



EUROPEAN
COMMISSION

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ANNEXES 1 to 4

ANNEXES

to the

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

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 of the Functioning of the European Union

{SEC(2022) 441 final} - {SWD(2022) 408 final} - {SWD(2022) 409 final}

ANNEX I
Small and medium-sized enterprises (SMEs)

1. Enterprise

An enterprise is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, in particular, self-employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity.

2. Staff headcount and financial thresholds determining enterprise categories

2.1. The category of micro, small and medium-sized enterprises ('SMEs') is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.

2.2. Within the SME category, a small enterprise is defined as an enterprise which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million.

2.3. Within the SME category, a micro-enterprise is defined as an enterprise which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million.

3. Types of enterprise taken into consideration in calculating staff numbers and financial amounts

3.1. An 'autonomous enterprise' is any enterprise which is not classified as a partner enterprise within the meaning of point 3.2 or as a linked enterprise within the meaning of point 3.3.

3.2. 'Partner enterprises' are all enterprises which are not classified as linked enterprises within the meaning of point 3.3 and between which there is the following relationship: an enterprise (upstream enterprise) holds, either solely or jointly with one or more linked enterprises within the meaning of point 3.3, 25 % or more of the capital or voting rights of another enterprise (downstream enterprise).

However, an enterprise may be ranked as autonomous, and thus as not having any partner enterprises, even if this 25 % threshold is reached or exceeded by the following investors, provided that those investors are not linked, within the meaning of paragraph 3, either individually or jointly to the enterprise in question:

- (a) public investment corporations, venture capital companies, individuals or groups of individuals with a regular venture capital investment activity who invest equity capital in unquoted businesses (business angels), provided the total investment of those business angels in the same enterprise is less than EUR 1 250 000;
- (b) universities or non-profit research centres;

- (c) institutional investors, including regional development funds;
- (d) autonomous local authorities with an annual budget of less than EUR 10 million and less than 5 000 inhabitants.

3.3. 'Linked enterprises' are enterprises which have any of the following relationships with each other:

- (a) an enterprise has a majority of the shareholders' or members' voting rights in another enterprise;
- (b) an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;
- (c) an enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;
- (d) an enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise.

There is a presumption that no dominant influence exists if the investors listed in the second subparagraph of point 3.2 are not involving themselves directly or indirectly in the management of the enterprise in question, without prejudice to their rights as shareholders.

Enterprises having any of the relationships described in the first subparagraph through one or more other enterprises, or any one of the investors referred to in point 3.2, are also considered to be linked.

Enterprises which have one or other of such relationships through a natural person or group of natural persons acting jointly are also considered linked enterprises if they engage in their activity or in part of their activity in the same relevant market or in adjacent markets.

An 'adjacent market' is considered to be the market for a product or service situated directly upstream or downstream of the relevant market.

3.4. Except in the cases set out in point 3.2, second subparagraph, an enterprise cannot be considered an SME if 25 % or more of the capital or voting rights are directly or indirectly controlled, jointly or individually, by one or more public bodies.

3.5. Enterprises may make a declaration of status as an autonomous enterprise, partner enterprise or linked enterprise, including the data regarding the thresholds set out in point 2. The declaration may be made even if the capital is spread in such a way that it is not possible to determine exactly by whom it is held, in which case the enterprise may declare in good faith that it can legitimately presume that it is not owned as to 25 % or more by one enterprise or jointly by enterprises linked to one another. Such declarations are made without prejudice to the checks and investigations provided for by national or Union rules.

4. Data used for the staff headcount and the financial amounts and reference period

- 4.1. The data to apply to the headcount of staff and the financial amounts are those relating to the latest approved accounting period and calculated on an annual basis. They are taken into account from the date of closure of the accounts. The amount selected for the turnover is calculated excluding value added tax (VAT) and other indirect taxes.
- 4.2. Where, at the date of closure of the accounts, an enterprise finds that, on an annual basis, it has exceeded or fallen below the headcount or financial thresholds stated in point 2, this will not result in the loss or acquisition of the status of medium-sized, small or micro-enterprise unless those thresholds are exceeded over two consecutive accounting periods.
- 4.3. In the case of newly-established enterprises whose accounts have not yet been approved, the data to apply is to be derived from a bona fide estimate made in the course of the financial year.

5. Staff headcount

The headcount corresponds to the number of annual work units (AWU), i.e. the number of persons who worked full-time within the enterprise in question or on its behalf during the entire reference year under consideration. The work of persons who have not worked the full year, the work of those who have worked part-time, regardless of duration, and the work of seasonal workers are counted as fractions of AWU. The staff consists of:

- (a) employees;
- (b) persons working for the enterprise being subordinated to it and deemed to be employees under national law;
- (c) owner-managers;
- (d) partners engaging in a regular activity in the enterprise and benefiting from financial advantages from the enterprise.

Apprentices or students engaged in vocational training with an apprenticeship or vocational training contract are not included as staff. The duration of maternity or parental leaves is not counted.

6. Establishing the data of an enterprise

- 6.1. In the case of an autonomous enterprise, the data, including the number of staff, are determined exclusively on the basis of the accounts of that enterprise.
- 6.2. The data, including the headcount, of an enterprise having partner enterprises or linked enterprises are determined on the basis of the accounts and other data of the enterprise or, where they exist, the consolidated accounts of the enterprise, or the consolidated accounts in which the enterprise is included through consolidation.

To the data referred to in the first subparagraph are added the data of any partner enterprise of the enterprise in question situated immediately upstream or downstream from it. Aggregation is proportional to the percentage interest in the capital or voting rights (whichever is greater). In the case of cross-holdings, the greater percentage applies.

To the data referred to in the first and second subparagraph are added 100 % of the data of any enterprise, which is linked directly or indirectly to the enterprise in question, where the data were not already included through consolidation in the accounts.

6.3 For the application of point 6.2:

- (a) the data of the partner enterprises of the enterprise in question are derived from their accounts and their other data, consolidated if they exist. To these are added 100 % of the data of enterprises which are linked to these partner enterprises, unless their accounts data are already included through consolidation;
- (b) the data of the enterprises which are linked to the enterprise in question are to be derived from their accounts and their other data, consolidated if they exist. To these are added, pro rata, the data of any possible partner enterprise of that linked enterprise, situated immediately upstream or downstream from it, unless it has already been included in the consolidated accounts with a percentage at least proportional to the percentage identified under the second subparagraph of point 6.2.

6.4 Where in the consolidated accounts no staff data appear for a given enterprise, staff figures are calculated by aggregating proportionally the data from its partner enterprises and by adding the data from the enterprises to which the enterprise in question is linked.

ANNEX II

Information regarding State aid exempt under the conditions of this Regulation

PART I

to be provided through the established Commission electronic notification system as laid down in Article 11

Aid reference	<i>(to be completed by the Commission)</i>	
Member State		
Member State reference number		
Region	Name of the Region(s) (NUTS⁽¹⁾) 	<input type="checkbox"/> Outermost regions <input type="checkbox"/> Remote Greek islands <input type="checkbox"/> Croatian islands of Dugi Otok, Vis, Mljet and Lastovo <input type="checkbox"/> Other
Granting authority	Name	
	Postal address	
	Web address	
Title of the aid measure		
National legal basis (Reference to the relevant national official publication)		

¹ NUTS – Nomenclature of Territorial Units for Statistics. Typically, the region is specified at level 2.

Web link to the full text of the aid measure			
Type of measure	<input type="checkbox"/> Scheme		
	<input type="checkbox"/> <i>Ad hoc</i> aid	Name of the beneficiary and the group ⁽²⁾ it belongs to	
Amendment of an existing aid scheme or <i>ad hoc</i> aid		Commission aid reference	
	<input type="checkbox"/> Prolongation		
	<input type="checkbox"/> Modification		
Duration ⁽³⁾	<input type="checkbox"/> Scheme	dd/mm/yyyy to dd/mm/yyyy	
Date of granting	<input type="checkbox"/> <i>Ad hoc</i> aid	dd/mm/yyyy	
Economic sector(s) concerned	<input type="checkbox"/> All economic sectors eligible to receive aid		
	<input type="checkbox"/> Limited to certain sectors: Please specify at NACE group level ⁽⁴⁾		
Type of beneficiary	<input type="checkbox"/> SME		
	<input type="checkbox"/> Large undertakings		
Budget	Total annual amount of the budget planned under the scheme ⁽⁵⁾	National currency (full amounts)	
	Overall amount of the <i>ad hoc</i> aid awarded to the	National currency (full amounts)	

² An undertaking for the purposes of rules on competition laid down in the Treaty and for the purposes of this Regulation is any entity engaged in an economic activity, regardless of its legal status and the way in which it is financed. The Court of Justice has ruled that entities which are controlled (on a legal or on a de facto basis) by the same entity should be considered as one undertaking.

³ Period during which the granting authority can commit itself to grant the aid.

⁴ NACE Rev. 2 – Statistical classification of Economic Activities in the European Union. Typically, the sector shall be specified at group level.

⁵ In case of aid scheme: Indicate the annual overall amount of the budget planned under the scheme or the estimated tax loss per year for all aid instruments contained in the scheme.

	undertaking ⁽⁶⁾		
	<input type="checkbox"/> For guarantees ⁽⁷⁾	National currency (full amounts)	
Aid instrument	<input type="checkbox"/> Grant/Interest rate subsidy		
	<input type="checkbox"/> Subsidised services		
	<input type="checkbox"/> Loan/Repayable advances		
	<input type="checkbox"/> Guarantee (where appropriate with a reference to the Commission decision ⁽⁸⁾)		
	<input type="checkbox"/> Tax advantage or tax exemption		
	<input type="checkbox"/> Other (please specify) Indicate to which broad category below it would fit best in terms of its effect/function: <input type="checkbox"/> Grant <input type="checkbox"/> Subsidised services <input type="checkbox"/> Loan <input type="checkbox"/> Guarantee <input type="checkbox"/> Tax advantage		
If co-financed by EU fund(s)	Name of EU fund(s):	Amount of funding (as per EU fund)	National currency . (full amounts)

PART II

to be provided through the established Commission electronic notification system as laid down in Article 11

Please indicate under which provision of the FIBER the aid measure is implemented.

⁶ In case of an *ad hoc* aid award: Indicate the overall aid amount/tax loss.

⁷ For guarantees, indicate the (maximum) amount of loans guaranteed.

⁸ Where appropriate, reference to the Commission decision approving the methodology to calculate the gross grant equivalent, in accordance with Article 5(2)(c).

<input type="checkbox"/> Aid for innovation in fisheries (Article 15)
<input type="checkbox"/> Aid for advisory services (Article 16)
<input type="checkbox"/> Aid for partnership between scientists and fishers (Article 17)
<input type="checkbox"/> Aid to promote human capital and social dialogue (Article 18)
<input type="checkbox"/> Aid to facilitate diversification and new forms of income (Article 19)
<input type="checkbox"/> Aid to first acquisition of a fishing vessel (Article 20)
<input type="checkbox"/> Aid to improve health, safety and working conditions for fishers (Article 21)
<input type="checkbox"/> Aid for the payment of insurance premiums and for financial contributions to mutual funds (Article 22)
<input type="checkbox"/> Aid to support systems of allocation of fishing opportunities (Article 23)
<input type="checkbox"/> Aid to limit the impact of fishing on the environment and adapt fishing to the protection of species (Article 24)
<input type="checkbox"/> Aid for innovation linked to the conservation of marine biological resources (Article 25)
<input type="checkbox"/> Aid for the protection and restoration of marine biodiversity and ecosystems and regimes in the framework of sustainable fishing activities (Article 26)
<input type="checkbox"/> Aid to improve energy efficiency and to mitigate the effects of climate change (Article 27)
<input type="checkbox"/> Aid for added value, product quality and use of unwanted catches (Article 28)
<input type="checkbox"/> Aid for fishing ports, landing sites, auction halls and shelters (Article 29)
<input type="checkbox"/> Aid for inland fishing and inland aquatic fauna and flora (Article 30)
<input type="checkbox"/> Aid for innovation in aquaculture (Article 32)
<input type="checkbox"/> Aid for investments increasing productivity or positively impacting the environment in aquaculture (Article 33)
<input type="checkbox"/> Aid for the management, relief and advisory services for aquaculture farms (Article 34)
<input type="checkbox"/> Aid to promote human capital and networking in aquaculture (Article 35)
<input type="checkbox"/> Aid to increase the potential of aquaculture sites (Article 36)
<input type="checkbox"/> Aid to encourage new aquaculture entrepreneurs practising sustainable aquaculture (Article 37)
<input type="checkbox"/> Aid for the conversion to eco-management and audit schemes and organic aquaculture (Article 38)
<input type="checkbox"/> Aid for environmental services (Article 39)

<input type="checkbox"/> Aid for public health measures (Article 40)		
<input type="checkbox"/> Aid for animal health and welfare measures (Article 41)		
<input type="checkbox"/> Aid for prevention, control and eradication of diseases (Article 42)		
<input type="checkbox"/> Aid for investment to prevent and mitigate the damage caused by animal disease (Article 43)		
<input type="checkbox"/> Aid for aquaculture stock insurance (Article 44)		
<input type="checkbox"/> Aid for marketing measures (Article 45)		
<input type="checkbox"/> Aid for the processing of fishery and aquaculture products (Article 46)		
<input type="checkbox"/> Aid for collection, management, use and processing of data in the fisheries sector (Article 47)		
<input type="checkbox"/> Aid to prevent and mitigate the damage caused by natural disasters (Article 48)		
<input type="checkbox"/> Aid to make good the damage caused by natural disasters (Article 49)	Type of natural disaster:	<input type="checkbox"/> earthquake <input type="checkbox"/> avalanche <input type="checkbox"/> landslide <input type="checkbox"/> flood <input type="checkbox"/> tornado <input type="checkbox"/> hurricane <input type="checkbox"/> volcanic eruption <input type="checkbox"/> wild fire <input type="checkbox"/> other Please specify:
	Date of occurrence of the natural disaster	dd/mm/yyyy to dd/mm/yyyy
<input type="checkbox"/> Aid to prevent and mitigate the damage caused by adverse climatic events which can be assimilated to a natural disaster (Article 50)		
<input type="checkbox"/> Aid to make good the damage caused by adverse climatic events which can be assimilated to a natural disaster (Article 51)	Type of the event:	<input type="checkbox"/> frost <input type="checkbox"/> storms <input type="checkbox"/> hail <input type="checkbox"/> heavy or persistent rainfall <input type="checkbox"/> severe droughts <input type="checkbox"/> other Please specify:
	Date of the event:	dd/mm/yyyy to dd/mm/yyyy
<input type="checkbox"/> Aid to prevent and mitigate the damage caused by protected animals (Article 52)		

<input type="checkbox"/> Aid to make good the damage caused by protected animals (Article 53)	
<input type="checkbox"/> Aid for CLLD projects (Article 54)	
<input type="checkbox"/> Limited amounts of aid for CLLD projects (Article 55)	
<input type="checkbox"/> Tax exemptions and reductions in accordance with Directive 2003/96/EC (Article 56)	
Motivation	<p>Indicate why a State aid scheme has been established or an ad-hoc aid has been granted, instead of assistance under the European Maritime, Fisheries and Aquaculture Fund (EMFAF):</p> <p><input type="checkbox"/> measure not covered by the national operational programme;</p> <p><input type="checkbox"/> prioritisation in the allocation of funds under the national operational programme;</p> <p><input type="checkbox"/> funding no longer available under the EMFAF</p> <p><input type="checkbox"/> other</p> <p>Please specify:</p>

ANNEX III

Provisions for the publication of information referred to in Article 9(1)

Member States shall organise their comprehensive State aid websites, on which the information referred to in Article 9(1) is to be published, in a way to allow easy access to the information.

Information shall be published in a spreadsheet data format, which allows data to be searched, extracted and easily published on the Internet, for instance in CSV or XML format. Access to the website shall be allowed to any interested party without restrictions. No prior user registration shall be required to access the website.

The following information on individual aid awards referred to in Article 9(1), point (c), shall be published⁹:

- Name of the beneficiary;
- Beneficiary's identifier;
- Type of enterprise (SME/large) at the date of granting;
- Region in which the beneficiary is located, at NUTS level II¹⁰;
- Sector of activity at NACE group level¹¹;
- Aid element, expressed as full amount in national currency¹²;
- Aid instrument¹³ (grant/interest rate subsidy, loan/repayable advances/reimbursable grant, guarantee, tax advantage or tax exemption, other (please specify));
- Date of granting;
- Objective of the aid;
- Granting authority
- Reference of the aid measure¹⁴.

⁹ Considering the legitimate interest in transparency to provide information to the public, in weighting up the needs of transparency with the rights under the data protection rules, the Commission concludes that the publication of the name of the aid beneficiary when the aid beneficiary is a natural person or a legal persons which have names of natural persons, is justified (see C-92/09, Volker und Markus Schecke and Eifert, paragraph 53), taking into account Article 49(1)(g) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC. Transparency rules aim to a better compliance, greater accountability, peer review and ultimately more effective public spending. This aim shall prevail over the data protection rights of natural persons receiving public support

¹⁰ NUTS – Nomenclature of Territorial Units for Statistics. Typically, the region is specified at level 2.

¹¹ Council Regulation (EEC) No 3037/90 of 9 October 1990 on statistical classification of economic activities in the European Community (OJ L 293, 24.10.1990, p. 1).

¹² Gross grant equivalent. For fiscal schemes, this amount can be provided by the ranges set out in Article 9(2).

¹³ If the aid is granted through multiple aid instruments, the aid amount shall be provided by instrument.

¹⁴ As provided by the Commission under the electronic procedure referred to in Article 11 of this Regulation

ANNEX IV

Specific maximum aid intensity rates

Row	Specific category of operation	Maximum aid intensity rate
1	<p>The following operations contributing to the implementation of the landing obligation referred to in Article 15 of Regulation (EU) No 1380/2013</p> <ul style="list-style-type: none"> – operations improving size selectivity or species selectivity of fishing gear; – operations improving the infrastructure of fishing ports, auction halls, landing sites and shelters in order to facilitate the landing and storage of unwanted catches; – operations facilitating the marketing of unwanted catches landed from commercial stocks, in accordance with point (b) of Article 8(2) of Regulation (EU) No 1379/2013. 	<p>100 %</p> <p>75 %</p> <p>75 %</p>
2	Operations aimed at improving the health, safety and working conditions on board fishing vessels	75 %
3	Operations located in the outermost regions	85 %
4	Operations located in Greek islands which according to national law have been qualified as remote and in the Croatian islands of Dugi Otok, Vis, Mljet and Lastovo	85 %
5	Operations related to small-scale coastal fishing	100 %
6	<p>Operations which fulfil all of the following criteria:</p> <ul style="list-style-type: none"> (i) they are of collective interest; (ii) they have a collective beneficiary; (iii) they have innovative features or ensure public access to their results 	100 %
7	Operations implemented by producer organisations, associations of producer organisations or interbranch organisations	75 %
8	Operations supporting sustainable aquaculture	60 %

9	Operations supporting innovative products, processes or equipment in fisheries, aquaculture and processing based on <i>Article 15, Article 25, Article 28, Article 30, Article 32, Article 33 and Article 36.</i>	75 %
10	Operations implemented by organisations of fishers or other collective beneficiaries	60 %
11	Financial instruments	100 %