

***THIS FORM SHOULD BE ATTACHED AS AN ANNEX TO THE STANDARD NOTIFICATION FORM IN SANI2***

**NOTIFICATION TEMPLATE FOR THE TEMPORARY FRAMEWORK FOR STATE AID MEASURES TO SUPPORT THE ECONOMY IN THE CURRENT COVID-19 OUTBREAK\***

On 19 March 2020, the Commission adopted the Communication on the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak (TF COVID-19).<sup>1</sup> On 3 April 2020, 8 May 2020, 29 June 2020, 13 October 2020, 28 January 2021, and 18 November 2021 the Commission amended the Temporary Framework.<sup>2</sup>

The Commission invites Member States to provide in their notification:

- the general information under Section I (including the language waiver in Annex I);
- the additional information under the different points in Section II below:
  - Point 1: for aid under section 3.1 of the TF COVID-19 - Aid in form of direct grant, repayable advance or tax advantages,
  - Point 2: for aid under section 3.2 of the TF COVID-19 – Aid in form of guarantees on loans;
  - Point 3: for aid under section 3.3 of the TF COVID-19 – Aid in form of subsidised interest rates for loans;
  - Point 4: for aid under section 3.6 of the TF COVID-19 – Aid for COVID-19 relevant research and development;
  - Point 5: for aid under section 3.7 of the TF COVID-19 – Investment aid for testing and upscaling infrastructures;
  - Point 6: for aid under section 3.8 of the TF COVID-19 – Investment aid for the production of COVID-19 relevant products;
  - Point 7: for aid under section 3.9 of the TF COVID-19 – Aid in form of deferrals of taxes and/or suspensions social security contributions;

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<sup>1</sup> Communication from the Commission C(2020) 1863 final of 19 March 2020 on the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak, OJ C 0911 of 20.3.2020, p.1.

<sup>2</sup> Communication from the Commission C(2020) 2215 final of 3 April 2020 on the Amendment of the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak, OJ C 112I, 4.4.2020, p. 1-9, Communication from the Commission C(2020) 3156 final of 8 May 2020 on the Amendment of the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak, OJ C 164, 13.5.2020, p. 3-15, Communication from the Commission C(2020) 4509 final of 29 June 2020 on the Third Amendment of the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak, OJ C 218 of 2 July 2020, p. 3-8, Communication from the Commission C(2020) 7127 final of 13 October 2020 on the Fourth Amendment of the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak and amendment to the Annex to the Communication from the Commission to the Member States on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to short-term export-credit insurance, OJ C 340 I, 13.10.2020, p. 1, Communication from the Commission C(2021) 564 final of 28 January 2021 on the Fifth Amendment to the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak and amendment to the Annex to the Communication from the Commission to the Member States on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to short-term export-credit insurance, OJ C 34, 1.2.2021, p. 6, and Communication from the Commission C(2021) 8442 final of 18 November 2021 on the Sixth Amendment to the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak and amendment to the Annex to the Communication from the Commission to the Member States on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to short-term export-credit insurance, not yet published in OJ.

- Point 8: for aid under section 3.10 of the TF COVID-19 – Aid in form of wage subsidies for employees to avoid lay-offs or the wage equivalent for self-employed to preserve their employment during the COVID-19 outbreak.
- Point 9: for aid under section 3.12 of the TF COVID-19 – Aid in form of support for uncovered fixed costs.

*\*for sections 3.11, 3.13, and 3.14 separate notification templates will be published*

## SECTION I: GENERAL INFORMATION

### 1. Description of the serious disturbance in the economy of your country and the official reaction of your authorities

Considering that the COVID-19 outbreak affects all Member States and that the containment measures taken by Member States impact undertakings, the Commission considers that State aid is justified and can be declared compatible with the internal market on the basis of Article 107(3)(b) TFEU. The information below aims at clarifying the country specific situation:

- Data on the economic impact of the COVID-19 outbreak in your country, notably in the sectors covered by the scheme, information on liquidity shortage faced by undertakings, if available,
- Sequence of (main) events between the occurrence and the adoption of the notified measure including any official recommendations or prohibitions decided by the competent authorities.

### 2. General description of the aid measure

- National legal basis - please provide a copy;
- Granting authority and competent authority to manage the scheme, if different;
- Objective of the notified aid measure;
- Budget;
- Geographical scope;
- Beneficiaries: estimated number / sectors concerned / size of companies concerned, if relevant / exclusions from scope;
- Duration:
  - Date of entry into force of the scheme:
  - Confirmation of compliance with 108(3) TFEU<sup>3</sup>:
  - Time period in which beneficiaries can submit application for aid:
  - Latest date until which individual aid will be granted under the notified measure:

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<sup>3</sup> No aid granted before notification of the Commission's approval.

### 3. General confirmations and commitments:

- Confirm that aid granted under sections 3.1 to 3.8 and section 3.12 of TF COVID-19 is not open to medium<sup>4</sup> and larger enterprises that were already in difficulty (within the meaning of the General Block Exemption Regulation<sup>5</sup>, the Agricultural Block Exemption Regulation<sup>6</sup> or of the Fisheries Block Exemption Regulation<sup>7</sup> respectively) on 31 December 2019;
- Confirm that if aid granted under sections 3.1 to 3.8 and section 3.12 of TF COVID-19 is open to micro and small enterprises<sup>8</sup> that were already in difficulty on 31 December 2019, these enterprises, at the moment of granting of the aid, are not subject to collective insolvency procedure under national law and that they have not received rescue aid or restructuring aid. If these enterprises have received rescue aid, confirm that, at the moment of granting the aid, these enterprises will have reimbursed the loan or terminated the guarantee. If these enterprises have received restructuring aid, confirm that, at the moment of granting of the aid, these enterprises will no longer be subject to a restructuring plan.
- Confirm that credit and financial institutions are excluded from the scope of the notified aid measure and cannot benefit from the aid, except when the credit institution is channelling the aid in form of loans and guarantees under sections 3.1 to 3.3 and section 3.12 pursuant to the safeguards of section 3.4 and when the aid is granted under section 3.10 provided the scheme is not targeting exclusively employees from the financial sector.
- Confirm that the aid is not conditioned on the relocation of a production activity or of another activity of the beneficiary from another country within the EEA to the territory of the Member State granting the aid. This is irrespective of the number of job losses actually occurred in the initial establishment of the beneficiary in the EEA.

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<sup>4</sup> As defined in Annex I of the General Block Exemption Regulation.

<sup>5</sup> As defined in Article 2(18) of the 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 of 26.6.2014, p. 1.

<sup>6</sup> As defined in Article 2(14) of the Commission Regulation (EU) No 702/2014 of 25 June 2014 declaring certain categories of aid in the agricultural and forestry sectors and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty, OJ L 193 of 1.7.2014, p.1.

<sup>7</sup> As defined in Article 3(5) of the Commission Regulation (EU) No 1388/2014 of 16 December 2014 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, OJ L 369 of 24 December 2014, p. 37.

<sup>8</sup> As defined in Annex I of the General Block Exemption Regulation.

- Confirm if aid under TF COVID-19 may be cumulated with de minimis aid<sup>9</sup> and/or with aid under the General Block Exemption Regulation<sup>10</sup>; in such a case, confirm that the provisions of the relevant Regulations will be respected;
- Confirm if aid granted under the different sections of TF COVID-19 may be cumulated with each other; in such a case, confirm that the relevant provisions in the specific sections of TF COVID-19 are respected;
- For measures applicable to the primary agriculture and to the fisheries sectors, confirm if aid under the notified measure may be cumulated with other forms of Union financing; in such a case, confirm that the maximum aid intensities indicated in the relevant Guidelines or Regulations are respected;
- Confirm that SMEs are defined in line with Annex I of the relevant Block Exemption Regulation;
- Commit to comply with all the monitoring and reporting provisions in section 4 of the TF COVID-19:
  - The obligation to publish relevant information on each individual aid above EUR 100 000 granted under the measure and above EUR 10 000 in the primary agriculture and in the fisheries sectors on the comprehensive State aid website or Commission's IT tool within 12 months from the moment of granting<sup>11</sup>;
  - To keep detailed records regarding the granting of aid for 10 years upon granting of the aid and commit to provide them to the Commission upon request. Such records must contain all information necessary to establish that the necessary conditions set out in the TF COVID-19 have been observed;

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<sup>9</sup> Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (OJ L 352, 24.12.2013, p.1), Commission Regulation (EU) No 1408/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the agriculture sector (OJ L 352, 24.12.2013 p. 9), Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the fishery and aquaculture sector (OJ L 190, 28.6.2014, p. 45) and Commission Regulation (EU) No 360/2012 of 25 April 2012 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid granted to undertakings providing services of general economic interest (OJ L 114 of 26.4.2012, p. 8).

<sup>10</sup> 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.

<sup>11</sup> Referring to information required in Annex III to Commission Regulation (EU) No. 651/2014 of 17 June 2014 and Annex III to Commission Regulation (EU) No 702/2014 and Annex III of the Commission Regulation (EU) No 1388/2014 of 16 December 2014. For repayable advances, guarantees, loans, subordinated debt and other forms of aid, the nominal value of the underlying instrument shall be inserted per beneficiary. For tax and payment advantages, the aid amount of the individual aid may be indicated in ranges.

- To submit annual reports in line with the requirements of the Commission Regulation (EC) No 794/2004<sup>12</sup>;
- Where relevant, for umbrella schemes: to provide to the Commission by 30 June 2022, a list of measures put in place on the basis of approved umbrella schemes under the TF COVID-19;
- Confirm that the notification does not contain confidential information. Otherwise, indicate the information from the notification that contains confidential information;
- If the scheme is co-financed by the European Regional Development Fund (ERDF), European Social Fund (ESF), Cohesion Fund (CF), European Agricultural Fund for Rural Development (EAFRD), European Maritime and Fisheries Fund (EMFF), European Union Solidarity Fund (EUSF) or the Coronavirus Response Investment Initiative (CRII), please confirm that the rules applicable under these Funds will be respected;
- Please provide the language waiver in Annex I.

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<sup>12</sup> The Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty, OJ L 140, 30.4.2004, p. 1–134.

## SECTION II: ADDITIONAL INFORMATION

### POINT 1: FOR AID TO BE GRANTED UNDER SECTION 3.1 OF THE TF COVID-19: AID IN FORM OF DIRECT GRANTS, REPAYABLE ADVANCES AND TAX ADVANTAGE

1. Confirm that the overall maximum aid amount(s) per undertaking<sup>13</sup> (gross, i.e. before any deduction of tax or other charge) are respected;
2. Describe the form of aid (e.g. direct grant, tax advantages, repayable advances, guarantees, loans, equity);
3. Confirm that the aid is granted by 30.06.2022 at the latest; For aid in form of tax advantages, confirm that the tax liability in relation to which that advantage is granted must have arisen no later than 30.06.2022;
4. Confirm that for aid granted in other forms than direct grants, tax and payment advantages, the total nominal value of such forms remains below the overall maximum cap per undertaking;
5. Confirm that if the beneficiary receives aid on several occasions or in several forms under the notified aid scheme under section 3.1 or under another existing scheme approved by the Commission under section 3.1, the overall maximum cap per undertaking as set out in points 22(a) and 23(a) of TF COVID-19 is respected;<sup>14</sup>
6. Confirm that where the beneficiaries are undertakings active in the processing and marketing of agricultural products, the aid is conditional on not being partly or entirely passed on to primary producers and is not fixed on the basis of the price or quantity of products put on the market by the undertakings concerned or purchased from primary producers, unless, in the latter case, the products were either not put on the market or were used for non-food purposes such as distillation, methanization or composting by the undertakings concerned;
7. If the aid is channelled through credit institutions or other financial institutions (Section 3.4 of TF COVID-19), describe how it is ensured that the advantage is passed on to the final beneficiaries by the financial intermediaries (in particular in schemes in which guarantees are used for existing loans, please describe in more

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<sup>13</sup> See paragraphs 22(a) and 23(a) TF COVID-19.

<sup>14</sup> Aid granted under the measure or aid under other measures approved by the Commission under section 3.1 TF COVID-19 which has been reimbursed before new aid is granted shall not be taken into account in determining whether the relevant ceiling is exceeded.

detail the safeguards put in place to ensure the interest rate adjustments is fully passed through);

8. If the aid is granted in the form of guarantees, confirm that the mobilisation of the guarantees is contractually linked to specific conditions, which have to be agreed between the parties when the guarantee is initially granted;
9. If the measure provides for the conversion of aid from one form into another, describe the respective forms of aid, the sections of the TF COVID-19 under which the measures to be converted have been authorised, the conditions and the timing of such conversion, and confirm that the conditions of section 3.1 are complied with;
10. For agricultural, fisheries and aquaculture sector, confirm that:
  - aid to undertakings active in the primary production of agricultural products<sup>15</sup> is not fixed on the basis of the price or quantity of products put on the market;
  - aid to undertakings active in the fishery and aquaculture sector<sup>16</sup> does not concern any of the categories of aid referred to in Article 1, paragraph (1) (a) to (k) of Commission Regulation (EU) No 717/2014<sup>17</sup>;
  - where an undertaking is active in several sectors to which different maximum amounts apply in accordance with points 22(a) and 23(a) of the TF COVID-19, it will be ensured, by appropriate means such as separation of accounts, that for each of these activities the relevant ceiling is respected and that the overall maximum amount of EUR 2.3 million is not exceeded per undertaking. Where an undertaking is active in the sectors covered by point 23(a) of the TF COVID-19, the overall maximum amount of EUR 345 000 is not exceeded per undertaking;

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<sup>15</sup> As defined in Article 2(5) of Commission Regulation (EC) No 702/2014 of 25 June 2014 declaring certain categories of aid in the agricultural and forestry sectors and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union, OJ L 193, 1.7.2014, p. 1.

<sup>16</sup> Commission Regulation (EC) No (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the fishery and aquaculture sector, OJ L 90, 28.6.2014, p. 45.

<sup>17</sup> Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the fishery and aquaculture sector, OJ L 90 of 28.6.2014, p. 45



## SECTION II: ADDITIONAL INFORMATION

### POINT 2: FOR AID TO BE GRANTED UNDER SECTION 3.2 OF THE TF COVID-19: AID IN FORM OF GUARANTEES ON LOANS

#### For guarantees on loans under point 25 of TF COVID-19:

1. Confirm that guarantees are granted in line with all conditions under section 3.2 of the TF COVID-19;
2. Please describe the following:
  - Types of eligible instruments (e.g. investment and/or working capital loans),
  - Maturities of the eligible instruments,
  - Maximum amount of the loan principal as defined in point 25(d) and/or 25(e) of TF COVID-19<sup>18</sup> (including appropriate justification in case of point 25(d)(iii) of TF COVID-19 and appropriate justification and demonstration of the proportionality of the aid in case of point 25(e) of TF COVID-19),<sup>19</sup>
  - Maximum amount of the guarantee (as % of loan principal),
  - Duration of the guarantee,
  - Attribution of losses under the guarantee,
  - Describe the level of guarantee premiums and the calculation method (where guarantee duration, guarantee premiums and guarantee coverage are modulated for each underlying individual loan principal, provide the necessary justifications and modulation in line with point 25(b) of TF COVID-19),

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<sup>18</sup> To facilitate the implementation of the requirement under paragraph 25 (d) TF COVID-19, Member States may use the example in Annex II when granting the aid under the measure.

<sup>19</sup> Aid granted under the measure or aid under other measures approved by the Commission under section 3.2 TF COVID-19 which has been reimbursed before new aid is granted shall not be taken into account in determining whether the relevant ceiling is exceeded.

- Indicate if the guarantee covers the full maturity of the underlying instrument.
3. Confirm that guarantees are granted by 30.06.2022 at the latest;
  4. Confirm that the mobilisation of the guarantees is contractually linked to specific conditions which have to be agreed between the parties when the guarantee is initially granted;
  5. If the aid is channelled through credit institutions or other financial institutions (Section 3.4 of TF COVID-19), describe how it is ensured that the advantage is passed on to the final beneficiaries by the financial intermediaries (in particular in schemes in which guarantees are used for existing loans, please describe in more detail the safeguards put in place to ensure the interest rate adjustments is fully passed through);
  6. Confirm that aid granted under section 3.2 of TF COVID-19 shall not be cumulated with aid granted for the same underlying loan principal under section 3.3 of TF COVID-19, and vice versa;
  7. Confirm that aid granted under section 3.2 and section 3.3 of TF COVID-19 for different loans shall not be cumulated, if the overall amount of loans per undertaking exceeds the ceilings set out in points 25 (d) and 27 (d) of TF COVID-19;
  8. Confirm that in as far as the same beneficiary may benefit in parallel from multiple measures approved by the Commission under sections 3.2 of TF COVID-19, it is ensured that for such measures the maximum ceilings on loans as specified in points 25(d) and (e) of TF COVID-19 are respected per beneficiary;
  9. Describe any other additional conditions imposed in the measure.

**For guarantees on newly issued subordinated debt instruments under point 25bis of TF COVID-19:**

1. Describe the type of the guaranteed subordinated debt instrument by reference to the specific features of the instrument, including its nature, maturity and seniority (compared to senior creditors and possibly other subordinated debt instruments).
2. Confirm that the maximum amount of the guaranteed subordinated debt instrument (including the capitalised interests) is limited to the ceilings in point 25bis (i) and (ii) of TF COVID-19;
3. Please describe the following:
  - Maximum amount of the guarantee (as % of principal),
  
  - Duration of the guarantee,
  
  - Confirm that losses are sustained proportionally and under same conditions by the credit institution and the State,
  
  - Describe the level of guarantee premiums and the calculation method (where guarantee duration, guarantee premiums and guarantee coverage are modulated, provide the necessary justifications and modulation in line with point 25(b) of TF COVID-19),
  
  - Indicate if the guarantee covers the full maturity of the underlying instrument.
4. Confirm that guarantees are granted by 30.06.2022 at the latest;
5. Confirm that the guarantees shall relate to investment and/or working capital instruments;
6. Confirm that the mobilisation of the guarantees is contractually linked to specific conditions which have to be agreed between the parties when the guarantee is initially granted;

7. If the aid is channelled through credit institutions or other financial institutions (Section 3.4 of TF COVID-19), describe how it is ensured that the advantage is passed on to the final beneficiaries by the financial intermediaries;
  
8. Confirm that aid granted under section 3.2 of TF COVID-19 shall not be cumulated with aid granted for the same underlying principal under section 3.3 of TF COVID-19, and vice versa;
  
9. Confirm that aid granted under section 3.2 and section 3.3 of TF COVID-19 for different loans/instruments shall not be cumulated, if the overall amount of loans/instruments per undertaking exceeds the ceilings set out in points 25 (d) and 27 (d) and, in case of subordinated debt instruments, points 25bis and 27bis of TF COVID-19;
  
10. Confirm that in as far as the same beneficiary may benefit in parallel from multiple measures approved by the Commission under sections 3.2 of TF COVID-19, it is ensured that for such measures the maximum ceilings as specified in points 25(d) and 25(e) and, in case of subordinated debt instruments, point 25bis of TF COVID-19 are respected per beneficiary;
  
11. Describe any other additional conditions imposed in the measure.

## SECTION II: ADDITIONAL INFORMATION

### POINT 3: FOR AID TO BE GRANTED UNDER SECTION 3.3 OF THE TF COVID-19: AID IN FORM OF SUBSIDISED INTEREST RATES ON LOANS

#### For subsidised loans under point 27 of TF COVID-19:

1. Describe and confirm that the conditions under point 27 of the TF COVID-19 are respected:
  - Types of eligible instruments (e.g. investment and/or working capital loans),
  - Maturities of eligible instruments,
  - Maximum amount of loan principal as defined in point 27(d) and/or 27(e) of TF COVID-19<sup>20</sup> (including appropriate justification in case of point 27 (d) (iii) and appropriate justification and demonstration of the proportionality of the aid in case of point 27 (e)),<sup>21</sup>
  - Level of interest rates (base rate and credit risk margin) and calculation method (where the loan maturity and the level of credit risk margins are modulated, provide the necessary justifications and modulation in line with point 27 (b) of TF COVID-19),
  - If the aid is channeled through credit institutions or other financial institutions (Section 3.4 of TF COVID-19), describe how it is ensured that the advantage is passed on to the final beneficiaries by the financial intermediaries;
2. Confirm that the loan contracts are signed by 30.06.2022 at the latest;

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<sup>20</sup> To facilitate the implementation of the requirement under paragraph 27 (d) TF COVID-19, Member States may use the example in Annex II when granting the aid under the measure.

<sup>21</sup> Aid granted under the measure or aid under other measures approved by the Commission under section 3.3 TF COVID-19 which has been reimbursed before new aid is granted shall not be taken into account in determining whether the relevant ceiling is exceeded.

3. Confirm that aid granted under section 3.3 of TF COVID-19 shall not be cumulated with aid granted for the same underlying loan principal under section 3.2 of TF COVID-19, and vice versa;
4. Confirm that aid granted under section 3.2 and section 3.3 of TF COVID-19 for different loans shall not be cumulated, if the overall amount of loans per undertaking exceeds the ceilings set out in points 25 (d) and 27 (d) of TF COVID-19;
5. Confirm that in as far as the same beneficiary may benefit in parallel from multiple measures approved by the Commission under sections 3.3 of TF COVID-19, it is ensured that for such measures the maximum thresholds on loans as specified in points 27(d) and (e) of TF COVID-19 are respected per beneficiary;
6. Describe any other additional conditions imposed in the measure.

**For subordinated debt under point 27bis of TF COVID-19:**

7. Describe the type of the subordinated debt instrument by reference to the specific features of the instrument:
  - Seniority (compared to senior creditors and possibly other subordinated debt instruments);
  - Maturity (where the loan maturity is longer than six years, provide the necessary justifications and modulation of the remuneration in line with point 27 (b) of TF COVID-19);
  - Level of interest rates (base rate and credit risk margin) and calculation method; also, describe if the coupon payment is mandatory or not, and if not whether it will be capitalised.
8. Confirm that the maximum amount of the debt instrument (including the capitalised interests) is limited to the ceilings in point 27bis (i) and (ii) of TF COVID-19;

9. Confirm that the subordinated debt contracts are signed by 30.06.2022 at the latest;
10. Confirm that the subordinated debt shall relate to investment and/or working capital needs;
11. Confirm that aid granted under section 3.3 of TF COVID-19 shall not be cumulated with aid granted for the same underlying principal under section 3.2 of TF COVID-19, and vice versa;
12. Confirm that aid granted under section 3.2 and section 3.3 of TF COVID-19 for different loans/instruments shall not be cumulated, if the overall amount of the loans/instruments per undertaking exceeds the ceilings set out in points 25 (d) and 27 (d) and, in case of subordinated debt instruments, points 25bis and 27bis of TF COVID-19;
13. Confirm that in as far as the same beneficiary may benefit in parallel from multiple measures approved by the Commission under section 3.3 of TF COVID-19, it is ensured that for such measures the maximum ceilings as specified in points 27(d) and 27(e) and, in case of subordinated debt instruments, point 27bis of TF COVID-19 are respected per beneficiary;
14. Describe any other additional conditions imposed in the measure.

## SECTION II: ADDITIONAL INFORMATION

### POINT 4: FOR AID UNDER SECTION 3.6 OF THE TF COVID-19 – AID FOR COVID-19 RELEVANT RESEARCH AND DEVELOPMENT

1. COVID-19 and other antiviral relevant research includes research into vaccines, medicinal products and treatments, medical devices and hospital and medical equipment, disinfectants, and protective clothing and equipment, and into relevant process innovations for an efficient production of the required products; List and describe the R&D projects carrying out COVID-19 and other antiviral relevant research that are eligible for aid;
2. Confirm if projects having received a COVID-19-specific Seal of Excellence quality label under the Horizon 2020 SME-instrument are eligible for aid;
3. Identify the form of aid used (direct grant, repayable advances, tax advantages);
4. Confirm that the aid is granted by 30.06.2022;
5. Confirm that no aid is granted to undertakings carrying out contract research on behalf of other undertakings;
6. Indicate if projects started before 1 February 2020 are eligible for aid. In such a situation, confirm that such projects are eligible, only if the aid is needed to accelerate their implementation, or to extend their scope. Confirm that only the additional costs in relation to the acceleration efforts or the widened scope are eligible for aid;
7. Confirm that only costs directly related to and necessary for the R&D project during its duration and the subsequent IPR protection, clinical trial and regulatory procedures are eligible for aid;



8. List and describe the eligible costs<sup>22</sup>:

Personnel costs	
Costs of instruments and equipment, including costs for digital and computing equipment	
Costs of buildings and land for the duration of the project	
Cost of contractual research and other relevant research services, including costs for digital and computing services	
Knowledge and patents bought or licensed from outside sources in arm's length transactions,	
Other operating expenses, e.g. materials	
Additional overheads incurred directly as a result of the R&D project	
Costs for obtaining, validating and defending patents and other intangible assets,	
Costs incurred for obtaining the conformity assessments and/or authorisations necessary for the marketing of new and improved vaccines and medicinal products, medical devices, hospital and medical equipment, disinfectants, and personal protective equipment	
Costs for pre-clinical and clinical trials (trial phases I-IV)	

9. Confirm that costs related to phase-IV trials are eligible as long as they allow further scientific or technological advance;

10. Confirm that assets (instruments, equipment, *etc.*) that are not used for the full duration of the R&D project and/or are used for other purposes than the R&D projects covered by the notified measure are taken into account only pro rata (depreciation over period of duration of R&D project or pro rata of the capacity used for the R&D project);

11. Indicate which category of research<sup>23</sup> will be eligible for aid and confirm that the aid intensities in point 35(d) of TF COVID-19 are respected (*i.e.* maximum 100% for

<sup>22</sup> According to point 35 (c) of TF COVID-19, eligible costs may refer personnel costs, costs for digital and computing equipment, for diagnostic tools, for data collection and processing tools, for R&D services, for pre-clinical and clinical trials (trial phases I-IV), for obtaining, validating and defending patents and other intangible assets, for obtaining the conformity assessments and/or authorisations necessary for the marketing of new and improved vaccines and medicinal products, medical devices, hospital and medical equipment, disinfectants, and personal protective equipment.

<sup>23</sup> As defined in paragraph (84), (85) and (86) of Article 2 of the 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 of 26.6.2014, p. 1.

fundamental research and maximum 80% for experimental development and industrial research);

12. Confirm that, if the aided projects consist of different work packages which fall under fundamental research and industrial research/experimental development, the aid intensity for industrial research and experimental development will be applied, if the majority of costs incurred do not arise from work packages that fall under the category of fundamental research;
  
13. Confirm if a bonus of 15pp will be applied, if more than one Member State supports the research project, or it is carried out in cross-border collaboration with research organisations or other undertakings; If more than one Member State supports the research project, please specify which other Member State (or Member States) supports the research project (incl. SA number if already registered);
  
14. Confirm that the aid beneficiary commits to grant non-exclusive licences under non-discriminatory market conditions to third parties in the EEA;
  
15. Confirm that aid may be cumulated with other aid for the same eligible costs provided the combined aid does not exceed the ceilings defined under points 35 (d) and (e) of TF COVID-19.

## SECTION II: ADDITIONAL INFORMATION

### POINT 5: FOR AID UNDER SECTION 3.7 OF THE TF COVID-19: INVESTMENT AID FOR TESTING AND UPSCALING INFRASTRUCTURES

1. Aid may be granted for the construction or upgrade of testing and upscaling infrastructures required to develop, test and upscale, up to first industrial deployment prior to mass production, COVID-19 relevant products, such as medicinal products (including vaccines) and treatments, their intermediates, active pharmaceutical ingredients and raw materials; medical devices, hospital and medical equipment (including ventilators and protective clothing and equipment as well as diagnostic tools) and necessary raw materials; disinfectants and their intermediary products and raw chemical materials necessary for their production; as well as data collection/processing tools; Describe the eligible projects and the COVID-19 relevant products that will be covered by the notified measure;
2. Indicate whether the eligible infrastructure is operated by the aid beneficiary, or by a separate operator;
3. Describe the form of aid (direct grant, repayable advances, tax advantages, loss cover guarantee);
4. Confirm that the aid is be granted by 30.06.2022;
5. Clarify if any loss cover guarantees included in the notified measure are granted in addition to a direct grant, tax advantage or repayable advance, or as stand-alone aid measure;
6. Confirm, where relevant, that any loss cover guarantee is issued within one month after the undertaking applied for it;
7. Confirm, where relevant, that the amount of losses to be compensated is established five years after completion of the investment; Confirm that the compensation amount is calculated as the difference between the sum of investment costs, reasonable profit of 10% p.a. on the investment cost over five years, and the operating cost on the one

hand, and the sum of the direct grant received, the revenues over the five year period, and the terminal value of the project;

8. Indicate if projects started before 1 February 2020 are eligible for aid. In such a situation, confirm that such projects are eligible, only if the aid is needed to accelerate their implementation, or to extend their scope. Confirm that only the additional costs in relation to the acceleration efforts or the widened scope are eligible for aid;
9. Confirm that the beneficiary will be required to complete the investment within 6 months after the date of the granting of aid;
10. For aid granted in form of direct grants or tax advantages, confirm that, where the 6-month deadline is not met, per month of delay, 25% of the amount of aid is to be reimbursed, unless the delay is due to factors outside the control of the aid beneficiary;
11. For aid granted in form of repayable advance, confirm that the repayable advance is transformed into grants if the 6-months deadline is respected; if not, the repayable advance shall be reimbursed in equal annual instalments within five years after the date of granting the aid;
12. Confirm that the eligible costs are the investment costs (*e.g.* land, buildings, and plant/equipment, immaterial assets) necessary to construct, or upgrade, the testing and upscaling infrastructures. List the eligible costs covered by the notified measure;
13. Confirm that assets (equipment, buildings, land, etc.) that are not used for the full lifetime of the infrastructure are taken into account only pro rata (*i.e.* depreciation over the lifetime, if applicable or pro rata of the capacity used for the infrastructure);
14. Confirm that the maximum aid intensity does not exceed 75% of eligible costs;

15. Confirm, where relevant, that a bonus of 15pp may be granted under the conditions of point 37 (f) of TF COVID-19 (*i.e.* if the support comes from more than one Member States or if the investment is concluded within two months after the date of aid granting or date of application of the tax advantage); If more than one Member State supports the project, please specify which other Member State(s) (incl. SA number if already registered);
  
16. Confirm that the aid shall not be combined with other investment aid for the same eligible costs;
  
17. Confirm that the eligible infrastructures are not predominantly dedicated to one undertaking, but constitute service providers that are open to, and serve multiple users, based on transparent and non-discriminatory conditions;
  
18. Confirm that any exceptional preferential access under more favourable conditions will be granted only to those undertakings that financed at least 10% of the investment costs of the infrastructure;
  
19. Confirm that the price charged for the services provided by the testing and upscaling infrastructure will correspond to the market price.

## SECTION II: ADDITIONAL INFORMATION

### POINT 6: FOR AID UNDER SECTION 3.8 OF THE TF COVID-19: INVESTMENT AID FOR THE PRODUCTION OF COVID-19 RELEVANT PRODUCTS

1. Aid may be granted for the production of COVID-19 relevant products, such as medicinal products (including vaccines) and treatments, their intermediates, active pharmaceutical ingredients and raw materials; medical devices, hospital and medical equipment (including ventilators, protective clothing and equipment as well as diagnostic tools) and necessary raw materials; disinfectants and their intermediary products and raw chemical materials necessary for their production; data collection/processing tools; Describe the eligible projects and the COVID-19 relevant products that will be covered by the notified measure;
2. Describe the form of aid (direct grant, repayable advances, tax advantages, loss cover guarantee);
3. Confirm that the aid is be granted by 30.06.2022;
4. Clarify if any loss cover guarantees included in the notified measure are granted in addition to a direct grant, tax advantage or repayable advance, or as stand-alone aid measure;
5. Confirm, where relevant, that any loss cover guarantee is issued within one month after the undertaking applied for it;
6. Confirm, where relevant, that the amount of losses to be compensated is established five years after completion of the investment; Confirm that the compensation amount is calculated as the difference between the sum of investment costs, reasonable profit of 10% p.a. on the investment cost over five years, and the operating cost on the one hand, and the sum of the direct grant received, the revenues over the five year period, and the terminal value of the project;
7. Indicate if projects started before 1 February 2020 are eligible for aid. In such a situation, confirm that such projects are eligible, only if the aid is needed to accelerate their implementation, or to extend their scope. Confirm that only the additional costs in relation to the acceleration efforts or the widened scope are eligible for aid;

8. Confirm that the beneficiary will be required to complete the investment within 6 months after the date of the granting of aid;
9. For aid granted in form of direct grants or tax advantages, confirm that, where the 6-month deadline is not met, per month of delay, 25% of the amount of aid is to be reimbursed, unless the delay is due to factors outside the control of the aid beneficiary;
10. For aid granted in form of repayable advance, confirm that the repayable advance is transformed into grants if the 6-months deadline is respected; if not, the repayable advance shall be reimbursed in equal annual instalments within five years after the date of granting the aid;
11. Confirm that eligible costs are the investment costs (land, buildings, and plant/equipment, immaterial assets) necessary to create production capacities for the production of the COVID-19 relevant, and the costs of trial runs of the new production facilities. List the eligible costs covered by the notified measure;
12. Confirm that the maximum aid intensity does not exceed 80% of eligible costs;
13. Confirm, where relevant, that a bonus of 15pp may be granted under the conditions of point 39 (f) of TF COVID-19 (*i.e.* if the support comes from more than one Member States or if the investment is concluded within two months after the date of aid granting or date of application of the tax advantage); If more than one Member State supports the project, please specify which other Member State(s) (incl. SA number if already registered);
14. Confirm that the aid shall not be combined with other investment aid for the same eligible costs.

## SECTION II: ADDITIONAL INFORMATION

### POINT 7: FOR AID UNDER SECTION 3.9 OF THE TF COVID-19: AID IN FORM OF DEFERRALS OF TAXES AND/OR SUSPENSIONS SOCIAL SECURITY CONTRIBUTIONS

1. Confirm that the aid can only be granted based on an aid scheme;
2. Provide information about the tax or social contribution the payment of which will be deferred:
  - legal base,
  - collecting authority,
  - scope of the tax or social contribution, in particular relevant taxpayers, elements of calculation such as base, rate(s), and other parameters, periodicity of payment;
3. Indicate if the proceeds of the tax/contribution accrue to the general budget of the collecting authority or are they earmarked for a specific objective;
4. Describe the payments to which the deferral will apply, indicating whether the measure covers all pending payments of that tax or social contribution or whether the measure covers payments that are (or will become) due in a specific timeframe;
5. In case of other measures than mere deferrals, explain what the measures precisely are (e.g. easier access to tax debt payment plans, the granting of interest free periods, suspension of tax debt recovery, expedited tax refunds etc.);
6. If the deferral does not apply to all the undertakings subject to the tax/the social contributions concerned, explain to which subcategory of undertakings the deferral will be restricted: for example to which sectors, regions, types of undertakings;
7. Explain also the reasons why the measure will be limited to these undertakings;
8. Indicate the body responsible for managing the aid scheme and explain the procedure to be followed to grant the aid;



9. Explain the conditions to be fulfilled by an undertaking to benefit from the deferral (or to keep the benefit of the deferral);
  
10. Specify the starting date for granting the aid and confirm that the aid is granted by 30.06.2022;
  
11. Confirm that the end date of the deferral of taxes and/or social contributions is not later than 30.06.2023.

## SECTION II: ADDITIONAL INFORMATION

### **POINT 8: FOR AID UNDER SECTION 3.10 OF THE TF COVID-19: AID IN FORM OF WAGE SUBSIDIES FOR EMPLOYEES TO AVOID LAY-OFFS DURING THE COVID-19 OUTBREAK**

1. If the wage subsidies do not apply to all undertakings, explain to which subcategory of undertakings the measure will be restricted: for example to which sectors, regions, types of undertakings; Explain also the reasons why the measure will be limited to these undertakings;
2. Confirm that the aid can only be granted based on an aid scheme;
3. Confirm that the notified measure intends to contribute to the wage costs of undertakings which, due to the COVID-19 outbreak, would otherwise lay off the personnel or to the wage equivalent income of self-employed individuals for whom the adoption of national measures in response to the COVID- 19 outbreak resulted in the suspension or reduction of their business activity;
4. Specify if the notified measure covers contributions to wage costs or equivalent payments to the benefit of self-employed individuals;
5. Confirm that employers/applicants have to prove/declare that they would have laid off the benefitting personnel covered by their application or would have been at risk of being laid off, without the aid; Confirm that for self-employed individuals they would have to prove/declare that the adoption of national measures in response to the COVID-19 outbreak resulted in the suspension or reduction of their business activity;
6. Confirm that the employers have to commit to maintain the benefitting personnel in continuous employment for the period during which they receive the aid; In the case of self-employed confirm that they have to commit to maintain the relevant business activity of the self-employed individual for the entire period for which the aid is granted;

7. Confirm that the wage subsidy will be paid out on a monthly basis;
8. Indicate the amount of the monthly wage subsidy as compared to the monthly gross salary (including employer's social security contributions) of the benefitting personnel; confirm that the maximum 80% aid intensity is respected; confirm that 80% of the average monthly wage equivalent income of the self-employed individual is respected;
9. Indicate if an alternative calculation method is used to calculate the aid intensity such as using the national wage average or minimum wage (or in the case of self-employed the monthly equivalent of their declared net income) or the monthly gross wage cost of the employees concerned (or the monthly wage equivalent income of self-employed individuals) before the COVID-19 outbreak. Describe such an alternative method and justify why it is considered proportionate;
10. Explain the conditions to be fulfilled by an undertaking to benefit from the wage subsidy;
11. Confirm that undertakings have to apply for the wage subsidy and they have to justify how they fulfil the eligibility conditions; if this is not the case, describe the conditions to grant the aid under the notified measure;
12. Confirm that individual aid awards of the wage subsidy scheme are granted no later than 30.06.2022;
13. Indicate if wages subsidies will be paid retroactively, for periods prior to the submission of the aid application; specify the periods that can be covered and provide justifications;
14. Indicate if a combination of the aid measure with other general employment measures or employment aid measures is possible; specify with which ones and describe how it will be ensured that this will not lead to overcompensation of the benefitting undertakings;

15. Confirm that the scheme does not exclusively target employees of credit or financial institutions and is open to several other sectors;
  
16. Provide any other information deemed to be relevant for the assessment of the notified measure.

## SECTION II: ADDITIONAL INFORMATION

### POINT 9: FOR AID TO BE GRANTED UNDER SECTION 3.12 OF THE TF COVID-19: AID IN FORM OF SUPPORT FOR UNCOVERED FIXED COSTS

1. Confirm that the aid is granted no later than 30.06.2022 and covers uncovered fixed costs incurred during the period between 01.03.2020 and 30.06.2022, including such costs incurred in part of that period ('eligible period');
2. Confirm that the aid is granted on the basis of a scheme to undertakings that suffer a decline in turnover during the eligible period of at least 30% compared to the same period in 2019;<sup>24</sup>
3. Confirm that uncovered fixed costs are defined under the measure in accordance with point 87(c) of the Temporary Framework and that the aid intensity shall not exceed 70% of the uncovered fixed costs, except for micro and small companies, where the aid intensity shall not exceed 90% of the uncovered fixed costs;
4. Confirm that: (i) the losses of undertakings from their profit and loss statements during the eligible period<sup>25</sup> are considered to constitute uncovered fixed costs; (ii) the aid under this measure may be granted based on forecasted losses; (iii) the final amount of aid shall be determined after realisation of the losses on the basis of audited accounts or on the basis of tax accounts; and (iv) any payment exceeding the final amount of the aid shall be recovered. If the final amount of aid is determined on the basis of tax accounts, provide appropriate justification (for example in connection with the characteristics or size of certain type of undertakings);
5. Confirm that the overall maximum aid amount per undertaking<sup>26</sup> (gross, i.e. before any deduction of tax or other charge) is respected;
6. Describe the form of aid (direct grants, tax and payment advantages or other forms such as repayable advances, guarantees, loans, equity);

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<sup>24</sup> The reference period is a period in 2019 irrespective of whether the eligible period is in 2020, 2021 or 2022.

<sup>25</sup> One-off impairment losses are not included in the calculation of the losses.

<sup>26</sup> See paragraph 87(d) TF COVID-19.

7. Confirm that for aid granted in forms other than direct grants, the total nominal value of such forms remains below the overall maximum aid amount per undertaking;
8. Confirm that if the beneficiary receives aid on several occasions or in several forms under the measure or aid under other measures approved by the Commission under section 3.12 of TF COVID-19, the overall maximum aid amount per undertaking, as set out in point 87(d) of TF COVID-19 is respected;
9. Confirm that the aid under this measure shall not be cumulated with other aid for the same eligible costs;
10. If the aid is channelled through credit institutions or other financial institutions (Section 3.4 of TF COVID-19), describe how it is ensured that the advantage is passed on to the final beneficiaries by the financial intermediaries (in particular in schemes in which guarantees are used for existing loans, please describe in more detail the safeguards put in place to ensure the interest rate adjustments is fully passed through);
11. If the aid is granted in the form of guarantees, confirm that the mobilisation of the guarantees is contractually linked to specific conditions, which have to be agreed between the parties when the guarantee is initially granted.

## **Annex I - Language waiver**

In order to speed up the processing of the notification, the below language waiver should be provided with the notification, on letterhead of the relevant authorities, dated and signed. Please clearly identify the measure(s) for which the language waiver is provided.

*Due to the urgent need to adopt and notify a Decision in relation to the present notification relating to [brief description of the scheme subject to the notification], the [national: specify] government agrees exceptionally to waive its rights deriving from Art. 342 TFEU in conjunction with Art. 3 of the EC Regulation 1/1958 and to have the planned Decision adopted and notified pursuant to Article 297 of the Treaty in English language.*

**Annex II**

**Example for liquidity needs under paragraph 25 and 27 (d)(iii) of TF COVID-19**

		<b>Net cash position per month</b>							
Period		1	2	3	4	5	6	7	8
Net cash position at the beginning of the period									
<b>Cash Inflows</b>		0	0	0	0	0	0	0	0
	Clients								
	other operational income								
	Non operational income								
	Others (any other cash inflow)								
<b>Cash Outflows</b>		0	0	0	0	0	0	0	0
	Suppliers								
	Staff related costs (wages, social costs,...)								
	Financial costs (loan repayment, interests,...)								
	Varia (rentals,...)								
	others (please add any other cash outflow)								
Difference cash inflows - outflows		0	0	0	0	0	0	0	0
Net cash position at the end of the period		0	0	0	0	0	0	0	0