with an annual budget of less than EUR 10 million and fewer than 5 000 inhabitants. Does the beneficiary municipality meets the conditions of point (51) of the Guidelines?

**[ ]**  yes **[ ]**  no

* + 1. Will the granting authority carry out a credibility check of the counterfactual scenario and confirm that the aid has the required incentive effect?

**[ ]**  yes **[ ]**  no

Please note that pursuant to point (52) of the Guidelines, a counterfactual scenario is credible if it is genuine and relates to the decision-making factors prevalent at the time of the decision by the beneficiary regarding the project or activity concerned.

* + 1. Does the aid in the form of tax advantages comply with the following conditions:

(a) the aid scheme establishes a right to aid in accordance with objective criteria and without further exercise of discretion by the Member State; and

**[ ]**  yes **[ ]**  no

(b) the aid scheme has been adopted and in force before work on the aided project or activity has started[[3]](#footnote-4)?

**[ ]**  yes **[ ]**  no

If the answer is yes, please note that pursuant to point (53) of the Guidelines, such aid is deemed to have an incentive effect.

* + 1. Does the aid fall under one of the following aid categories of the Guidelines?

**[ ]**  aid to make good the damage caused by natural disasters or exceptional occurrences, in accordance with Part II, Chapter 1, Section 1.1 of the Guidelines;

**[ ]**  aid to make good the damage caused by adverse climatic events which can be assimilated to a natural disaster, in accordance with Part II, Chapter 1, Section 1.2 of the Guidelines;

**[ ]**  aid for the costs of prevention, control and eradication of animal disease in aquaculture and of infestations by invasive alien species, and aid to make good the damage caused by those animal diseases and infestations, in accordance with Part II, Chapter 1, Section 1.3 of the Guidelines;

**[ ]**  aid to make good the damage caused by protected animals, in accordance Part II, Chapter 1, Section 1.4 of the Guidelines;

**[ ]**  aid for temporary cessation of fishing activities, in accordance with Part II, Chapter 3, Section 3.5 of the Guidelines;

**[ ]**  liquidity aid to fishers, in accordance with Part II, Chapter 3, Section 3.6 of the Guidelines;

**[ ]**  operating aid in outermost regions, in accordance with Part II, Chapter 2, Section 2.1 of the Guidelines;

**[ ]**  aid for the renewal of the fishing fleet in outermost regions, in accordance with Part II, Chapter 2, Section 2.2 of the Guidelines;

**[ ]**  aid for investments in equipment that contributes to increasing safety, including equipment enabling vessels to extend their fishing zones, for small-scale coastal fishing in outermost regions, in accordance with Part II, Chapter 2, Section 2.3 of the Guidelines.

Please note that pursuant to point (54) of the Guidelines, the above categories of aid are not required to have or are deemed to have an incentive effect.

***Additional conditions for individually notifiable investment aid and investment aid to large enterprises under notified schemes***

*If the aid granted for individual investment, please continue with questions 1.2.13 to 1.2.17 below.*

Pursuant to point (59) of the Guidelines, if the aid does not change the behaviour of the beneficiary undertaking by stimulating additional investment, it has no positive effects for the development of the sector concerned. Therefore, aid will not be considered compatible with the internal market if it appears that the same investment would still be pursued without the aid.

* + 1. Please provide in the notification clear evidence that the aid effectively has an impact on the investment choice. Please explain such impact:

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Please note that pursuant to point (55) of the Guidelines, to allow a comprehensive assessment, the Member State must provide not only information concerning the aided project but also a comprehensive description of the counterfactual scenario, in which no aid is granted to the beneficiary by any public authority.

* + 1. Please provide a comprehensive description of the counterfactual scenario, in which no aid is granted to the beneficiary by any public authority:

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Please note that pursuant to point (58) of the Guidelines, where no specific counterfactual scenario is known, the incentive effect can be assumed when there is a funding gap. That is the case when the investment costs exceed the net present value (NPV) of the expected operating profits of the investment on the basis of an *ex ante* business plan.

* + 1. Please specify which document(s) related to the investment project under assessment are submitted as part of the notification:

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Please note that pursuant to point (56) of the Guidelines, the Member States are invited to draw on genuine and official board documents, risk assessments, including the assessment of location-specific risks, financial reports, internal business plans, expert opinions and other studies related to the investment project under assessment. Those documents need to be contemporary to the decision-making process concerning the investment or its location. Documents containing information on demand forecasts, cost forecasts, financial forecasts, documents that are submitted to an investment committee and that elaborate on various investment scenarios, or documents provided to the financial institutions could help the Member States to demonstrate the incentive effect.

* + 1. Please specify how will be the level of profitability evaluated:

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Please note that pursuant to point (57) of the Guidelines, the level of profitability may be evaluated by using methods that are standard practice in the sector concerned and which may include methods to evaluate the net present value (NPV)[[4]](#footnote-5) of the project, the internal rate of return (IRR)[[5]](#footnote-6) or the average return on capital employed (ROCE). The profitability of the project is to be compared with normal rates of return applied by the beneficiary in other investment projects of a similar kind. Where these rates are not available, the profitability of the project is to be compared with the cost of capital of the undertaking as a whole or with the rates of return commonly observed in the sector concerned.

* + 1. Does the investment project present a funding gap, i.e., do the investment costs exceed the NPV of the expected operating profits of the investment on the basis of an *ex ante* business plan?

**[ ]**  yes **[ ]**  no

If the answer is yes, please provide the details:

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Please note that pursuant to point (58) of the Guidelines, when the investment project presents a funding gap, that is when the investment costs exceed the NPV of the expected operating profits of the investment on the basis of an *ex ante* business plan, the incentive effect can be assumed.

* 1. ***No breach of relevant provisions of Union law***

*To provide the information in this section, please refer to section 3.1.3 (points (60)– (64)) of the Guidelines.*

* + 1. Please confirm that the State aid measure, the conditions attached to it, including its financing method when the financing method forms an integral part of the State aid measure, or the activity it finances does not entail a violation of relevant Union law:

**[ ]**  yes **[ ]**  no

Please note that pursuant to point (60) of the Guidelines, if a State aid measure, the conditions attached to it, including its financing method when the financing method forms an integral part of the State aid measure, or the activity it finances entails a violation of relevant Union law, the aid cannot be declared compatible with the internal market.

Please provide information confirming that the aid measure does not entail a violation of relevant Union law:

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* + 1. Please confirm that State aid in the fishery and aquaculture sector is not granted:

**[ ]**  in support of fishing activities involving serious infringements under Article 42 of Council Regulation (EC) No 1005/2008[[6]](#footnote-7) or Article 90 of Regulation (EC) No 1224/2009[[7]](#footnote-8) and constituting or supporting illegal, unreported and unregulated (IUU) fishing[[8]](#footnote-9);

**[ ]**  in support of the operation, management or ownership of a fishing vessel included in the Union IUU vessel list as referred to in Article 40(3) of Regulation (EC) No 1005/2008, or of a vessel flying the flag of countries identified as non-cooperating third countries as set out in Article 33 of that Regulation.

Please note that pursuant to point (60) of the Guidelines, the Commission will not declare the aid compatible with the internal market, if it supports any of the activities listed in point (61) of the Guidelines.

* + 1. Please confirm that State aid in the fishery and aquaculture sector is not involving:

**[ ]**  non-compliance with the rules laid down in Regulation (EU) 1379/2013[[9]](#footnote-10) governing the common organisation of the market;

**[ ]**  an increase in fishing capacity or construction of new vessels that directly and automatically lead to non-compliance by the Member State with Article 22(7) of Regulation (EU) 1380/2013 and the fishing capacity ceilings set out in its Annex II.

Please note that pursuant to point (60) of the Guidelines, the Commission will not declare the aid compatible with the internal market, if it supports any of the activities listed in point (61) of the Guidelines.

* + 1. Is the aid subject to the obligation for the beneficiary undertaking to use national products or services?

**[ ]**  yes **[ ]**  no

If the answer is yes, please note that pursuant to point (62) of the Guidelines, the aid cannot be declared compatible with the internal market.

* + 1. Does the aid restrict the possibility for the beneficiary undertaking to exploit the research, development and innovation results in other Member States?

**[ ]**  yes **[ ]**  no

If the answer is yes, please note that pursuant to point (62) of the Guidelines, the aid cannot be declared compatible with the internal market.

* + 1. Please confirm whether the aid is

(a) granted for export-related activities to third countries or to Member States, which would be directly linked to the quantities exported?

**[ ]**  yes **[ ]**  no

(b) contingent upon the use of domestic over imported goods?

**[ ]**  yes **[ ]**  no

(c) granted for establishing and operating a distribution network?

**[ ]**  yes **[ ]**  no

(d) granted to cover any other expenditure linked to export activities?

**[ ]**  yes **[ ]**  no

Please note that pursuant to point (63) of the Guidelines, the Commission will not authorise aid for export-related activities to third countries or to Member States which would be directly linked to the quantities exported, aid contingent upon the use of domestic over imported goods, or aid to establish and operate a distribution network or to cover any other expenditure linked to export activities. However, aid towards the cost of participating in trade fairs, or of studies or consultancy services needed for the launch of a new or existing product on a new market in principle does not constitute export aid.

* + 1. Does the system of financing form an integral part of the aid measure?

[ ]  yes [ ]  no

If the answer is yes, please specify the system of financing:

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Please note that pursuant to point (29) of the Guidelines, when the system of financing, for example by parafiscal levies forms an integral part of the aid measure, it must be notified.

* + 1. Please provide information on how the national authorities will verify compliance with points (61), (62) and (63) of the Guidelines:

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1. ***SECOND CONDITION: THE AID CANNOT ADVERSELY AFFECT TRADING CONDITIONS TO AN EXTENT CONTRARY TO THE COMMON INTEREST***

Pursuant to Article 107(3), point (c), TFEU, aid to facilitate the development of certain economic activities or of certain economic areas can be declared compatible only “*where such aid does not adversely affect trading conditions to an extent contrary to the common interest*”.

By its very nature, any aid measure generates distortions of competition and has an effect on trade between Member States. However, in order to establish if the distortive effects of the aid are limited to the minimum, the Commission will verify whether the aid is necessary, appropriate, proportionate and transparent.

The Commission will assess the distortive effect of aid in question on competition and trading conditions. The Commission will then balance the positive effects of the aid with its negative effects on competition and trade. Where the positive effects outweigh the negative effects, the Commission will declare the aid compatible with the internal market.

* 1. ***The need for the State intervention***

*To provide the information in this section, please refer to section 3.2.1. (points (69)-(71)) of the Guidelines.*

* + 1. Pursuant to points (69) and (70) of the Guidelines, State aid must be targeted to situations where aid can bring about a material development that the market cannot deliver, for example by remedying a market failure to the aided activity or investment in question. State aid measures can indeed, under certain conditions, correct market failures thereby contributing to the efficient functioning of markets and enhancing competitiveness. This holds especially in a context of scarce public resources.

In order to assess the compliance with points (69) and (70) of the Guidelines, please provide all information demonstrating the need for State intervention:

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Please note that pursuant to point (71) of the Guidelines, the Commission considers that the market is not delivering the expected objectives without State intervention concerning the aid fulfilling the specific conditions laid down in Part I, Chapter 2, Section 2.3 and Part II, Chapter 1, Sections 1.1, 1.2, 1.3 and 1.4, and Chapter 2, Section 2.2 of the Guidelines. Therefore, such aid will be considered necessary.

* 1. ***The appropriateness of the aid***

*To provide the information in this section, please refer to section 3.2.2. (points (72)-(79)) of the Guidelines.*

The proposed aid must be an appropriate policy instrument to facilitate the development of the economic activity. There may be other, better placed instruments, such as regulation, market-based instruments, infrastructure development and improvement in the business environment, to achieve the objectives of the aid. The Member State must demonstrate that the aid and its design are appropriate to achieve the objective of the measure at which the aid is targeted.

* + 1. Please indicate if the aid fulfils the specific conditions laid down for the following categories of aid:

**[ ]**  aid to make good the damage caused by natural disasters or exceptional occurrences, in accordance with Part II, Chapter 1, Section 1.1 of the Guidelines;

**[ ]**  aid to make good the damage caused by adverse climatic events which can be assimilated to a natural disaster, in accordance with Part II, Chapter 1, Section 1.2 of the Guidelines;

**[ ]**  aid for the costs of prevention, control and eradication of animal disease in aquaculture and of infestations by invasive alien species, and aid to make good the damage caused by those animal diseases and infestations, in accordance with Part II, Chapter 1, Section 1.3 of the Guidelines;

**[ ]** aid to make good the damage caused by protected animals, in accordance Part II, Chapter 1, Section 1.4 of the Guidelines;

**[ ]**  aid for the renewal of the fishing fleet in outermost regions, in accordance with Part II, Chapter 2, Section 2.2 of the Guidelines;

**[ ]**  aid for categories of measures covered by Regulations on block exemptions, in accordance with Part I, Chapter 2, Section 2.3 of the Guidelines;

**[ ]**  aid measure of the same kind as an operation that is eligible for funding under Regulation (EU) 2021/1139[[10]](#footnote-11).

Pursuant to point (73) of the Guidelines, the Commission considers that aid measures which meet the specific conditions laid down in Part I, Chapter 2 , Section 2.3, and Part II, Chapter 1, Sections 1.1, 1.2, 1.3, 1.4 and 1.5, and Part II, Chapter 2, Section 2.2, are an appropriate policy instrument. An aid measure of the same kind as an operation that is eligible for funding under Regulation (EU) 2021/1139 is appropriate if it complies with the relevant provisions of that Regulation.

***Appropriateness among alternative policy instruments***

* + 1. Pursuant to point (73) of the Guidelines, please demonstrate that no other less distortive policy instrument exists:

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* + 1. Is the aid to be granted for a fleet measure or for cessation of fishing activities, in accordance with a category of aid under Part II, Chapter 3, of the Guidelines, while the same intervention is concurrently provided for in the relevant EMFAF programme?

**[ ]**  yes **[ ]**  no

If the answer is yes, please set out the advantages of such a national aid instrument compared to the relevant intervention in the EMFAF programme:

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***Appropriateness among different forms of aid***

Pursuant to point (76) of the Guidelines, aid can be granted in various forms. The Member State should however ensure that the aid is granted in the form that is likely to generate the least distortions of trade and competition.

Pursuant to point (79) of the Guidelines, the compatibility assessment of an aid measure with the internal market is without prejudice to the applicable public procurement rules and to the principles of transparency and openness and non-discrimination in the selection process of a service provider.

* + 1. In order to assess the compliance with point (76) of the Guidelines, please specify the form of the aid and demonstrate that this form is likely to generate the least distortions of trade and competition:

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* + 1. Please confirm whether aid is to be granted in the form provided for:

**[ ]**  in the applicable Section of the Guidelines

**[ ]**  in the respective EMFAF intervention in accordance with Regulation (EU) 2021/1139.

Please identiy the relevant aid category, as well as the form of the aid:

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Please note that pursuant to point (77) of the Guidelines, the Commission considers that aid granted in the form provided for in these Guidelines or in the respective EMFAF intervention in accordance with Regulation (EU) 2021/1139 is an appropriate form of aid.

* + 1. Is the aid is granted in form(s) that provide a direct pecuniary advantage (for example, direct grants, exemptions or reductions in taxes, social security or other compulsory charges)?

**[ ]**  yes **[ ]**  no

If the answer is yes, please demonstrate why other potentially less distortive forms of aid (for example, repayable advances or forms of aid that are based on debt or equity instruments[[11]](#footnote-12)) are less appropriate:

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* 1. ***The proportionality of the aid and cumulation***

*To provide the information in this section, please refer to section 3.2.3. (points (80)- (104) of the Guidelines.*

Aid in the fishery and aquaculture sector is considered to be proportionate, if the aid amount per beneficiary undertaking is limited to the minimum needed for carrying out the aided activity. In order to ensure predictability and a level playing field, the application of maximum aid intensities for aid is foreseen in the Guidelines.

* + 1. Does the aid amount exceed the eligible costs?

**[ ]**  yes **[ ]**  no

Please note that that pursuant to point (81) of the Guidelines, the aid is considered to be proportionate if it does not exceed the eligible costs.

* + 1. Are maximum aid intensities and maximum aid amounts calculated as set out in the applicable section of Part II of the Guidelines?

**[ ]**  yes **[ ]**  no

Please explain how the eligible costs are calculated:

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Please note that, pursuant to point (83) of the Guidelines, the criterion of proportionality is deemed to be fulfilled only if the eligible costs and the maximum aid intensities or maximum aid amounts are calculated as set out in the Sections of Part II of the Guidelines.

* + 1. Does the amount of aid respect the applicable maximum intensity of public aid as set in Annex IV of Regulation (EU) 2022/2473 (‘FIBER’)[[12]](#footnote-13) for categories of measures covered by FIBER as set out in Part I, Chapter 2, Section 2.3 of the Guidelines?

[ ]  yes [ ]  no

Please note that the principle of proportionality is deemed to be respected only if the applicable maximum aid intenisty in FIBER is not exceeded. If your answer is no, please note that, pursuant to point (84) of the Guidelines, if an aid measure goes beyond the provisions set out in FIBER, the Member State must demonstrate the justification for and the indispensability of the aid. Please provide the justification for the maximum aid intensity and demonstrate the indispensability of the aid.

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* + 1. Will the maximum aid intensity and aid amount be calculated by the granting authority when granting the aid?

[ ]  yes [ ]  no

* + 1. Will the eligible costs be supported by the clear, specific and contemporary documentary evidence?

[ ]  yes [ ]  no

* + 1. When calculating the aid intensity and the eligible costs, will all figures be taken before any deduction of tax or other charge?

[ ]  yes [ ]  no

* + 1. Is the value added tax (VAT) eligible for aid?

[ ]  yes [ ]  no

* + 1. If the answer to the previous question is yes, is the VAT recoverable under national VAT legislation?

[ ]  yes [ ]  no

Please note that pursuant to point (86) of the Guidelines, value added tax (VAT) is not eligible for aid, except where it is not recoverable under national VAT legislation.

* + 1. If the aid is granted in a form other than a grant, is the aid amount the gross grant equivalent of the aid?

[ ]  yes [ ]  no

* + 1. Is the aid payable in several instalments?

[ ]  yes [ ]  no

If the answer is yes, will the aid be discounted to its value at the moment of granting the aid?

[ ]  yes [ ]  no

Please note that, pursuant to point (88) of the Guidelines, the eligible costs must be discounted to their value at the moment of granting the aid. Furthermore, the interest rate to be used for discounting purposes is the discount rate applicable on the date of granting the aid.

* + 1. If the aid payable in the future, will it be discounted to its value at the moment it is granted?

[ ]  yes [ ]  no

* + 1. Is the aid granted by means of tax advantages?

[ ]  yes [ ]  no

If the answer is yes, is the discounting of aid tranches executed on the basis of the discount rates applicable at the various times the tax advantage takes effect?

[ ]  yes [ ]  no

* + 1. Is the aid amount for the measure(s) fixed on the basis of standard assumptions of additional costs and income foregone?

[ ]  yes [ ]  no

If the answer is yes, please describe the aid category for which it will be applied: ……………………………………………………………………………………………………………………………………………………………………………………………………

Please note that pursuant to point (90) of the Guidelines, simplified cost options cannot apply to aid set out in Part II, Chapter 1 and Chapter 3 of the Guidelines.

* + 1. Is the aid granted in one of the following simplified cost options?

[ ]  unit costs;

[ ]  lump sums;

[ ]  flat-rate financing.

If the answer to the previous question is yes, please indicate the method of establishing the aid amount:

[ ]  a fair, equitable and verifiable calculation method based on one or more of the following:

(i) statistical data, other objective information or an expert judgement; or

(ii) verified historical data of individual beneficiary undertakings; or

(iii) the application of usual cost accounting practices of individual beneficiary undertakings;

[ ]  in accordance with the rules for application of corresponding unit costs, lump sums and flat rates applicable in Union policies for a similar type of operation.

As part of the notification, please submit the relevant supporting documentation.

* + 1. If the measure is co-financed by the EU, are the amounts of eligible costs calculated in accordance with the simplified cost options set out in Regulation (EU) 2021/1060[[13]](#footnote-14)?

[ ]  yes [ ]  no

Please describe the calculation of the eligible costs and submit the relevant supporting documentation:

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* + 1. Is there an insurance available on the market for the risk event in relation to which the aid is grated?

[ ]  yes [ ]  no

If the answer is yes, please confirm whether the beneficiary has taken out such insurance.

[ ]  yes [ ]  no

If the answer is no for any of the above two questions, please provide further details:

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* + 1. Regarding aid to compensate for losses caused by adverse climatic events which can be assimilated to a natural disaster, please confirm that aid at the maximum aid intensity will be granted only to undertakings that cannot be covered for such losses by insurance.

[ ]  yes [ ]  no

Please note that, pursuant to point (93) of the Guidelines, when assessing the compatibility of aid, the Commission will consider any insurance taken out, or which could have been taken out by the aid beneficiary. Regarding aid to compensate for losses caused by adverse climatic events which can be assimilated to a natural disaster, in order to avoid the risk of distorting competition, aid at the maximum aid intensity should be granted only to an undertaking that cannot be covered for such losses by insurance.

***Additional conditions for individually notified investment aid and investment aid to large enterprises under notified schemes***

* + 1. In the case of individually notified investment aid, does the aid amount correspond to the net extra costs of implementing the investment in the area concerned, compared to the counterfactual scenario in the absence of aid?

[ ]  yes [ ]  no

Please describe the counterfactual scenario:

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Please note that, pursuant to point (94) of the Guidelines, as a general rule, aid will be considered to be limited to the minimum if the aid amount corresponds to the net extra costs of implementing the investment in the area concerned, compared to the counterfactual scenario in the absence of aid[[14]](#footnote-15), with maximum aid intensities as a cap.

* + 1. Please provide the following information:
1. the calculation of the investment's Internal Rate of Return (‘IRR’) with and without the aid:

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

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1. explanation of why, on the basis of the above, the aid is the minimum necessary to render the project sufficiently profitable:

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* + 1. Is the aid amount limited to the minimum necessary to render the project sufficiently profitable?

[ ]  yes [ ]  no

Please justify your assessment:

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Please note that, pursuant to point (95) of the Guidelines, the aid amount should not exceed the minimum necessary to render the project sufficiently profitable. For example, the aid amount should not lead to an increase of its IRR beyond the normal rates of return applied by the undertaking concerned in other investment projects of a similar kind or, if these rates are not available, to an increase of its IRR beyond the cost of capital of the undertaking as a whole or beyond the rates of return commonly observed in the sector concerned

* + 1. Does the analysis on the proportionality of individually notifiable investment aid use the calculations for the analysis of the incentive effect (points (55) to (58) of the Guidelines)?

[ ]  yes [ ]  no

Please provide the analysis and demonstrate the proportionality on the basis of supporting documentation (for example, through the documentation set out in point (56) of the Guidelines):

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* + 1. Where the aid granted is granted for investments to large enterprises under notified schemes, is it ensured that the aid amount corresponds to the net extra costs of implementing the investment in the area concerned, compared to the counterfactual scenario in the absence of aid?

[ ]  yes [ ]  no

Please justify your assessment:

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Please note that, pursuant to point (96) of the Guidelines, in order to ensure that the aid amount corresponds to the net extra costs of implementing the investment in the area concerned, compared to the counterfactual scenario in the absence of aid, the method set out in point (95) of the Guidelines must be used together with maximum aid intensities as a cap.

* + 1. Is the beneficiary a municipality that is an autonomous local authority with an annual budget of less than EUR 10 million and fewer than 5 000 inhabitants?

[ ]  yes [ ]  no

If the answer is yes, please note that points (94) to (97) of the Guidelines do not apply.

***Cumulation of aid***

* + 1. Is the notified aid granted concurrently under several schemes or cumulated with ad hoc aid?

[ ]  yes [ ]  no

If the answer to the previous question is yes, is the total amount of State aid for an activity or project limited to the maximum aid intensity or maximum aid amount laid down in the Guidelines?

[ ]  yes [ ]  no

* + 1. Does the notification concern aid with identifiable eligible costs?

[ ]  yes [ ]  no

If the answer is yes, will that aid be cumulated with other aid concerning different identifiable eligible costs?

[ ]  yes [ ]  no

If the answer is yes, please provide a justification:

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* + 1. Will the aid with identifiable eligible costs be cumulated with other State aid in relation to the same eligible costs?

[ ]  yes [ ]  no

If the answer is yes, please confirm that such cumulation does not result in exceeding the highest aid intensity or aid amount applicable to the type of aid under the Guidelines.

[ ]  yes [ ]  no

Pursuant to point (100) of the Guidelines, the aid with identifiable eligible costs cumulated with any other State aid, in relation to the same eligible costs, can be partly or fully overlapping only if such cumulation does not result in exceeding the highest aid intensity or aid amount applicable to this type of aid under the Guidelines.

* + 1. Does the notification concern aid without identifiable eligible costs?

[ ]  yes [ ]  no

If the answer is yes, will that aid be cumulated with other State aid with identifiable eligible costs?

[ ]  yes [ ]  no

* + 1. Will the aid without identifiable eligible costs be cumulated with other State aid without identifiable eligible costs?

[ ]  yes [ ]  no

If the answer is yes, please confirm that such cumulation does not result in exceeding the highest relevant aid intensity or aid amount fixed in the Guidelines or other State aid guidelines, or block exemption regulation or a decision adopted by the Commission.

[ ]  yes [ ]  no

If the answer is yes, please specify the maximum threshold of the applicable aid instrument:

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Pursuant to point (101) of the Guidelines, aid without identifiable eligible costs may only be cumulated with other State aid without identifiable eligible costs, up to the highest relevant total financing threshold fixed in the specific circumstances of each case by the Guidelines or other State aid guidelines, a regulation on block exemption or a decision adopted by the Commission.

* + 1. Is aid in favour of the fishery and aquaculture sector cumulated with payments referred referred to in Regulation (EU) 2021/1139 in respect of the same eligible costs?

[ ]  yes [ ]  no

If the answer is yes, will such cumulation respect an aid intensity or aid amount laid down in the Guidelines?

[ ]  yes [ ]  no

* + 1. Is the aid combined with Union fund(s) centrally managed by the institutions, agencies, joint undertakings or other bodies of the Union that is/are not directly or indirectly under the control of the Member State?

[ ]  yes [ ]  no

Please note that pursuant to point (103) of the Guidelines, if the Union funds are not directly or indirectly under the control of the Member State, only the State aid will be considered for determining whether notification thresholds and maximum aid intensities and ceilings are respected, provided that the total amount of public funding granted in relation to the same eligible costs does not exceed the most favourable funding rate(s) laid down in the applicable rules of Union law. Please confirm that this is the case:

[ ]  yes [ ]  no

Please provide information on the applicable Union law, referred to in point (103) of the Guidelines:

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* + 1. Where the aid authorised under the Guidelines is cumulated with *de minimis* aid in respect of the same eligible costs, does such cumulation respect an aid intensity or aid amount fixed in the Guidelines?

[ ]  yes [ ]  no

Pursuant to point (104) of the Guidelines, aid authorised under the Guidelines should not be cumulated with any *de minimis* aid in respect of the same eligible costs if such cumulation would result in an aid intensity or aid amount exceeding that fixed in these Guidelines.

* 1. ***Transparency***

*To provide the information in this section, please refer to section 3.2.4. (points 105 - 108) of the Guidelines.*

* + 1. Will the Member State ensure the publication of the following information in the European Commission’s transparency award module on a comprehensive State aid website at national or regional level?

[ ]  the full text of the aid scheme and its implementing provisions or legal basis for individual aid, or a link to it;

[ ]  the identity of the granting authority/(ies);

[ ]  the identity of the individual beneficiaries, the form and amount of aid granted to each beneficiary, the date of granting, the type of undertaking (SME/ large enterprise), the region in which the beneficiary is located (at NUTS level II) and the principal economic sector in which the beneficiary has its activities (at NACE group level). Such a requirement can be waived with respect of individual aid awards not exceeding the threshold of EUR 10 000.

* + 1. Please confirm as regards the aid schemes in the form of tax advantages that the information on individual aid amount is provided in the following ranges (in EUR million):

[ ]  0,01 to 0,03
[ ]  0,03 to 0,5;
[ ]  0,5 to 1;
[ ]  1 to 2;
[ ]  2 and more.

* + 1. Please explain whether the information set out in point (105) of the Guidelines will be published:

[ ]  in the European Commission’s transparency award module[[15]](#footnote-16);

[ ]  on a comprehensive national or regional State aid website.

Please provide the link of the comprehensive national or regional State aid website where the information will be published:

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* + 1. Please confirm that such information:

[ ]  will be published after the decision to grant the aid has been taken[[16]](#footnote-17);

[ ]  will be kept for at least 10 years;

[ ]  will be available for the general public without restrictions.

* + 1. Please confirm that reporting and revision as required in Part III, Section 4 will be carried out:

[ ]  yes [ ]  no

Please note that pursuant to point (108) of the Guidelines, for reasons of transparency Member States must carry out reporting and revision as required in Part III, Section 4 of the Guidelines.

* 1. ***Avoidance of adverse negative effects on competition and trade***

*To provide the information in this section, please refer to section 3.2.5 (points (109)-(124)) of the Guidelines.*

Aid for the fishery and aquaculture sector may potentially cause product market distortions. Certain aid may raise concerns on building up overcapacity in declining markets regarding the primary production of fisheries and aquaculture products and their processing and marketing. For the aid to be compatible with the internal market, the negative effects of the aid in terms of distortions of competition and impact on trade between Member States must be minimised or avoided.

Even where aid is necessary and proportionate, it may result in a change of the behaviour of the beneficiary undertaking which distorts competition. This is more likely in the fishery and aquaculture sector which differs from other markets due to its specific structure, as it is characterised by a high number of small undertakings involved and by fish stocks being a common, limited resource. On such markets the risk of distortion of competition is high even when only small amounts of aid are granted.

Pursuant to point (110) of the Guidelines, the Commission will identify the market(s) affected by the aid, taking into account the information provided by the Member State on the product market(s) concerned, that, is to say the market(s) affected by the change in behaviour of the aid beneficiary.

* + 1. Please describe the product market(s) concerned, i.e., the market(s) affected by the change in behaviour of the aid beneficiary.

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Please note that in assessing the negative effects of the aid measure, the Commission will focus its analysis of the distortions of competition on the predictable impact the aid in the fishery and aquaculture sector on competition between undertakings in the product market(s) affected[[17]](#footnote-18).

* + 1. Is the aid is well targeted, proportionate and limited to the net extra costs?

[ ]  yes [ ]  no

Pursuant to point (111) of the Guidelines, if the aid is well targeted, proportionate and limited to the net extra costs, the negative impact of the aid is softened and the risk that the aid will adversely distort competition will be more limited. In order to provide this information, please refer also to Section 2.1.1. of this Information sheet. Please justify your assessment.

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* + 1. Is the maximum aid intensity or aid amount as set out in a specific Section of the Guidelines respected?

[ ]  yes [ ]  no

Please provide the maximum aid intensity or the aid amount:

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The Commission considers that if the maximum aid intensity or aid amount is respected, the negative impact of the aid is softened and the risk that the aid will adversely distort competition is more limited.

***Investment aid schemes for the processing and marketing of fishery and aquaculture products***

* + 1. For investment aid schemes for the processing and/or the marketing of fishery and aquaculture products, please demonstrate that any negative effects will be limited to the minimum taking into account, for example, the size of the projects concerned, the individual and cumulative aid amounts, the expected beneficiaries as well as the characteristics of the targeted sectors.

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* + 1. Regarding investment aid schemes for the processing and/or marketing of fishery and aquaculture products, the Member States are encouraged to submit an impact assessment at their disposal as well as ex-post evaluations carried out for similar schemes in order to enable the Commission to assess the likely negative effects of the aid scheme.

Is an impact assessment submitted together with the notification?

[ ]  yes [ ]  no

Is an *ex post* evaluation submitted together with the notification?

[ ]  yes [ ]  no

***Individually notifiable investment aid for the processing and/or marketing of fishery and aquaculture products and investment aid to large enterprises under notified schemes***

Pursuant to point (116) of the Guidelines, in appraising the negative effects of individual investment aid, the Commission places particular emphasis on the negative effects linked with the build-up of overcapacity in declining markets, the prevention of exit, and the notion of substantial market power. These negative effects are described in points (117) to (124) of the Guidelines and must be counterbalanced with the positive effects of the aid.

* + 1. In order to allow the Commission to identify and assess the potential distortions of competition and trade, please provide evidence permitting the Commission to identify the product markets concerned (that is to say, products affected by the change in the behaviour of the aid beneficiary) and to identify the competitors and customers/consumers affected:

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Pursuant to point (117) of the Guidelines, the product concerned is typically the product covered by the investment project[[18]](#footnote-19). When the project concerns an intermediate product and a significant part of the output is not sold on the market, the product concerned may be the downstream product. The relevant product market includes the product concerned and its substitutes considered to be such, either by the consumer (by reason of the product’s characteristics, prices, or intended use) or by the producer (by reason of flexibility of production installations).

A relevant product market includes the product concerned and its demand side substitutes, i.e., products considered to be such by the consumer (by reason of the product’s characteristics, prices and intended use) and its supply side substitutes, i.e., products considered as such by producers (through flexibility of the production installations of the beneficiary and its competitors). Please indicate what you regard as the relevant demand and supply side substitutes in this case. Please provide evidence, from an independent third party, if possible, to support your conclusions on this point.

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* + 1. As a result of the aid, will an additional production capacity be created by the project?

[ ]  yes [ ]  no

If the answer is yes, please provide an estimate of the additional production capacity created (in volume and value terms):

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* + 1. Please provide information on the performance of the products market affected by the aid, i.e., whether it is growing or underperforming:

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* + 1. If the product market affected by the aid is underperforming, please specify whether, in a long-term outlook, the market is structurally in decline (i.e., it is contracting) or in relative decline (i.e., it is still growing, but does not exceed a benchmark growth rate):

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* + 1. In case the geographic market is global, in order to assess the performance of the product market affected by the aid, please provide information on the effect of the aid on the market structures concerned, in particular, its potential to crowd out producers in the EEA:

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* + 1. Please provide information, and supporting evidence, on the relevant geographical market of the beneficiary.

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* + 1. Please specify all the product(s) that will be produced upon the completion of the investment and indicate, where appropriate, the NACE code or CPA nomenclature:

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* + 1. Please indicate whether the product(s) envisaged by the project will replace any other products produced by the beneficiary (at group level):

[ ]  yes [ ]  no

If the answer is yes, please specify the product(s) which will be replaced. If these replaced products are not produced at the location of the project, indicate where they are currently produced. Please provide a description of the link between the replaced production and the current investment and give a time schedule for the replacement:

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* + 1. Please indicate what other product(s) can be produced with the same new facilities (through flexibility of the production installation of the beneficiary) at little or no additional cost:

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* + 1. Please explain whether the project concerns an intermediate product and whether a significant part of the output is sold otherwise than on the market (under market conditions). Based on the above explanation, for the purpose of calculating the market share and capacity increase in the remainder of the section, please indicate whether the product concerned is the product envisaged by the project or whether it is a downstream product.

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* + 1. In order to assess the market power of the beneficiary, please provide the following information on the beneficiary’s market position (over a period of time before receiving the aid and the expected market position after finalising the investment):
1. an estimate of all sales (in value and volume terms) of the aid recipient in the relevant market (at group level):

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

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* + 1. Please provide information on the market shares of the beneficiary, as well as of the market shares of its competitors:

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* + 1. Please provide an assessment of the structure of the relevant market including, for example, the level of concentration in the market, possible barriers to entry, buyer power and barriers to expansion or exit. Please provide evidence, from an independent third party if possible, to support your conclusions on this point.

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* 1. ***Weighting up the positive and negative effects of the aid (balancing test))***

*To provide the information in this section, please refer to section 3.2.6 (points (125)–(138)) of the Guidelines.*

The Commission assesses whether the positive effects of the aid measure outweigh the identified negative effects on competition and trading conditions. The Commission may conclude on the compatibility of the aid measure with the internal market only where the positive effects outweigh the negative ones. In cases where the proposed aid measure does not address a well-identified market failure in an appropriate and proportionate way, the negative distortive effects on competition will tend to outweigh the positive effects of the measure, hence the Commission is likely to conclude that the proposed aid measure is incompatible with the internal market.

Pursuant to point (138) of the Guidelines, for aid categories in Part I, Chapter 2, Sections 2.1.2, 2.2 and point (24) of Section 2.3 and Part II, Chapter 2, Section 2.1 and Section 2.3 and Chapter 3 of the Guidelines, the Commission will balance the identified negative effects on competition and trading conditions of the aid measure with the positive effects of the planned aid on the supported economic activities, including its contribution to the objectives of the CFP, including the objectives of the EMFAF.

* + 1. Please specify the positive and negative impacts of the aid on the achievement of the objectives of the Common Fisheries Policy (CFP) set out in Article 2 of Regulation (EU) No 1380/2013[[19]](#footnote-20) and of Regulation (EU) 2021/1139:

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* + 1. Will the aid contravene the objective that fishing and aquaculture activities are environmentally sustainable in the long-term and managed in a way that is consistent with the objectives of achieving economic, social and employment benefits and of contributing to the availability of food supply (Article 2(1) of Regulation (EU) No 1380/2013)?

[ ]  yes [ ]  no

Please justify your assessment:

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* + 1. Will the aid contravene the objective to ensure coherence with Union environmental legislation (Article 2(5)(j) of Regulation (EU) No 1380/2013).

[ ]  yes [ ]  no

Please justify your assessment:

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If your answer is yes to question 2.6.2 or question 2.6.3 above, please note that pursuant to point (127) of the Guidelines, measures that contravene any of those objectives are unlikely to create positive effects for the CFP and may have negative effects on competition and trade because of the limited resources for which undertakings in the sector are competing. This will render a positive balancing for such measures unlikely.

* + 1. Pursuant to points (127) and (134) of the Guidelines, please provide information on the impact of the aid on any risk of fishing capacity enhancement of the concerned vessels and the fleet (in kW or GT), on overfishing or displacement of fishing efforts that could lead to such overfishing, as well as on the balance between the fishing capacity and the available fishing opportunities:

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Please note that pursuant to point (134) of the Guidelines, aid that contributes to fishing capacity enhancement or results in overfishing or displacement of fishing efforts will likely undermine the objectives of the CFP. Taking into account the legal and economic context of the fisheries sector, where undertakings are competing for limited resources, measures with such effects that are in principle considered to be harmful are unlikely to result in a positive result of the balancing exercise.

* + 1. Does the aid fulfil the conditions laid down in the following sections of the Guidelines?

[ ]  aid for categories of measures covered by Regulations on bock exemption (Part I, Chapter 2, Section 2.3);

[ ]  aid to make good the damage caused by natural disasters or exceptional occurrences (Part II, Chapter 1, Section 1.1);

[ ]  aid to make good the damage caused by adverse climatic events which can be assimilated to a natural disaster (Part II, Chapter 1, Section 1.2);

[ ]  aid for the costs of prevention, control and eradication of animal diseases in aquaculture and of infestations by invasive alien species, and aid to make good the damage caused by those animal diseases and infestations (Part II, Chapter 1, Section 1.3);

[ ]  aid to make good the damage caused by protected animals (Part II, Chapter 1, Section 1.4);

[ ]  aid for investments to prevent and mitigate the damage caused by risk events (Part II, Chapter 1, Section 1.5);

[ ]  aid for the renewal of the fishing fleet in outermost regions (Part II, Chapter 2, Section 2.2).

Please note that pursuant to point (128) of the Guidelines, due to its positive effects on the development of the fishery and aquaculture sector, the Commission considers that for aid fulfilling the conditions laid down in Part I, Chapter 2, Section 2.3, Part II, Chapter 1, Sections 1.1, 1.2 1.3, 1.4 and 1.5, and Part II, Chapter 2, Section 2.2, the negative effect on competition and trade between Member States is limited to the minimum.

* + 1. Is the aid co-financed under the EMFAF?

**[ ]**  yes **[ ]**  no

Please note that pursuant to point (129) of the Guidelines, the Commission consider that the related positive effects have been established, with respect to State aid which is co-financed under the EMFAF.

* + 1. Does the aid contribute to conservation policy objective(s) by phasing out derogations currently permitted under CFP rules (e.g., derogations from the landing obligation)?

**[ ]**  yes **[ ]**  no

If the answer is yes, please refer to the CFP rules permitting the derogation and explain how the aid contributes to the CFP’s conservation objectives?

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Pursuant to point (130) of the Guidelines, aid that contributes to conservation policy objectives by phasing out derogations currently permitted under CFP rules, such as derogations from the landing obligation, will be considered to have a positive effect for the objectives of the CFP.

* + 1. Does the aid support environmental policy objectives that can be linked to any of the following conservation effort(s) by:

[ ]  contributing to the good environmental status, as set out in Article 1(1) of Directive 2008/56/EC[[20]](#footnote-21);

[ ]  implementing and monitoring marine protected areas, in accordance with Directive 2009/147/EC[[21]](#footnote-22), Directive 92/43/EEC[[22]](#footnote-23) and Directive 2008/56/EC;

[ ] implementing actions contributing to restoring river continuity under the Water Framework Directive 2000/60/EC[[23]](#footnote-24);

[ ]  implementing actions related to Directive (EU) 2019/904[[24]](#footnote-25) for fishing gears/plastic;

[ ]  putting in place priority action framework measures for Natura 2000 sites[[25]](#footnote-26).

Please provide information on the conservation effort: .......................................................................................................................................………………………………………………………………………………………………………………………………………………………………………………………

Pursuant to point (131) of the Guidelines, the Commission considers that the above listed aids positively contribute to the objectives of the CFP.

* + 1. Is the aid granted in favour of investments?

**[ ]**  yes **[ ]**  no

If the answer is yes, please provide information underArticle 3 of Regulation (EU) 2020/852[[26]](#footnote-27) (criteria for environmentally sustainable economic activities), including as regards the “Do no significant harm” principle, or other comparable methodologies (such as the ecosystem-based approach applied to the management of marine fisheries in line with Article 2(3) of Regulation (EU) No 1380/2013).

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* + 1. Does the aid bring about other positive effect?

**[ ]**  yes **[ ]**  no

If the answer is yes, please indicate which Union policy it reflects:

[ ]  European Green Deal (COM/2019/640 final)

[ ]  Sustainable blue economy (COM/2021/240 final)

[ ]  Farm to Fork Strategy (COM/2020/381final)

[ ]  Circular Economy Action Plan (COM/2020/98 final).

[ ]  Biodiversity Strategy (COM/2020/380 final)

[ ]  EU Action Plan: “Towards Zero Pollution for Air, Water and Soil” (COM/2021/400 final)

[ ]  EU Strategy on adaptation to climate change (COM/2013/0216 final and COM/2021/82 final)

[ ]  Energy efficiency considerations, in particular concerning the first principle of energy efficiency[[27]](#footnote-28)

[ ]  the initiative on Shaping Europe’s Digital Future Communication (COM/2020/67 final)

[ ]  Other (please specify): …………………………………………………………………

Please provide further details on the positive effect of aid and explain how is the aid aligned with the Union policy(ies) indicated above:

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* + 1. Does the measure constitute aid:

[ ]  that increase the fishing capacity of a fishing vessel;

[ ]  for the acquisition of equipment that increase the ability of a fishing vessel to find fish;

[ ]  for the construction, acquisition or importation of fishing vessels;

[ ]  for the transfer or reflagging of fishing vessels to third countries, including through the creation of joint ventures with partners of third countries;

[ ]  for the temporary cessation of fishing activities;

[ ]  for the permanent cessation of fishing activities;

[ ]  for exploratory fishing;

[ ]  for the transfer of ownership of a business;

[ ]  for the direct restocking, except as the case may be in the case of experimental restocking;

[ ]  for the construction of new ports or new auction halls, with the exception of new landing sites;

[ ]  for market intervention mechanisms aiming to temporarily or permanently withdraw fishery or aquaculture products from the market with a view to reducing supply in order to prevent price decline or to drive prices up that do not comply with Article 30 and 31 Regulation (EU) No 1379/2013[[28]](#footnote-29);

[ ]  for investments on board fishing vessels necessary to comply with the requirements under Union law in force at the time of submission of the application for aid, including requirements under the Union’s obligations in the context of regional fisheries management organisations;

[ ]  for investments on board fishing vessels that have carried out fishing activities for less than 60 days in the two calendar years preceding the year of submission of the application for aid;

[ ]  for the replacement or modernisation of a main or ancillary engine of a fishing vessel.

Please note that the above types of aid measures are in principle considered to be harmful, therefore pursuant to point (135) of the Guidelines, with the exception of aid provided for explicitly in the Guidelines, the balancing test is unlikely to be positive with regard to the above types of aid measures.

If you marked a box relating to any of the above aid categories, please explain under which section of the Guidelines such aid is provided for:

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* + 1. Please confirm whether the aid measure includes the following conditions:

[ ]  (a) safeguards ensuring that the applicant for State aid, or if no application is required an equivalent act, provides that the beneficiary undertaking, complies with the rules of the CFP and continue to do so throughout the period of implementation of the project (“grant period”) and for a period of five years after the final payment of the aid to the undertaking;

[ ]  (b) provide that a beneficiary undertaking becomes inadmissible to apply for aid where during the grant period and for a period of five years after the final payment, the beneficiary undertaking

[ ]  has not complied with the rules of the CFP; or

[ ]  where the application for aid is submitted under Article 32 to 39 of FIBER: a beneficiary undertaking committed one or more of the environmental offences laid down in Article 3 and 4 of Directive 2008/99/EC[[29]](#footnote-30), as determined by the competent national authority

If you confirmed the above conditions, please indicate whether in those cases the beneficiary must reimburse the aid in proportion to the non-compliance or offence:

**[ ]**  yes **[ ]**  no

Please specify the criteria according to which the national authorities will establish the proportionality to the non-compliance or offence:

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Please note that pursuant to point (136) of the Guidelines, the balancing test is unlikely to be positive with regard to aid measures that do not include the above conditions. Pursuant to point (137) of the Guidelines, only two exceptions are allowed.

In case you have not included the above conditions ((a) and (b)) for the aid measure, please confirm whether the aid meets the specific conditions for:

[ ]  aid to make good the damage caused by natural disasters or exceptional occurrences (set out in Part II, Chapter 1, Section 1.1 of the Guidelines);

[ ]  aid for the costs of prevention, control and eradication of animal diseases in aquaculture (set out in Part II, Chapter 1, Section 1.3 of the Guidelines).

* 1. ***Other information***

***Horizontal and other aid instruments applicable to the fishery and aquaculture sector***

*To provide the information in this section, please refer to Part I, Section 2.2 (points (8), (20)-(22)) of the Guidelines.*

To all aid granted to the fishery and aquaculture sector, the Guidelines apply pursuant to point (8) thereof. This includes the components of regional aid that relate to the fishery and aquaculture sector. They also apply to all other aid that is granted to the fishery and aquaculture sector within the framework of the European Union funds.

The horizontal guidelines and other instruments include the Criteria for the analysis of the compatibility of State aid for training subject to individual notification[[30]](#footnote-31), the Guidelines on State aid to promote risk finance investments[[31]](#footnote-32), the Framework for State aid for research and development and innovation[[32]](#footnote-33), Guidelines on State aid for climate, environmental protection and energy 2022[[33]](#footnote-34), the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty[[34]](#footnote-35), the State aid rules for the deployment of broadband networks[[35]](#footnote-36) and the Criteria for the compatibility analysis of State aid to disadvantaged and disabled workers subject to individual notification[[36]](#footnote-37). The Guidelines on regional State aid for 2022-2027[[37]](#footnote-38) do not apply to the fishery and aquaculture sector, save where State aid is granted in that sector as part of a horizontal regional operating aid scheme.

Where aid falls under a horizontal or other aid instruments, the Commission will assess such aid on the basis of the principles set out in the relevant Sections of those horizontal and other State aid instruments jointly with the conditions set out in Part I, Chapter 3, Section 3.1.3 and Section 3.2.6, of the Guidelines. Please fill in Sections 1.3 and 2.6 of this general information sheet and, in addition, please fill in and attach to your notification the other forms applicable to those horizontal guidelines or instruments.

* + 1. Does the aid fall within the scope of certain horizontal guidelines or other instruments adopted by the Commission?

**[ ]**  yes **[ ]**  no

If the answer is yes, please indicate the relevant horizontal guidelines or instruments and the relevant provisions of those acts and demonstrate that the aid fulfils all the criteria set out in the relevant provisions of those acts. ……………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………

**Aid for categories of measures covered by Regulations on block exemptions**

*To provide the information in this section, please refer to Part I, Section 2.3 (points (23)-(25) and (28)) of the Guidelines.*

Where aid benefitting SMEs or large enterprises is of the same kind as aid falling within a category of aid that can be considered compatible with the internal market either under Regulation (EU) 2022/2473 (‘FIBER’)[[38]](#footnote-39) or under Commission Regulation (EU) No 651/2014 (‘GBER’)[[39]](#footnote-40), please fill in all sections of Part 1 (First condition) and Part 2 (Second condition) of this general information sheet (from section 1.1 to section 2.6) in addition to this section. Please note that, pursuant to points (23) and (24) of the Guidelines, the Commission will assess such aid taking into account the compatibility assessment under Article 107(3), point (c), TFEU (Part I, Chapter 3 of the Guidelines) and the criteria laid down for each category of aid set out in the applicable block exemption regulation.

* + 1. Is the aid of the same kind as aid falling within a category of aid that can be considered compatible with the internal market under FIBER?

**[ ]**  yes **[ ]**  no

* + 1. Is the aid the same kind that could fall under the following FIBER articles?

[ ]  aid of the same kind as aid falling within the category of aid to make good the damage caused by natural disasters set out in Article 49 of FIBER;

*For this aid category, please also fill in the specific notification form related to Part II, Chapter 1, Section 1.1, of the Guidelines.*

[ ]  aid of the same kind as aid falling within the category of aid to make good the damage caused by adverse climatic events which can be assimilated to a natural disaster set out in Article 51 of FIBER;

*For this aid category, please also fill in the specific notification form related to Part II, Chapter 1, Section 1.2 of the Guidelines.*

[ ]  aid of the same kind as aid falling within the category of aid for the costs of prevention, control and eradication of animal diseases set out in Article 42 of FIBER;

*For this aid category, please also fill in the specific notification form related to Part II, Chapter 1, Section 1.3 of the Guidelines.*

[ ]  aid of the same kind as aid falling within the category of aid to make good the damage caused by protected animals set out in Article 53 of FIBER;

*For this aid category, please also fill in the specific notification form related to Part II, Chapter 1, Section 1.4 of the Guidelines.*

[ ]  aid of the same kind as aid falling within the category of aid to prevent and mitigate the damage caused by animal diseases, natural disasters, adverse climatic events which can be assimilated to a natural disaster and protected animals set out in Articles 43, 48, 50 and 52 of FIBER;

*For this aid category, please also fill in the specific notification form related to Part II, Chapter 1, Section 1.5 of the Guidelines.*

[ ]  aid of the same kind as aid falling within the category of aid for the first acquisition of a fishing vessel set out in Article 20 of FIBER.

*For this aid category, please also fill in the specific notification form related to Part II, Chapter 3, Section 3. of the Guidelines.*

* + 1. With regard to other categories of aid under FIBER, does the aid fulfil all the criteria set out in the relevant article(s) of FIBER?

**[ ]**  yes **[ ]**  no

If the answer is yes, please indicate the relevant article of FIBER and demonstrate compliance with the applicable conditions of FIBER for that category of aid:

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If the answer is no, please indicate the article of FIBER and specify which condition is not complied with and justify the reason for the derogation and demonstrate the indispensability of the aid:

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* + 1. Is the aid of the same kind as aid falling within a category of aid that can be considered compatible with the internal market under GBER?

**[ ]**  yes **[ ]**  no

* + 1. Does the aid fulfil all the criteria set out in the relevant article(s) of GBER?

**[ ]**  yes **[ ]**  no

If the answer is yes, please indicate the relevant article of GBER and demonstrate compliance with the applicable conditions of GBER for that category of aid. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………

If the answer is no, please indicate the article of GBER and specify which condition is not complied with and justify the reason for the derogation and demonstrate the indispensability of the aid.

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**Aid for other measures**

*To provide the information in this section, please refer to Part I, Section 2.1.2 (point (13)) of the Guidelines.*

* + 1. Does the aid correspond to one of the types of aid referred to in Part II, Chapters 1, 2 or 3, and Part I, Chapter 2, Sections 2.2 and 2.3, of the Guidelines?

**[ ]**  yes **[ ]**  no

If the answer is yes, please note that the Commission assesses the aid according to the applicable compatibility criteria for that category of aid.

If the answer is no, the aid in principle is not compatible with the internal market. If a Member State nevertheless intends to provide such aid or provides such aid, the Commission will assess it on a case-by-case basis directly on the basis of Article 107(3) TFEU, taking into account the rules laid down in Articles 107, 108 and 109 TFEU, and by analogy the Guidelines.

To demonstrate that such aid complies with the principles set out in Part I, Chapter 3 of the Guidelines, please fill in all sections of Part 1 (First condition) and Part 2 (Second condition) of this general information sheet (from Section 1.1 to Section 2.6) in addition to this section.

In addition, please provide any other information which clearly demonstrates that the positive effect of the aid outweighs the identified negative effect on competition and trade:

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**Aid for Northern Ireland**

* + 1. Is the aid to be granted in Northern Ireland?

**[ ]**  yes **[ ]**  no

If the answer is yes, please note that pursuant to point (12) of the Guidelines, for aid to be granted in Northern Ireland, where a measure requires compliance with conditions laid down in Regulation (EU) No 1380/2013 or Regulation (EU) 2021/1139, equivalent information must be provided in the notification to the Commission pursuant to Article 108(3) of the Treaty.

*Please include such information in the specific notification form for the concerned aid category.*

**Aid in favour of undertakings in difficulty**

Pursuant to point (10) of the Guidelines, the Commission considers that when an undertaking is in financial difficulty, given that its very existence is in danger, it cannot be considered an appropriate vehicle for promoting other public policy objectives until such time as its viability is assured.

* + 1. Is the beneficiary/Are beneficiaries undertakings in difficulty?

**[ ]**  yes **[ ]**  no

If the answer is yes, please note that where the beneficiary of the aid is undertaking in difficulty as defined in point (31)(bb) of the Guidelines, the aid will be assessed in accordance with the Guidelines on State aid for rescuing and restructuring firms in difficulty[[40]](#footnote-41).

If the answer is no, please provide the reference to the national legal basis concerning this point:

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* + 1. Point (10) of the Guidelines provides certain exceptions from the principle of not providing State aid to undertakings in financial difficulties. Please indicate in the box if any of the exceptions apply to the notified aid:

**[ ]** aid to compensate for loss or damage caused by natural disasters and exceptional occurrences referred to in Part II, Chapter 1, Section 1.1, of the Guidelines, provided that the aid is compatible with the internal market under Article 107(2), point (b), TFEU;

**[ ]** aid to compensate for loss or damage caused by adverse climatic events which can be assimilated to a natural disaster*,* animal diseases and infestations by invasive alien species and protected animals referred to in Part II, Chapter 1, Section 1.2, 1.3 or 1.4, of the Guidelines, where the financial difficulty of an undertaking active in the fishery and aquaculture sector was caused by those events, provided that aid is compatible with the internal market under Article 107(3), point (c), TFEU;

**[ ]** aid for the prevention, control and eradication of animal diseases in aquaculture referred to in point (188)(a) to (c) and (e) to (h) of Part II, Chapter 1, Section 1.3, of the Guidelines, where the economic situation of the undertaking should not be taken into consideration due to an emergency situation and the need to protect public health, provided that the aid is compatible with the internal market under Article 107(3), point (c), TFEU;

**[ ]** aid relating to information actions and for promotion measures which are generic in character, provided that they fall under Part I, Chapter 2, Section 2.3, of the Guidelines.

**Aid granted to an undertaking which is subject to an outstanding recovery order**

* + 1. Is the aid granted to an undertaking, which is subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market?

**[ ]**  yes **[ ]**  no

If the answer is yes, please note that such aid cannot be declared compatible with the internal market, unless one of the exceptions set out below apply.

If the answer is no, please provide the reference to the national legal basis concerning this point:

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* + 1. Please indicate in the box if any of the exceptions apply to the notified aid:

**[ ]** aid to make good the damage caused by natural disasters and exceptional occurrences under Article 107(2), point (b), TFEU (Part II, Chapter 1, Section 1.1, of the Guidelines);

**[ ]** aid for the costs of prevention, control and eradication of animal diseases in aquaculture under point (188)(a) to (c) and (e) to (h) of Part II, Chapter 1, Section 1.3, of the Guidelines.

**Any other information**

* + 1. Please provide any other information which you deem important/necessary for the due assessment of the notified aid measure:

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1. OJ C 107, 23.03.2023, p 1. [↑](#footnote-ref-2)
2. ‘Large enterprises’ means any undertaking not fulfilling the criteria laid down in Annex I to Regulation (EU) 2022/2473, OJ L 327, 21.12.2022, p. 82. [↑](#footnote-ref-3)
3. Please note that this requirement does not apply in the case of fiscal successor schemes provided the activity was already covered by the previous schemes in the form of tax advantages. [↑](#footnote-ref-4)
4. The NPV of a project is the difference between the positive and negative cash flows over the lifetime of the investment, discounted to their current value (typically using the cost of capital). [↑](#footnote-ref-5)
5. The IRR is not based on accounting earnings in a given year, but takes into account the stream of future cash flows that the investor expects to receive over the entire lifetime of the investment. It is defined as the discount rate for which the NPV of a stream of cash flows equals zero. [↑](#footnote-ref-6)
6. Council Regulation (EC) No 1005/2008 establishing a Community system to prevent, deter and eliminate illegal, unreported and unregulated fishing (OJ L- 286, 29.10.2008, p 1). [↑](#footnote-ref-7)
7. Council Regulation (EC) No 1224/2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy (OJ L-343, 22.12.2009, p 1). [↑](#footnote-ref-8)
8. For example, fishing without a valid fishing licence, fishing in a closed area, during a closed season, without or after attainment of a quota; fishing beyond a closed depth; fishing for a stock which is subject to a moratorium or for which fishing is prohibited; using prohibited or non-compliant fishing gear; fishing in the area of a regional fisheries management organisation in a manner inconsistent with or in contravention of the conservation and management measures of that organisation, etc. [↑](#footnote-ref-9)
9. Regulation (EU) No 1379/2013 of the European Parliament and of the Council on the common organisation of the markets in fishery and aquaculture products (OJ L 354, 28.12.2013, p. 1). [↑](#footnote-ref-10)
10. Regulation (EU) 2021/1139 of the European Parliament and of the Council of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004, OJ L 247, 13.7.2021, p. 1 [↑](#footnote-ref-11)
11. For example, low-interest loans or interest rebates, State guarantees or an alternative provision of capital on favourable terms. [↑](#footnote-ref-12)
12. Commission Regulation (EU) 2022/2473 of 14 December 2022 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union (OJ L 327, 21.12.2022, p. 82). [↑](#footnote-ref-13)
13. Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy, OJ L 231, 30.6.2021, p. 159. [↑](#footnote-ref-14)
14. When comparing counterfactual scenarios, the aid is to be discounted by the same factor as the corresponding investment and counterfactual scenarios. [↑](#footnote-ref-15)
15. ‘State Aid Transparency Public Search’, available at the following website: <https://webgate.ec.europa.eu/competition/transparency/public?lang=en> [↑](#footnote-ref-16)
16. This information must be published within six months from the date of granting the aid (or, for aid in the form of tax advantage, within one year from the date of the tax declaration). In the case of unlawful aid, Member States will be required to ensure the publication of this information ex post, at least within a period of six months from the date of the Commission decision. The information must be available in a format which allows data to be searched, extracted, and easily published on the internet, for instance in CSV or XML format. [↑](#footnote-ref-17)
17. A number of markets may be affected by the aid, because the impact of the aid may not be restricted to the market corresponding to the activity that is supported but may extend to other markets, which are connected to that market either because they are upstream, downstream or complementary, or because the beneficiary is already present on them or may be so present in the near future. [↑](#footnote-ref-18)
18. For investment projects that involve the production of several different products, each product must be assessed. When the project concerns an intermediate product and a significant part of the output is not sold on the market, the product concerned may be the downstream product. The relevant product market includes the product concerned and its substitutes considered to be such, either by the consumer (by reason of the product’s characteristics, prices, or intended use) or by the producer (by reason of flexibility of production installations). [↑](#footnote-ref-19)
19. Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy**,** OJ L 354, 28.12.2013, p. 22. [↑](#footnote-ref-20)
20. Directive 2008/56/EC of the European Parliament and of the Council of 17 June 2008 establishing a framework for community action in the field of marine environmental policy (Marine Strategy Framework Directive) (OJ L 164, 25.6.2008, p. 19). [↑](#footnote-ref-21)
21. Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7). [↑](#footnote-ref-22)
22. Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7). [↑](#footnote-ref-23)
23. Directive 2000/60 of the European Parliament and of the Council establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p 1). [↑](#footnote-ref-24)
24. Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment (OJ L 155, 12.6.2019, p. 1). [↑](#footnote-ref-25)
25. Directives 92/43/EEC (OJ L 206, 22.7.1992, p. 7–50*)* and 2009/147/EC (OJ L 20, 26.1.2010, p. 7–25). [↑](#footnote-ref-26)
26. Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13). [↑](#footnote-ref-27)
27. As set out in Article 1, paragraph 1, of Directive 2012/27/EU, as amended by Directive (EU) 2018/2002 of the European Parliament and of the Council of 11 December 2018 amending Directive 2012/27/EU on energy efficiency (OJ L 328, 21.12.2018, p. 210). [↑](#footnote-ref-28)
28. Regulation (EU) No 1379/2013 of the European Parliament and of the Council of 11 December 2013 on the common organisation of the markets in fishery and aquaculture products (OJ L 354, 28.12.2013, p. 1). [↑](#footnote-ref-29)
29. Directive 2008/99/EC of the European Parliament and of the Council on the protection of the environment through criminal law (OJ L 328, 6.12.2008, p. 28). [↑](#footnote-ref-30)
30. Communication from the Commission — Criteria for the analysis of the compatibility of State aid for training subject to individual notification (OJ C 188, 11.8.2009, p. 1). [↑](#footnote-ref-31)
31. Communication from the Commission — Guidelines on State aid to promote risk finance investments (OJ C 508, 16.12.2021, p. 1). [↑](#footnote-ref-32)
32. Communication from the Commission Framework for State aid for research and development and innovation (OJ C 414, 28.10.2022, p. 1). [↑](#footnote-ref-33)
33. Communication from the Commission- Guidelines on State aid for climate, environmental protection and energy 2022 (OJ C 80, 18.2.2022, p. 1). [↑](#footnote-ref-34)
34. Communication from the Commission — Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty (OJ C 249, 31.7.2014, p. 1). [↑](#footnote-ref-35)
35. Communication from the Commission – EU Guidelines for the application of State aid rules in relation to rapid deployment of broadband networks (OJ C 25, 26.1.2013, p. 1). [↑](#footnote-ref-36)
36. Communication from the Commission — Criteria for the analysis of the compatibility of State aid for the employment of disadvantaged and disabled workers subject to individual notification (OJ C 188, 11.8.2009, p. 6). [↑](#footnote-ref-37)
37. Communication from the Commission – Guidelines on regional State aid (OJ C 153, 29.4.2021, p. 1). [↑](#footnote-ref-38)
38. Commission Regulation (EU) 2022/2473 of 14 December 2022 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union (OJ L 327, 21.12.2022, p. 82). [↑](#footnote-ref-39)
39. Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1). [↑](#footnote-ref-40)
40. Communication from the Commission — Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty (OJ C 249, 31.7.2014, p. 1). [↑](#footnote-ref-41)