State aid Scoreboard 2019

Competition

EUROPEAN COMMISSION
DG Competition

Policy and Strategy
State aid Policy and Strategy

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Executive Summary

State aid expenditure has kept increasing in 2018 – According to the national expenditure reports for 2018, State aid spending increased in 2018, both in absolute amounts and relative to GDP, excluding aid to agriculture, fisheries and railways. Member States spent 120.9 billion EUR, i.e. 0.76% of GDP, on State aid at European Union level, an increase of about 0.01 p.p. of GDP compared to 2017. In nominal terms, this represents an increase of about 4.3% compared to 2017 expenditure (+ 5 billion EUR).

State aid finances objectives of common European interest - About 55% of total spending (66.5 billion EUR), excluding aid to agriculture, fisheries and railways, was attributed to State aid to environmental and energy savings. For all other objectives, Member States spent about 54.4 billion EUR, i.e. 0.34% of GDP, on State aid at European Union level. Research, development and innovation and regional development represent around 9% of total spending each (11.3 and 10.6 billion EUR respectively), while sectoral development represents 7% (8.4 billion EUR).

Direct grants are still the preferred State aid instrument - Direct grants are still by far the most popular aid instrument in 2018, representing 60.5% of total expenditure, and even grew increasingly popular over time (it was 51% in 2009 and 53% in 2013). In 2018, tax exemptions/reductions/deferrals represented a lower share of total spending (31.8% of total expenditure) than in the past (2009, 39.2% and 2013, 35.0%).

Co-financed projects - Compared to 2017, total spending on co-financed projects slightly increased from about 12.5 billion EUR to about 13.3 billion EUR in 2018, thus registering a 800 million EUR (+7%) increase. On the contrary, spending on co-financed projects decreased substantially in Poland (-1.6 billion EUR) and Hungary (-583 million EUR). These findings reflect the State of implementation of the European Structural and Investment Funds (ESIF) 2014-2020[1]. Having allocated most of their available funds under the 2014-2020 Multiannual Financial Framework (MFF) in previous years, these Member States are now reducing their co-financed expenditure.

Railways - Subsidies to the rail sector tend to be stable and show an increasing trend in the last 3 years, reaching 50 billion EUR in 2018. On average, infrastructure aid represents slightly more than half of all subsidies to railways.

Aid to the financial sector, agriculture and fisheries – Both the State aid approved and used in the financial sector have further decreased in 2018 compared to previous years. State aid to agriculture has diminished by approximately one third, from 9 billion EUR in 2014 to slightly more than 6 billion EUR in 2018. State aid to the fisheries and aquaculture sector remained stable between 2014 and 2018 at around 40 million EUR.

State aid schemes are highly heterogeneous in terms of expenditure – The State aid measures currently in force are very heterogeneous in terms of expenditure. In total, 20 schemes have reported expenditure above 1 billion EUR in 2018, while 155 are above 100 million EUR. For this reason, the 2019 Scoreboard pays particular attention to the largest State Aid schemes in terms of expenditure and displays data at the scheme level. In particular, one single measure accounts for 28.9 billion EUR expenditure in 2018, i.e. one fifth of the total 2018 State aid expenditure[2].

Has the State Aid Modernisation (SAM) reached its objectives? – The 2019 Scoreboard has assessed the implementation of SAM in practice, and its impact on State aid spending, with the following main results:

- **GBER uptake is steady, but has not yet reached its full potential –** As observed in previous Scoreboards, Member States are increasingly using GBER. 1666 new GBER measures were implemented in 2018, corresponding to 94.7% of the new State aid measures. Leaving aside the largest State aid scheme, the share of GBER in State aid spending (49% and 45.0 billion EUR) is at a comparable level as

[1] https://cohesiondata.ec.europa.eu/overview
[2] Excluding aid to agriculture, fisheries and railways.

spending for notified schemes (51% and 46.8 billion EUR) in 2018[3]. Moreover, by now Member States are implementing large GBER schemes for a wide variety of objectives.

- **Does DG COMP case practice focus on the potentially most distortive aid measures? –** As a result of SAM, the median budget size of notified measures has increased from around 12 million EUR to more than 17.5 million EUR in 2018. Actual spending under notified measures almost doubled since 2014. SAM has therefore allowed the Commission to focus its attention on larger schemes.

- **Has SAM enabled faster decisions? –** Due to the large GBER uptake, State aid measures can be processed much more rapidly, since an increasing share of measures under GBER do not require any decision from the Commission before being implemented.

- **How has State aid spending capacity evolved in the EU?** – Overall, Member States' State aid spending capacity has increased in the last five years. All Member States that were spending below EU average five years ago, mostly EU13 or Member States seriously affected by the European sovereign debt crisis, are catching up. Some of the largest and wealthiest Member States, which were spending above EU average in 2013, have further increased their spending capacity. Only a few smaller Member States have decreased their spending capacity.

- **To which extent has SAM contributed to foster public investment for the protection of the environment and the transition towards renewable energy sources? –** State aid spending for environmental and energy aid corresponded to 55% of total State aid spending in 2018. Environmental protection and energy savings is the prime objective in 20 Member States. However, expenditure still remains highly concentrated in only 5 Member States (79.7%). Moreover, the largest State aid measure spent around 130.8 billion EUR between 2014 and 2018, corresponding to 48% of the total EU State aid expenditure for environmental and energy savings in the same period. Without the largest scheme, the share of spending under block-exempted measures for this objectives corresponds to around 40% of the total.

[3] Excluding aid to railways, agricultural aid and fisheries.

1. Introduction

The Single Market is one of Europe's major achievements and its best asset in times of increasing globalisation, with its 24.5 million small, medium-sized and large companies competing to serve 500 million consumers. This vibrant internal market contributes to the competiveness of EU industry and sustainable development of the European economy based on competitive social market values.

Competition is a prerequisite to reap the benefits of the Single Market, to ensure equity and a level playing field among the companies operating in the EU. Healthy competition gives companies incentives to innovate, enter new markets and improve efficiency. This brings greater choice and lower prices for consumers. It also makes European firms more competitive on the world stage. On the contrary, favouring some firms to the detriment of others might create inefficiencies by letting less efficient companies survive or even expand at the expense of the more efficient.

A company which receives government support through State aid gains a competitive advantage over the other players in the market. State aid is an advantage conferred on a selective basis to undertakings by national public authorities. This is why the Treaty on the Functioning of the EU generally prohibits State aid unless it is justified by the EU common interest. To ensure that this prohibition is respected and exemptions are applied equally across the European Union, the European Commission is in charge of ensuring that State aid implemented by Member States complies with EU competition rules.

In some circumstances, government interventions are necessary for a well-functioning and equitable economy. Therefore, the Treaty leaves room for a number of policy objectives for which State aid can be considered compatible. State aid control therefore does not prevent Member State governments from supporting businesses. State aid control ensures that any detriment arising from distortions of competition is outweighed by the public purpose pursued by the aid. It also ensures an efficient use of taxpayers' money while maximising available resources from limited national budgets which need to target many essential purposes, such as education, health, national security or social protection. Moreover, by steering public aid towards objectives of common interest that otherwise would not be realised (e.g. R&D&I, major infrastructure projects, investment in renewable energy), State aid control helps ensure benefits for society and minimise distortions of competition.

Over the past half-century, a large body of secondary legislation and guidelines has developed in order to give practical application to these fundamental principles. The rules have evolved to keep pace with economic and technological change, with the emergence of new political priorities (such as increased emphasis on the protection of the environment) and new developments in economic theory. Consequently, EU State aid policy has undergone a number of important changes in recent years.

In particular, since 2013, the Commission has implemented a major reform package, the **State aid Modernisation (SAM)**[4]. The objectives of the State aid Modernisation were threefold: 1) to foster sustainable, smart and inclusive growth in a competitive internal market; 2) to focus the Commission's ex-ante scrutiny on cases with the biggest potential impact on the internal market, and 3) to streamline the rules and provide for faster decisions. One of the key components of SAM is the wider number of categories which fall under the **General Block Exemption Regulation (GBER)**[5] and hence for which aid can therefore be granted without prior notification and approval by the Commission, provided that certain conditions are met. More than 94% of new State aid measures are now implemented by Member States without the need for such prior approval.

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[4] On 8 May 2012, the Commission set out an ambitious State aid reform programme in the Communication on State aid modernisation (COM/2012/0209).

[5] Commission Regulation (EU) N°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), amended by Commission Regulation (EU) 2017/1084 of 14 June 2017 (OJ L 156, 20.6.2017, p. 1–18)

At the same time, measures that might seriously harm competition or fragment the Single Market are subject to more careful scrutiny, and a number of new control mechanisms have been introduced, in particular **transparency requirements, the ex-post evaluation** of State aid schemes and **increased monitoring.**

Therefore, the post-SAM State aid control should facilitate the treatment of aid which is well-designed, targeted at identified market failures and objectives of common interest, and least distortive ("good aid"). This should ensure that public support stimulates innovation, green technologies, human capital development, avoids environmental harm and ultimately promotes growth, employment and EU competitiveness. In a nutshell, **with the implementation of the State Aid Modernisation,** State aid control should have become lighter and smarter.

On 7 January 2019, the Commission launched the “fitness check”, an evaluation of the rules adopted during the State aid Modernisation, in line with the Commission's Better Regulation Guidelines[6].

The effects of State aid modernisation have only recently started to be tangible. Therefore, **this 2019 edition of the Scoreboard focuses on assessing the impact of SAM on State Aid spending, to inform future decision making in light of the ongoing evaluation of the rules**.

1.1. What is the State aid Scoreboard?

Context – Under Article 6 of Commission Regulation (EC) 794/2004, the European Commission must publish, annually, a State aid synopsis ("State aid Scoreboard" or “Scoreboard”) based on the expenditure reports provided by Member States[7].

Objective – The Scoreboard is the European Commission’s benchmarking instrument for State aid. It was launched by the Commission in July 2001 to provide a transparent and publicly accessible source of information on the overall State aid situation in the Member States and on the Commission's State aid control activities. Furthermore, the data in the report are used for further statistical analysis and represent an important source of information. Scoreboard data are also used by Member States and external stakeholders.

Apart from providing the aggregated information on State aid expenditure at the EU and national levels, the Scoreboard is a key component of the State aid monitoring toolbox for tracking and assessing the effects of the main past and ongoing policy developments in the State aid field. It gives the reader complementary information on the impact of recent developments in State aid policies and additional opportunities for analysis. It also highlights the role of State aid control in steering public aid towards objectives of common interest.

This 2019 edition includes a more detailed analysis of on the effects and progress of the State Aid Modernisation, based on three focus points:

- To what extent has the State aid Modernisation reached its objectives?
- How has State aid spending capacity evolved in the EU?
- To which extent has the State aid Modernisation contributed to foster public investment in the protection of the environment and the transition towards renewable energy sources?

Open data – The Scoreboard is supplemented by further information. The Annexes provide additional material (illustrative tables and charts) to allow a more informed reading of the

[6] https://ec.europa.eu/info/law/law-making-process/planning-and-proposing-law/better-regulation-why-and-how/better-regulation-guidelines-and-toolbox_en.

[7] Commission Regulation (EC) No 794/2004 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)

2019 Scoreboard results. **State aid expenditure data gathered by DG Competition is also available on its data repository webpage**[8].

1.2. What is the methodology of the State aid Scoreboard?

Scope – The Scoreboard contains primarily information about Member States' expenditure for all existing State aid measures in favour of industries and services (including agriculture and fisheries), for which the Commission has either adopted a formal decision or received a summary information sheet from the Member States for measures qualifying for exemption under the General Block Exemption Regulation (GBER).

Cases which are still under examination are excluded. General measures that do not favour certain enterprises or sectors, and public subsidies that do not affect trade or distort competition, are not covered by the Scoreboard as they are not subject to the Commission's investigative powers under the State aid rules or deemed not to constitute State aid[9]. Therefore, the data presented in the Scoreboard do not include funding granted under the *de minimis* rules[10].

Furthermore, State aid expenditure data presented in the Scoreboard exclude most of the aid to railways[11], services of general economic interest and schemes approved under the Temporary Framework (TF)[12], for which the corresponding legal bases impose limited reporting obligations on Member States. Railways and crisis aid to the financial sector are covered separately in Sections 3.6 and 3.7.

Data and methodology – The State Aid Scoreboard comprises aid expenditure made by Member States from 1.01.2009 to 31.12.2018 which falls under the scope of Article 107(1) TFEU. The data is based on the annual reporting by Member States pursuant to Article 6(1) of Commission Regulation (EC) 794/2004. **The accuracy of the data remains the responsibility of Member States**.

The actual data on State aid expenditure concerning previous years may differ from data previously published for the same year. Indeed, Member States may have replaced provisional figures or estimates from previous years by final actual expenditure, in particular, as regards expenditure in tax schemes.

State aid expenditures are presented in terms of **aid element** granted by the Member State to the recipient of the aid. The aid element does not represent the nominal amount spent by the public authority, but measures the economic advantage passed on to the undertaking. More detail on the methodology used in this Scoreboard is provided in Annex I.

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[8] https://webgate.ec.europa.eu/comp/redisstat/databrowser/explore/all/COMP_TOP?display=card&sort=category.

[9] Subsidies granted to individuals or general measures open to all enterprises are not covered by this definition since they do not constitute State aid.

[10] Commission Regulation (EC) N.1407/2013 (18.12.2013), 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. 9–17) and 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. 45–54)

[11] Subsidies to railways are excluded from the total State aid figures as they fall under Article 93 TFEU and corresponding regulations. They however appear in a dedicated table in the Scoreboard, together with data falling under Regulation (EU) 2016/2338 of the European Parliament and of the Council of 14 December 2016 amending Regulation (EC) No 1370/2007 concerning the opening of the market for domestic passenger transport services by rail (OJ L 354, 23.12.2016), which are reported on a voluntary basis by Member States.;

[12] SGEI package: European Union framework for State aid in the form of public service compensation (OJ C 8, 11.1.2012); Communication of the Commission — Temporary Union framework for State aid measures to support access to finance in the current financial and economic crisis (Official Journal C6, 11.1.2011).

2. The State aid Modernisation (SAM) and its implementation

The State Aid Modernisation – Since May 2012, the Commission has implemented a major reform package, the State aid Modernisation (SAM).

One of the cornerstones of the reform is the revision of the General Block Exemption Regulation (GBER), which simplifies aid-granting procedures for Member States by empowering Member States to authorise aid without prior notification. This is possible for a wide range of measures fulfilling horizontal common interest objectives. Similar block-exemption regulations have been adopted in the agricultural sector (ABER[13]) and for fisheries (FIBER[14]). The SAM reform also modernised several State aid regulations and sectoral guidelines.

Due to the implementation of the new set of State aid rules, granting authorities in Member States have been given a much wider scope to design and implement aid measures. **At the same time, the Commission still plays its role as guardian of fair competition within the single market.** The post-SAM rules have been designed to strike a balance between wider scope for the Member States and proper compliance and smarter State aid control. **Therefore, a complete toolbox for smart and targeted State aid control striking the right balance between flexibility and responsibility is at the disposal of the European Commission**:

- **Transparency**[15]: since July 1st 2016, aid awards exceeding 500,000 EUR need to be published by Member States on the Transparency Award Module (TAM)[16] or a national or regional register. This aims to ensure discipline, public control and greater accountability;

- **Monitoring**: the European Commission has strengthened its ex-post controls of Member States' compliance with the GBER conditions;

- **Ex post evaluation of large schemes**[17]: the ex-post evaluation of certain large aid schemes is now required both under the General Block Exemption Regulation, when the scheme's annual aid budget exceeds 150 million EUR, and different State aid guidelines.

The Fitness check – A number of State aid rules adopted as part of the State Aid Modernisation are due to expire by the end of 2020. Others have no fixed expiry date.

In 7 January 2019, the Commission launched an evaluation of the State aid Modernisation rules as required by the Commission's Better Regulation requirements. This evaluation takes the form of a "fitness check"[18]. Its aim is to assess whether State aid rules are still "fit for purpose", taking into account the general SAM objectives, the specific objectives of the legal framework, the current and (already known) future challenges and whether the objectives of SAM have been met.

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[13] 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 on the Functioning of the European Union.

[14] 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 fisheries 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.

[15] Article 9 and Annex III of GBER, the corresponding provisions of FIBER and ABER, and similar provisions in the related guidelines.

[16] https://webgate.ec.europa.eu/competition/transparency/public/search/home?lang=en

[17] Defined in Article 1(2) GBER and corresponding provisions in the State aid guidelines and Commission staff working document, Common methodology for State aid evaluation (SWD(2014) 179)

[18] The progress of the fitness check can be followed on the Better Regulation Portal: https://ec.europa.eu/info/law/better-regulation/initiatives/ares-2018-6623981_en.

The fitness check covers the General Block Exemption Regulation (GBER), *de minimis* Regulation, the Regional aid Guidelines, the Research, Development and Innovation (RDI) Framework, the Communication on State aid for important projects of common European interest (IPCEI), Risk finance, the Airport and aviation Guidelines, the Energy and Environmental Aid Guidelines (EEAG), the Rescue and restructuring Guidelines, but also the Railways Guidelines[19] and the Short-term export-credit Communication[20] (the latter not part of the 2012 SAM package).

In addition to the results of a stakeholder consultation, the "fitness check" will take account of evidence gathered via studies, monitoring results, evaluation reports, the Commission's extensive case practice and internal statistics. As a key element of the State aid control toolbox, **the Scoreboard provides key insights on the impact of the implementation of the SAM reform to feed into the possible future revision of the State aid rules**.

Pending the conclusion of the fitness check, the validity of the current State aid rules will be prolonged.

[19] Community guidelines on State aid for railway undertakings (2008/C 184/07).

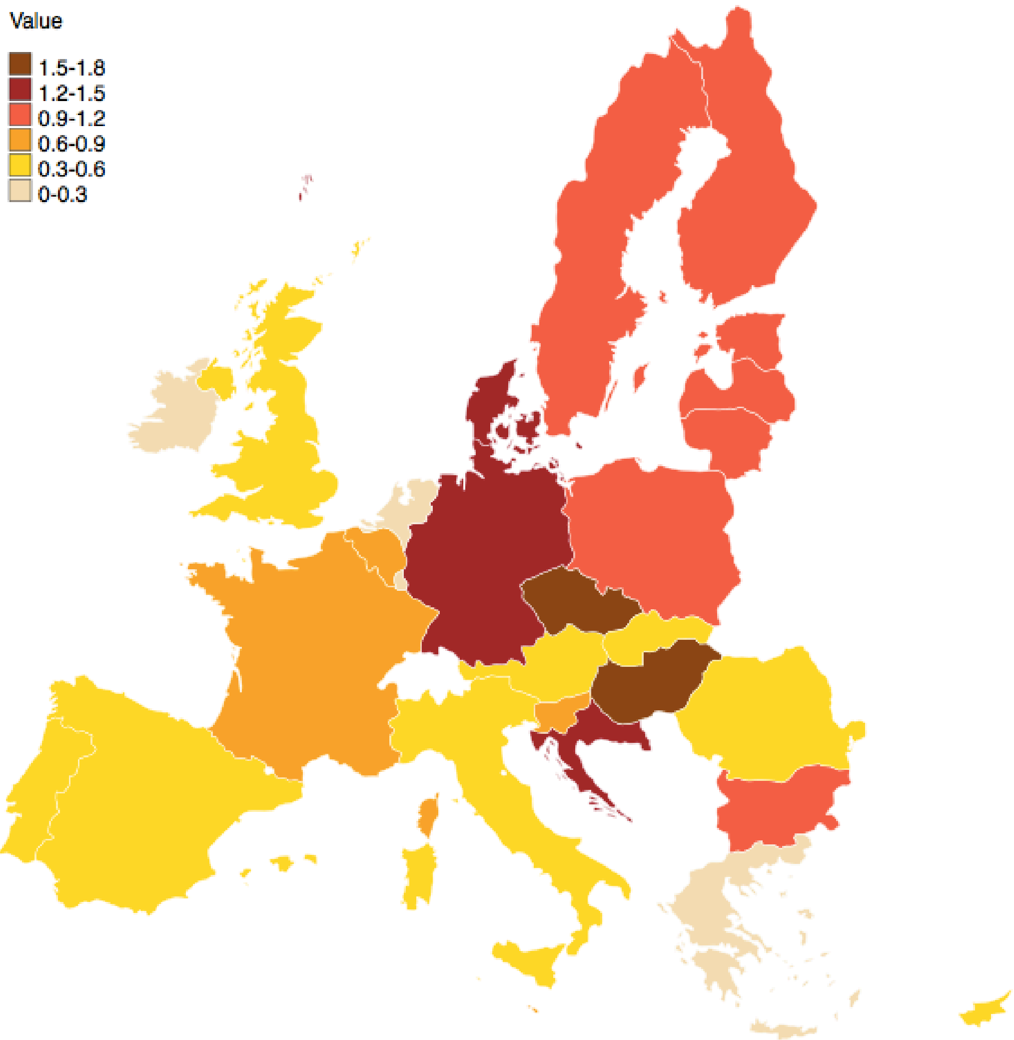
[20] Communication from the Commission to the Member State on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to short-term export-credit insurance (2012/C 392/01).

3. Overall trends of State aid expenditure

3.1. Total State aid expenditure has kept increasing in 2018

According to the national expenditure reports for 2018[21], Member States spent **120.9 billion EUR**, i.e. **0.76% of GDP**, on State aid at European Union level, excluding aid to agriculture, fisheries and railways. This amount represents a nominal increase of about 4.3% compared to 2017 expenditure (**+5 billion EUR**) and an increase of about 0.01 p.p. of GDP in relative terms. Looking at the distribution of State aid expenditure at the Member State level as a share of national GDP (Figure 1), there is a large variety across Member States. The Member States spending most, spend around 1.5-1.8 percent of their national GDP (notably, Czechia and Hungary), while the Member States spending least, spend around 0.16-0.3 percent of GDP (notably, Ireland, Luxembourg, Greece and the Netherlands).

Figure 1: Total State Aid expenditure, excluding aid to agriculture, fisheries and railways, as % of national GDP by Member State

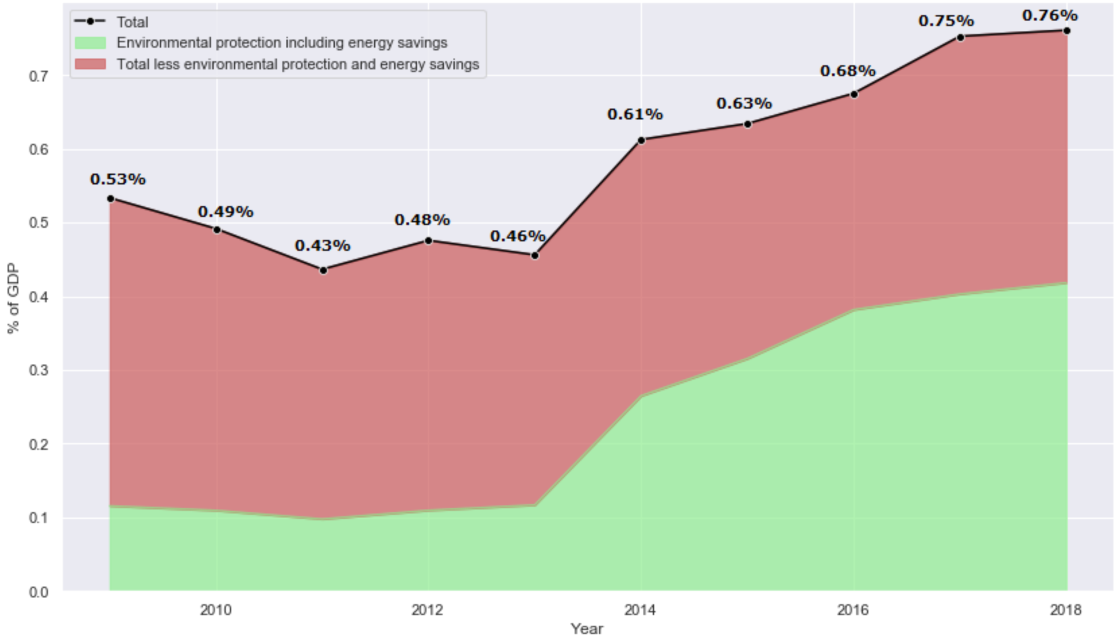


In nominal terms, State aid spending has been increasing since 2014. In relative terms, overall State aid expenditure as a share of EU GDP has remained stable in the last two years

[21] Submitted in conformity with Article 6(1) of Commission Regulation (EC) 794/2004

(+ 0.01 p.p. of GDP between 2017 and 2018). As shown in Figure 2, a large part of the increase registered since 2014 is due to a sharp increase in spending for environmental protection and energy savings (green stacked area), mainly driven by the inclusion of one specific renewable energy scheme.

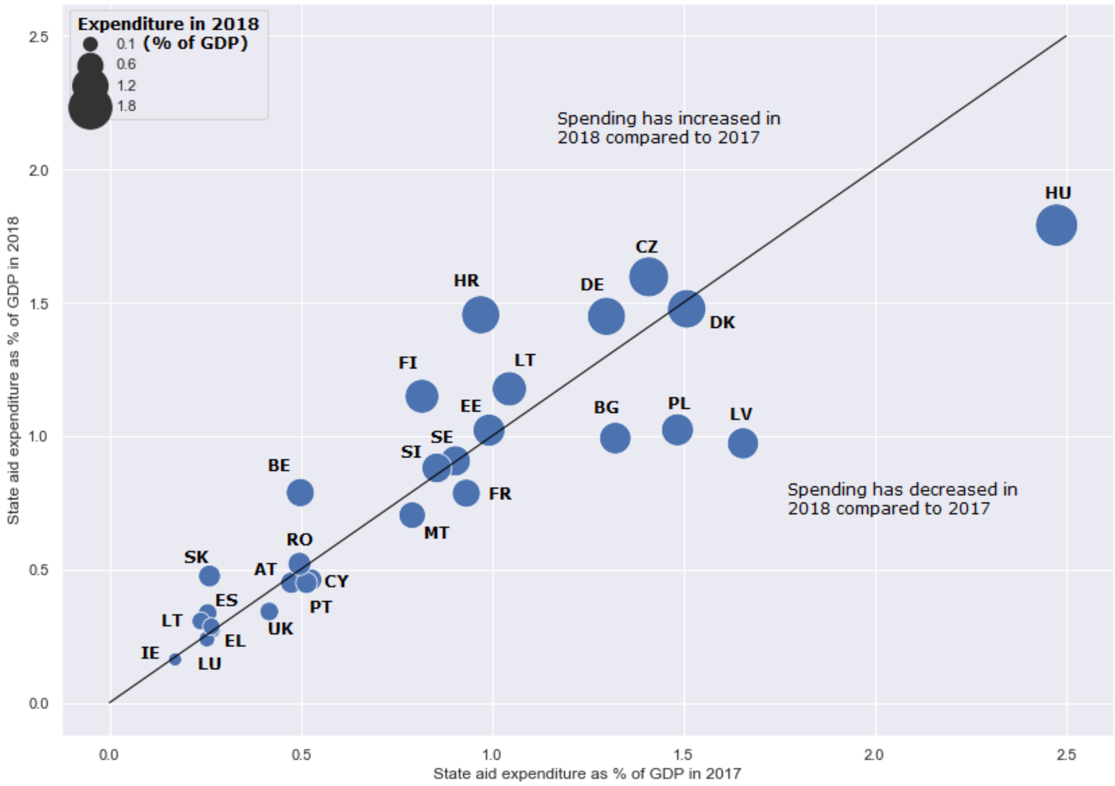
Figure 2: Total State Aid expenditure, excluding aid to agriculture, fisheries and railways, as % of EU 28 GDP



In 2018, spending was reported for **4121 active measures, of which a large majority were schemes** (71%). Among them, **1760 are new measures (42%)**. While only about 13% of these measures (i.e. 521 cases) concerned environmental protection and energy savings, they cover, on average, much higher budgets and spending compared to other objectives. **About 55% of total spending** (66.5 billion EUR), excluding aid to agriculture, fisheries and railways, **was attributed to State aid to environmental and energy savings**. For all other objectives, Member States spent about **54.4 billion EUR**, i.e. **0.34% of GDP**, on State aid at European Union level (see Figure 2).

As regards both the levels and changes in total expenditure, there are **large differences between Member States** (see Figure 3). Figure 3 reports expenditures in 2017 (x axis) and in 2018 (y axis) as a percentage of national GDP. Member States above the 45 degrees line reported an increase in total State aid expenditure in 2018 as compared to 2017, those below a decrease. The highest **increase** in expenditure was recorded in **Croatia** (+0.48p.p. of GDP). Other Member States, e.g. **Finland** (+0.33p.p. of GDP), **Belgium** (+0.29p.p. of GDP) and **Slovakia** (+0.21p.p. of GDP) also recorded large increases. On the contrary, a substantial **reduction** in State aid expenditure has been observed in **Hungary** and **Latvia** (both of -0.68p.p. of GDP) and, to a lesser extent, in **Poland** (-0.46p.p. of GDP) and **Bulgaria** (-0.33p.p. of GDP).

Figure 3: Total State Aid expenditure, excluding aid to agriculture, fisheries and railways, as % of GDP in 2017 and 2018



3.2. Total State aid expenditure by policy objectives: environmental aid remains the main policy focus of Member States

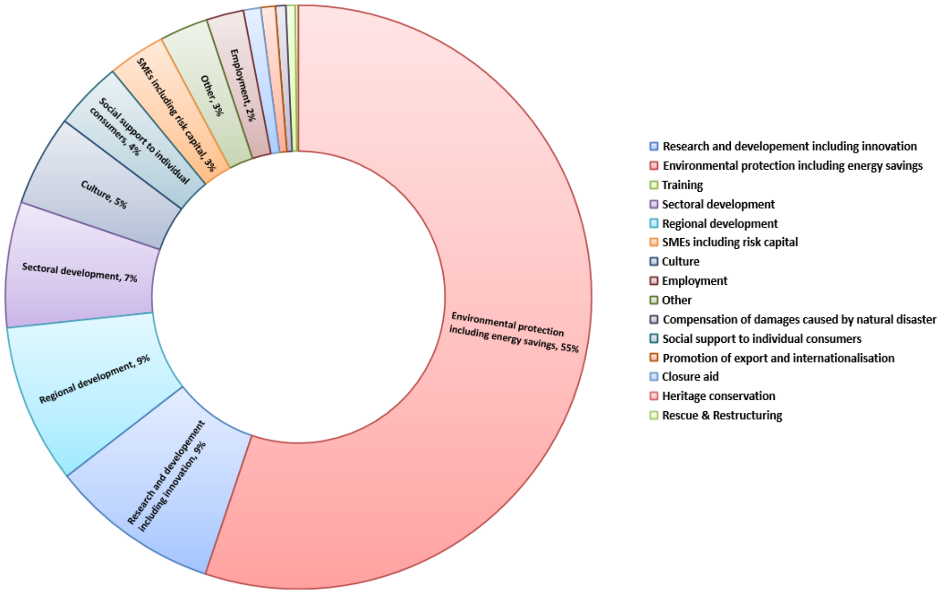
To be compatible with the State aid rules, measures must contribute to a well-defined common interest objective, referred to as "policy objective". However, in practice State aid measures are often mutually complementary and some of the objectives might overlap[22].

At EU level in 2018, as depicted in Figure 4, more than half (55%) of all spending, i.e. 66.5 billion EUR corresponding to 0.42% of EU 28 GDP, is allocated to **environmental protection and energy savings**, with the remaining 45% dedicated to the various other policy objectives. **Research, development and innovation** (R&D&I) and **Regional development** represent around 9% of total spending each (11.3 and 10.6 billion EUR respectively), while **Sectoral development**[23] represents 7% (8.4 billion EUR). These 4 biggest policy objectives make up 80% of total State aid spending in 2018.

[22] For example, a regional aid scheme might be targeted at the sole benefit of SMEs located in an assisted region.

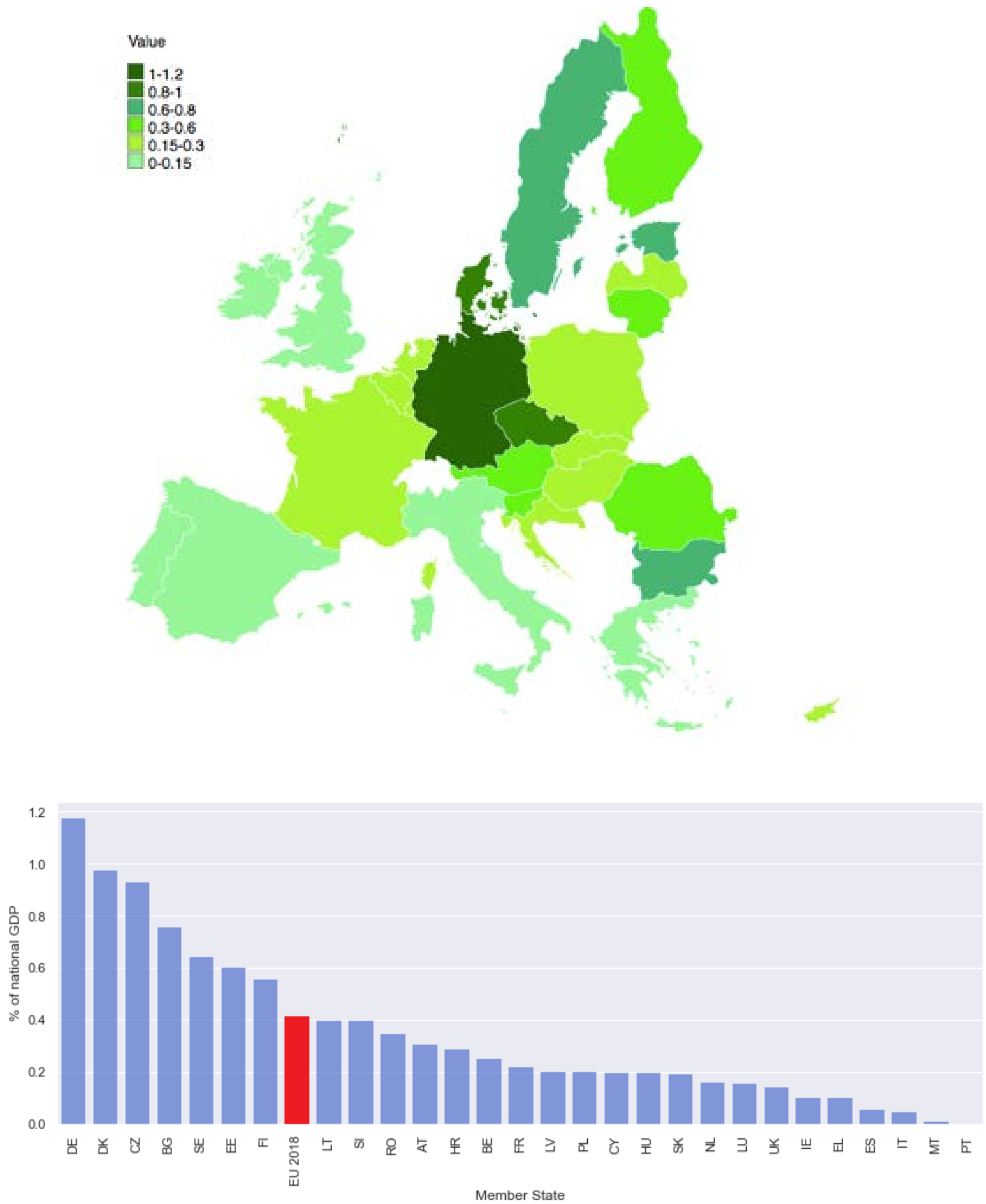
[23] This objective includes a large variety of measures, across different sectors and for various purposes (*i.a.* investment for port and airport infrastructure, aid for press and television, etc.).

Figure 4: Total State Aid expenditure, excluding aid to agriculture, fisheries and railways, by policy objective in 2018



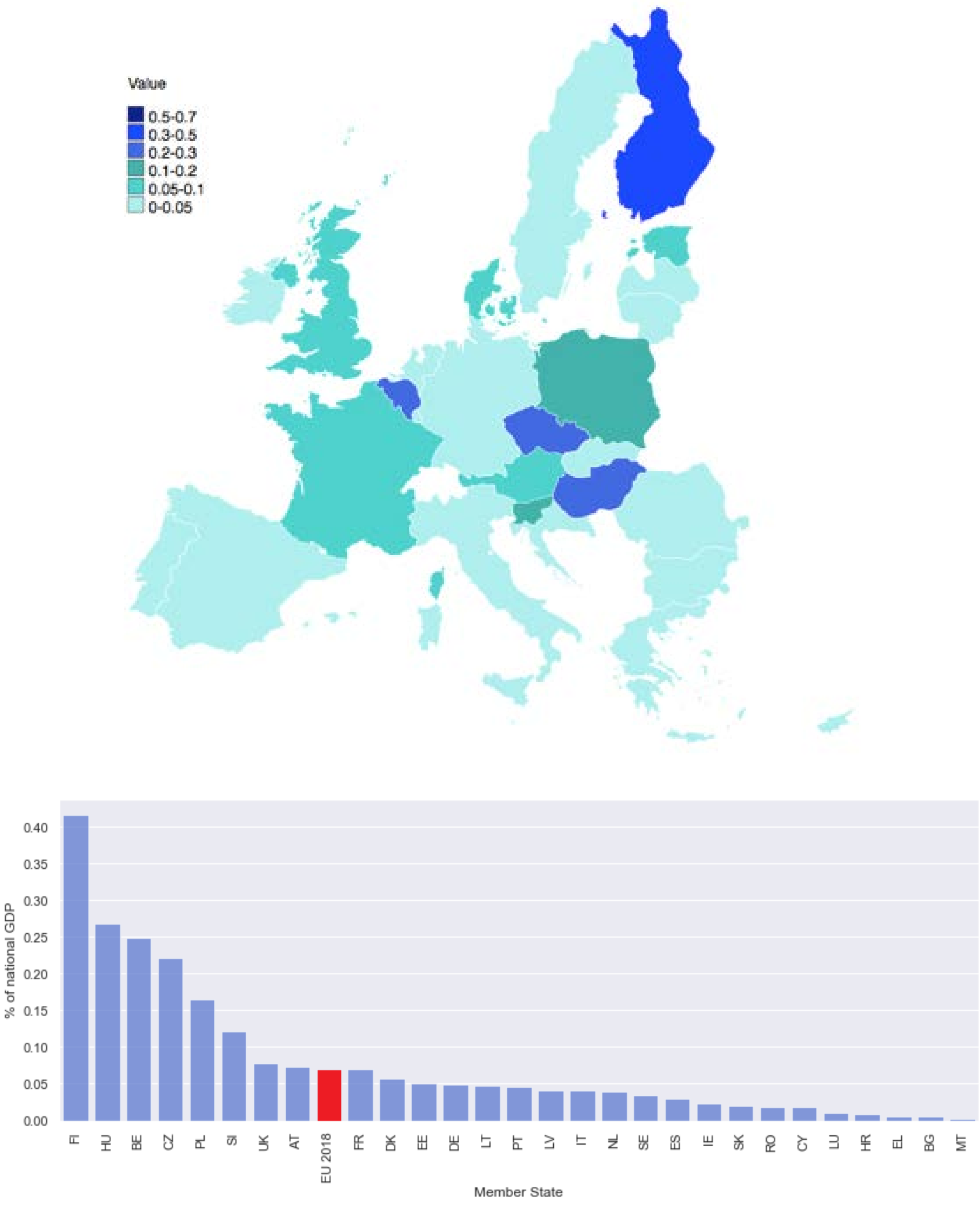
In relative terms, Germany, Denmark and Czechia are the Member States spending the most on **environmental protection and energy savings** measures, namely 1.18%, 0.98% and 0.93% of national GDP respectively. They are followed by Bulgaria, Sweden, Estonia and Finland, which are all above the EU 28 average. The bar plot in Figure 5 shows the full distribution.

Figure 5: State aid expenditure in Environmental protection and energy savings by Member State, as % of national GDP in 2018



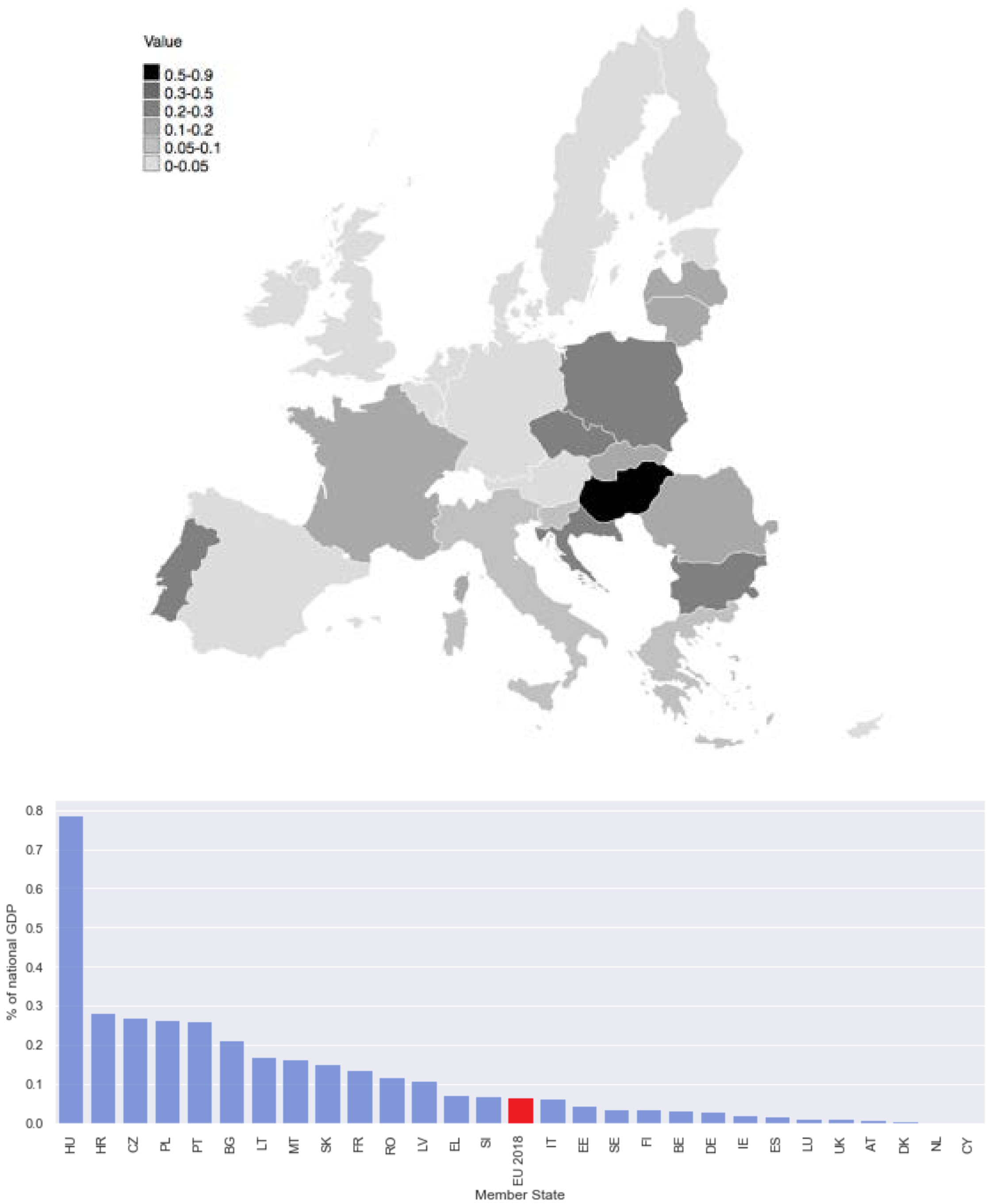
Finland spent around 0.42% of its GDP on **research, development and innovation** measures. Hungary, Belgium, Czechia, Poland and Slovenia come next, but with considerably lower spending (see Figure 6).

Figure 6: State aid expenditure in R&D&I by Member State, as % of national GDP in 2018



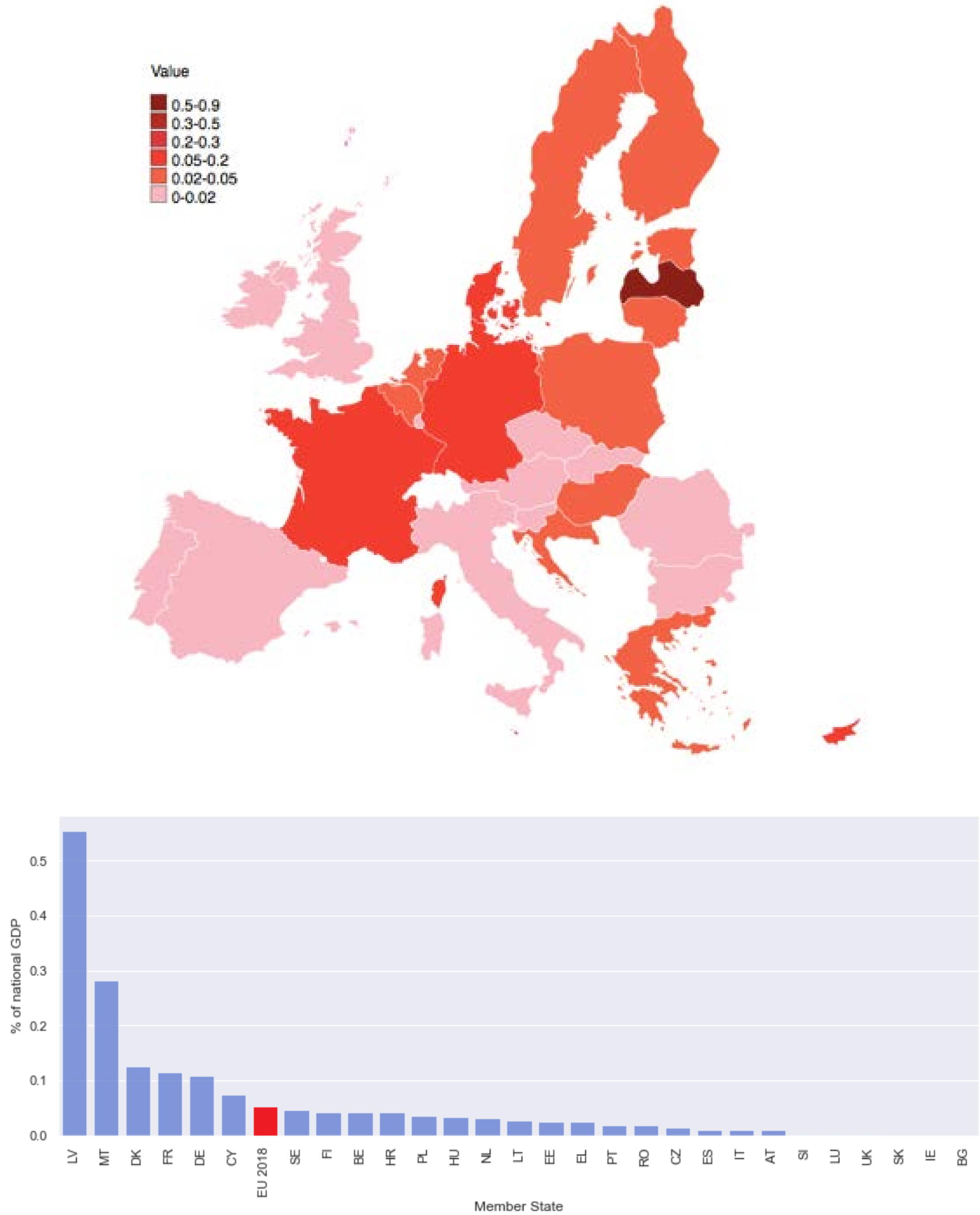
Regional development represents a significant share of State aid expenditure in Hungary (0.79% of national GDP), as displayed in Figure 7. The next ranked Member States – Croatia, Czechia, Poland and Portugal account for less than half of Hungary's share (below 0.3% of GDP, respectively).

Figure 7: State aid expenditure in Regional development by Member State, as % of national GDP in 2018



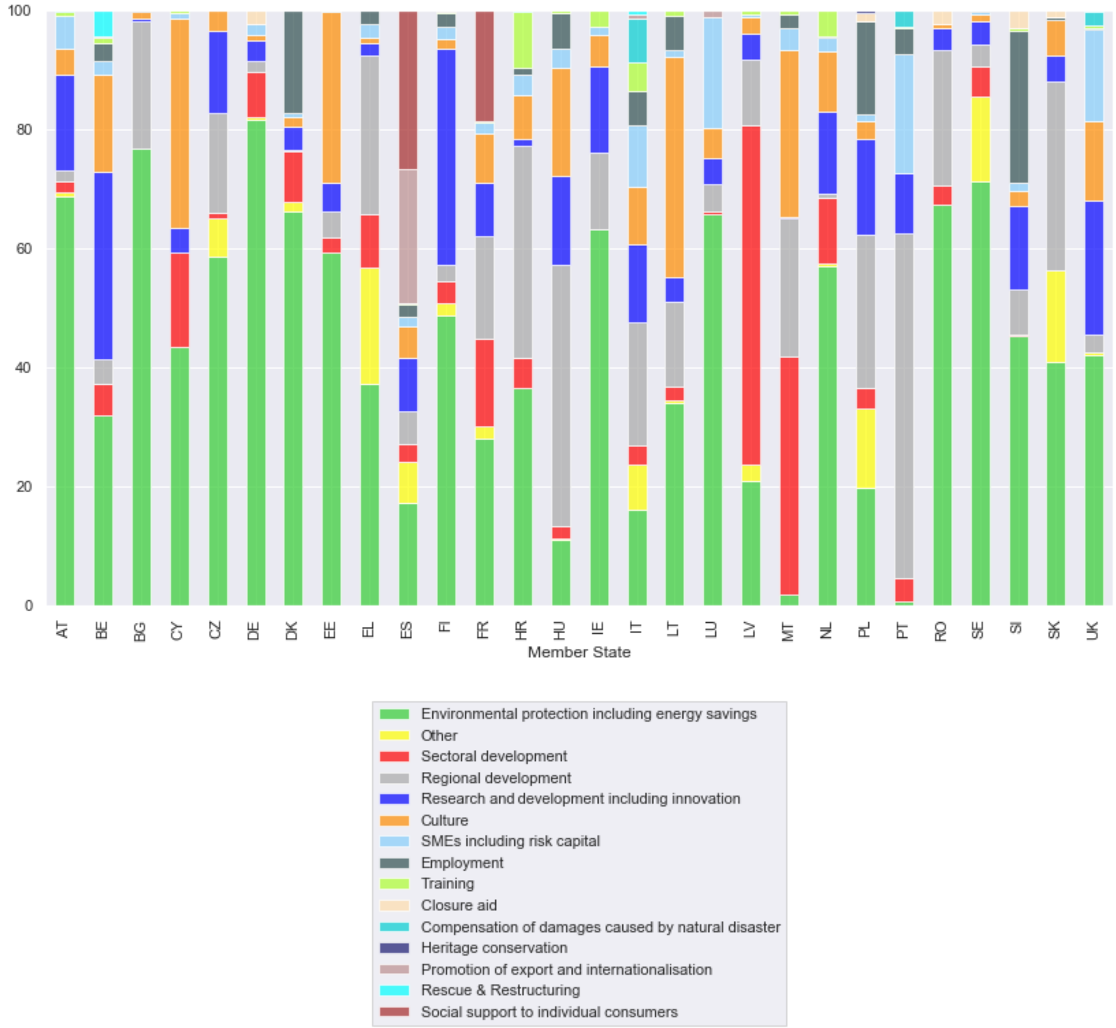
Latvia is the Member State with the relative largest share (0.55% of GDP) of State aid expenditure in **Sectoral development** (see Figure 8), mainly due to a measure providing support to energy producers, followed by Malta whose expenditure is concentrated in a measure concerning Maritime Infrastructure.

Figure 8: State aid expenditure in Sectoral development by Member State, as % of national GDP in 2018



As the previous graphs have shown, Member States grant State aid for rather diverse objectives. Figure 9 shows the 2018 State aid expenditure by policy objectives by Member State. In order to make them comparable across Member States, amounts are reported in percentages of total State aid spending in each Member State.

Figure 9: Share of State aid expenditure, excluding aid to agriculture, fisheries and railways, by Member State in 2018 (in %)



As regards the four prime objectives at EU level:

- **Environmental protection and energy savings** is the prime objective in 20 Member States. It represents more than 50% of total spending in 11 Member States (Austria, Bulgaria, Czechia, Germany, Denmark, Estonia, Ireland, Luxembourg, the Netherlands, Romania and Sweden);

- **R&D&I** is the second most important objective in Belgium, Finland, Austria, Ireland, the Netherlands and the United Kingdom;

- **Regional development** is the prime objective in Portugal, Hungary, Poland and Italy;

- **Sectoral development** is the prime objective in Latvia and Malta.

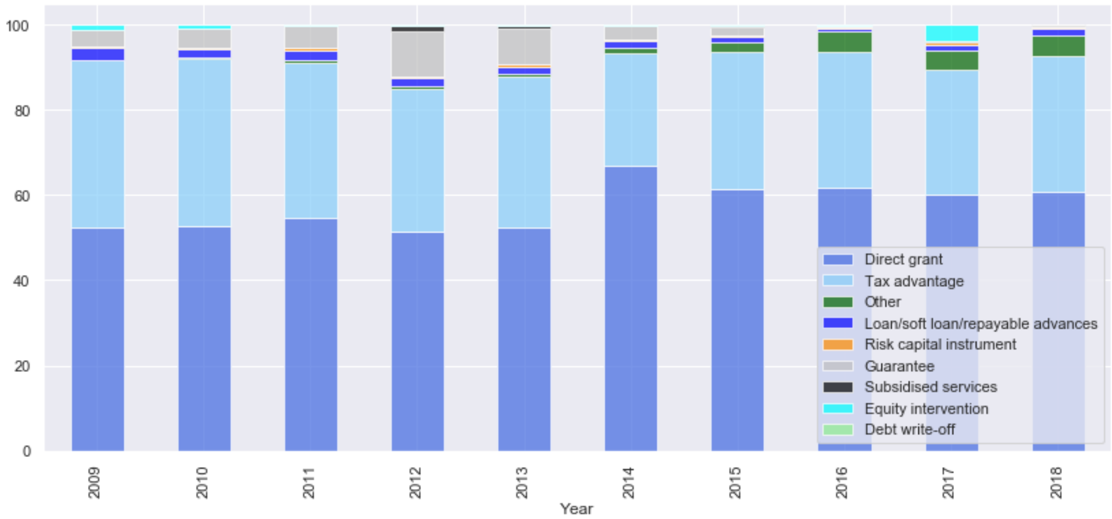
In some Member States, the four largest objectives, accounting for 80% of overall expenditure at EU level, represent a minor share of State aid spending at national level. This is in particular the case of **Spain**, where these objectives only represent around 35% of total spending, while Social support to individual consumers is the prime objective. Moreover, in **Italy** a large share of national resources is channelled to aid for SMEs and Culture (around 10% each). Culture is even the prime objective in **Lithuania**, while Croatia has devoted more than 45% of its 2018 State aid expenditure to Rescue and Restructuring aid.

3.3. Total State aid expenditure by instrument: different practices across Member States

State aid can take numerous forms, *i.a.* direct grants, tax advantages (exemptions, reductions or deferrals), equity investments, soft loans/repayable advances, or guarantees. The choice of the most appropriate aid instrument should normally be made in view of the market failure that the aid seeks to address, to generate the lowest possible distortive effects on competition and trade.

Comparing the evolution of expenditure by aid instrument from 2009 to 2018 (see Figure 10), **direct grants**[24] are by far the most popular aid instrument in 2018, representing 61% of total expenditure, and even grew increasingly popular over time (compare 51% in 2009 and 53% in 2013). In 2018, **tax exemptions/reductions/deferrals** represented a lower share of total spending (32% of total expenditure) than in the past (2009, 39% and 2013, 37%). Since 2012, the share of spending in the form of guarantees has decreased, while the use of other State aid instruments has increased (the residual category 'other' represents 5% of total spending in 2018). Equity interventions have been used for large amounts in 2017 only.

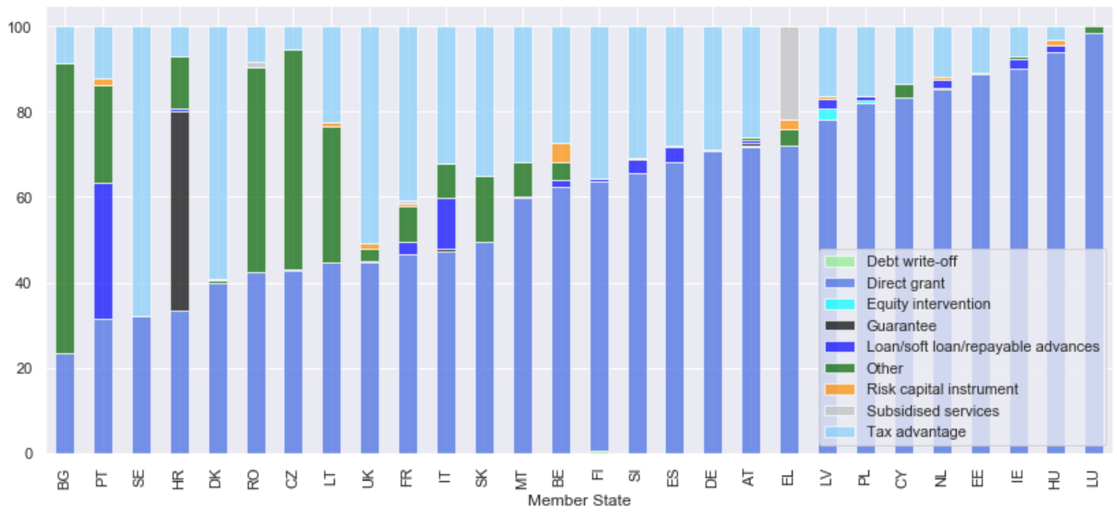
Figure 10: Share of total State Aid by aid instrument, excluding aid to agriculture, fisheries and railways (in %)



However, practices among Member States largely differ: direct grants cover less than 50% of State aid expenditure in 11 Member States (Bulgaria, Portugal, Sweden, Denmark, Czechia, Romania, Lithuania, United Kingdom, Italy, France and Slovakia), see Figure 11. Guarantees accounted for more than 45% of Croatia's 2018 State aid expenditure.

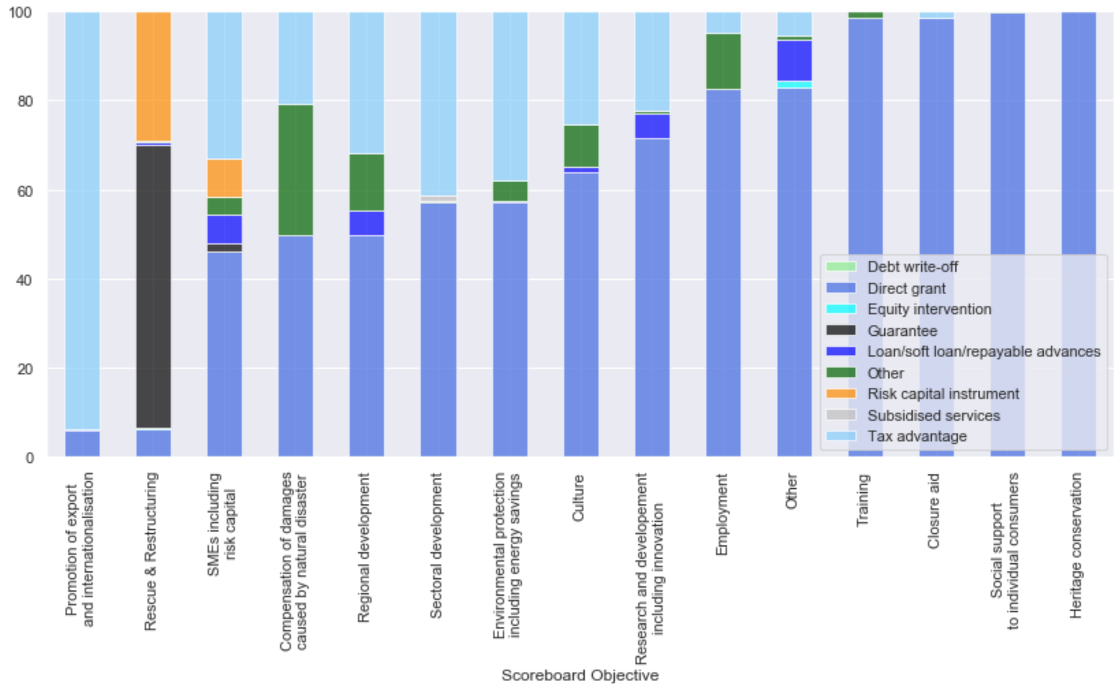
[24] Including interest subsidies.

Figure 11: Share of total State aid expenditure, excluding aid to agriculture, fisheries and railways, disbursed through direct grants (including interest subsidies) and other instruments in 2018 (in %)



Looking at the use of aid instrument by policy objective, direct grants (including interest rate subsidies) accounted for less than 20 percent of total aid spent for specific objectives e.g. rescue and restructuring, promotion of export and internationalisation, and still less than 50% for SMEs including risk capital or regional development (see Figure 12). On the contrary, 100% of the aid was disbursed through direct grants and interest subsidies for heritage conservation and social support to individual consumers.

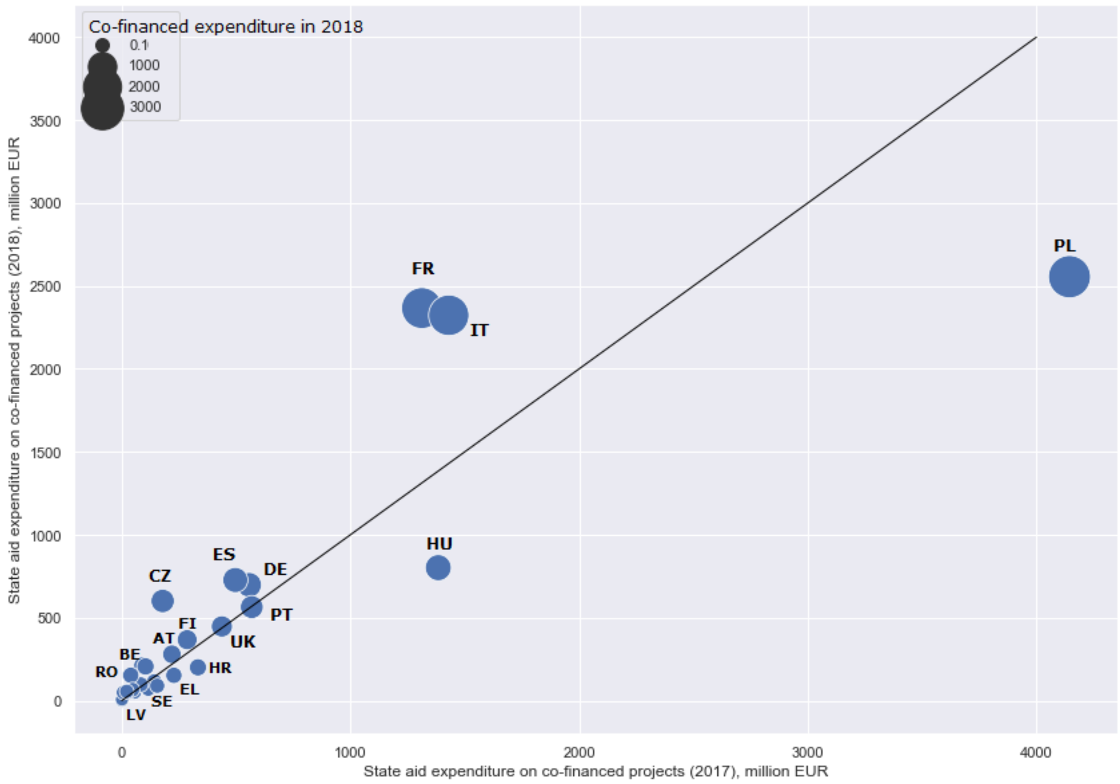
Figure 12: Share of total State aid expenditure, excluding aid to agriculture, fisheries and railways, disbursed through direct grants (including interest subsidies) and other instruments by main policy objectives, in 2018 (in %)



3.4. Total State aid expenditure on co-financed projects: a slight increase

Since 2014, Member States must report the total amount of co-financed aid, including both national and EU Structural Funds expenditure[25]. Figure 13 shows the relative increase or decrease of spending on co-financed projects per Member State from 2017 to 2018.

Figure 13: State aid expenditure on co-financed projects excluding aid to agriculture, fisheries and railways, in 2017 and 2018, million EUR



Compared to 2017, **total spending on co-financed projects slightly increased** from about 12.5 billion EUR to about **13.3 billion EUR in 2018**, thus registering a **800 million EUR (+7%) increase**. As shown in Figure 13, the largest increases were recorded in France (+1 billion EUR), and Italy (+893 million EUR); increases were also recorded in 15 other Member States (all Member States above the 45 degrees line). On the contrary, spending on co-financed projects decreased substantially in Poland (-1.6 billion EUR) and Hungary (-583 million EUR). These findings reflect the State of implementation of the European Structural and Investment Funds (ESIF) 2014-2020[26]. Member States (including Poland and Hungary) which appear below the dotted line are early spenders of cohesion funds. Having allocated most of their available funds under the 2014-2020 Multiannual Financial Framework (MFF) in previous years, these Member States are now reducing their co-financed expenditure.

[25] The corresponding projects are funded under the sole responsibility of the Member States; financing granted under the Structural Funds qualifies as State aid, since EU funds are integrated in the national budget and Member States are free to select beneficiaries (Art 107 TFEU).

[26] https://cohesiondata.ec.europa.eu/overview

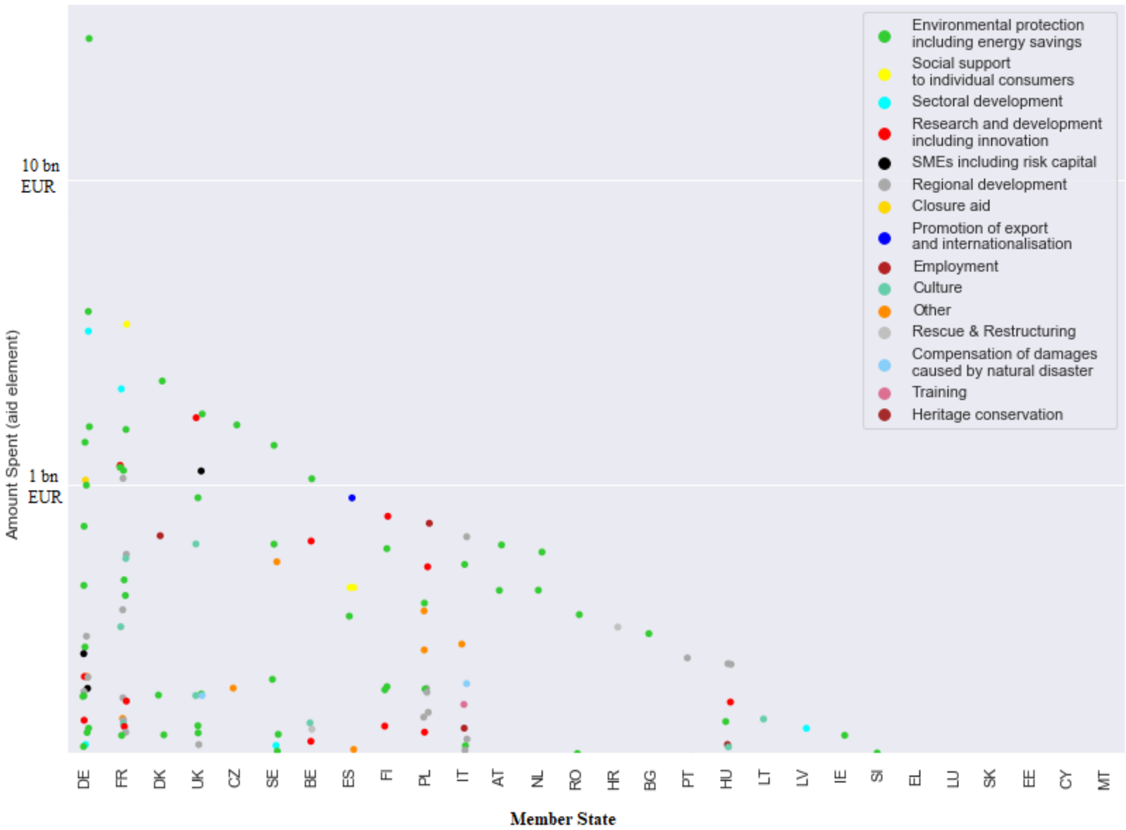
3.5. State aid schemes are highly heterogeneous: focus on the largest State aid schemes in 2018 in terms of expenditure

The State aid measures currently in force are very heterogeneous in terms of expenditure size. For this reason, the 2019 Scoreboard pays particular attention to the largest State Aid schemes in terms of expenditure and displays data at the level of individual measures.

In particular, the largest State aid scheme is 7.8 times larger than the second largest State aid scheme operating in the EU. Its impact on the aggregated statistics should therefore not be underestimated. Since the scheme is large enough to distort the averages and overall trends presented in this Scoreboard, its existence needs to be taken into account when assessing the impact of the SAM, and notably the order of magnitude of the GBER uptake.

Figure *14* presents the largest State aid schemes in terms of spending in 2018[27], sorted by Member State and policy objective. Only schemes with a reported expenditure above 130 million EUR are displayed. Some Member States do not have State aid schemes of this magnitude: Greece, Luxembourg, Slovakia, Estonia, Cyprus and Malta.

Figure 14: Largest active schemes in 2018, breakdown by Member State and policy objective (in billion EUR)



N.B. Each point represents a State aid scheme, and appears at the intersection of its category on the x-axis (the Member State concerned) and its expenditure on the y-axis. The expenditure is displayed with a logarithmic scale[28]: the upper white line represents 10 times more expenditure than the lower white line. In practice, aid measures can target several

[27] Excluding aid to agriculture, fisheries and railways.

[28] A logarithmic scale allows to compare the order of magnitudes when there is a large heterogeneity in a variable, in our case in the expenditure. Using a logarithmic scale is useful to compress the scale and make the data easier to comprehend.

objectives, and therefore some objectives may overlap[29].

In total, 20 schemes have reported expenditure above 1 billion EUR in 2018[30]**, while 155 are above 100 million EUR**[31].

This figure reveals another difference in terms of granting behaviour between Member States: some Member States support a large variety of policy objectives: Germany, France, the United Kingdom, Poland, Italy and Hungary among others. Others prefer to dedicate their State aid spending to one or a few preferred policy objectives, like environmental protection. This is the case of Czechia, Austria, Sweden, the Netherlands and Romania. Some Member States, like Austria, the Netherlands, Czechia, Bulgaria, Romania, Croatia and Portugal, concentrate their spending in a few very large schemes, while Germany, France, Poland and Italy use a relatively large number of measures of varying expenditure.

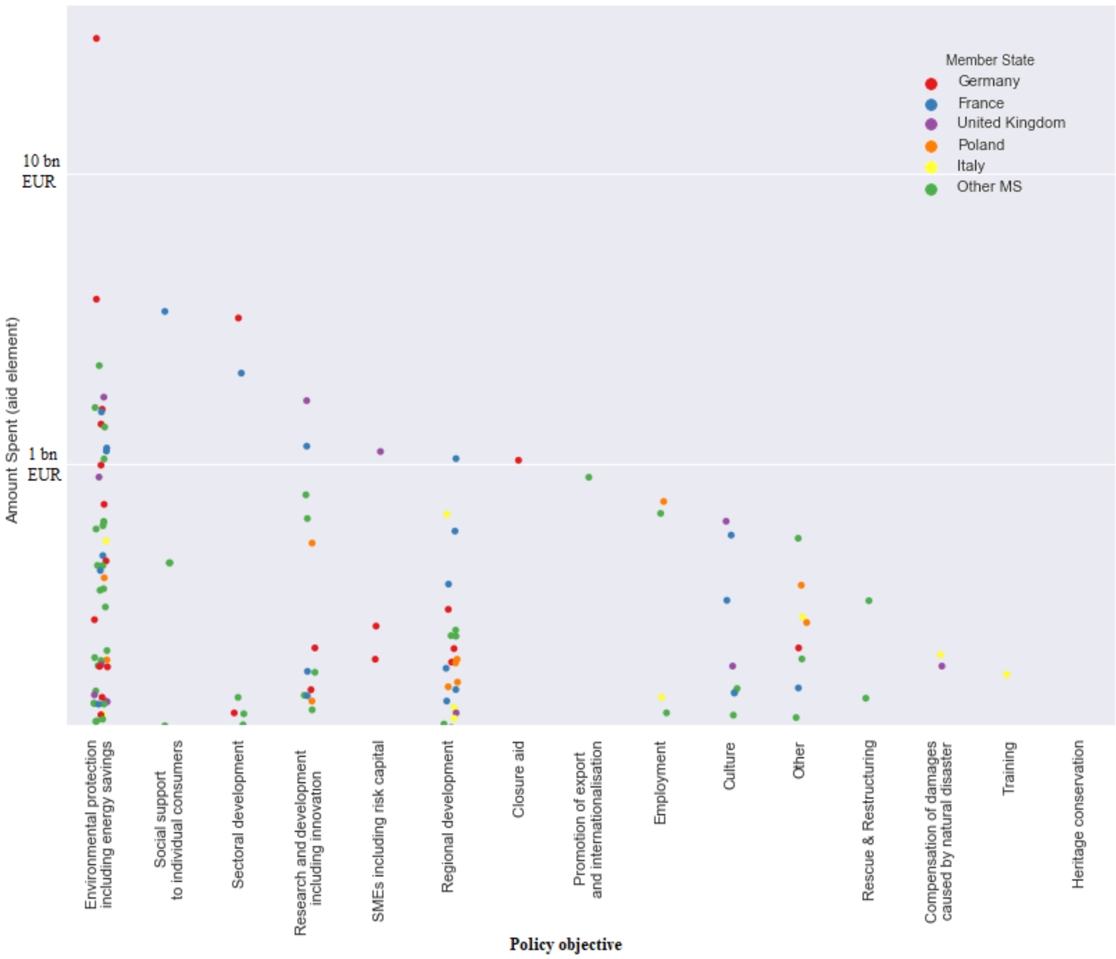
Figure 15 displays the distribution of State aid measures by policy objective, coloured by Member State. For the sake of clarity, the figure identifies the top 5 Member States in terms of State aid spending and number of large schemes.

[29] For instance, following the liberalization of a sectoral market, a measure compensating a privatized company for the high labor cost of its workforce still employed under civil servants contracts can be classified either under the objective 'sectoral development' or 'Social support to individual consumers'.

[30] The 20 schemes exceeding 1 billion EUR expenditure in 2018 are situated above the lower white line in the figure.

[31] The 122 largest schemes, for which expenditure over 130 million EUR has been reported in 2018, are displayed in the figure above.

Figure 15: Largest active schemes in 2018, breakdown by policy objective and Member State (in billion EUR)



N.B. Each point represents a State aid scheme, and appears at the intersection of its category on the x-axis (the main policy objective assigned to the scheme) and its expenditure on the y-axis. The expenditure is again displayed with a logarithmic scale.

As evidenced by the number of dots appearing in the above graph, four policy objectives are most targeted by large schemes in Member States: (1) environmental protection including energy savings, (2) regional development, (3) research, development and innovation, and to a lesser extent (4) culture.

Figure 15 also reveals that two measures favouring sectoral development are disproportionally large compared to the other schemes targeting the same objective. The social support to individual consumers objective is also highly polarised, with the largest measure approximately ten times larger than the second and third spending schemes. Finally, this polarisation is also visible in the employment field, which counts only two very large schemes (more than 650 million EUR of expenditure in 2018). In the SME support category, only three schemes accounted for more than 130 million EUR in 2018.

3.6. Compensation and aid granted to the rail sector

Subsidies to railways are excluded from the total State aid amount in the Scoreboard, as they fall under Article 93 TFEU and corresponding regulations. This section reports figures regarding compensation and aid granted to the rail sector reported by Member States in accordance with Articles 5 to 7 of Commission Regulation (EC) No 794/2004[32], as amended by Commission Regulation (EU) 2015/2282[33], Regulation 1370/2007[34] of the European Parliament and of the Council and Commission Directive 2006/111/EC[35].

Figure 16: Total subsidies to the railway sector, 2009 – 2018, million EUR

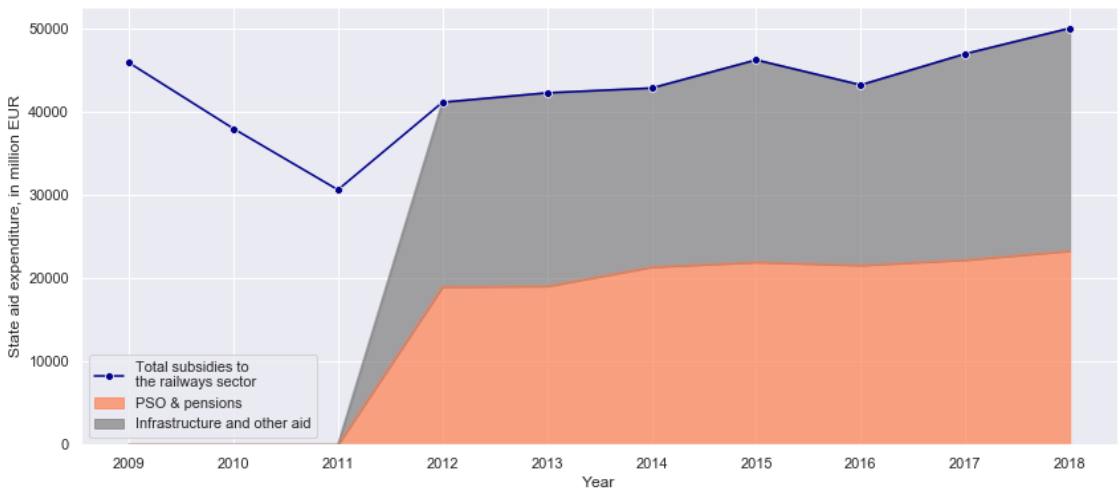


Figure 16 shows the evolution of the overall expenditure across the EU, from 2009 to 2018. With the exception of a decreasing trend during the financial and economic crisis (2009-2011) and a slight reduction in 2016, subsidies to the rail sector tend to be stable and show an increasing trend in the last 3 years, reaching 50 billion EUR in 2018. Since 2012, figures are broken down into public passenger rail transport services (PSO) under Regulation 1370/2007 (orange stacked area in Figure 16) and infrastructure and other aid (grey stacked area). On average, infrastructure aid represents slightly more than half of all subsidies to railways.

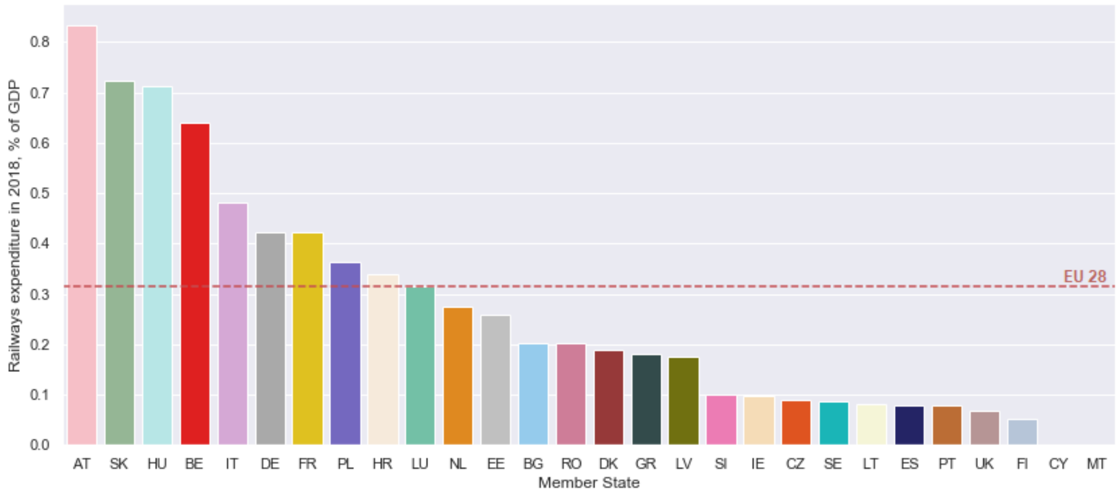
[32] Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 10.4.2004, p. 1)

[33] Commission Regulation (EU) 2015/2282 of 27 November 2015 amending Regulation (EC) No 794/2004 as regards the notification forms and information sheets (OJ L 325,10.12.2015, p.1-180)

[34] Regulation (EC) No 1370/2007 of the European Parliament and of the Council of 23 October 2007 on public passenger transport services by rail and by road (OJ L 315, 3.12.2007, p. 1–13)

[35] Commission Directive 2006/111/EC of 16 November 2006 on the transparency of financial relations between Member States and public undertakings as well as on financial transparency within certain undertakings (OJ L 318, 17.11.2006, p. 17–25)

Figure 17: Total subsidies to the railways sector by Member State in 2018, as % of GDP



Looking at the distribution of rail sector spending as a share of GDP (Figure 17), Austria, Belgium, Germany, France, Croatia, Hungary, Italy, Luxembourg and Slovakia spend more than the EU 28 average (0.31% of GDP). Austria is the Member State spending relatively most and Finland relatively least[36].

3.7. Aid in the context of the financial and economic crisis

During the global financial crisis, the European Commission played a very active role to help Member States provide a coordinated and effective response. The State aid framework was adapted to focus on financial stability as an overarching objective, whilst ensuring that the aid and distortions of competition between banks and across Member States were kept to the minimum and also protecting taxpayers by requiring private loss sharing and by encouraging Member States to consider aid-free solutions.

The 2019 Scoreboard presents State aid (approved and used) to financial institutions in the period 2008-2018, by aid instrument. The data include both the amounts of aid that Member States were allowed to grant (State aid approved) and the amounts of aid actually disbursed (State aid used). In general, both the amount of approved State aid to the financial sector and the amount of State aid used further decreased compared to previous years.

Since 2017, the economies of all EU Member States have returned to growth and all Member States which received EU financial assistance during the crisis have successfully exited their economic adjustment programmes. For the Commission's State aid practice, this economic improvement implied a decrease in the number of new financial-sector State aid notifications and a gradual decrease in the amount of aid used, in particular for bank restructuring. The rise recorded in 2016 and 2017 for State aid approved was mainly attributable to a small number of decisions involving significant aid amounts, which, however, supported an in depth restructuring of the beneficiary or brought the exit from the market of long-standing crisis legacy cases.

Both the State aid approved and used in the financial sector have further decreased in 2018 compared to previous years. In 2018, there was only one individual decision approving liquidation aid (one Cypriot bank) leading to the market exit of the institution. Also, the number of guarantee schemes still in effect has continued to decrease. In 2018, the European banking sector relied less on government guarantees, as shown by the reduced use of liquidity aid support. This continuing decrease of State aid used shows that, while legacy issues persist, there is progress to tackle those and European banks are able to find more of the necessary liquidity on the market.

[36] Cyprus and Malta report no expenditures.

Table 1 : Total amounts of State aid to banks approved and used in the EU over the period 2008-2018 (in billion EUR)

Aid approved (EUR billion)											
Aid instrument	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Recapitalisations	269,9	110,0	184,0	37,5	150,8	29,6	20,3	18,8	8,5	25,7	9,2
2. Impaired asset measures	4,8	338,5	78,0	6,3	157,5	14,7	3,5	1,0	0,0	0,0	3,5
Total of capital-like aid instruments (1+2)	274,7	448,5	262,0	43,8	308,3	44,3	23,9	19,8	8,5	25,7	12,7
3. Guarantees	3097,3	87,6	54,8	179,7	275,8	76,0	38,7	165,4	310,7	328,5	153,3
4. Other liquidity measures***	85,5	5,5	66,8	50,2	37,5	9,7	1,7	0,0	0,0	14,2	0,0
Total of liquidity aid instruments (3+4)	3.182,8	93,1	121,6	229,9	313,2	85,7	40,4	165,4	310,7	342,7	153,3

Aid used (EUR billion)											
Aid instrument	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Recapitalisations	115,2	90,7	93,5	35,0	90,8	20,5	7,6	9,8	0,1	11,3	0,2
2. Impaired asset measures*	9,8	79,5	54,0	0,0	35,4	9,5	0,3	2,3	2,8	0,0	3,6
Total of capital-like aid instruments (1+2)	125,0	170,2	147,4	35,0	126,3	30,0	7,9	12,1	2,9	11,3	3,8
3. Guarantees**	400,4	835,8	799,8	589,0	492,1	352,3	207,5	169,3	118,4	107,4	87,5
4. Other liquidity measures***	22,2	70,1	62,6	60,6	44,3	34,6	31,6	22,1	12,4	10,9	6,8
Total of liquidity aid instruments (3+4)	422,6	906,0	862,5	649,5	536,4	386,9	239,1	191,3	130,8	118,3	94,2

** Bad banks initial assets transfers value*
*** Annual average outstanding amount of debt issued with State guarantee*
**** Outstanding loans at end of year*

***Disclaimer**: The information on Aid used is provided on a best effort basis and might be subject to future revisions depending on information provided by Member States. In particular, some figures on aid used between 2015 and 2017 have been revised based on new information provided by the Member States.*

***Source:** Elaboration of Commission services on data from Member States. For guarantees and other liquidity measures, the amounts represent outstanding aid in a given year and not only the new liquidity aid granted in that year.*

3.8. State aid expenditure to agriculture and fisheries and aquaculture

State aid expenditure to agriculture and fisheries and aquaculture Figure 18 displays the overall State aid expenditure to agriculture by Member State over the period 2009-2018. As shown in the figure, **State aid to agriculture has decreased by approximately one third since 2014**.

The State aid expenditure in the agricultural sector increased the most in Italy, the largest spender in 2018, followed by Germany, Spain, Poland and France.

Figure 18: Total subsidies to agriculture by Member State (in million EUR)

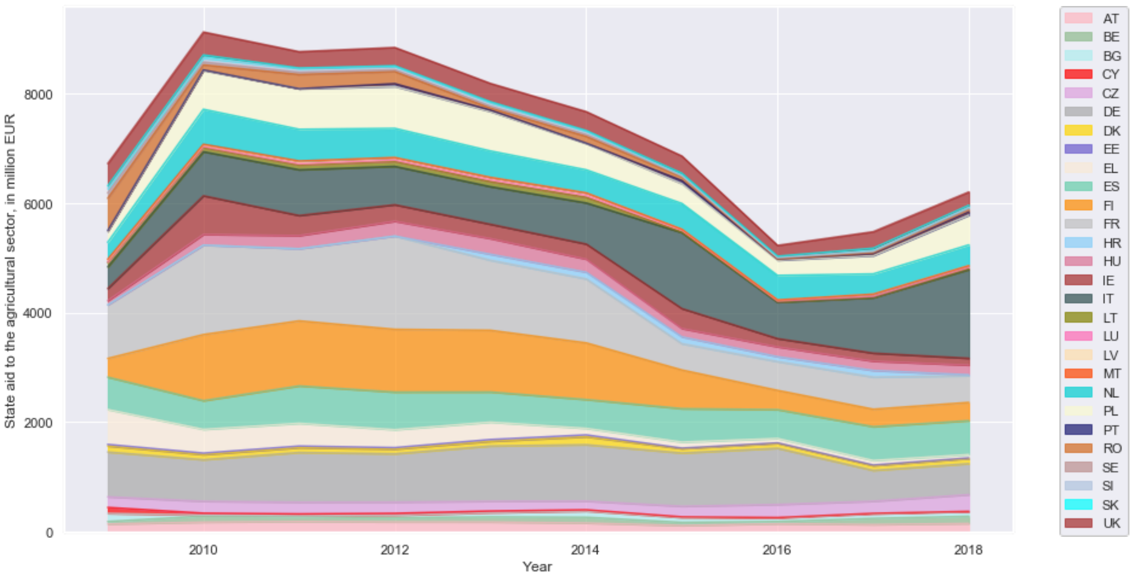
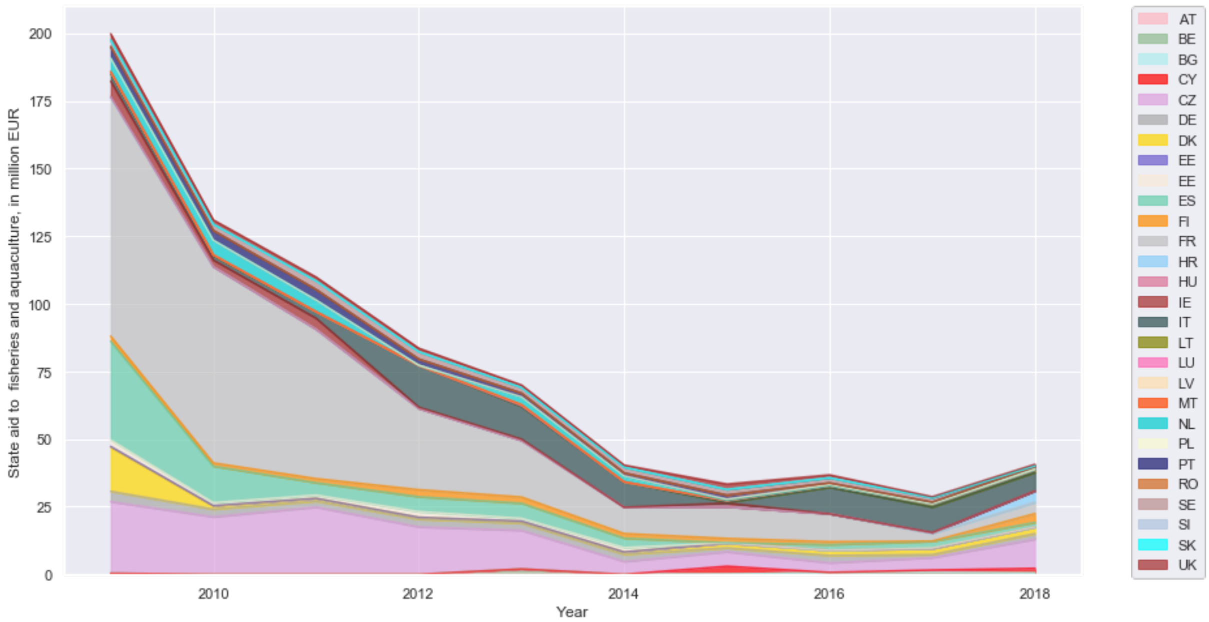


Figure 19 displays the overall State aid expenditure to fisheries and aquaculture by Member State over the period 2009-2018. As shown in the figure, **State aid to fisheries and**

aquaculture has significantly decreased from around **200 million EUR in 2009** to **around 40 million EUR in 2018**.

State aid expenditure in the fisheries and aquaculture sector increased the most in Czechia, the largest spender in 2018, followed by Italy, Croatia, and France.

Figure 19: Total subsidies to fisheries and aquaculture by Member State (in million EUR)[37]



State aid in the agricultural and fisheries sectors vary partly considerably from one year to another. This is mainly due to the fact that Member States do not consistently spend amounts for a given measure over the years. Moreover, certain measures, notably those on compensation for damages caused by natural disasters or adverse climatic events are, by their very nature, higher in the year of the event or the subsequent ones than in other years.

[37] Historical State aid data relative to subsidies to fisheries and aquaculture may be subject to corrections in the next Scoreboard.

4. A look at the past and an eye to the future: After 5 years of implementation, what was the impact of State aid Modernisation?

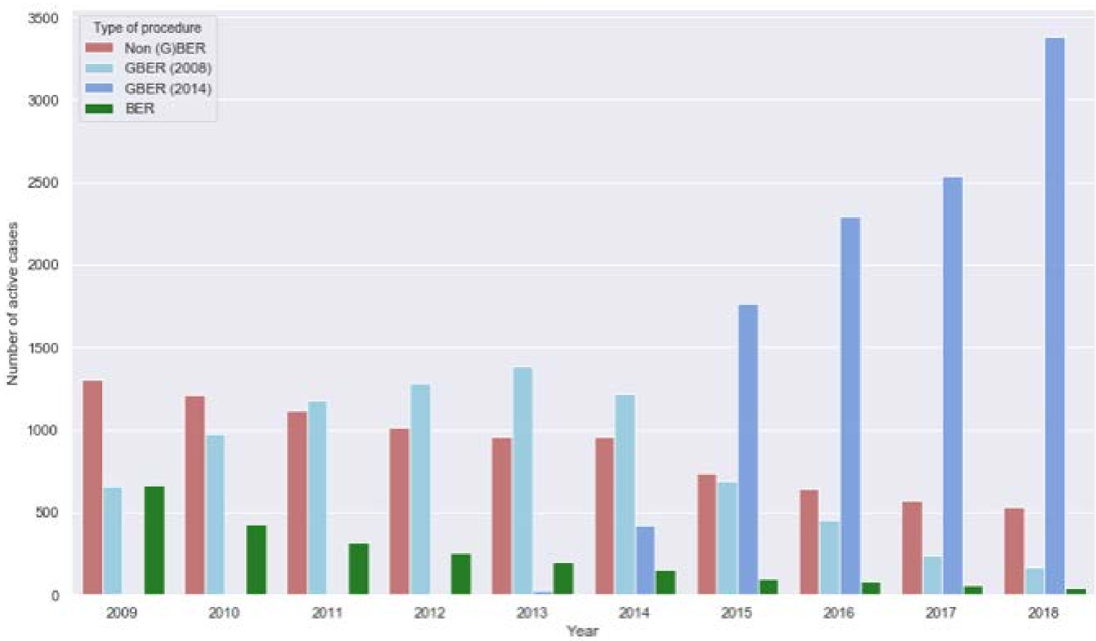
4.1. Has the State aid Modernisation reached its objectives?

4.1.1 GBER uptake is steady, but has not reached its full potential in terms of State aid expenditure

As observed in previous Scoreboards, the Member States are increasinlgy using GBER measures since the SAM. **Member States implemented 1666 new**[38] **GBER measures in 2018, now representing 94.7% of new State aid measures**.

This upward trend gets more pronouced each year in the actual expenditure of the schemes: **among the measures active in 2018, 86.0% are GBER measures**, against 54.8% in 2014.

Figure 20: Number of cases for which expenditure has been reported by Member States, breakdown by type of procedure (excluding aid to agriculture, fisheries and railways)[39]



However, there is still scope for a further increase of expenditure under the current GBER in the coming years. While the share of GBER measures in the aggregated expenditure keeps increasing, this only becomes visible once the largest State aid scheme in the EU, Erneuerbare-Energien-Gesetz 2014-2017 (or EEG 2014-2017)[40] is singled out (Figure 21).

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[38] "New" measures are measures for which positive expenditure was first reported in 2018.

[39] As Member States may report expenditures for a given scheme over more than a decade, some measures have been authorised under a now repealed legal basis, such as Council Regulation No 994/98 of 7 May 1998, "BER" (OJ L 142, 14.5.1998).

[40] In light of the judgement of the European Court of Justice in case C-405/16 P concerning the Erneuerbare-Energien-Gesetz 2012, expenditure corresponding to this scheme has been removed from the 2019 Scoreboard.

Figure 21: Breakdown of State aid spending by type of procedure, with identification of the largest SA measure

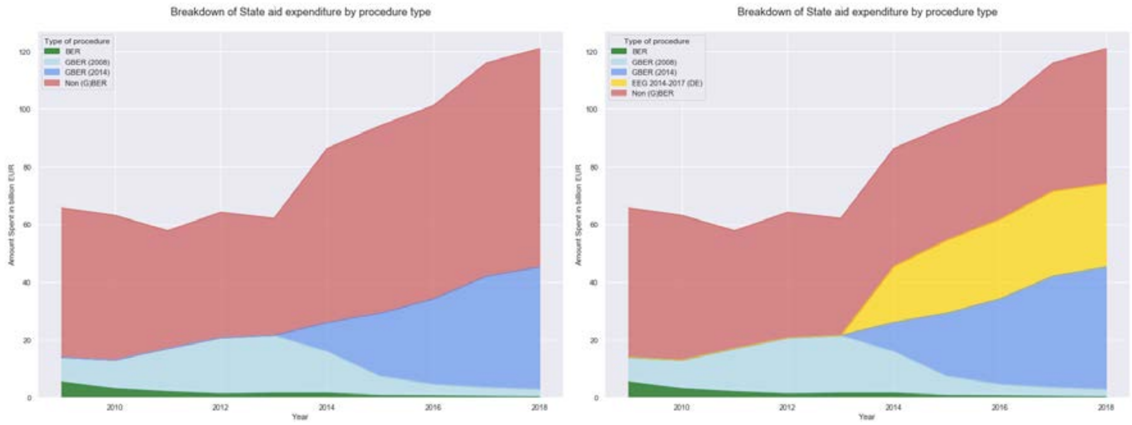


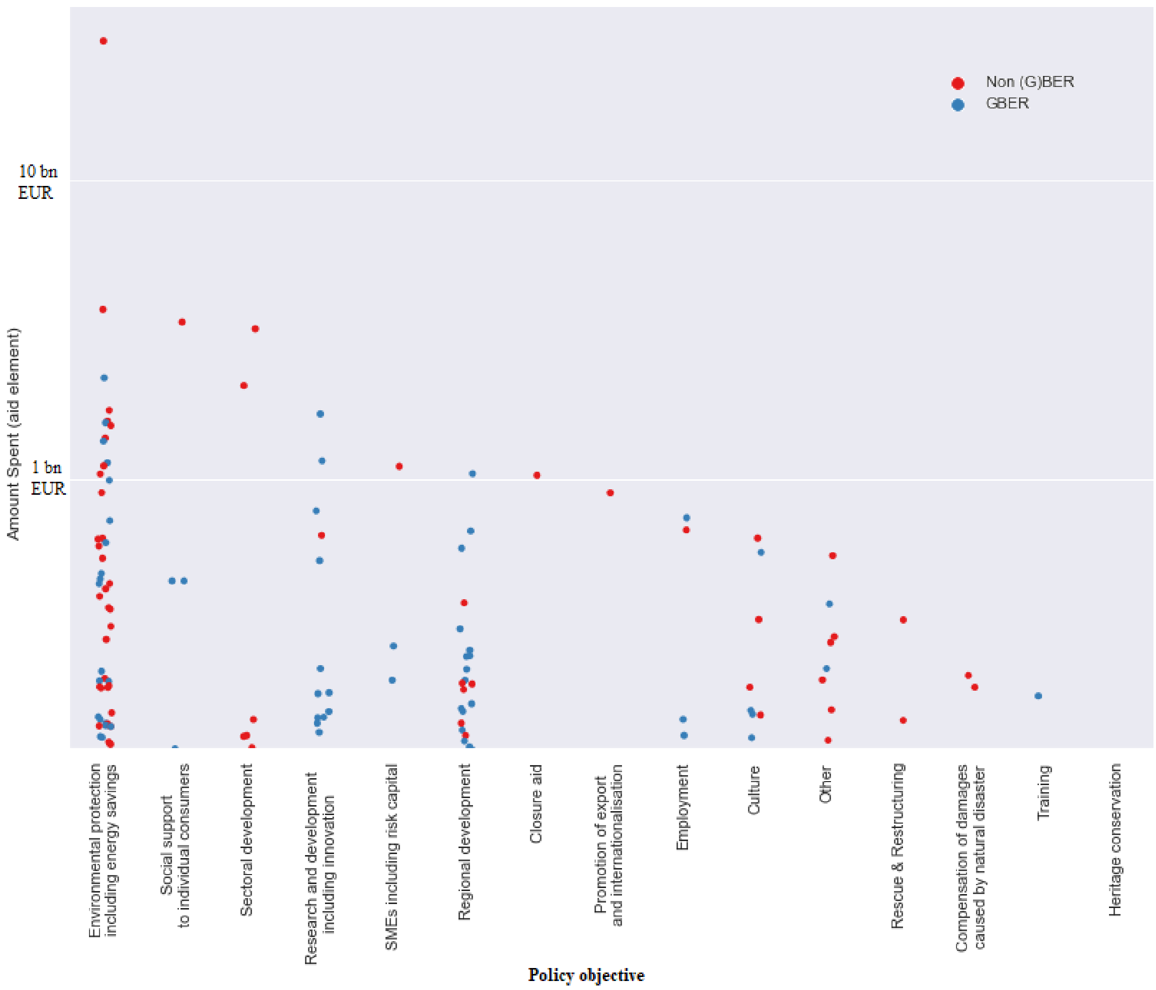
Table 2 : Breakdown of State aid spending by type of procedure, with identification of the largest SA measure (in billion EUR)

Year	BER	GBER (2008)	GBER (2014)	Non (G) BER	Share of all GBER in expenditure excluding the largest measure (%)	Share of notified cases in expenditure excluding the largest measure (%)
2009	5.4	8.6	0.0	51.8	14.2	85.8
2010	3.0	9.9	0.0	50.2	16.5	83.5
2011	1.9	15.1	0.0	40.8	27.0	73.0
2012	1.2	19.5	0.0	43.6	30.9	69.1
2013	1.4	20.1	0.0	40.6	33.2	66.8
2014	1.4	14.6	10.0	40.8	37.6	62.4
2015	0.7	6.8	21.7	39.6	41.9	58.1
2016	0.6	4.1	29.5	39.4	46.0	54.0
2017	0.4	3.1	38.5	44.4	48.4	51.6
2018	0.2	2.6	42.4	46.8	49.0	51.0

If we exclude the largest State aid scheme, **the share of GBER in State aid spending (49.2%, i.e. 45.0 billion EUR) is at a comparable level to spending for notified cases (51.0%, i.e. 46.8 billion EUR) in 2018**. Moreover, the share of notified measures in total expenditure is on a stable downward trend since 2009 at least (Table 2).

Figure 22 illustrates the allocation of the largest measures by policy objective and procedure type. **Among the measures with reported expenditure above 1 billion EUR, 7 out of 20 (around one third) are GBER measures, while this proportion reaches 48.4% for measures with reported expenditure above 100 million EUR (75 GBER measures out of 155 measures)**.

Figure 22: Largest State aid schemes in term of expenditure in 2018, breakdown by type of procedure and policy objective (in billion EUR)

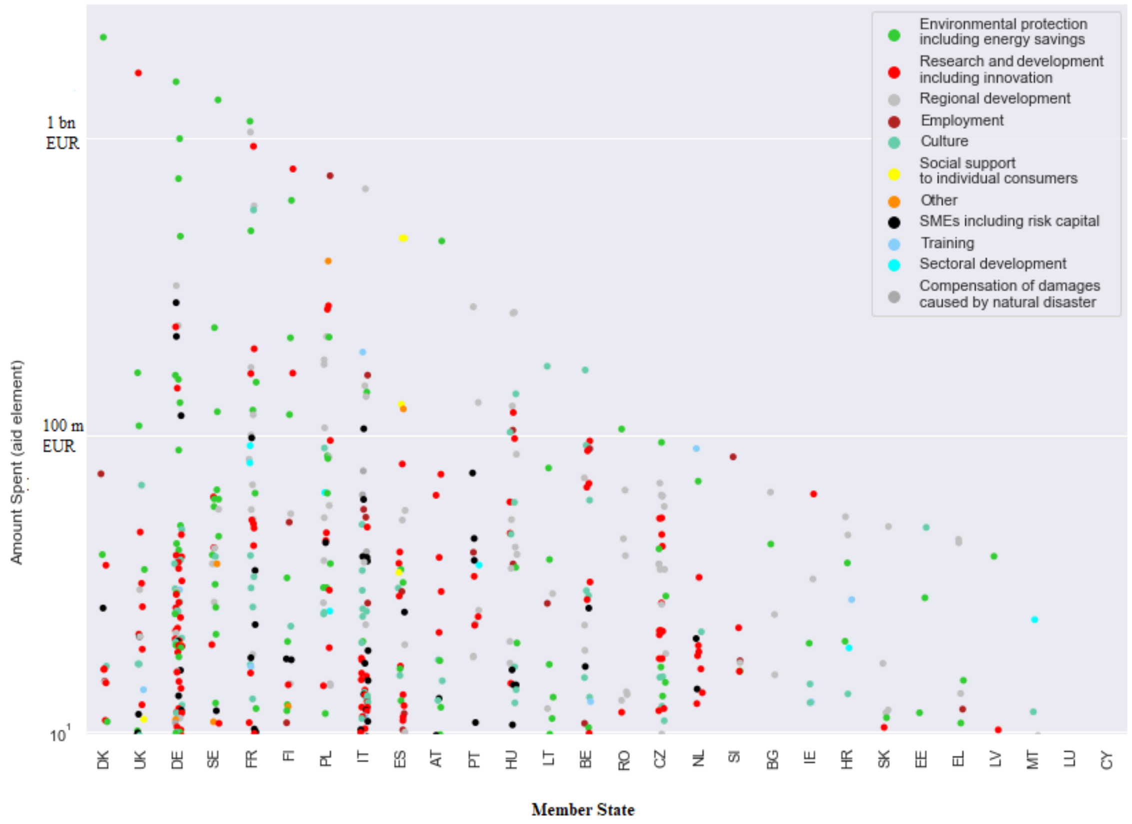


N.B. Each point represents a State aid measure, and appears at the intersection of its category on the x-axis (in this figure, its main policy objective) and its expenditure on the y-axis. The expenditure is displayed with a logarithmic scale.

Figure 23 sheds some light on the GBER use made by Member States. Germany, the United Kingdom, Sweden, France, Poland, Italy, Hungary, Belgium and Czechia use the GBER for a large variety of policy objectives and for a great number of measures or varying sizes, as shown by the number of dots and the variety of colors. Some Member States have one GBER measure whose order of magnitude is much larger than their other GBER measures: in Denmark, Sweden, Austria and Latvia the largest GBER measure is an energy tax reimbursement scheme, while in Slovenia it is a measure in the employment field.

Denmark, Sweden, Austria, Slovenia and Latvia have chosen to implement the GBER primarily through one measure whose order of magnitude is much larger than their other measures.

Figure 23: Largest GBER schemes by expenditure in 2018, breakdown by Member State and policy objective (in million EUR)



N.B. Each point represents a GBER scheme, and appears at the intersection of its category on the x-axis (in this figure, the Member State concerned) and its expenditure on the y-axis. The expenditure is displayed with a logarithmic scale.

As regards different policy objectives, some political priorities for GBER spending can be identified. Germany, Italy, Czechia and the Netherlands implement aid to research and development including innovation through several medium-sized schemes. Among them, Germany and Czechia used their larger schemes for another policy objective, respectively environmental protection and regional development.

R&D&I GBER schemes (in red in the figure) are mainly used, in terms of State aid spending, by the most advanced Member States in terms of research and innovation: the United Kingdom, Germany, France, Austria, Italy and the Netherlands. Regional development GBER measures are mainly implemented via large schemes in the largest Member States, in terms of both size and population: Czechia, Germany, France, Poland, Hungary, Italy and Romania.

More generally, the above classification of larges schemes illustrates the fact that Member States have adopted the GBER beyond expectations, and are currently implementing large GBER schemes for a wide variety of objectives.

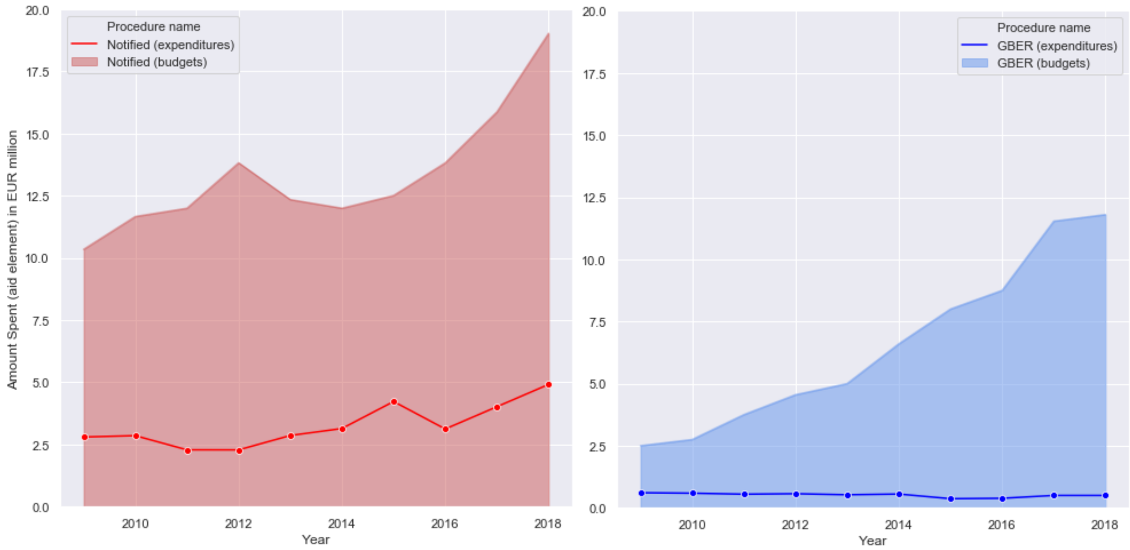
4.1.2 Can the Commission act “Big on big, small on small”?

As part of the State Aid Modernisation, the Commission adopted a new approach aimed at focusing its scrutiny and State aid control activities on cases with a potentially strong anticompetitive impact on the market, identified on the basis of their novelty or the size of on their planned expenditure (budgets).

This approach was meant to better distinguish notified measures that require careful assessment due to their novelty or average budget from GBER measures as a lighter and more agile type of State aid measure with lower planned expenditures and faster implementation.

Figure 24 displays the median[41] annual budgets of notified (on the left) and GBER measures (on the right) between 2009 and 2018, and compares them with their median annual expenditure. Indeed, due to the presence of very large schemes in terms of both budgets and expenditure, comparing the averages over time would not allow any conclusion about the impact of SAM on the size of State aid schemes.

Figure 24: Median of budgeted and actual expenditures of State aid schemes from 2009 to 2018 in million EUR



As shown in Figure 24, the median annual budget for notified measures is higher than for GBER measures. Since 2014, it has increased from around 12 million EUR to more than **17.5 million EUR in 2018**. Median annual budgets of GBER measures have increased even more significantly, from **around 6 million EUR in 2014** to almost **12 million EUR in 2018** growing by around **100% in 4 years**.

When compared to the median annual budget, the median annual expenditure is significantly lower for both types of measures. Actual spending under notified measures almost doubled since 2014, but still only corresponded to around **27% of the planned expenditure in 2018**. On the contrary, actual spending under GBER measures has remained stable between 2014 and 2018 at a median annual value of around **0.5 million EUR** and expenditures **have not followed the increase of the mean annual budgets**. In 2018, actual GBER spending corresponded to around **4.1% of the planned expenditure**.

Figure 24 seems to indicate that GBER measures are progressively catching up with notified measures in terms of planned expenditure. In addition, while Member States foresee bigger budgets, only a limited fraction of the funds allocated is actually spent, with significant differences between GBER and notified measures and a marked preference of Member States for spending under the latter.

4.1.3 Has the SAM enabled faster decisions?

In line with the 'big on big and small on small' approach, the rapid proliferation of block-exempted cases in the last four years has been welcomed as an opportunity to shorten the average duration of Commission's case assessment process, to allow Member States to grant State aid more easily and to create a more agile public administration. The large GBER uptake observed implies that State aid measures could be processed more rapidly than

[41] Using the medians removes the impact of particularly large measures that artificially inflate the averages and thereby distort the overall picture.

before the SAM, since the increasing share of GBER measures does not require any decisions from the Commission before being implemented.

Figure 25: Average duration of procedures
Pre and post-SAM, in months

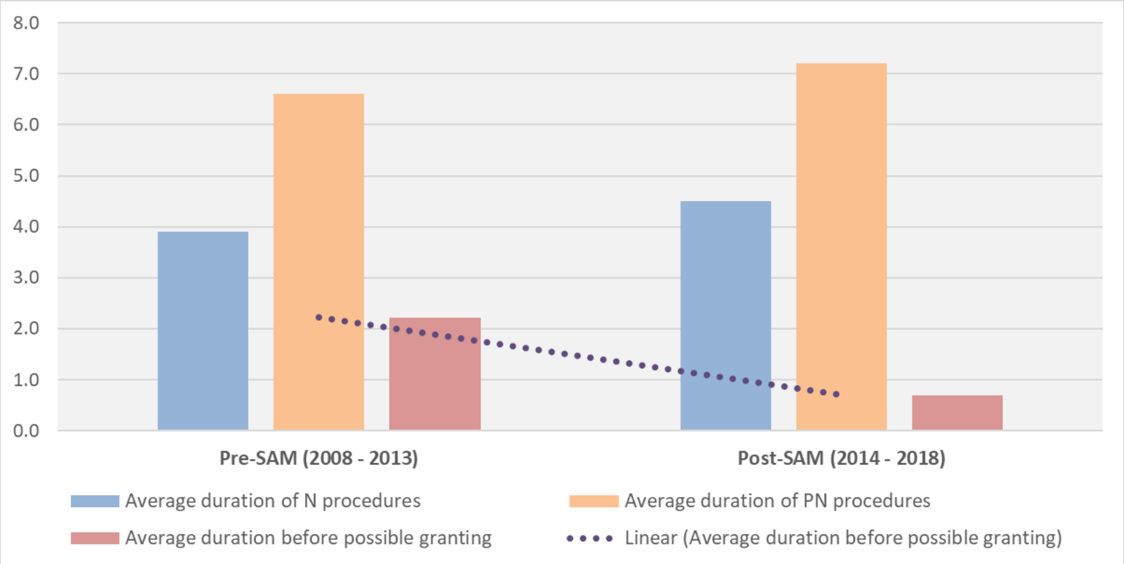


Figure 25 plots the average duration of notification and pre-notification procedures before and after the State Aid Modernisation and compares this with the number of months from the notification to the Commission of a new State aid measure to the moment Member States can start granting the aid.

While the average duration of both notification and pre-notification procedures has increased after the State Aid Modernisation, the impact of the GBER uptake can be seen in average time length before it becomes possible for Member States to grant the aid. The latter decreased from about **2.2 months** in the pre-SAM period to **0.6 months** in the post-SAM period.

4.2. How has State aid spending capacity evolved in the EU?

If wealthier Member States were allowed to support their domestic industries in an unrestrained manner, this would increase disparities and hinder the integration of the Single Market. This section looks at how State aid spending has evolved across the different Member States from 2013 (the year before the introduction of the SAM) until 2018.

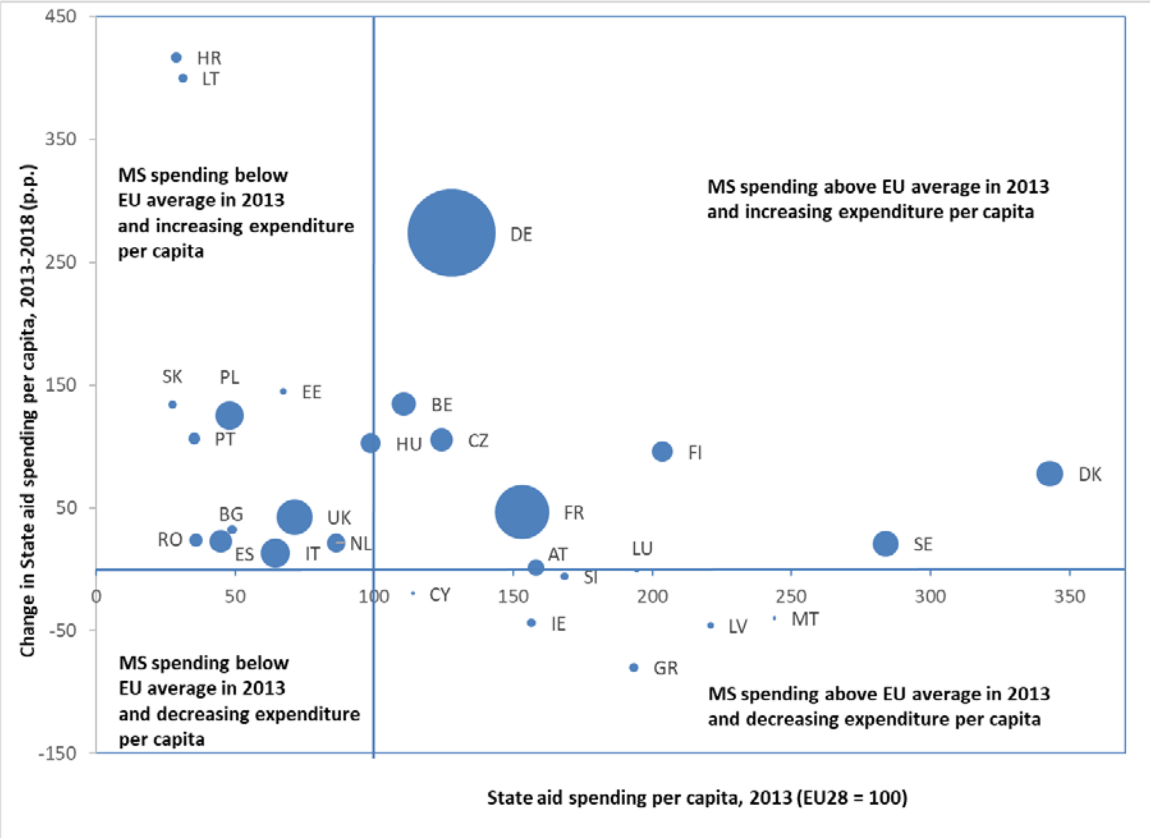
Figure 26 shows the relation between State aid spending per capita, including co-financed aid, in 2013[42] (on the x-axis) and the change in State aid spending per capita[43] registered in the period 2013-2018 (on the y-axis)[44]. Each bubble in the chart corresponds to a different Member State. The size of the bubbles corresponds to the nominal amount of spending in 2018.

[42] EU28 average spending in 2013 set at 100.

[43] Including co-financed aid

[44] In percentage points

Figure 26: Change in State aid spending per capita (2013-2018) versus State aid spending per capita in 2013 (EU 28 = 100)



The chart is divided into four quadrants:

- On the upper right-hand side, there are **Member States who were spending already more than the EU average in 2013 and have kept increasing their expenditure in per capita terms**: Germany (+274 p.p.), Belgium (+ 135 p.p.), Czechia (+ 105 p.p.), Hungary (+103 p.p.), Finland (+96 p.p.), Denmark (+78 p.p.), France (+47 p.p.) and Sweden (+21 p.p.). Technically, Austria belongs to this quadrant. However, Austria has increased its State aid expenditure per capita by only 1% in 5 years, which corresponds to a decrease in real terms. Looking at the total spending in 2018 (represented by the size of the bubbles), Germany is the Member State spending the most in absolute terms, with a remarkable increase in the last five years, followed by France, Denmark, Sweden and Belgium. These Member States, which are among the wealthiest in the EU, are further increasing their spending capacity, which in turn increases the gap with the other Member States.

- On the upper left-hand side are **Member States who were spending less than the EU average in 2013, but have increased since then**: Croatia (+417 p.p.), Lithuania (+400 p.p.), Estonia (+215 p.p.), Croatia (+182 p.p.), Slovakia (134 p.p.), Poland (125 p.p.), Portugal (+107 p.p.), Italy (+100 p.p.), Spain (+58 p.p.), United Kingdom (+43 p.p.), Bulgaria (+32 p.p.), Romania (+ 24 p.p.), and the Netherlands (+21 p.p.). Most of these catching-up Member States are either EU13 or Member States seriously affected by the European sovereign debt crisis. Two exceptions are the United Kingdom and the Netherlands, who have nevertheless moderately increased their State aid expenditure per capita after SAM.

- The lower left-hand side of the chart would represent **Member States that were spending less than the EU average in 2013 and have decreased spending since then**. Actually, no Member State is in this quadrant, which shows that all those who were below the EU average in 2013 have cought up 5 years later.

- Member States reported in the lower right-hand side of the chart are **Member States which were above the EU average in 2013, but have decreased their spending per capita in the period 2013-2018**: Greece (-80 p.p.), Latvia (-46 p.p.), Ireland (-44 p.p.), Malta (-40 p.p.), Cyprus (-20 p.p.), Slovenia (-5 p.p.) and Luxembourg (-1 p.p.). In real terms, Austria also belongs to this cluster. The largest decrease over the period 2013-2018 has been observed in Greece, which is the Member State most severely affected by the European sovereign debt crisis.

It results from the above that overall, **Member States' State aid spending capacity has increased in the last five years.** All Member States that were spending below EU average five years ago, mostly EU13 or Member States seriously affected by the European sovereign debt crisis, are catching up. Some of the largest and wealthiest Member States, which were spending above EU average in 2013, have further increased their spending capacity. Only a few smaller Member States have decreased their spending capacity.

4.3. Has the State aid Modernisation fostered sustainable growth?

4.3.1 Policy context

In an effort to fight climate change, promote the transition to a carbon-neutral economy and as part of the broader State Aid Modernisation (SAM) process, the European Commission adopted a new set of rules on public support for projects in the field of environmental protection and energy savings in 2014. The Guidelines on State aid for Environmental Protection and energy 2014 – 2020 (EEAG)[45], amending and extending the scope of the previous 2008 'State aid Guidelines on Environmental Protection'[46], were meant to support Member States in reaching their 2020 climate targets, while addressing the market distortions that may result from subsidies granted in support of renewable energy sources. In addition, they allowed Member States to relieve energy intensive firms particularly exposed to international competition from charges levied for the support of renewables and included new provisions on aid to energy infrastructure and generation capacity aimed at strengthening the internal energy market and ensuring security of supply.

Along with the new Guidelines, the new GBER also devoted significant attention to environmental protection and the transition towards renewable energy sources. Section 7, Articles 36 to 49, of the GBER allows Member States to grant aid without prior Commission scrutiny for a variety of policy objectives. These include among others investment aid for energy efficiency and high-efficiency cogeneration (Arts. 38-39), operating and investment aid for the promotion of energy and electricity from renewable sources or small scale installations (Arts. 41, 42 and 43), aid in the form of reductions in environmental taxes (Art. 44) or investment aid for energy efficient district heating and cooling (Art. 46).

This section explores the main trends in environmental and energy State aid spending over the last ten years (2009 – 2018) along key State aid dimensions, including by Member State, type of aid (GBER or notified), State aid instrument, State aid objective and sector.

4.3.2 State aid for environmental protection and energy savings – an overall perspective

State aid spending for environmental and energy aid corresponded to 55% of total State aid spending in 2018. Environmental protection and energy savings is the prime objective in 20 Member States. Over the last 10 years, Member States have spent around **342 billion EUR** on environmental protection and energy saving measures under both the 2008 and 2014 GBER and the 2008 and 2014 Environmental protection and energy Guidelines. This corresponds to around **41.1%** of total State aid expenditure in the same period for the whole EU.

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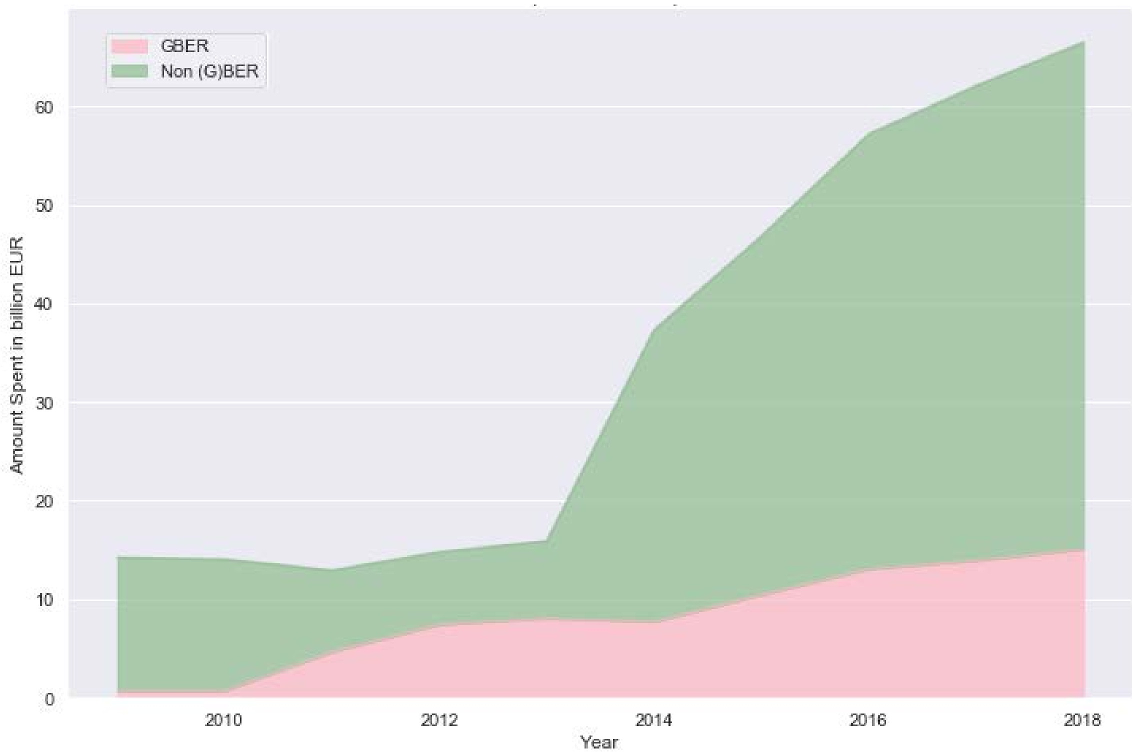
[45] Communication from the Commission — Guidelines on State aid for environmental protection and energy 2014-2020 (OJ C 200, 28.6.2014, p. 1–55)

[46] Community guidelines on State aid for environmental protection (OJ C 82, 1.4.2008)

State aid expenditure was primarily directed towards **environmental protection** measures **(around 333 billion EUR or 97 % of the total**) while only around **8.2 billion EUR (2.4% of the total)** concerned **energy saving measures,** and **0.7 billion EUR (0.2% of the total)** were dedicated to renewable energy.

As Figure 27 shows, State aid spending supporting 'green' projects still mostly takes the form of notified State aid measures. The share of notified State aid spending for the last ten years corresponds to around **231 billion EUR** or **67.5 % of the total, against around 81,5 billion EUR for GBER measures**. However, despite the still predominantly notified nature of State aid measures for environmental and energy projects, block-exempted State aid has significantly grown since its introduction in 2008 and reached **around 22.6% of total State aid spending** for environment and energy measures in **2018,** corresponding to around **15 billion EUR**. Without the largest (notified) scheme, the share of spending under block-exempted measures for those objectives corresponds to around 40% of the total.

Figure 27: Environmental and Energy State aid in Europe in billion EUR by type of procedure (2009 – 2018)



Overall, State aid spending in this area has remained highly stable between 2008 and the end of 2013 and relatively balanced between block-exempted and notified measures. The introduction of the 2008 GBER is marked by the area in pink that, after the first two years, grows slowly but steadily until 2014. With the **State Aid Modernisation** in 2014, we see a much more pronounced and sharp increase in spending for environment and energy measures. The total amount spent more than doubles in only one year, a +**135% change on an annual basis**, from around **15.8 billion EUR in 2013** to **37.3 billion EUR in 2014**, reaching around **66.5 billion EUR in 2018**.

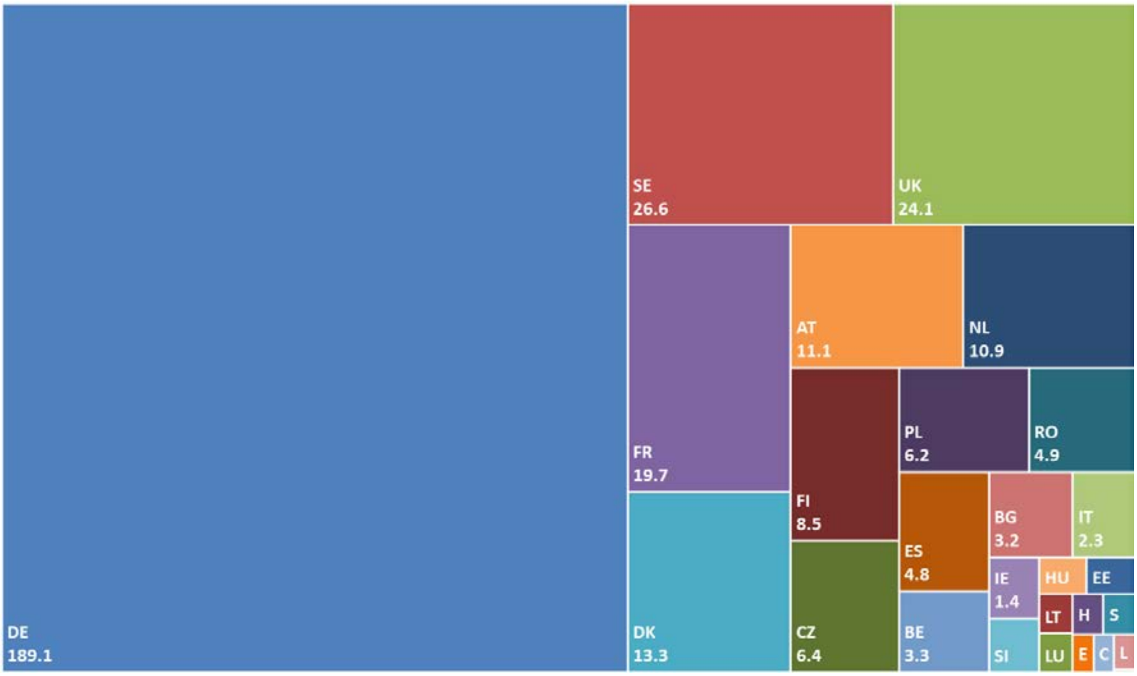
When looking at the number of active measures for which spending was reported in 2018, block exempted measures are around three times as many as notified measures and amount to **376 active GBER measures against 121 approved measures**. The growth of active block-exempted measures is even more remarkable over time. While the number of notified cases for which expenditure was reported remained almost the same between **2014 and 2018 (123 - 121)**, the number of GBER measures has sharply increased (+**116%**), passing from around **174 in 2013 to 376 active cases in 2018**.

In 2018, the average spending for notified measures was around **354 million EUR,** while for GBER measures it was around **25.7 million EUR**. While overall average spending for notified measures is thus higher, this is almost entirely driven by one single measure whose impact on the overall amounts will be analysed more in detail in the next two sections.

4.3.3 A closer look at environmental and energy aid

Despite the impressive total State aid amounts at EU level, big differences between Member States remain, with **around 79.7% of the total nominal State aid spending** for environmental protection and energy projects highly concentrated in **only 5 Member States**.

Figure 28: Environmental and Energy Spending in billion EUR by Member State (2009 – 2018)



Among these, Germany remains the biggest spender with around **189 billion EUR** over the last 10 years, followed by Sweden (26.6 billion EUR), the United Kingdom (24 billion EUR), France (19.7 billion EUR) and Denmark (13 billion EUR). This highly concentrated spending at the level of Member States offers interesting insights that can be further refined when looking at the impact of highly concentrated State aid **spending by measure** on the overall spending at EU level as shown in Figure 29 and Figure 30.

Figure 29 shows State aid spending for environmental and energy measures, while singling out the largest State aid measure for energy and environment, the German EEG 2014 and its prolongation the EEG 2017[47]. Under this measure, Germany spent around **130.8 billion EUR between 2014 and 2018,** corresponding to **48%** of the total EU State aid expenditure for environmental and energy savings in the same period.

[47] Most of State aid spending under this measure has been disbursed in the form of direct grants/interest rate subsidies (around 111, 8 billion EUR or 85% of the total). Fiscal measures (tax advantage/exemption or reduction) account for around 19 billion EUR or 15% of the total.

Figure 29: Environmental and Energy State aid in Europe in billion EUR, spending concentration with key State aid measures (2009 – 2018)

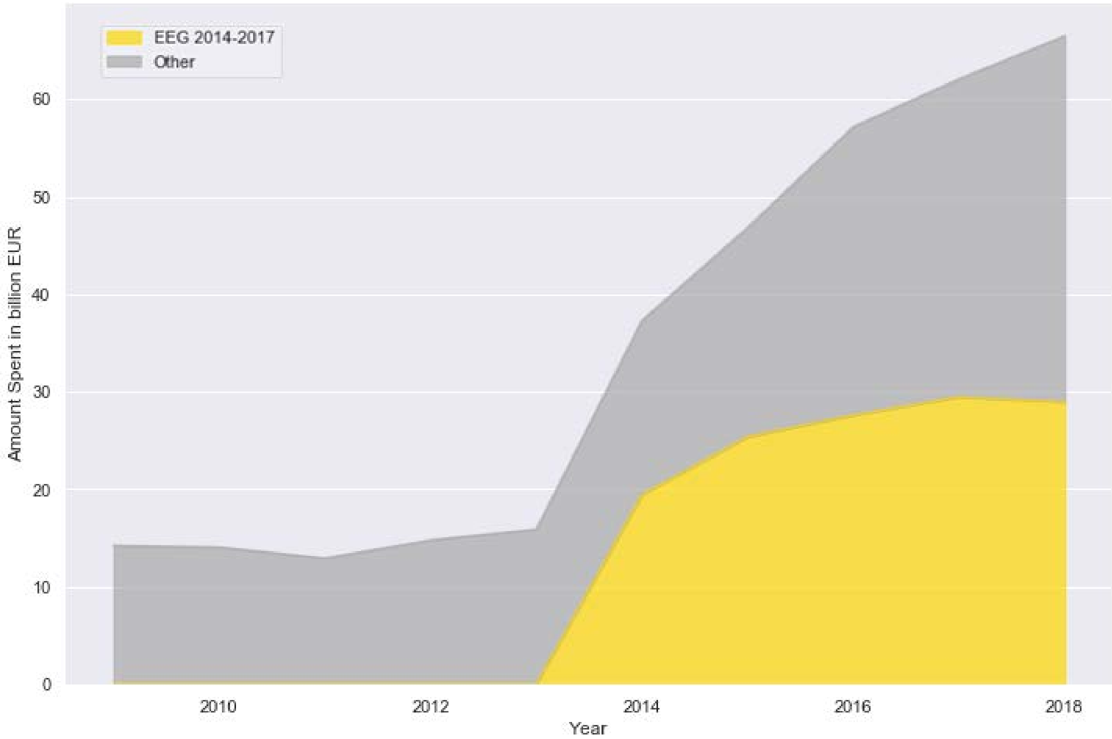


Figure 30: Environmental and Energy State aid in Europe in billion EUR, breakdown by procedure type (2009 – 2018) and excluding the largest measure

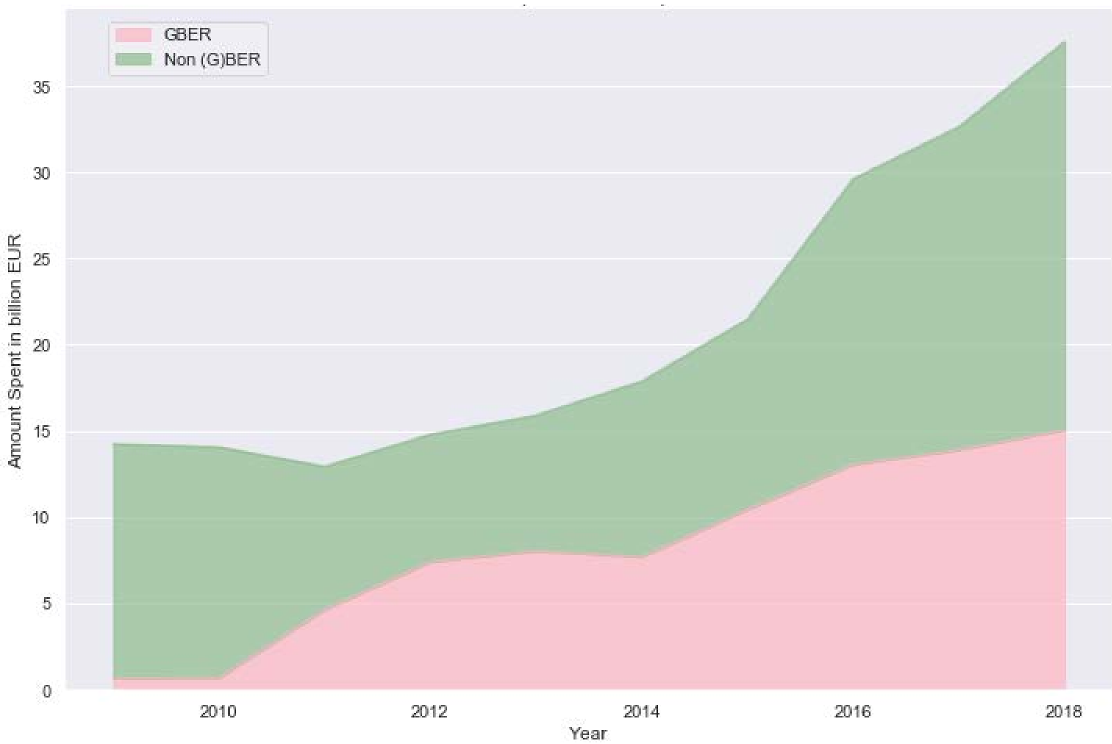
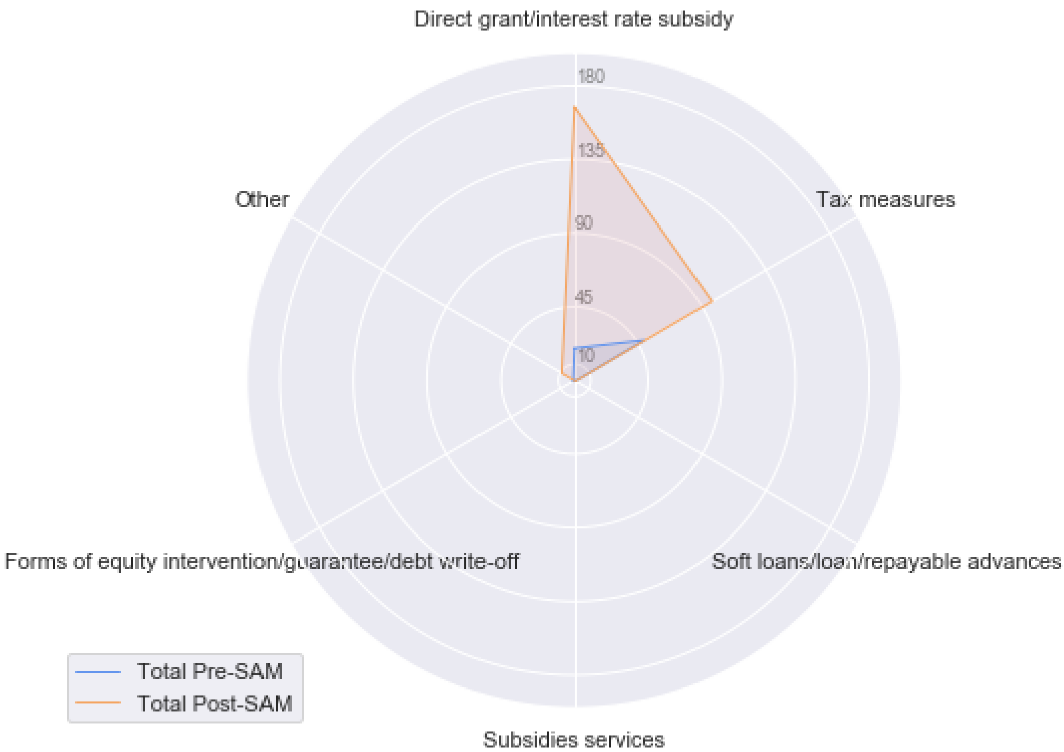


Figure 30 shows instead how State aid spending would have evolved **in the absence of the largest measure**. This suggests that the 'big jump' in spending **in 2014 can hardly be attributed to the State Aid Modernisation**, while it seems to be almost entirely driven by the implementation of the largest measure. Similarly, the apparent discrepancy between the growth in the number of block-exempted measures and their relatively modest share in terms of spending is revealed when netting the total spending out of the largest measure. Without this, the share of spending under **block-exempted measures corresponds to around 40% of the total**. The total growth in spending thus appears more modest, even if still quite pronounced and constantly increasing, including under the GBER.

Finally, as shown in Figure 31, environmental and energy State aid measures are traditionally disbursed for both notified and GBER measures in the form of **direct grants or interest rate subsidies** (around 187.7 billion EUR between 2009 and 2018 or 55% of the total environmental and energy aid), **fiscal measures** (*i.e.* measures involving a tax advantage, tax reduction and/or tax exemption), amounting to around **141 billion EUR** over the last ten years.

Figure 31Figure 31: Environmental and Energy Spending in billion EUR by State aid instrument, GBER and notified measures (2009 – 2018) shows the evolution in the use of State aid instruments for environmental and energy measures in the pre- and post-SAM period.

Figure 31: Environmental and Energy Spending in billion EUR by State aid instrument, GBER and notified measures (2009 – 2018)

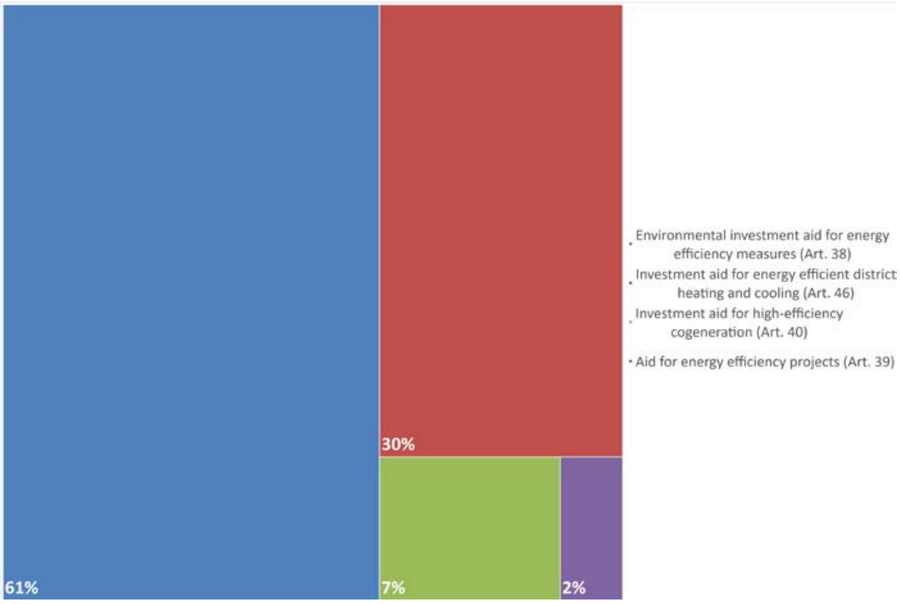


However, the type of objective and instrument used differs remarkably between notified and GBER measures.

4.3.4 Where is the money spent and how: is there a tax measure uptake for GBER measures?

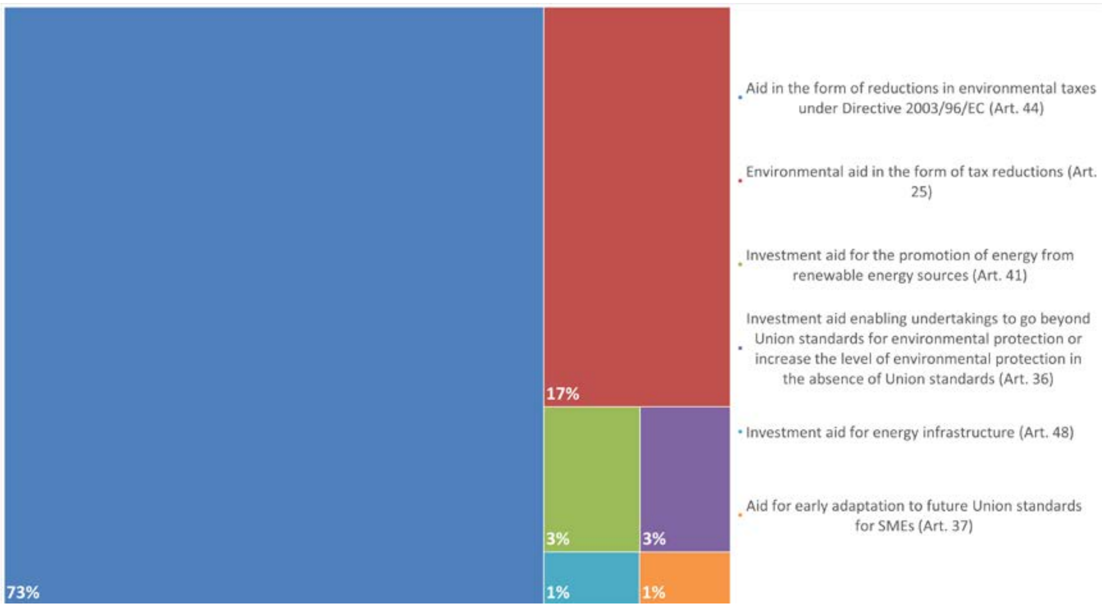
Figure 32 and Figure 33 identify spending 'sub-categories' for the two main policy objectives of 'Environmental protection' and 'Energy saving' **under SAM** by plotting the GBER Articles under which expenditure was reported while ranking them based on their spending share.

Figure 32: Share of spending by GBER Objective (2014 – 2018), primary objective – Energy savings



As displayed in Figure 32, aid for energy savings, whose total GBER spending from 2014 to 2018 amounts to around **2.5 billion EUR**, is mainly disbursed under two GBER Articles: **Article 38 - 'Environmental investment aid for energy efficiency measures'** (61% or around 1.53 billion EUR) and **Article 46 – Investment for energy efficient district heating and cooling'** (30% or around 0.75 billion EUR). These articles allow Member States to support the cost of investments aimed at complying with Union energy efficiency standards and building production plants to operate energy efficient district heating and cooling systems.

Figure 33: Share of spending by GBER Objective (2014 – 2018), primary objective – Environmental protection



Aid for environmental protection has also been largely channelled via the 2014 **GBER**. As shown in Figure 33, the amounts spent for this objective are much bigger than those devoted to aid for energy savings and correspond to around **57.6 billion EUR** between 2014 to 2018. State aid spending for environmental protection under the GBER is highly concentrated. Around **90% of the total** is spent under two articles both entailing tax reductions or exemptions for energy intensive users. These articles are **Article 44 – Aid in the form of**

reductions in environmental taxes under Directive 2003/96/EC' (2014 GBER) absorbing around **41.8 billion EUR** or 72.5% of the total spending and **Article 25 - Environmental aid in the form of tax reductions** (2008 GBER) corresponding to around 9.7 billion EUR or **17% of the total**.

To better understand the magnitude of the **tax measure 'uptake'**, especially for aid measures approved under the GBER (both 2008 and 2014), Figure 34 below shows a matrix between GBER articles and corresponding State aid instruments with spending amounts.

Figure 34: Environmental and Energy Spending in billion EUR, combinations of GBER objectives and State aid instrument (2009 -2018)

	Art.20	Art. 37	Art. 39	Art. 49	Art.24	Art. 19	Art. 44	Art. 21	Art. 23	Art. 25	Art. 38	Art. 22	Art. 18	Art. 36	Art. 46	Art. 48	Art. 40	Art. 45	Art. 41	Art. 47	Art. 42	Art. 43
Direct grant	0	0	0	0	0.1	0.2	0	1.1	0.8	0	0	0.1	0.6	0	0	0	0	0	0	0	0	0
Direct grant/ Interest rate subsidy	0	0.3	0.1	0.1	0	0	0.5	0	0	0	1.5	0	0	1.7	0.6	0.7	0.2	0.2	1.8	0	0	0
Fiscal Measure	0	0	0	0	0	0	0	0	0	0.6	0	0	0	0	0	0	0	0	0	0	0	0
Loan/ Repayable advances	0	0.3	0	0	0	0	0	0	0	0	0.1	0	0	0	0.1	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other forms of tax advantage	0	0	0	0	0	0	0	0	0	28	0	0	0	0	0	0	0	0	0	0	0	0
Soft loan	0	0	0	0	0	0	0	0.1	0.3	0	0	0	0.3	0	0	0	0	0	0	0	0	0
Tax advantage or tax exemption	0	0	0	0	0	0	41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax allowance	0	0	0	0	0	0	0	0	0	0.2	0	0	0	0	0	0	0	0	0	0	0	0

Two GBER articles (**Article 44 of the 2014 GBER and Article 25 of the 2008 GBER**) stand out, confirming the results shown in the previous figures. While State aid spending for Article 44 amounts to **41.8 billion EUR** since its introduction in 2014, spending under Article 25 instead is more modest, but still significant, with around **28.3 billion EUR over the period 2009 – 2018.**

Together, these two Articles represent **70.1 billion EUR** out of **81.5 billion EUR** spent under the GBER between **2009 and 2018**, corresponding to **86% of the total GBER spending for environmental and energy aid**. When breaking down the total spending into pre – and post – SAM amounts, the increase in the use of fiscal measures appears even more pronounced.

The use of tax measures varies before and after the State Aid Modernisation. In the pre – SAM context, only **18.6 billion EUR** were paid out under Article 25 – Environmental aid in the form of tax reductions. In the post – SAM period, the use of Article 25 continued (9.7 billion EUR) while aid under Article 44 (41.8 billion EUR) increased remarkably. Out of **60.1 billion EUR spent** over the period **2014 – 2018**, around **70% of total GBER aid** for environmental protection and energy saving was paid out under this latter article in the form of reductions in environmental taxes. By means of comparison, the second most widely used State aid instrument, direct grant or interest rate subsidy, covers around **10.6 billion EUR** between 2014 and 2018, corresponding to only **17.6% of the total**.

The analysis on the use of environmental and energy State aid in the EU has shown some key insights on the use of this type of aid. While it currently represents one of the most widely pursued policy objectives in the European Union, both in 2018 spending and as spending trend over the last ten years, it still remains highly concentrated in only 5 Member States, with more than 50% of the total spending in Germany. In addition, the same spending concentration in one key German scheme drives most of the increase in total spending for this policy objective since the State Aid Modernisation.

The analysis has also revealed a marked preference of Member States for the use of tax measures, progressively replacing direct grants, for **GBER** environmental and energy measures.

Annex I. Methodological remarks

Scope – The State Aid Scoreboard comprises aid expenditure made by Member States before 31.12.2017 which falls under the scope of Article 107(1) TFEU. The data is based on the annual reporting by Member States pursuant to Article 6(1) of Commission Regulation (EC) 794/2004. Expenditure refers to all existing aid measures to industries, services (from 2014 also on Renewable Energy Schemes), agriculture, fisheries and transport for which the Commission adopted a formal decision or received an information fiche from the Member States in relation to measures qualifying for exemption under the General Block Exemption Regulation (GBER), Agricultural Block Exemption Regulation (ABER) or the Fishery and Aquaculture Block Exemption Regulation.

Cases under examination are excluded. Annex III of Regulation 794/2004 specifies the scope and format of the information to be reported. The annual reports submitted by Member States in 2018 cover aid granted by Member States between 1 January 2017 and 31 December 2017 and include, where appropriate, revised versions of provisional information that Member States provided in previous years. Accuracy of the data remains a responsibility of Member States.

Corrections on the historical data – Historical data were also updated to include reimbursement of incompatible aid and to include figures on public support that, after investigation by the Commission, has been deemed as constituting "non-notified" aid. Moreover, when the Commission adopts a decision on a non-notified aid measure, the aid amount in question is attributed to the year(s) in which it was awarded. Where such expenditure has been made for a number of years, the total aid amount is generally allocated equally over the corresponding years. Historical State aid expenditures are expressed in current prices.

Aid element – Generally, Member States are required to report State aid expenditure in terms of actual expenditure expressed in the form of the aid element calculated for the aid measure. Where such data were not available by the deadline for submitting the annual report (i.e. 30 June), Member States were requested to provide either the corresponding commitment information or an estimate of the aid component. In the absence of that information, Member States were asked to estimate the aid element in line with the standard method applied and on the basis of information provided in the past in their reporting.

The aid element can be estimated in different ways: for grants, the advantage passed on to the beneficiary normally corresponds to the budgetary expenditure. For other aid instruments, the advantage to the beneficiary and the cost to government may differ. In the case of guarantees, for example, the beneficiary avoids the risk associated with the guarantee, since it is carried by the State. Such risk-carrying by the State should normally be remunerated by an appropriate premium. Where the State forgoes all or part of such a premium, there is both a benefit for the undertaking and a drain on the resources of the State. Thus, even if no payment was ever made by the State under a guarantee, there may nevertheless be State aid within the meaning of Article 107(1) TFEU. The aid is granted at the time when the guarantee is given, not when the guarantee is called on nor when payments are made under the terms of the guarantee.

Aid instruments – State aid represents a cost or a loss of revenue to the public authorities and a benefit to recipients. However, the aid element, i.e. the ultimate financial benefit contained in the nominal amount transferred to the beneficiary depends to a large extent on the form in which the aid is provided.

Grants and tax exemptions – Grants and tax exemptions are types of aid transferred in full to the recipient. They represent the majority of aid granted in most Member States. They may be subdivided depending on whether the aid was granted through the budget or through the tax or social security system. Below is a list of aid instruments where the aid element is equal to the capital value of aid:

Equity participation – In line with established Commission policy, such interventions constitute aid when a private investor operating under normal market conditions would not have undertaken such an investment. See Commission Communication "Application of Articles 87 and 88 of the EEC Treaty and of Article 5 of Commission Directive 80/723/EEC to public undertakings in the manufacturing sector", OJ No C 307 of 13.11.1993, p3. This method is based on calculating the benefit of the intervention to the recipient.

Soft loans and tax deferrals – The aid element is lower than the capital values of the aid. Where a Member State fails to provide the aid element, a proxy of 15% of the total amount lent by the government is estimated (compared with 33% before 1995). This downward adjustment is explained by the lower level of the aid element that results from generally lower rates of interest in Member States when compared with previous periods. Where a Member State does not indicate the reimbursement ratio in case of a reimbursable advance, the aid element is estimated to be 90% of all advances as the repayment ratio has shown to be very low on average.

Guarantees – The aid element is much lower than the capital value guaranteed. Where the exact amount of the aid element is not available, the losses to the Government are estimated. Where only the capital value guaranteed is available, the aid element is estimated to be 10% of that value.

Annex II. Largest State aid Schemes by policy objectives

Regional development

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
FR	SA.41040	Exemption from employers' social security contributions	1047.8
IT	SA.48060	Tax credit for companies that carry out the acquisition of new capital goods destined for production facilities located in the assisted areas of the Regions Campania, Puglia, Basilicata, Calabria, Sicily and Sardinia	674.5
FR	SA.48054	Modification of the tax assistance scheme for productive overseas investment (EROM Law)	591.0
FR	SA.46899	Operating aid scheme for outermost regions	388.7
DE	SA.49191	Joint federal-state measure "Improving the regional economic structure" - commercial economy	318.4
PT	SA.42136	Business Innovation	270.3
HU	SA.52527	Aid for regional investment from the Economic Development and Innovation Operational Program (EDIOP)	258.8
HU	SA.50393	Government Decree 210/2014 (VIII.27.) On the use of the investment promotion appropriation	257.6
DE	SA.52163	Joint federal-state measure "Improving the regional economic structure" - commercial economy	233.6
PL	SA.27752	Regional aid program granted to entrepreneurs conducting business activities in special economic zones	214.7
DE	SA.38690	NGA Bayern – further prolongation	209.9
PL	SA.40264	Regional Aid Scheme for the Enterprises conducting business activity in the special economic zones	208.7
FR	SA.38905	Tax assistance for overseas investment - social housing	200.0
PL	SA.42799	Financial assistance provided by the Polish Agency for Enterprise Development under the Intelligent Development Operational Program 2014-2020	179.2
PL	SA.43142	Regional investment aid scheme for the competitiveness of SMEs under the regional programme 2014-2020	172.8
FR	SA.41017	Higher rate of tax credit for competitiveness and employment in favour of companies operating in the overseas departments	169.0
FR	SA.37183	Plan France Very High Speed	154.4
IT	SA.48248	Development contracts 2015-2020 - National aid scheme for regional, SME, RDI and environmental aid to large investments	146.5
UK	SA.33671	Broadband Delivery UK framework scheme	140.5

IT	SA.39759	Regional aid scheme for Puglia	134.7
PT	SA.39993	Investment support tax scheme	128.7
HU	SA.39814	Investment support for the development of local infrastructure under the Operational Program for Spatial and Urban Development (TOP)	125.2
FR	SA.48055	Allowances applicable to SMEs located in free zones of activity located in the overseas departments (EROM law)	117.0
FR	SA.38641	Reduced excise rate on traditional rum produced in Guadeloupe, Guyana, Martinique and Reunion	111.6
PL	SA.43257	Aid for investment in R&D by enterprises under the 2014-2020 Smart Growth Operational Programme	105.8

Promotion of export and internationalisation

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
ES	SA.35550	'Spanish Goodwill III' - tax amortisation of financial goodwill for foreign shareholding acquisitions	904.3
IT	SA.526/1982	Interest subsidies for export credit (Legislative Decree 143/98 art. 14 ex Law 227/77 Ossola)	33.6
FI	SA.93-018E	Finnfund (Finnish Fund for Industrial Cooperation)	10.0
BE	SA.76/1995	Promotion of foreign trade in the Flemish region	7.0
IT	SA.124/1992	Rules on the promotion of participation in companies and mixed enterprises abroad (SIMEST)Law 100/90 art. 4	5.6
BE	SA.636/1998	Modification of an export promotion aid scheme	2.7
LU	N.A.	Measures and interventions to facilitate business development abroad	1.8
DE	SA.37751	Prolongation of CIRR financing scheme for the export of ships (Germany)	0.1

SMEs including risk capital

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
UK	SA.49923	Amendments to the existing aid scheme "Enterprise Investment Scheme" and "Venture Capital Trust scheme"	1107.7
DE	SA.49191	Joint federal-state task "Improving the regional economic structure" - commercial economy	279.1
DE	SA.52163	Joint federal-state task "Improving the regional economic structure" - commercial economy	214.8
DE	SA.51198	Guidelines for the implementation of the Bavarian regional support program for the commercial economy (BRF)	116.2
FR	SA.34420	Modification of the National Seed Fund - framework scheme for public intervention in private equity with	108.2

		young innovative companies	
IT	SA.50063	Redevelopment interventions for industrial crisis areas	105.0
FR	SA.40453	Framework scheme exempt from notification relating to aid for SMEs for the period 2014-2020	97.8
PT	SA.41943	SME Qualification and Internationalisation	82.7
UK	SA.36428	Enterprise Capital Funds	80.4
PT	SA.39994	Deduction for retained earnings and reinvested	74.5
IT	SA.40795	Aid to businesses (L.P. n. 6/99)	60.7
PL	SA.41471	National Research and Development Centre	47.6
IT	SA.44007	Guarantee fund for small and medium-sized enterprises	42.9
IT	SA.48570	Fiscal incentives for investments in innovative start-ups and innovative SMEs	39.4
IT	SA.40429	Loans for the purchase of new machinery, plants and equipment by small and medium-sized enterprises	38.7
IT	SA.42274	Revolving fund and non-refundable contributions for the tourism sector	37.8
FR	SA.47567	Reduction in wealth tax for direct investments or through a holding company in the capital of small and medium-sized enterprises	35.0
DK	SA.39368	Innovation environments	26.2
BE	SA.41843	Regional incentives for SMEs	26.1
ES	SA.51798	IND-Program ENJOY INDUSTRY 2018	25.4
FR	SA.41265	Device to reduce the solidarity tax on capital for taxpayers investing in innovation mutual funds (FCPI) or local investment funds (FIP)	24.0
FR	X 229/2009	Tax credit for commercial prospecting expenses	23.0
LU	XS 172/2005	Aid scheme for investment in tangible and intangible fixed assets of SMEs	22.0
DE	SA.46308	INVEST - Grant for risk capital	21.5
FR	SA.52394	Framework scheme exempt from notification relating to aid for SMEs for the period 2014-2020	21.5

Employment

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
PL	SA.40525	Wage subsidies for workers with disabilities	746.7
DK	SA.35545	Flexi-job scheme, including new compensation to companies; Social measures in the employment sector	679.7
IT	SA.51309	Employment Incentive in Mezzogiorno	159.1
HU	SA.40495	Budget subsidies for the employment of disabled workers	140.6
SI	SA.43396	Assistance to employers for disabled employees	101.8
BE	SA.46225	Professional integration of people with disabilities - VOP (wage subsidies)	89.9
DK	X 98/2010	Employment with wage subsidies	74.0
FI	SA.40791	Salary scheme	61.6
IT	SA.45174	Hiring incentives	56.2

IT	SA.47681	Youth Employment Incentive	52.9
PL	SA.46134	State aid scheme for operators employing persons held in detention	43.0
PT	X 952/2009	Contractual Benefits to Productive Investment	40.3
LT	SA.44066	Support for social enterprises	30.6
ES	SA.45943	ASOC - Promotion of employment for people with disabilities in Special Employment Centres and labour enclaves	29.8
IT	SA.51372	NEET employment incentive	27.2
DK	SA.36932	Employment with salary supplement	14.8
EL	SA.45141	Grant program for businesses for the employment of 15,000 people who are particularly disadvantaged, aged over 50	11.9
ES	SA.51930	ASOC - Subsidies for the labour insertion of people with disabilities (modification SA.43427).	11.6
ES	SA.45149	ASOC - Labour integration of people with disabilities in Special Employment Centres	10.9
BE	SA.48579	Subsidy for integration companies	10.7
IT	SA.46457	Incentives for the integration of disadvantage workers in Campania	9.3
ES	SA.50949	ASOC-Subsidies for the promotion of employment of persons with disabilities in Special Employment Centres	8.4
ES	SA.51710	ASOC-Subsidies for units supporting the professional activity of persons with disabilities of special difficulty contracted in special employment centres	8.1
SE	SA.45633	Support for vocational introduction jobs	6.1
IT	SA.39782	Interventions for the creation of stable employment in Basilicata	4.9

Culture

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
UK	SA.41396	Film tax relief modification	638.6
FR	SA.42681	Framework scheme exempt from notification relating to aid for culture and heritage conservation	572.4
FR	SA.43130	Cinema and audio-visual tax credit and Tax credit for foreign cinematographic and audio-visual works - modifications and extension	342.0
UK	SA.48771	High-End Television Tax Relief - prolongation	203.5
LT	SA.44185	Aid to the cultural sector	170.4
BE	SA.39169	Decree on the support of the professional arts	165.6
FR	SA.48907	Automatic financial aid for the production and preparation of audio-visual works - creative documentary and fiction (FR)	164.5
HU	SA.51001	Grants under the Block Exemption Decree 58/2015 on the management and use of chapter-based and centralized appropriations (XII. 30.) EMMI Decree 2017	138.1
UK	SA.48362	Video games tax relief - Prolongation	118.7

HU	SA.51415	Culture Support from the Economic Development and Innovation Operational Program (GINOP) 2018 - Increase Budget	102.3
BE	SA.38370	Modifications of the "tax shelter" to support audio-visual works	97.5
BE	SA.40452	Decree concerning the immovable heritage of 12 July 2013	92.3
PL	SA.43180	Investment aid for culture and preservation of cultural heritage as part of regional operational programs for 2014-2020	90.5
UK	SA.39513	Theatre Tax Relief	67.8
FR	SA.48699	Automatic financial aid for the production and preparation of long-lasting cinematographic works (FR)	67.7
BE	SA.49251	Decree of 7 July 2017 on the subsidization and recognition of socio-cultural adult work.	60.3
HU	SA.41896	Film industry support	59.4
NL	SA.38099	Netherlands Film production incentive	56.7
IT	N 673/2008	Italian film tax incentives - second part	54.1
IT	SA.50547	Automatic contributions to the production and distribution of cinematographic and audio-visual works	50.0
EE	SA.46893	Aid scheme for the promotion of culture and heritage conservation	48.9
DE	SA.51933	Promotion of art and culture at the Frankfurt Opera	48.1
HU	SA.50407	Implementation of the Modern Cities Program	46.4
FR	SA.50094	Automatic financial aid for the production and preparation of audio-visual animation works	39.3
SE	SA.47290	State grant for film	39.0

Research and development including innovation

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
UK	SA.41386	SME R&D Tax Credits - evaluation plan	1655.9
FR	SA.40391	Framework scheme exempt from notification relating to aid for research, development and innovation (RDI) for the period 2014-2020	1155.7
FI	SA.52820	Wood Growth and Development Support Program	787.0
BE	SA.20326	Partial exemption from withholding tax in favour of R&D	652.8
PL	SA.41471	National Research and Development Centre	537.6
DE	SA.41884	ZIP Programme	234.8
FR	SA.47101	French support scheme for innovation and sustainable development in air transport	195.1
HU	SA.49985	State aid granted by the National Research, Development and Innovation Fund	193.7
DE	SA.51595	Research funding in the Federal Government's 6th Energy Research Program	168.8
FI	SA.40749	Aid Scheme for research and development projects (Tekes)	161.6
FR	SA.44531	Innovation tax credit	161.0

PL	SA.42839	Aid for basic research, industrial research, experimental development and feasibility studies under regional operational programs for 2014-2020	154.4
BE	SA.52328	Walloon decree on innovation	144.0
IT	SA.33100	Aid in favour of industrial and precompetitive R&D and general training measures	114.7
DE	SA.34309	IKT 2020. R&D&I-scheme. Germany	112.1
DE	SA.37528	Aeronautics-research programme. R&D scheme.	107.2
HU	SA.39819	Research and development and innovation support from the Economic Development and Innovation Operational Program (GINOP)	98.7
ES	SA.45828	INV - CDTI regime for aid to R&D projects	96.6
BE	SA.49178	Development and Innovation Decision	96.5
SE	SA.50303	State support for research and development and innovation	89.5
BE	SA.49177	Decision R&D Knowledge Intensive	88.5
DE	SA.32795	Photonics Research. R&D-scheme	88.1
ES	SA.47917	INV - Business R&D support program	77.4
AT	SA.40739	FFG-RL Industry	76.8
AT	SA.40732	Thematic RTI guideline based on the Research and Technology Promotion Act (FTFG)	74.2

Environmental protection including energy savings

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
DE	SA.45461	EEG 2017 - Reform of the Renewable Energy Law	28947.5
DE	SA.46526	Reduced surcharge for self-generation under EE...	3690.8
DK	SA.42897	The Danish Electricity Tax Reimbursement Scheme	2184.3
UK	SA.33210	Feed In Tariffs to support the generation of renewable energy	1702.7
CZ	SA.40171	2006 RES support scheme	1568.0
DE	SA.39500	Reductions of the electricity tax for certain energy-intensive undertakings	1547.0
FR	SA.43468	Reduced rates of internal tax on final consumption of electricity (TICFE)	1515.0
DE	SA.42393	Reform of support for cogeneration in Germany	1375.9
SE	SA.34276	Prolongation of tax reduction on electricity for manufacturing	1344.5
FR	SA.40719	Reduced rate and partial reimbursement of TICPE	1139.0
FR	SA.36511	Support for EIU under the CSPE in France	1112.0
BE	SA.46013	Green electricity certificates and CHP certificates	1045.0
DE	SA.39499	General relief from the electricity tax for companies in the manufacturing sector and companies in agriculture and forestry	995.0
UK	SA.44622	Modification of the Renewable Heat Incentive	905.4
DE	SA.39552	Use of energy products in beneficiary facilities in accordance with § 3 and § 3a of the Energy Tax Act	730.0

SE	SA.43301	Tax exemptions and tax reductions for liquid biofuels	637.8
AT	SA.33384	Green Electricity Act 2012, Austria	634.0
FI	SA.40799	Modification of differentiated energy taxation	616.7
NL	N.478/2007	Stimulating renewable energy	600.7
IT	SA.38635	Reductions of the renewable and cogeneration surcharge for electro-intensive users in Italy	547.2
FR	SA.40805	Application of a reduced TICPE rate to energy-intensive installations	487.0
DE	SA.49807	Energy tax relief for companies in agriculture and forestry for gas oil	467.0
NL	SA.34411	SDE +	450.6
AT	SA.40192	Energy levy remuneration for production companies	450.0
FR	SA.40349	Purchase prices for solar energy	432.9

Sectoral development

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
DE	SA.48384	Support of operational measures for the implementation of the national cycling plan 2020	3181.0
FR	SA.25/2008	France Telecom Pension funds	2058.0
LV	SA.43140	Support to renewable energy and CHP	158.9
DE	SA.51956	Partial financing of rail infrastructure charges	140.6
SE	SA.38240	Maritime support	139.6
DK	SA.31227	Legislative Proposal L 203 on Gaming Duties	128.0
DK	SA.10225	Reduction in or exemption from deductions for crews of ships registered in the second register	122.1
NL	SA.98/1997	Tonnage Tax	120.0
DK	N 171/2004	Changes to Tonnage Tax	114.0
FR	SA.30481	State Aid in favour of Agence France-Press (AFP)	111.7
FR	SA.41528	Support through calls for tenders for the development of installations using the radiant energy of the sun	111.5
NL	SA.34004	Prolongation of the extension of reduced remittances for maritime navigation to commercial cruising vessels	111.0
IT	SA.34199	Digital Plan - Super-fast broadband	96.2
FR	SA.51296	Aid scheme exempt from notification relating to investment aid for infrastructure in sea and inland ports, their access routes and investment dredging	92.1
BE	SA.41330	Extension of the tonnage tax system	91.1
FI	SA.35110	Prolongation of the reimbursement scheme for social security costs and costs related to personal income taxation in the maritime transport sector	84.3
FR	SA.51619	Aid scheme exempt from notification relating to aid for maintenance dredging in sea and inland ports	80.6
DE	SA.44732	Reduction of the wage tax payable on seafarers' wages	80.0
ES	SA.155/1997	Reduction in Corporate Tax in the Canary Islands	65.5
PL	SA.52996	Deepening of the approach track and internal areas	64.1

		of the Port of Gdynia	
PL	SA.43/2005	Stranded costs compensations in Poland	59.2
FR	N 298/2001	Tax exemption for orphan drugs	57.0
BE	SA.43117	Extension of aid to the merchant marine, the dredging and towing sectors	50.6
SE	SA.42308	Press aid to newspapers	48.8
FR	SA.39688	Société des Ports du Détroit (Investment aid relating to the port of Calais)	47.8

Training

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
IT	SA.40411	Regulation for Interprofessional Funds for continuing education for the granting of State Aid	190.2
NL	SA.50131	Subsidy training for Sector PlanPlus	90.1
DE	SA.44345	Funding Guideline Training for Professional Employees	30.1
HR	SA.50553	Employment and Training under the jurisdiction of the Croatian Employment Service for the period 2018-2020 years	27.9
FR	SA.40207	Training aid scheme	16.6
UK	SA.35094	UK Support for Maritime Training (SMarT)	13.9
BE	SA.50276	Strategic transformation support to companies in the Flemish Region	12.7
IE	SA.39312	Training Support Scheme 2014-2020	12.6
IT	SA.34883	Training aid scheme Interprofessional funds for continuous training	11.3
DE	SA.41881	Federal ESF program "Securing skilled workers: further training and promoting equality" (Social Partner Directive)	10.0
IT	SA.45091	Continuous training notice – Phase IV	9.6
HR	SA.47678	Disability Employment Incentives Program for 2017-2018	9.5
UK	SA.49790	Welsh Local Government Support for Training Scheme	8.6
BE	XT 39/2004	Financial incentives for the training of workers in enterprises - Training voucher	8.1
AT	SA.40434	Qualification support for employees (QBN)	7.6
IT	SA.47990	Continuous training notice – Phase V	7.5
HU	SA.45290	Training aid for investment promotion	6.2
UK	SA.39218	Scottish Enterprise Training Scheme 2014 - 2020	5.6
IT	SA.49450	Public notice "Training to Compete-Continuous Training in the Company" – Campania region	5.3
DE	SA.41415	Skills development of employees through educational check procedures	5.2
UK	SA.40270	Skills, Strategy and Innovation Solutions	5.2
DE	SA.45189	Funding guideline Further training in road haulage companies with heavy commercial vehicles	5.1
IT	SA.33235	Training Aid	5.1
BE	XT 40/2004	Financial incentives for the training of workers in enterprises - Credit-adaptation	4.8

DE	SA.41879	Federal ESF program "For employees and companies in the social economy"	3.9

Rescue & Restructuring

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
HR	SA.49619	Rescue aid in favour of Uljanik Shipyard	341.1
BE	SA.33926	Interventions by the Walloon region in favour of Duferco	157.9
IT	SA.64/1998	Aid granted to Institute Poligrafico e Zecca dello Stato	33.0
NL	SA.51408	Aid to Terramass B.V.	1.9
DE	SA.40535	Federal framework for state aid to rescue and restructure small and medium-sized enterprises in difficulty	1.4
HR	SA.48121	Restructuring of Jadroplov Split	1.1
ES	SA.47595	SME - Restructuring aid scheme Bideratu	1.0
UK	SA.49241	Welsh Government Rescue and Restructuring Scheme	1.0
UK	SA.42847	Invest NI Rescue and Restructuring Scheme 2016	0.8
AT	SA.41373	Guarantee scheme for SMEs in difficulty in the tourism and leisure industry	0.6
AT	SA.40965	Consolidation measures as part of the guarantee guidelines of the Upper Austrian KGG	0.3
SI	SA.44880	Slovenian rescue and restructuring aid scheme for SMEs	0.3
SI	SA.49214	Restructuring aid to Semenarna Ljubljana d.o.o.	0.3
DE	SA.35894	Prolongation of the R&R scheme for SMEs "Liquidity fund II Berlin"	0.2
AT	SA.41372	Restructuring aid scheme "TOP-Tourismus-Förderung, Teil D"	0.2
AT	SA.40973	R&R aid scheme "Unternehmenserhaltende Maßnahmen" for SMEs in Carinthia (Austria)	0.1
AT	SA.37750	Prolongation of the restructuring aid scheme TOP-Tourismus-Förderung, Teil D (TOP-Restrukturierung)	0.0
AT	SA.38317	Prolongation of a R&R scheme for SMEs in Upper Austria	0.0
AT	N 521/2009	Prolongation of the restructuring aid scheme TOP Tourism Promotion, Part D (TOP Restructuring)	0.0

Social support to individual consumers

Member State	SA Number	English Title	Expenditure 2018 (aid element), in

			EUR million
FR	SA.43/2006	Reform of the method of financing the pensions of civil servants attached to La Poste	3351.0
ES	SA.48757	TRTEL-Air transport subsidies for residents in non-peninsular regions	460.0
ES	SA.51878	TRTEL-Air transport subsidies for residents in remote regions	460.0
ES	SA.41993	TRTEL - Subsidies to maritime transport of passengers resident in non-peninsular regions	127.0
FR	SA.39987	Social aid scheme for the benefit of certain residents of French overseas collectively	44.8
ES	SA.45138	TRTEL - Bonuses for inter-island and intra-island maritime transport of travellers resident in the Canary Islands	34.5
FR	N 911/2006	Aid for additional social protection for public officials	20.0
FR	N 628/2008	Aid for supplementary social protection for soldiers	15.9
UK	SA.40925	Air discount scheme	11.0
FR	N 912/2006	Domestic air services to Guyane	8.8
FR	SA.42680	Installation of a device of temporary accompaniment of certain hearths losing the reception of television by terrestrial way during operations of release of the band 700 MHz for the profit of the mobile services	5.8
FR	SA.33966	Social aid for maritime services operated between Guadeloupe and the islands	5.7
FR	N 495/2010	Aid for supplementary social protection	1.3
PT	SA.44819	Social mobility allowance for links between Madeira and Porto Santo	1.0
PL	SA.42843	Compensation of costs incurred for the provision of postal services exempt from postal charges by law	0.6
DE	SA.42392	Extension of the aviation tax exemption scheme for island departures and other cases	0.1

Closure aid

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
DE	N 708/2007	Coal mine closure plan 2008-2018	1034.1
PL	SA.41161	State aid to Polish coal mining in the period 2015-2018	73.6
RO	SA.43414	Closure of coal mines in Romania	24.4
SI	N	Postponement of the closure of mine Trbovlje Hrastnik	11.8

	175/2010	Ltd	
SK	SA.49270	Aid to cover exceptional costs of mining unit Cigel of Hornonitrianske Bane Prievidza, a. s. in Slovakia	5.0

Compensation of damages caused by natural disaster

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
IT	SA.46610	Extension of duration of aid scheme to compensate for damage caused by the earthquakes of May 2012 in Regions Emilia Romagna, Lombardia and Veneto	222.7
UK	SA.42596	Amendment to the Government Support to the Flood Reinsurance Scheme	203.5
IT	SA.51488	Granting of contributions to private individuals and economic and productive activities, in relation to the calamitous events that occurred in the territory of the Regions.	75.7
IT	SA.52171	Granting of contributions to private individuals and economic and productive activities, in relation to the calamitous events that occurred in the territory of the Regions.	62.9
IT	SA.52730	Aid intended to remedy the damage caused by the earthquake in central Italy in 2016	40.5
DE	SA.41661	Reconstruction aid flood 2013	25.6
PT	SA.49627	Support Scheme to Reposition of Competitiveness and Productive Capabilities, which aims at the recovery of corporate assets totally or partially damaged by fires occurred on October 15, 2017, in the municipalities of the Central and North regions particularly affected	23.1
DE	SA.46181	Aid measures for the flood disaster in May / June 2016 - Infrastructure restoration program in the municipalities of the Rottal-Inn district (PWI 2016)	10.7
DE	SA.36801	Flood relief 2013 Saxony	7.0
DE	SA.46174	Support for the commercial companies and members of the liberal professions damaged by the natural disaster "Floods in May / June 2016" and providers of business-related infrastructure	3.9
UK	SA.49876	Cumbria Business Flood Recovery Scheme	2.9
IT	SA.48508	Taxation of contributions, compensation and compensation	2.8
PT	SA.48943	Restoration of the business activity affected by the fires that began on June 17, 2017, affecting the municipalities of Castanheira de Pera, Figueiró dos Vinhos, Góis, Pampilhosa da Serra, Pedrógão Grande, Penela and Sertã in the Central Region.	1.7
IT	SA.35083	Reduced taxes/contributions linked to 2009 earthquake in Abruzzo	1.4
AT	SA.48163	Directive on the granting of natural hazards after	1.4

		damage caused by natural disasters to the assets of physical and legal persons (companies)	
IT	SA.50899	D.L. 189/2016 converted into Law 299/2016 art. 20 bis as amended by art. 44 paragraph 1bis D.L. 50/2017 Implementing Provisions	0.8
ES	SA.49712	Aid for the repair of damage to agricultural and livestock farms due to the fires of October 2017 corresponding to the jurisdiction of the Ministry of Rural Affairs	0.8
DE	SA.49397	Guideline on the granting of grants for damage caused by the floods in July / August 2017 to companies and members of the liberal professions in Lower Saxony...	0.8
ES	SA.49734	ECON - Aid for commercial, commercial and industrial establishments affected by the fires of October 2017 within the scope of the Ministry of Economy, Employment and Industry	0.5
AT	SA.46141	Guideline for the settlement of compensation proceedings after catastrophe damage in the assets of natural and legal persons with the exception of the regional authorities in the state of Styria - Disaster Fund Directive Styria	0.4
IT	SA.39190	Recognition of damages, in relation to the flood events that occurred between 17 and 19 January 2014, the whirlwind of 3 May 2013 and the exceptional atmospheric events and whirlwind of 30 April 2014	0.3
DE	SA.46007	Bavarian grant program to remedy the damage caused by the flood in May / June 2016 to buildings mainly used for residential purposes and to household items in the Rottal-Inn district	0.3
IT	SA.50158	Directive containing provisions for the granting of contributions to economic and productive activities damaged as a result of the floods of December 11-12, 2017 in the Municipalities of Brescello (RE), Campogalliano (MO) and Colorno (PR).	0.2
EL	SA.52308	Flood Compensation from July 2014 to February 2015 in the Regional Unit of Evros	0.1
DE	SA.38171	Tax measures for the compensation of damage caused by the floods of 2013	0.1

Heritage conservation

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
PL	SA.36222	Modification of the aid to promote cultural heritage conservation in salt mine of Wieliczka (ex NN 66/2010)	17.6
PL	SA.38122	Aid to promote heritage conservation in the 'Guido' and 'Królowa Luiza' coal mines	1.4

Other

Member State	SA Number	English Title	Expenditure 2018 (aid element), in EUR million
SE	SA.38469	Sheltered employment in Sweden	558.4
PL	SA.43484	Broadband infrastructure Digital Poland 2014-2020	385.4
IT	SA.38613	Aid to Ilva	300.0
PL	SA.46891	Restructuring of the Polish mining companies	287.0
DE	SA.41884	ZIM Programme	234.8
CZ	SA.33575	Support from central government to non-profit sport facilities	215.2
FR	SA.49469	Compensation for the regional development mission for La Poste for the period 2018-2022	171.2
ES	SA.37977	Aid to Correos	135.5
ES	SA.50958	TRTEL – New generation broadband extension programme	122.4
FR	SA.48883	Compensatory measure for the press transport and distribution mission for 2018-2022	115.5
IT	SA.41647	Italy – Broadband strategy	102.7
FR	SA.43389	Aid to undertakings exposed to a significant risk of carbon leakage	98.8
SK	N 506/2010	Partial financing of decommissioning of two already shut down nuclear plants (A1 and V1)	65.5
DK	SA.36366	Production and innovation aid to written media	52.9
EL	SA.48780	Prolongation of the Greek interruptibility scheme	47.2
SE	SA.49708	State aid within the Swedish rural program for broadband	36.9
EL	SA.50152	New Greek transitory flexibility mechanism	36.3
FI	SA.46556	Aid to the central and regional trotting tracks in Finland	31.6
DE	SA.42268	State aid for the promotion of public welfare services	23.6
UK	SA.44465	Northern Irish Capacity Mechanism: reliability option scheme	19.9
DE	SA.39091	Promotion of broadband coverage in rural areas as part of the joint task of improving agricultural structure and coastal protection	19.7
EL	SA.39224	Reset of Greek Motorway Concession Projects – Moreas Motorway	14.5
FI	SA.42145	Aid for research and development projects Aid for broadband infrastructures Investment aid for local infrastructure	12.2
FR	SA.48490	Specific demand response tender in France	11.2
UK	SA.40720	National Broadband Scheme for the UK for 2016-2020	11.1

Annex III. Focus on State aid expenditure in Member States

Member State focus 2018 - Austria

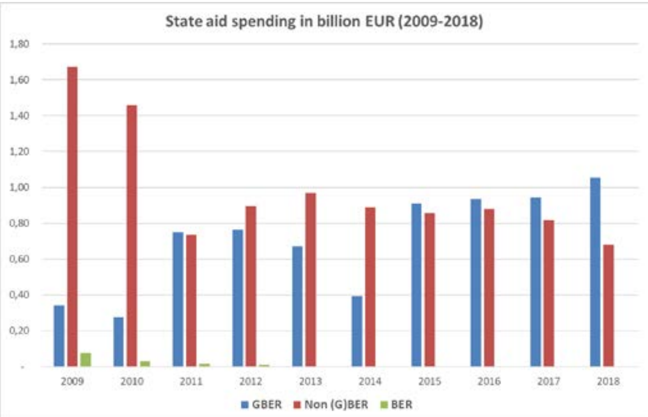
1. Case and procedural information

The total number of active measures corresponded to **162 in 2018,** of which 138 GBER (X), **23 notified (N)** and 1 under the **BER.** In 2018, the share of GBER measures in Austria reached 85% of the total, with **88.1%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Austria spent around **17 billion EUR** for non-agricultural State aid, of which around **9.85 billion EUR** under notified measures, and around **7.1 billion EUR** under the BER and the 2008 and 2014 GBER.

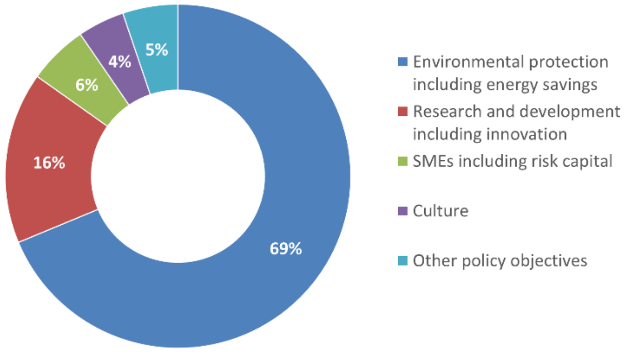
State aid spending in terms of GDP in Austria in 2018 was below the EU average, **0.45% against 0.76%**.



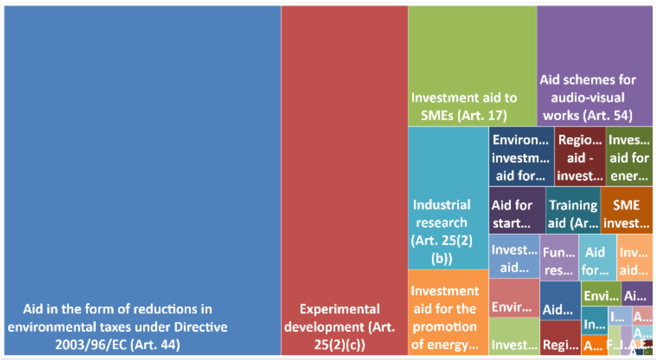
In 2018, State aid spending in Austria was less concentrated than in other Member States. **The 5 biggest**[48] State aid measures absorbed **around 75%** of total spending (around 1.3 billion EUR) lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Austria corresponded **to 280 million EUR** (around **16%** of total non-agricultural spending) and was mostly concentrated in **'research, development and innovation (58%), 'SMEs including risk capital' (18%)** and **'Environmental protection including energy savings' (16%)**.

3. State aid Spending – Top objectives & instruments



Around 85% of State aid spending in Austria was concentrated in 2 main policy objectives. Around 69% of the spending was directed towards 'Environmental protection including energy savings', while 16% to 'Research and development including innovation'. Austria devoted around 6% to 'SMEs including risk capital' and 4% to 'Culture'.



In line with the spending for broad policy objectives, spending is mostly concentrated in four key articles that absorb 75% of total GBER spending. The most widely used is **Article 44 – 'Aid in the form of reductions in environmental taxes under Directive 2003/96/EC' (43%), followed by** '**Experimental development (Art. 25(2)(c)) (20%)**', '**Investment aid to SMEs (Art. 17) (7%)**' and '**Aid schemes for audio-visual works (Art. 54) (6%)**'. The remaining amounts are evenly distributed across a variety of objectives.

In terms of **State aid instruments**, Austria privileged the use of **direct grant/interest rate subsidies** (around 1.2 billion EUR, corresponding to **71% of total State aid spending**), followed by **tax advantage or tax exemption** (around 450 million EUR or **26%** of total spending).

[48] State aid case numbers : SA.33384, SA.40192, SA.40739, SA.40732, SA.40740

Member State focus 2018 - Belgium

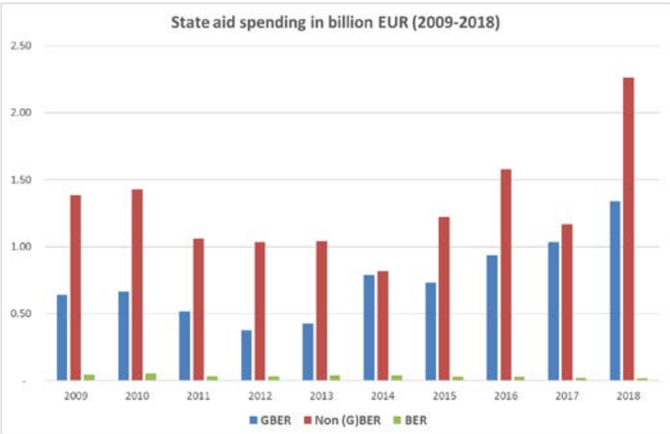
1. Case and procedural information

The total number of active measures corresponded to **172 in 2018,** of which 138 GBER (X), **30 notified (N)** and 4 under the **BER.** In 2018, the share of GBER measures in Belgium reached 80% of the total, with **92.6%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Belgium spent around **20.8 billion EUR** for non-agricultural State aid, of which around **13 billion EUR** under notified measures, and around **7.8 billion EUR** under the BER and the 2008 and 2014 GBER.

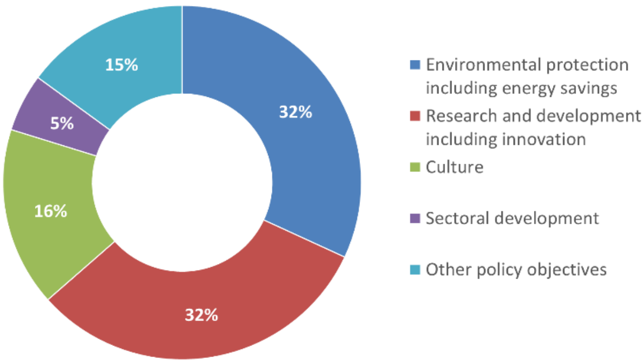
State aid spending in terms of GDP in Belgium in 2018 was above the EU average, **0.79% against 0.76%**.



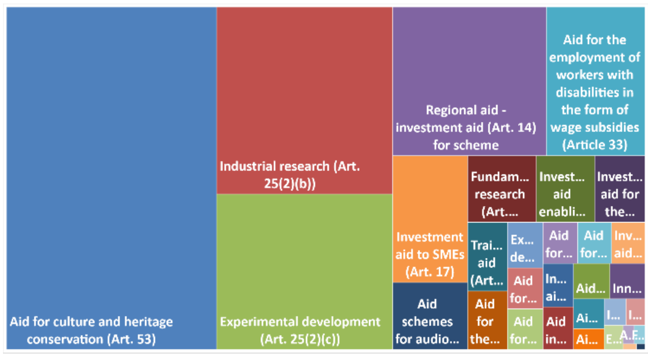
In 2018, State aid spending in Belgium was less concentrated than in other Member States. **The 5 biggest**[49] State aid measures absorbed **around 60%** of total spending (around 2.2 billion EUR) lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Belgium corresponded **to 211 million EUR** (around **6%** of total non-agricultural spending) and was mostly concentrated in **'research, development and innovation (79%)** and **'regional development' (13%**).

3. State aid Spending – Top objectives & instruments



Around 80% of State aid spending in Belgium was concentrated in 3 main policy objectives. Around **32%** of the spending was directed towards '**Environmental protection including energy savings**', **32%** to '**Research and development including innovation**' and **16%** of spending was used for '**Culture'**. 5% was used for the financing of '**Sectoral development**'. Belgium devoted around 4% to both '**Rescue & Restructuring**' and '**Regional development**'.



In line with the spending for broad policy objectives, spending is mostly concentrated in five key articles that absorb 78% of total GBER spending. The most widely used is **Article 53 – 'Aid for culture and heritage conservation' (33%).** The remaining amounts are evenly distributed across a variety of articles. The areas covered are those of '**Industrial research (Art. 25(2)(b))'** (15%), '**Experimental development (Art. 25(2)(c))**' (13%), '**Regional aid - investment aid (Art. 14) for scheme**' **(10%) and** '**Aid for the employment of workers with disabilities in the form of wage subsidies (Article 33)**' **(7%).**

In terms of **State aid instruments**, Belgium privileged the use of **direct grant/interest rate subsidies** (around 2.3 billion EUR, corresponding to **62% of total State aid spending**), followed by **tax base reductions** (around 688 million EUR or **19%** of total spending).

[49] State aid case numbers: SA.46013, SA.20326, SA.39169, SA.33926, SA.52328

Member State focus 2018 - Bulgaria

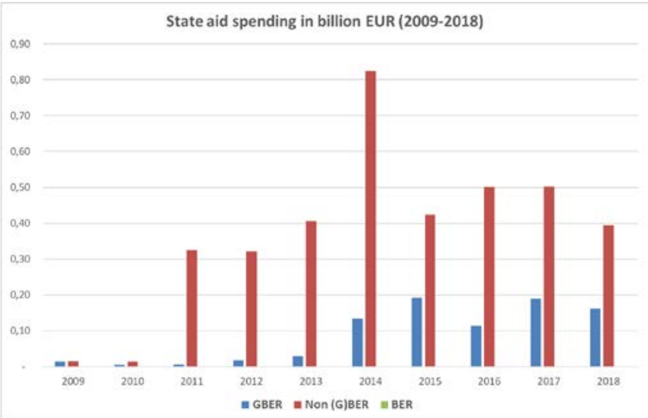
1. Case and procedural information

The total number of active measures corresponded to **24 in 2018,** of which 18 GBER (X) and **6 notified (N).** In 2018, the share of GBER measures in Bulgaria reached 75% of the total, with **100%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Bulgaria spent around **4.6 billion EUR** for non-agricultural State aid, of which around **3.7 billion EUR** under notified measures, and around **864 million EUR** under the BER and the 2008 and 2014 GBER.

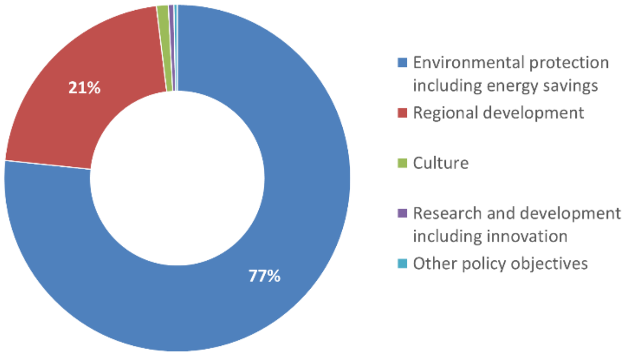
State aid spending in terms of GDP in Bulgaria in 2018 was above the EU average, **0.99% against 0.76%**.



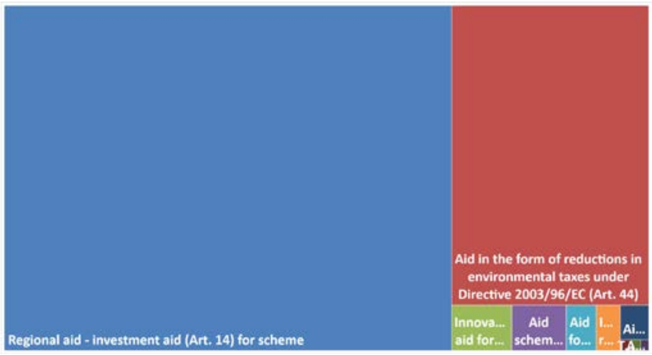
In 2018, State aid spending in Bulgaria was more concentrated than in other Member States. **The 5 biggest**[50] State aid measures absorbed **around 92%** of total spending (around 510 million EUR), higher than the European average of **80.4%.**

Finally, the amount of co-financed spending in Bulgaria corresponded **to 115 million EUR** (around **21%** of total non-agricultural spending) and was almost entirely concentrated in **'regional development' (98%)**.

3. State aid Spending – Top objectives & instruments



Around 98% of State aid spending in Bulgaria was concentrated in 2 main policy objectives. Around **77%** of the spending was directed towards '**Environmental protection including energy savings**' and **21%** of spending was used for '**regional development**'.



In line with the spending for broad policy objectives, spending is mostly concentrated in two key articles that absorb 96% of total GBER spending. The most widely used is **Regional aid - investment aid (Art. 14) for scheme' (69%), followed by 'Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44)' (27%).** The remaining amounts are evenly distributed across a variety of articles.

In terms of **State aid instruments**, **direct grant/interest rate subsidies** account for around 130 million EUR, corresponding to only **23% of total State aid spending**, followed by **Tax advantage or tax exemption** (around 43 million EUR or **8%** of total spending). Bulgaria privileged the use of **other** kinds of instruments (around 377 million, or **68%**).

[50] State aid case numbers: SA.44840, SA.49451, SA.45861, SA.46425, SA.44088

Member State focus 2018 - Croatia

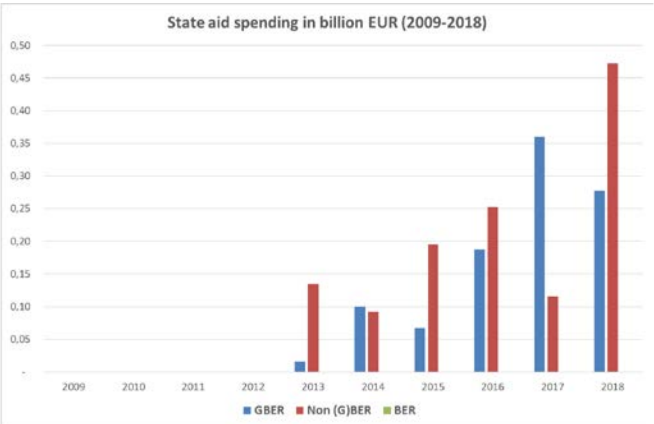
1. Case and procedural information

The total number of active measures corresponded to **29 in 2018,** of which 21 GBER (X) and **8 notified (N).** In 2018, the share of GBER measures in Croatia reached 72% of the total with **72.7%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2013 and 2018, Croatia spent around **2.3 billion EUR** for non-agricultural State aid, of which around **1.3 billion EUR** under notified measures, and around **1 billion EUR** under the GBER.

State aid spending in terms of GDP in Croatia in 2018 was above the EU average, **1.45% against 0.76%**.

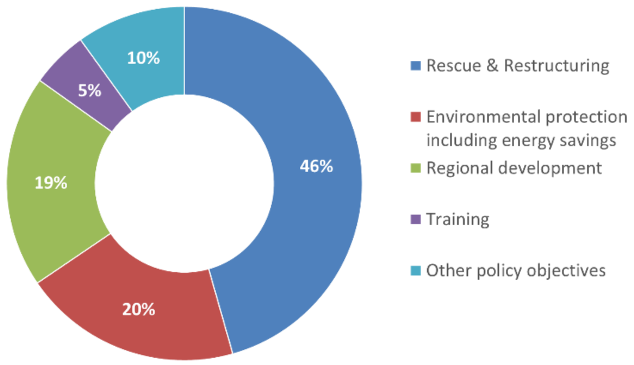


In 2018, State aid spending in Croatia was less concentrated than in other Member States. **The 5 biggest**[51] State aid measures absorbed **around 35%** of total spending (around 263 million EUR), lower than the European average of **80.4%.**

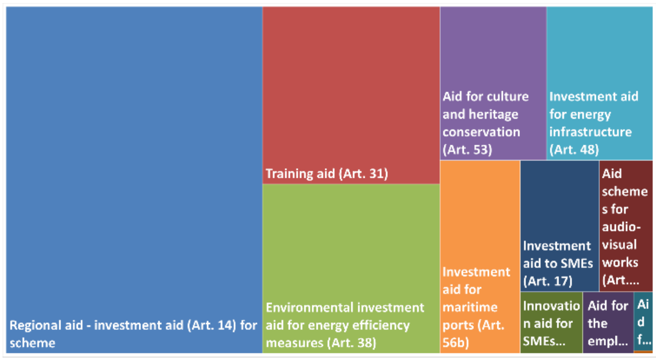
Finally, the amount of co-financed spending in Croatia corresponded **to 200 million EUR** (around **27%** of total non-agricultural spending) and was mostly concentrated in **'Environmental protection including energy savings (29%)** and **'regional development' (28%**).

[51] State aid case numbers: SA.38406, SA.43431, SA.41699, SA.49149, SA.38291

3. State aid Spending – Top objectives & instruments



Around 85% of State aid spending in Croatia was concentrated in 3 main policy objectives. Around 46% of the spending was directed towards 'Rescue & Restructuring', 20% and 19% of spending was used respectively for 'Environmental protection including energy savings' and 'Regional development'. 5% was used for the financing of 'Training'.



Spending under the GBER is mostly concentrated in six key articles that absorb 89% of total GBER spending. The most widely used is '**Regional aid - investment aid (Art. 14) for scheme' (40%).** The remaining amounts are distributed across a variety of objectives. The GBER articles involved are '**Training aid (Art. 31)'** (14%), '**Environmental investment aid for energy efficiency measures (Art. 38)**' (13%), '**Aid for culture and heritage conservation (Art. 53)' (7%), 'Investment aid for energy infrastructure (Art. 48)' (7%) and Investment aid for maritime ports (Art. 56b) (7%).**

In terms of **State aid instruments**, Croatia privileged the use of **guarantees** (around 341 million EUR, corresponding to **45% of total State aid spending**), followed by **direct grant/interest rate subsidies tax base reductions** (around 250 million EUR or **33%** of total spending) and **other instruments** (around **92 million EUR or 12%** of the total spending).

Member State focus 2018 - Cyprus

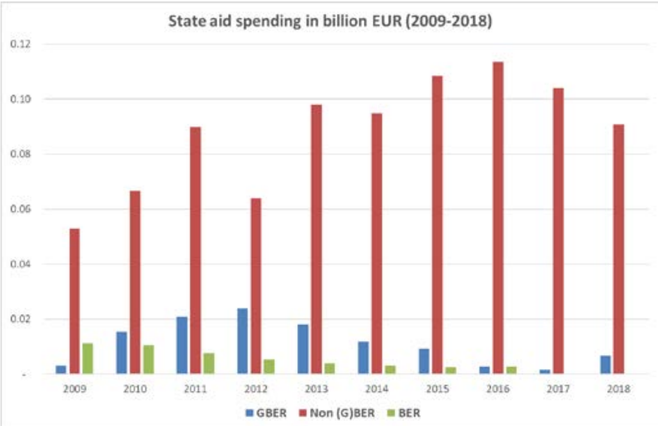
1. Case and procedural information

The total number of active measures corresponded to **17 in 2018,** of which 8 GBER (X) and **9 notified (N).** In 2018, the share of GBER measures in Cyprus reached 47% of the total, with **100%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Cyprus spent around **1 billion EUR** for non-agricultural State aid, of which around **883 million EUR** under notified measures, and around **160 million EUR** under the BER and the 2008 and 2014 GBER.

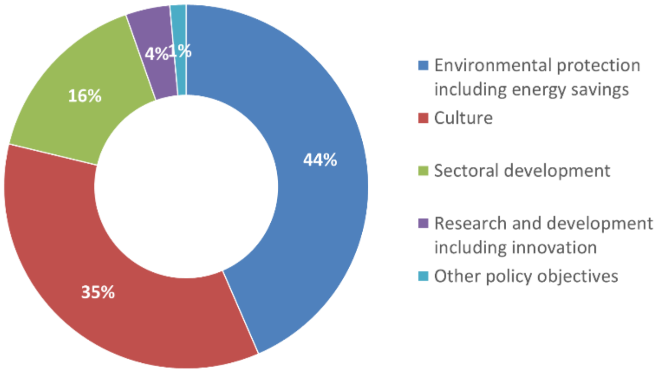
State aid spending in terms of GDP in Cyprus in 2018 was below the EU average, **0.46% against 0.76%**.



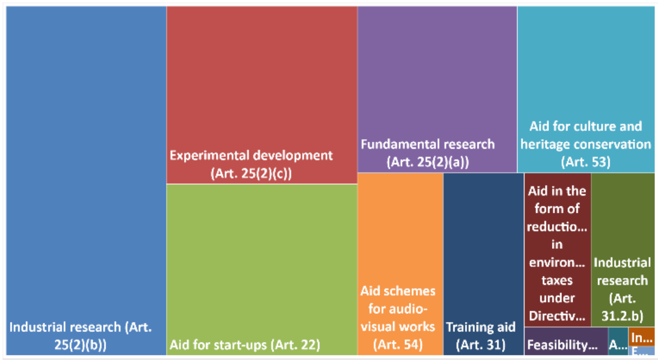
In 2018, State aid spending in Cyprus was more concentrated than in other Member States. **The 5 biggest**[52] State aid measures absorbed **around 89%** of total spending (around 87.1 million EUR) higher than the European average of **80.4%.**

Finally, the amount of co-financed spending in Cyprus corresponded **to 3.1 million EUR** (around **3%** of total non-agricultural spending) and was exclusively concentrated in **'research, development and innovation (100%)**.

3. State aid Spending – Top objectives & instruments



Around 95% of State aid spending in Cyprus was concentrated in 3 main policy objectives. Around 44% of the spending was directed towards 'Environmental protection including energy savings', 35% and 16% of spending was used respectively for 'culture' and 'sectoral development.



Spending is mostly concentrated in six key articles that absorb 89% of total GBER spending. The most widely used is '**Industrial research (Art. 25(2)(b))' (25%).** The remaining amounts are evenly distributed across a variety of articles. The articles covered are '**Experimental development (Art. 25(2)(c))'** (15%), **Aid for start-ups (Art. 22)**' (14%), '**Fundamental research (Art. 25(2)(a))' (12%),** '**Aid for culture and heritage conservation (Art. 53)**' **(10%), 'Aid schemes for audio-visual works (Art. 54)' (7%) and 'Training aid (Art. 31)' (7%).**

In terms of **State aid instruments**, Cyprus largely privileged the use of **direct grant/interest rate subsidies** (around 81.17 million EUR, corresponding to **83% of total State aid spending**), followed by **tax base reductions** (around 13.15 million EUR or **14%** of total spending).

[52] State aid case numbers: CY/11/2003, N 143/2009, SA.34250, N 37/2010, CY/2/2002

Member State focus 2018 - Czechia

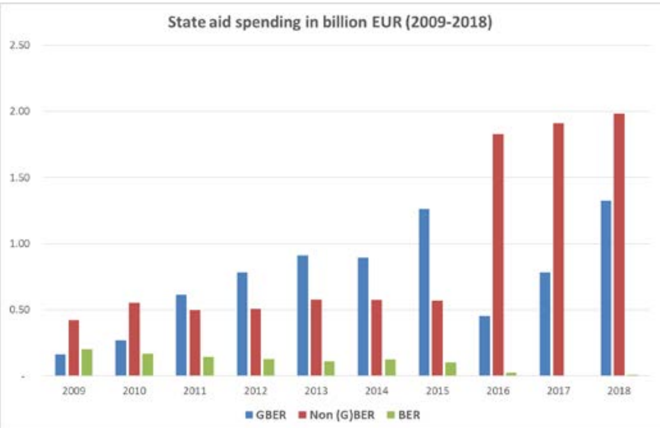
1. Case and procedural information

The total number of active measures corresponded to **234 in 2018,** of which 216 GBER (X), **17 notified (N)** and 1 under the **BER.** In 2018, the share of GBER measures in Czechia reached 92% of the total with **98.7%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Czechia spent around **17.9 billion EUR** for non-agricultural State aid, of which around **9.4 billion EUR** under notified measures, and around **8.5 billion EUR** under the BER and the 2008 and 2014 GBER.

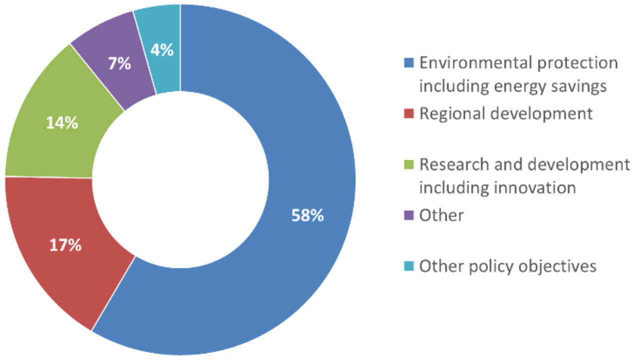
State aid spending in terms of GDP in Czechia in 2018 was much above the EU average, **1.6% against 0.76%**.



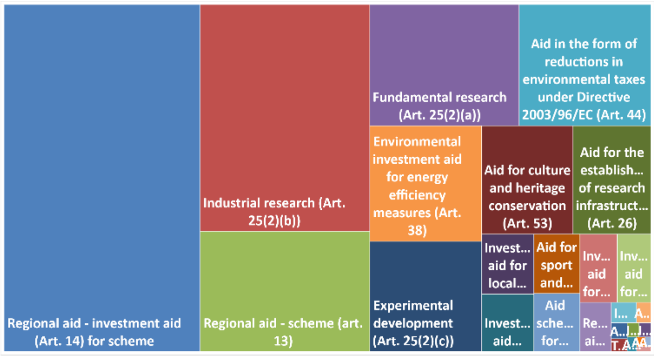
In 2018, State aid spending in Czechia was less concentrated than in other Member States. **The 5 biggest**[53] State aid measures absorbed **around 61%** of total spending (around 2 billion EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Czechia corresponded **to 600 million EUR** (around **18%** of total non-agricultural spending) and was mostly concentrated in **'regional development' (65%)**, **'Environmental protection including energy savings' (17%) and 'research, development and innovation (15%)**.

3. State aid Spending – Top objectives & instruments



Around 89% of State aid spending in Czechia was concentrated in 3 main policy objectives. Around 58% of the spending was directed towards 'Environmental protection including energy savings', 17% of spending was used for 'Regional development' and 14% for 'Research and development including innovation'.



Spending is mostly concentrated in seven key objectives that absorb 83% of total GBER spending. The most widely used is **'Regional aid - investment aid (Art. 14) for scheme' (30%), followed by 'Industrial research (Art. 25(2)(b))' (17%).** The remaining amounts are evenly distributed across a variety of objectives. The most used articles are **Regional aid - scheme (art. 13)** (9%), Fundamental research (Art. 25(2)(a)) (8%), Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44) (7%), Environmental investment aid for energy efficiency measures (Art. 38) (6%) and Experimental development (Art. 25(2)(c)) (5%)**.**

In terms of **State aid instruments**, **direct grant/interest rate subsidies** are used for around 1.4 billion EUR, corresponding to **42% of total State aid spending**. Czechia privileged the use of other instruments (1.7 billion, corresponding to 51% of total spending in 2018)

[53] State aid case numbers: SA.40171, SA.33575, SA.47430, SA.42318, SA.35177

Member State focus 2018 - Denmark

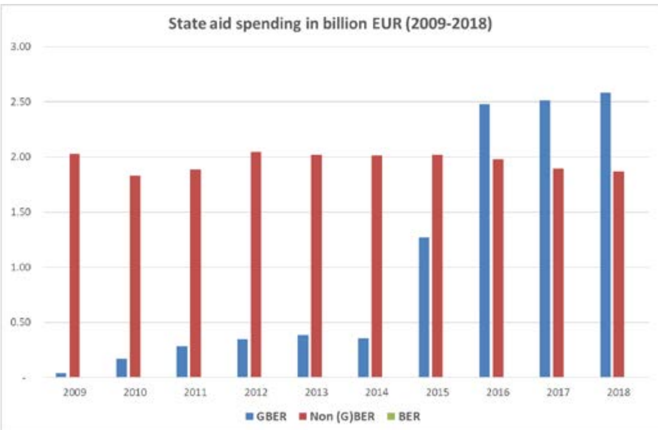
1. Case and procedural information

The total number of active measures corresponded to **95 in 2018,** of which 65 GBER (X) and **30 notified (N).** In 2018, the share of GBER measures in Denmark reached 68% of the total, with **81.8%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Denmark spent around **30 billion EUR** for non-agricultural State aid, of which around **19.6 billion EUR** under notified measures, and around **10.4 billion EUR** under the BER and the 2008 and 2014 GBER.

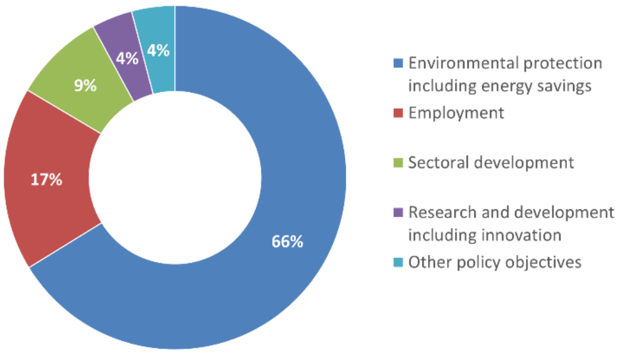
State aid spending in terms of GDP in Denmark in 2018 was above the EU average, **1.48% against 0.76%**.



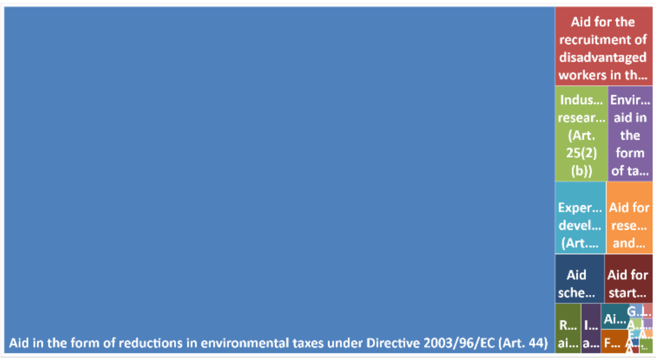
In 2018, State aid spending in Denmark was less concentrated than in other Member States. **The 5 biggest**[54] State aid measures absorbed **around 75%** of total spending (around 3.4 billion EUR) lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Denmark corresponded **to 50.96 million EUR** (around **1%** of total non-agricultural spending) and was mostly concentrated in 'SMEs including risk capital' (52%) and **'research, development and innovation (47%)**.

3. State aid Spending – Top objectives & instruments



Around 96% of State aid spending in Denmark was concentrated in 4 main policy objectives. Around 66% of the spending was directed towards Environmental protection including energy savings', 17% and 9% of spending was used respectively for 'Employment' and 'Sectoral development'. 4% was used for the financing of 'research, development and innovation'. Denmark devoted around 2% to 'culture'.



In line with the spending for broad policy objectives, spending is mostly concentrated in one GBER article that absorbs 85% of total GBER spending, namely **Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44).** The remaining amounts are evenly distributed across a variety of objectives.

In terms of **State aid instruments**, Denmark makes large use of '**Tax advantage or tax exemption**' (around 2.2 billion EUR, corresponding to **50% of total State aid spending**), followed by the use of **direct grant/interest rate subsidies** (around 1.8 billion EUR or **40%** of total spending).

[54] State aid case numbers: SA.42897, SA.35545, SA.35485, N 602/2004, SA.31227

Member State focus 2018 - Estonia

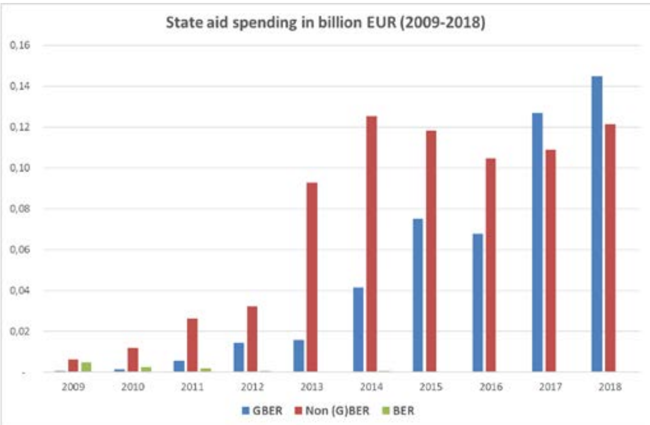
1. Case and procedural information

The total number of active measures corresponded to **55 in 2018,** of which 49 GBER (X) and **6 notified (N).** In 2018, the share of GBER measures in Estonia reached 89% of the total with **94.4%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Estonia spent around **1.3 billion EUR** for non-agricultural State aid, of which around **747 million EUR** under notified measures, and around **505 million EUR** under the BER and the 2008 and 2014 GBER.

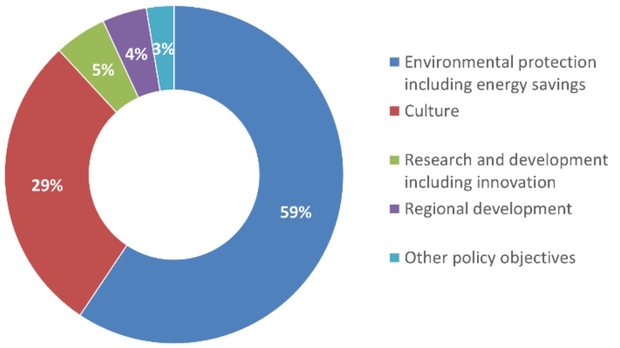
State aid spending in terms of GDP in Estonia in 2018 was above the EU average, **1.02% against 0.76%**.



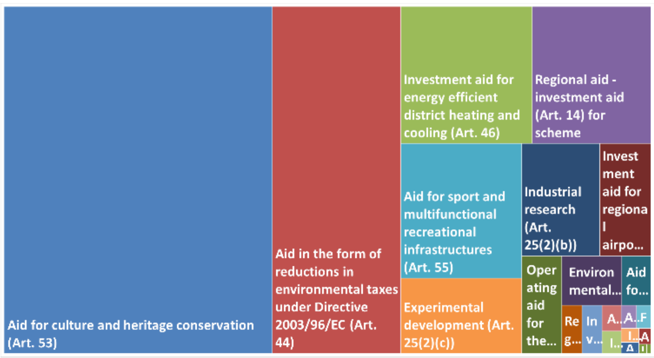
In 2018, State aid spending in Estonia was less concentrated than in other Member States. **The 5 biggest**[55] State aid measures absorbed **around 71%** of total spending (around 190 million EUR) lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Estonia corresponded **to 45.91 million EUR** (around **17%** of total non-agricultural spending) and was mostly concentrated in **'research, development and innovation (28%),** '**Environmental protection including energy savings**' (25%), '**Regional development**' (23%) and **'Culture' (23%)**.

3. State aid Spending – Top objectives & instruments



Around 88% of State aid spending in Estonia was concentrated in 2 main policy objectives. Around 59% of the spending was directed towards 'Environmental protection including energy savings' and 29% of spending was used for 'Culture'. 5% was used for the financing of 'research, development and innovation'. Estonia devoted around 4% to 'regional development'.



GBER spending is mostly concentrated in five key articles that absorb 84% of total GBER spending. The most widely used is **Aid for culture and heritage conservation (Art. 53) (41%).** The remaining amounts are evenly distributed across a variety of objectives. The articles covered are '**Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44)'** (20%), '**Investment aid for energy efficient district heating and cooling (Art. 46)**' (8%), '**Regional aid - investment aid (Art. 14) for scheme**' **(7%)** and '**Aid for sport and multifunctional recreational infrastructures (Art. 55)**' **(5%).**

In terms of **State aid instruments**, Estonia privileged the use of **direct grant/interest rate subsidies** (around 236 million EUR, corresponding to **89% of total State aid spending**), followed by **Tax advantage or tax exemption** (around 29 million EUR or **11%** of total spending).

[55] State aid case numbers: SA.46893, SA.36023, SA.47354, SA.33449, SA.48504

Member State focus 2018 - Finland

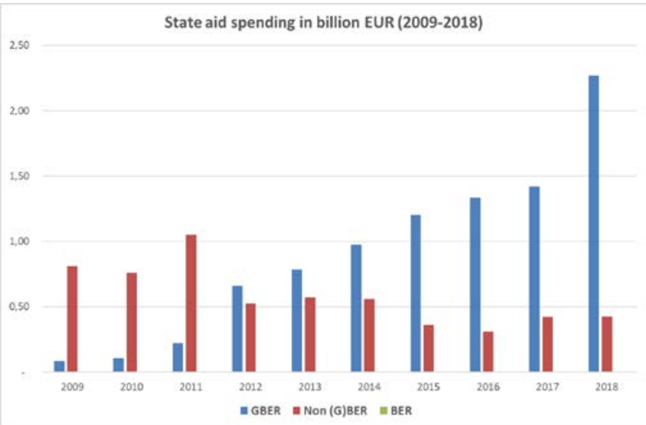
1. Case and procedural information

The total number of active measures corresponded to **60 in 2018,** of which 43 GBER (X) and **17 notified (N).** In 2018, the share of GBER measures in Finland reached 72% of the total with **93.8%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Finland spent around **14.9 billion EUR** for non-agricultural State aid, of which around **5.8 billion EUR** under notified measures, and around **9.1 billion EUR** under the BER and the 2008 and 2014 GBER.

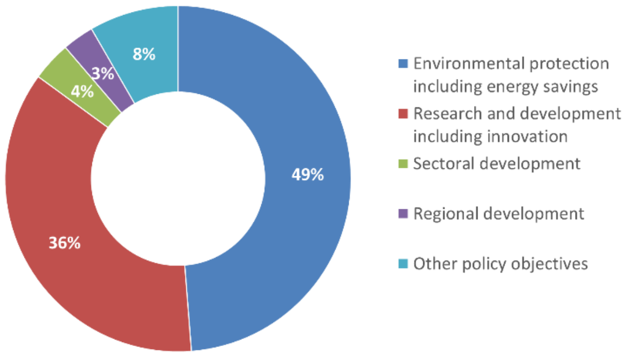
State aid spending in terms of GDP in Finland in 2018 was above the EU average, **1.15% against 0.76%**.



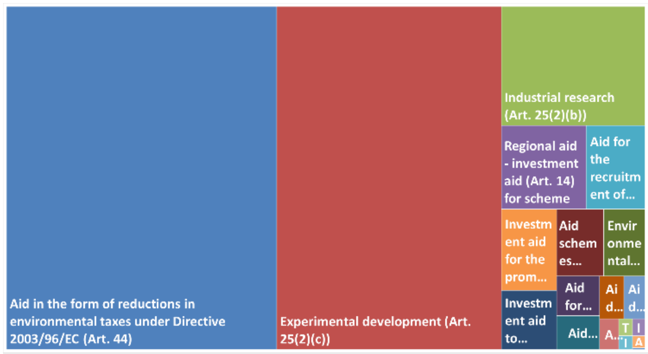
In 2018, State aid spending in Finland was less concentrated than in other Member States. **The 5 biggest**[56] State aid measures absorbed **around 74%** of total spending (around 2 billion EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Finland corresponded **to 367 million EUR** (around **14%** of total non-agricultural spending) and was mostly concentrated in **'research, development and innovation (48%)** and **'regional development' (20%)**.

3. State aid Spending – Top objectives & instruments



Around 85% of State aid spending in Finland was concentrated in 2 main policy objectives. Around 49% of the spending was directed towards 'Environmental protection including energy savings', and 36% of spending was used for 'Regional development'. 4% was used for the financing of 'Sectoral development'. Finland devoted around 3% to 'Regional development'.



In terms of GBER, spending is mostly concentrated in 3 key articles that absorb 85% of total GBER spending. The most widely used is '**Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44)' (42%), followed by 'Experimental development (Art. 25(2)(c))' (35%). 'Industrial research (Art. 25(2)(b))' represents 8% of GBER expenditure.** The remaining amounts are evenly distributed across a variety of objectives.

In terms of **State aid instruments**, Finland privileged the use of **direct grant/interest rate subsidies** (around 1.7 billion EUR, corresponding to **63% of total State aid spending**), followed by **Tax advantage or tax exemption** (around 958 million EUR or **36%** of total spending).

[56] State aid case numbers: SA.52820, SA.40799, SA.31107, SA.40800, SA.40749

Member State focus 2018 - France

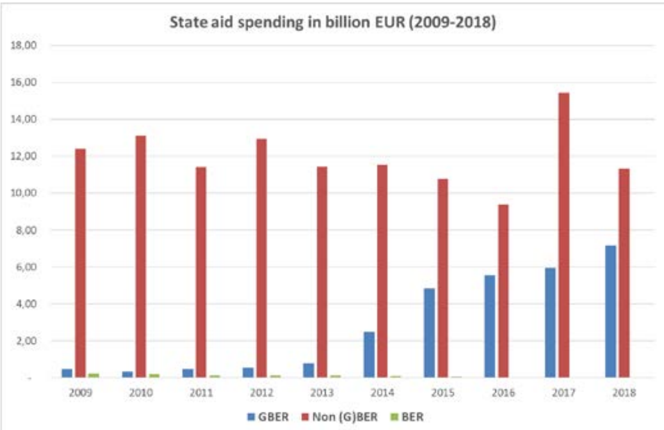
1. Case and procedural information

The total number of active measures corresponded to **162 in 2018,** of which 91 GBER (X), **69 notified (N)** and 2 under the **BER.** In 2018, the share of GBER measures in France reached 56% of the total with **57.8%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, France spent around **149 billion EUR** for non-agricultural State aid, of which around **120 billion EUR** under notified measures, and around **29.6 billion EUR** under the BER and the 2008 and 2014 GBER.

State aid spending in terms of GDP in France in 2018 was slightly above the EU average, **0.79% against 0.76%**.

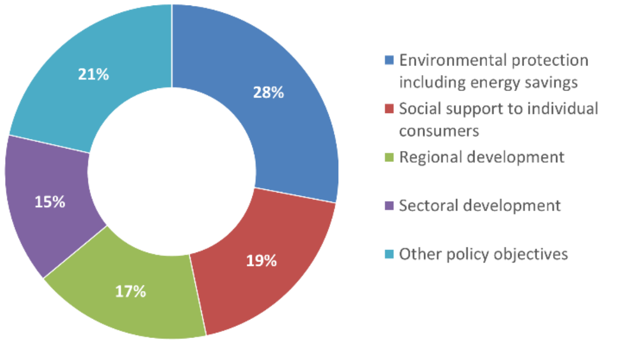


In 2018, State aid spending in France was less concentrated than in other Member States. **The 5 biggest**[57] State aid measures absorbed **around 50%** of total spending (around 9.2 billion EUR) lower than the European average of **80.4%.**

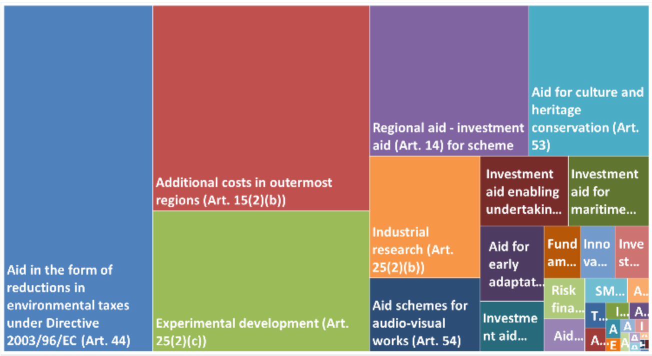
Finally, the amount of co-financed spending in France corresponded **to 2.4 billion EUR** (around **13%** of total non-agricultural spending) and was mostly concentrated in **'research, development and innovation (51%)** and **'culture' (24%).**

[57] State aid case numbers: C 43/2006, C 25/2008, SA.43468, SA.40391, SA.40719

3. State aid Spending – Top objectives & instruments



Around 96% of State aid spending in France was concentrated in 6 main policy objectives. Around **28%** of the spending was directed towards **'Environmental protection including energy savings'**, **19%** and **17%** of spending was used respectively for **'Social support to individual consumers'** and **'Regional development'**. **15%** was used for the financing of **'Sectoral development'**. France devoted around 9% to both 'Research and development including innovation' and 'culture'.



GBER spending is mostly concentrated in six key articles that absorb 82% of total GBER spending. The most widely used is '**Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44)' (23%), followed by 'Additional costs in outermost regions (Art. 15(2)(b))' (20%) and 'Experimental development (Art. 25(2)(c))' (14%).** The remaining amounts are evenly distributed across a variety of articles. The areas covered are those of '**Regional aid - investment aid (Art. 14) for scheme**', '**Aid for culture and heritage conservation (Art. 53)**' and '**Industrial research (Art. 25(2)(b))**' (11%, 8% and 6%).

In terms of **State aid instruments**, France privileged the use of **direct grant/interest rate subsidies** (around 8.6 billion EUR, corresponding to **46% of total State aid spending**), followed by **Tax advantage or tax exemption** (around 3.1 billion EUR or **17%** of total spending) and **Reduction of social security contributions** (around **2.1 billion EUR or 12%** of the total spending).

Member State focus 2018 - Germany

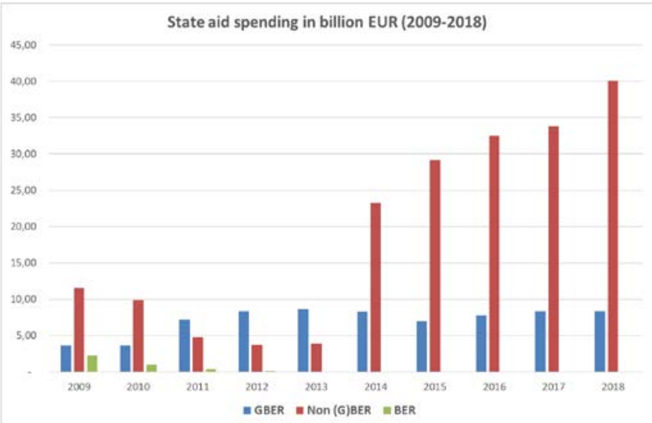
1. Case and procedural information

The total number of active measures corresponded to **644 in 2018,** of which 578 GBER (X) and **66 notified (N).** In 2018, the share of GBER measures in Germany reached 90% of the total, with **94.3%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Germany spent around **268 billion EUR** for non-agricultural State aid, of which around **193 billion EUR** under notified measures, and around **75 billion EUR** under the BER and the 2008 and 2014 GBER.

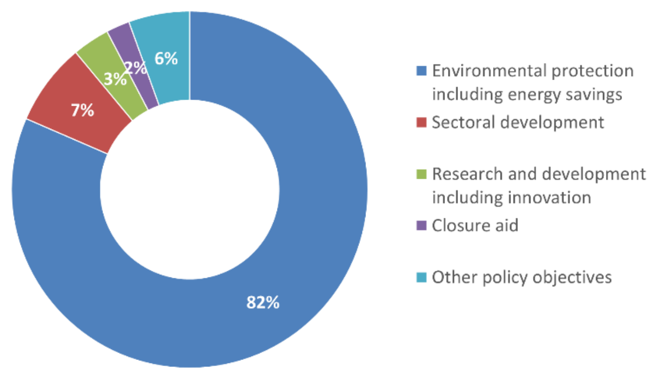
State aid spending in terms of GDP in Germany in 2018 was much above the EU average, **1.45% against 0.76%**.



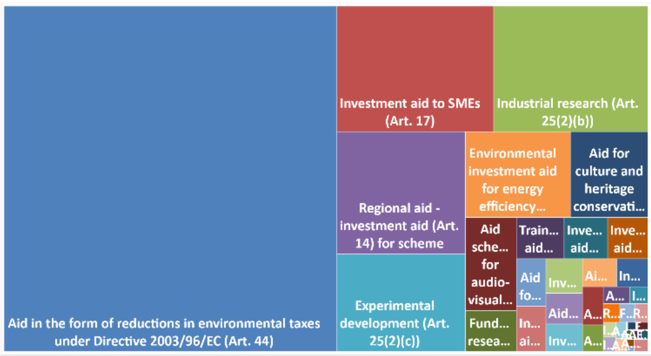
In 2018, State aid spending in Germany was less concentrated than in other Member States. **The 5 biggest**[58] State aid measures absorbed **around 80%** of total spending (around 39 billion EUR), in line with the European average of **80.4%.**

Finally, the amount of co-financed spending in Germany corresponded **to 698 million EUR** (around **1%** of total non-agricultural spending) and was mostly concentrated in **'research, development and innovation (39%)** and **'SMEs including risk capital' (31%**).

3. State aid Spending – Top objectives & instruments



Around 89% of State aid spending in Germany was concentrated in 2 main policy objectives. Around 82% of the spending was directed towards 'Environmental protection including energy savings', 7% and 3% of spending was used respectively for 'Sectoral development' and 'Research and development including innovation'.



In line with the spending for broad policy objectives, spending is mostly concentrated in seven key articles that absorb 89% of total GBER spending. The most widely used is **Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44) (52%).** The remaining amounts are evenly distributed across a variety of articles. The main ones are '**Investment aid to SMEs (Art. 17)'** (**9%**), '**Industrial research (Art. 25(2)(b))**' (9%), '**Regional aid - investment aid (Art. 14) for scheme**' **(7%),** '**Experimental development (Art. 25(2)(c))' (6%), 'Environmental investment aid for energy efficiency measures (Art. 38)' (4%)** and '**Aid for culture and heritage conservation (Art. 53)**' (3%).

In terms of **State aid instruments**, Germany privileged the use of **direct grant/interest rate subsidies** (around 34.2 billion EUR, corresponding to **71% of total State aid spending**), followed by **tax rate reductions** (around 9.2 billion EUR or **19%** of total spending).

[58] State aid case numbers: SA.45461, SA.46526, SA.48384, SA.39500, SA.42393

Member State focus 2018 - Greece

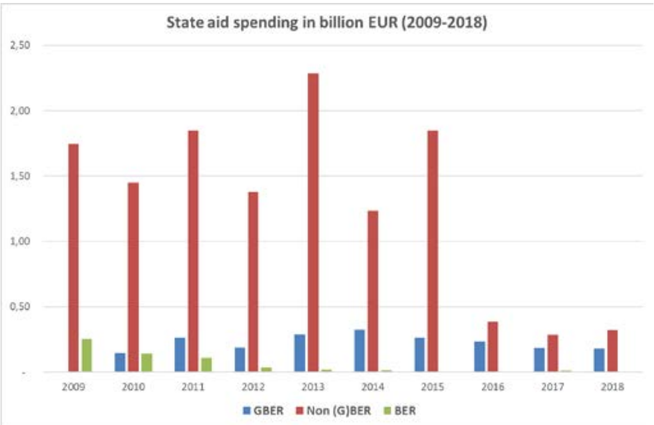
1. Case and procedural information

The total number of active measures corresponded to **55 in 2018,** of which 35 GBER (X), **18 notified (N)** and 2 under the **BER.** In 2018, the share of GBER measures in Greece reached 64% of the total with **85.7%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Greece spent around **15.5 billion EUR** for non-agricultural State aid, of which around **12.8 billion EUR** under notified measures, and around **2.7 billion EUR** under the BER and the 2008 and 2014 GBER.

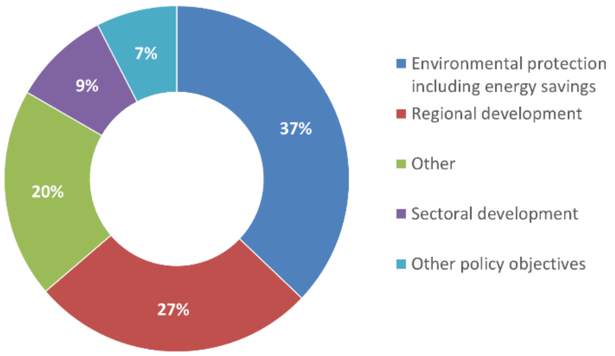
State aid spending in terms of GDP in Greece in 2018 was below the EU average, **0.27% against 0.76%**.



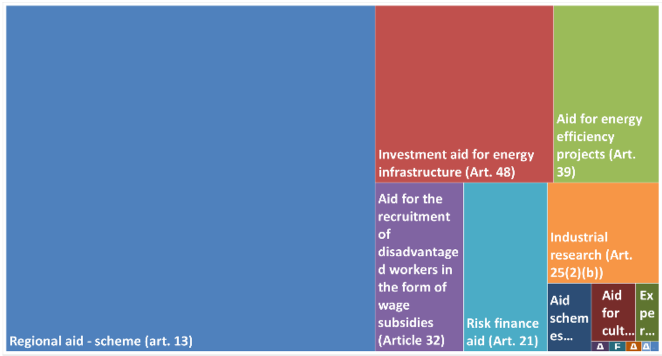
In 2018, State aid spending in Greece was less concentrated than in other Member States. **The 5 biggest**[59] State aid measures absorbed **around 57%** of total spending (around 291 million EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Greece corresponded **to 727 million EUR** (around **18%** of total non-agricultural spending) and was mostly concentrated in **'research, development and innovation (38%)** and **'regional development' (23.5%)**.

3. State aid Spending – Top objectives & instruments



Around 92% of State aid spending in Greece was concentrated in 4 main policy objectives. Around 37% of the spending was directed towards 'Environmental protection including energy savings', 27% and 20% of spending was used respectively for 'Regional development' and 'Other'. 9% was used for the financing of 'Sectoral development'.



GBER spending is mostly concentrated in six key articles that absorb 97% of total GBER spending. The most widely used is '**Regional aid - scheme (art. 13)' (57%).** The remaining amounts are evenly distributed across a variety of articles. The areas covered are those of '**Investment aid for energy infrastructure (Art. 48)'** and '**Aid for energy efficiency projects (Art. 39)**' (14% and 8%), followed by '**Aid for the recruitment of disadvantaged workers in the form of wage subsidies (Article 32)**' (7%), '**Risk finance aid (Art. 21)**' **(6%) and** '**Industrial research (Art. 25(2)(b))**' **(5%).**

In terms of **State aid instruments**, Greece privileged the use of **direct grant/interest rate subsidies** (around 364 million EUR, corresponding to **72% of total State aid spending**), followed by **Subsidised services** (around 110 million EUR or **22%** of total spending).

[59] State aid case numbers: SA.38967, SA.48780, SA.50233, SA.33330, X 365/2009

Member State focus 2018 - Hungary

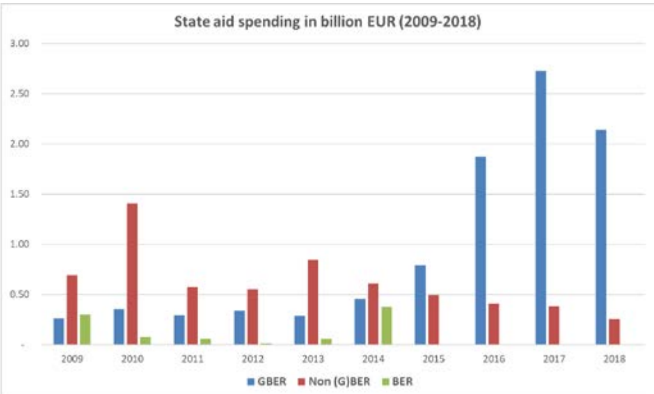
1. Case and procedural information

The total number of active measures corresponded to **266 in 2018,** of which 260 GBER (X) and **6 notified (N).** In 2018, the share of GBER measures in Hungary reached 98% of the total with **99.6%** of all newly implemented measures falling under the **GBER,** above the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Hungary spent around **16.7 billion EUR** for non-agricultural State aid, of which around **6.2 billion EUR** under notified measures, and around **10.4 billion EUR** under the BER and the 2008 and 2014 GBER.

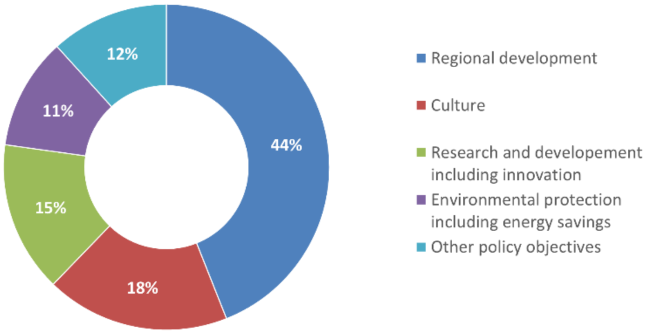
State aid spending in terms of GDP in Hungary in 2018 was above the EU average, **1.79% against 0.76%**.



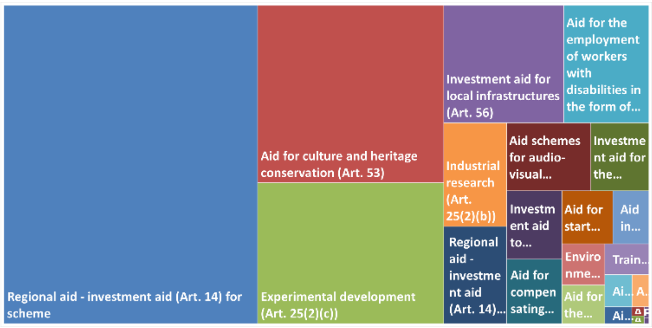
In 2018, State aid spending in Hungary was less concentrated than in other Member States. **The 5 biggest**[60] State aid measures absorbed **around 43%** of total spending (around 1.0 billion EUR) lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Hungary corresponded **to 802 million EUR** (around **33%** of total non-agricultural spending) and was mostly concentrated in **'Regional development' (71%)** and **'Culture' (19%)**.

3. State aid Spending – Top objectives & instruments



Around 75% of State aid spending in Hungary was concentrated in 4 main policy objectives. Around 44% of the spending was directed towards 'Regional development', 18% and 15% of spending was used respectively for 'Culture' and 'Research and development including innovation'. 11% was used for the financing of 'Environmental protection including energy savings'. Hungary devoted around 6 to 'Employment'.



In line with the spending for broad policy objectives, spending is mostly concentrated in five key objectives that absorb 80% of total GBER spending. The most widely used is **'Regional aid - investment aid (Art. 14) for scheme' (39%)**. The remaining amounts are evenly distributed across a variety of objectives. The areas covered are those of **'Aid for culture and heritage conservation (Art. 53)' (16%)**, **'Experimental development (Art. 25(2)(c))' (13%)**, 'Investment aid for local infrastructures (Art. 56)' (7%), 'Aid for the employment of workers with disabilities in the form of wage subsidies (Article 33)' (5%).

In terms of **State aid instruments**, Hungary privileged the use of **direct grant/interest rate subsidies** (around 2.3 billion EUR, corresponding to **94% of total State aid spending**), followed by **tax advantage or tax exemption** (around 49 million EUR or **2%** of total spending) and **loans/repayable advances** (around **37 million EUR or 2%** of the total spending).

[60] State aid case numbers: SA.52527, SA.50393, SA.49985, SA.44076, SA.40495

Member State focus 2018 - Ireland

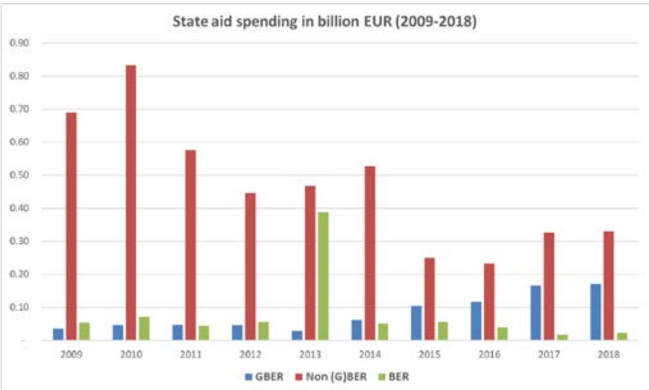
1. Case and procedural information

The total number of active measures corresponded to **28 in 2018,** of which 18 GBER (X), **1 notified (N)** and 1 under the **BER.** In 2018, the share of GBER measures in Ireland reached 64% of the total with **100%** of all newly implemented measures falling under the **GBER,** above the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Ireland spent around **6.3 billion EUR** for non-agricultural State aid, of which around **4.7 billion EUR** under notified measures, and around **1.6 billion EUR** under the BER and the 2008 and 2014 GBER.

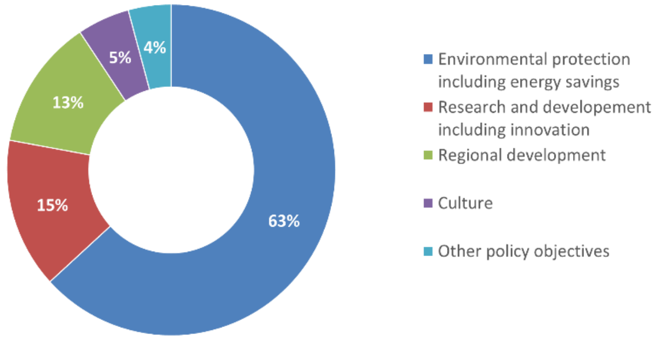
State aid spending in terms of GDP in Ireland in 2018 was below the EU average, **0.16% against 0.76%**.



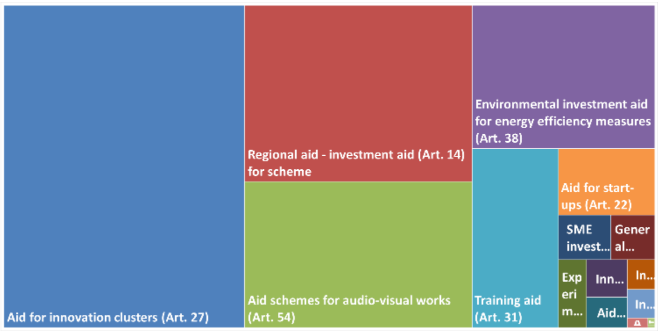
In 2018, State aid spending in Ireland was less concentrated than in other Member States. **The 5 biggest**[61] State aid measures absorbed **around 76%** of total spending (around 525 million EUR) lower than the European average of **80.4%.**

Finally, there are no active co-financed measures in Ireland in 2018.

3. State aid Spending – Top objectives & instruments



Around 96% of State aid spending in Ireland was concentrated in 4 main policy objectives. Around **63% of the spending was directed towards 'Environmental protection including energy savings'**, 15% and 13% of spending was used respectively for 'Research and development including innovation' and 'Regional development'. 5% was used for the financing of 'Culture'.



In line with the spending for broad policy objectives, spending is mostly concentrated in five key objectives that absorb 92% of total GBER spending. The most widely used is **'Aid for innovation clusters (Art. 27)' (37%).** The remaining amounts are distributed across a variety of objectives. The areas covered are those of **'Regional aid - investment aid (Art. 14) for scheme'** (19%), 'Aid schemes for audio-visual works (Art. 54)' (16%), 'Environmental investment aid for energy efficiency measures (Art. 38)' **(12%),** 'Training aid (Art. 31)' **(7%).**

In terms of **State aid instruments**, Ireland privileged the use of **direct grant/interest rate subsidies** (around 473 million EUR, corresponding to **90% of total State aid spending**), followed' Other forms of tax advantage' (around 37.5 million EUR or **7%** of total spending).

[61] State aid case numbers: SA.31236, SA.35079, SA.39318, SA.39313, XR 12/2007

Member State focus 2018 - Italy

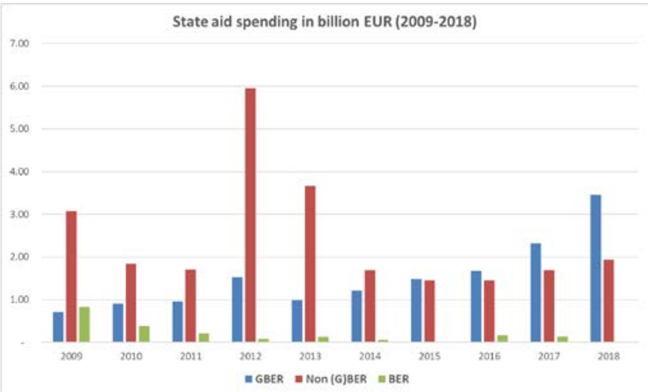
1. Case and procedural information

The total number of active measures corresponded to **540 in 2018,** of which 482 GBER (X), **52 notified (N)** and 6 under the **BER.** In 2018, the share of GBER measures in Italy reached 89% of the total with **96.8%** of all newly implemented measures falling under the **GBER,** above the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Italy spent around **41.7 billion EUR** for non-agricultural State aid, of which around **24.5 billion EUR** under notified measures, and around **17.3 billion EUR** under the BER and the 2008 and 2014 GBER.

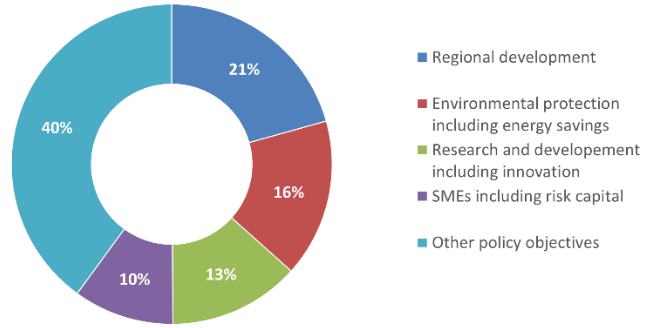
State aid spending in terms of GDP in Italy in 2018 was below the EU average, **0.31% against 0.76%**.



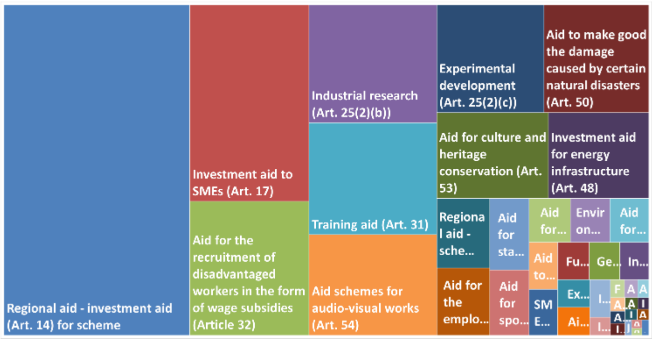
In 2018, State aid spending in Italy was less concentrated than in other Member States. **The 5 biggest**[62] State aid measures absorbed **around 36%** of total spending (around 1.9 billion EUR) lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Italy corresponded **to 727 million EUR** (around **18%** of total non-agricultural spending) and was mostly concentrated in **'research, development and innovation (38%)** and **'regional development' (23.5%)**.

3. State aid Spending – Top objectives & instruments



Around 90% of State aid spending in Italy was concentrated in 4 main policy objectives. Around 54% of the spending was directed towards 'Regional development', 15% and 14% of spending was used respectively for 'SMEs including risk capital' and 'Employment. 9% was used for the financing of 'Environmental protection including energy savings.



In line with the spending for broad policy objectives, spending is mostly concentrated in ten key objectives that absorb 86% of total GBER spending. The most widely used are **'Regional aid - investment aid (Art. 14) for scheme' (29%)** and **'Investment aid to SMEs (Art. 17)' (11%).** The remaining amounts are evenly distributed across a variety of objectives. The areas covered are those of '**Aid for the recruitment of disadvantaged workers in the form of wage subsidies (Article 32)'** (7%), '**Industrial research (Art. 25(2)(b))**' (7%), '**Training aid (Art. 31)**' **(7%),** '**Aid schemes for audio-visual works (Art. 54)**' **(6%),** '**Experimental development (Art. 25(2)(c))**' (5%) and '**Aid to make good the damage caused by certain natural disasters (Art. 50)**' (5%).

In terms of **State aid instruments**, Italy privileged the use of **direct grant/interest rate subsidies** (around 2.5 billion EUR, corresponding to **46% of total State aid spending**), followed by **Tax advantage or tax exemption** (around 998 million EUR or **18%** of total spending) and **loans/repayable advances** (around **628 million EUR or 12%** of the total spending).

[62] State aid case numbers: SA.48060, SA.38635, SA.38613, SA.46610, SA.40411

Member State focus 2018 - Latvia

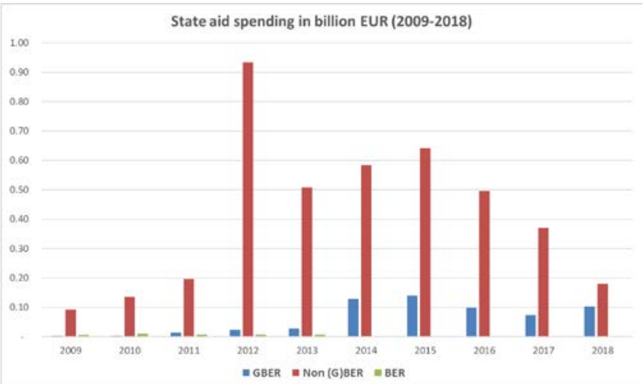
1. Case and procedural information

The total number of active measures corresponded to **37 in 2018,** of which 28 GBER (X) and **9 notified (N).** In 2018, the share of GBER measures in Latvia reached 76% of the total with **90.9%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Latvia spent around **4.8 billion EUR** for non-agricultural State aid, of which around **4.1 billion EUR** under notified measures, and around **658 million EUR** under the BER and the 2008 and 2014 GBER.

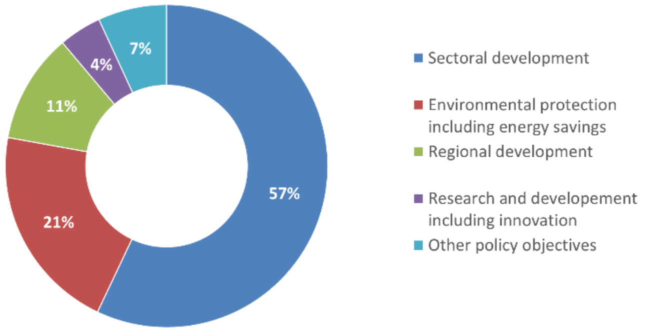
State aid spending in terms of GDP in Latvia in 2018 was above the EU average, **0.97% against 0.76%**.



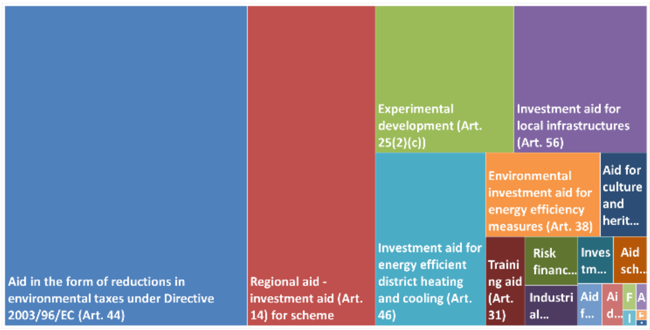
In 2018, State aid spending in Latvia was less concentrated than in other Member States. **The 5 biggest**[63] State aid measures absorbed **around 79.6%** of total spending (around 225.7 million EUR) lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Latvia corresponded **to 70.5 million EUR** (around **25%** of total non-agricultural spending) and was mostly concentrated in **'Regional development' (42%)** and **'Environmental protection including energy savings' (21%)**.

3. State aid Spending – Top objectives & instruments



Around 93% of State aid spending in Latvia was concentrated in 4 main policy objectives. Around 57% of the spending was directed towards 'Sectoral development', 21% and 11% of spending was used respectively for 'Environmental protection including energy savings' and 'Regional development'. 4% was used for the financing of 'Research and development including innovation'. Latvia devoted around 3% to both 'Other' types of State aid projects and to 'culture'.



In line with the spending for broad policy objectives, spending is mostly concentrated in six key Articles that absorb 91% of total GBER spending. The most widely used is '**Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44)' (38%).** The remaining amounts are mostly used for the GBER Articles '**research development and innovation'** and 'Experimental development (Art. 25(2)(c))' **(20% and 10%)**, 'Investment aid for local infrastructures (Art. 56)' **(10%)**, 'Investment aid for energy efficient district heating and cooling (Art. 46)' **(9%),** 'Aid for culture and heritage conservation (Art. 53)' **(5%).**

In terms of **State aid instruments**, Latvia privileged the use of **direct grant/interest rate subsidies** (around 221.3 million EUR, corresponding to **79% of total State aid spending**), followed by **Tax advantage or tax exemption** (around 46 million EUR or **16%** of total spending) and **Other forms of equity intervention** (around **8 million EUR or 3%** of the total spending).

[63] State aid case numbers: SA.43140, SA.42046, SA.44430, SA.47931, SA.44067.

Member State focus 2018 - Lithuania

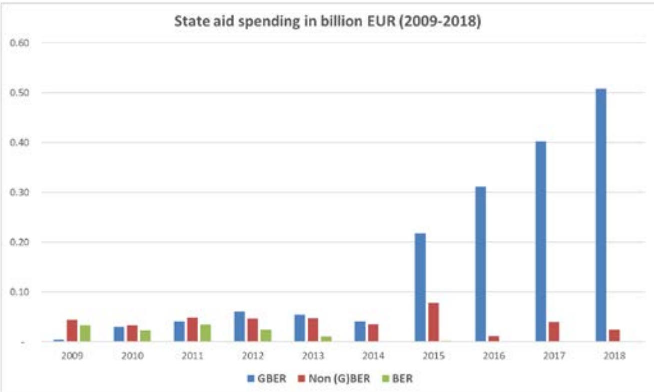
1. Case and procedural information

The total number of active measures corresponded to **71 in 2018,** of which 63 GBER (X) and **8 notified (N)**. In 2018, the share of GBER measures in Lithuania reached 89% of the total with **93%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Lithuania spent around **2.2 billion EUR** for non-agricultural State aid, of which around **411.3 million EUR** under notified measures, and around **1.8 billion EUR** under the BER and the 2008 and 2014 GBER.

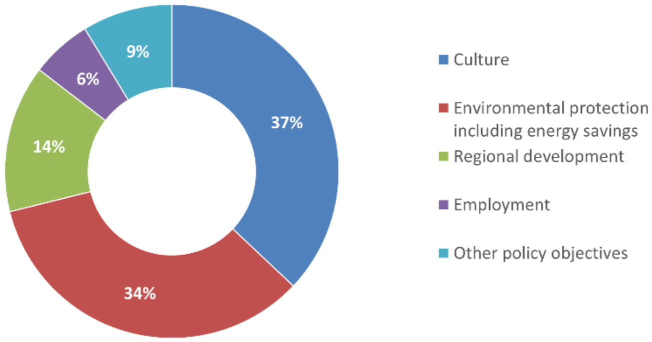
State aid spending in terms of GDP in Lithuania in 2018 was significantly above the EU average, **1.2% against 0.76%**.



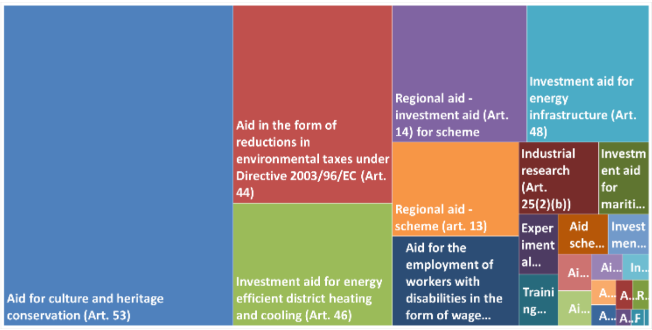
In 2018, State aid spending in Lithuania was less concentrated than in other Member States. **The 5 biggest**[64] State aid measures absorbed **around 65%** of total spending (around 346 million EUR) lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Lithuania corresponded **to 206 million EUR** (around **39%** of total non-agricultural spending) and was mostly concentrated in **'Environmental protection including energy savings' (45%)** and **'Regional development' (16%)**.

3. State aid Spending – Top objectives & instruments



Around 91% of State aid spending in Lithuania was concentrated in 4 main policy objectives. Around 37% of the spending was directed towards 'Culture', 34% and 14% of spending was used respectively for 'Environmental protection including energy savings' and 'Regional development'. 6% was used for the financing of 'Research and development including innovation'.



In line with the spending for broad policy objectives, spending is mostly concentrated in six key Articles that absorb 83% of total GBER spending. The most widely used is **'Aid for culture and heritage conservation (Art. 53)' (36%).** The remaining amounts are evenly distributed across a variety of Articles. The mostly used GBER Articles are 'Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44)' and 'Investment aid for energy efficient district heating and cooling (Art. 46)' **(15% and 9%)**, 'Regional aid - investment aid (Art. 14) for scheme' **(9%)**, 'Investment aid for energy infrastructure (Art. 48)' **(8%),** 'Regional aid - scheme (art. 13)' **(6%).**

In terms of **State aid instruments**, Lithuania privileged the use of **direct grant/interest rate subsidies** (around 238 million EUR, corresponding to **45% of total State aid spending**), followed by the **Other State aid instruments** (around 170 million EUR or **32%** of total spending) and **Tax advantage or tax exemption** (around **77.5 million EUR or 15%** of the total spending).

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64 State aid case numbers: SA.44185, SA.45954, SA.49300, SA.44066, SA.39365.

Member State focus 2018 - Luxembourg

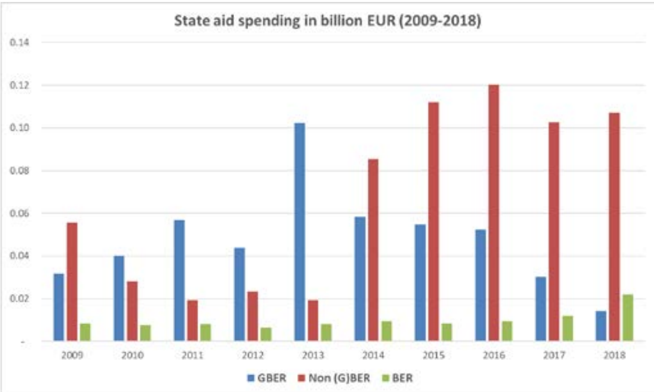
1. Case and procedural information

The total number of active measures corresponded to **11 in 2018,** of which 2 GBER (X) and 8 **notified (N)** and 1 under the **BER.** In 2018, the share of GBER measures in Luxembourg reached 18% of the total with **93%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Luxembourg spent around **1.2 billion EUR** for non-agricultural State aid, of which around **673 million EUR** under notified measures, and around **584 billion EUR** under the BER and the 2008 and 2014 GBER.

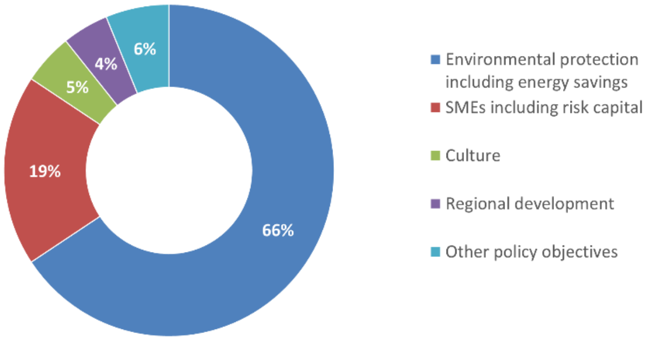
State aid spending in terms of GDP in Luxembourg in 2018 was below the EU average, **0.24% against 0.76%**.



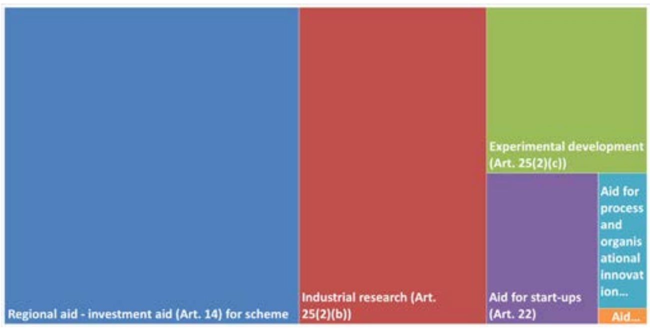
In 2018, State aid spending in Luxembourg was less concentrated than in other Member States. **The 5 biggest**[65] State aid measures absorbed **around 89%** of total spending (around 127.6 million EUR) higher than the European average of **80.4%.**

Finally, the amount of co-financed spending in Luxembourg corresponded **to 7.7 million EUR** (around **5%** of total non-agricultural spending) and was mostly concentrated in **'Research and development including innovation (84%)** and **'SMEs including risk capital' (16%**).

3. State aid Spending – Top objectives & instruments



Around 94% of State aid spending in Luxembourg was concentrated in 4 main policy objectives. Around 66% of the spending was directed towards 'Environmental protection including energy savings', 19% and 5% of spending was used respectively for 'SMEs including risk capital' and 'Culture'. 5% was used for 'Regional development'. Luxembourg and another 5% for 'Research and development including innovation'.



In line with the spending for broad policy objectives, spending is entirely concentrated in five key Articles. The most widely used is '**Regional aid - investment aid (Art. 14) for scheme' (46%).** The remaining amounts are mostly used for the GBER articles **'Industrial research (Art. 25(2)(b))'** and 'Experimental development (Art. 25(2)(c))' **(29% and 13%)**, 'Aid for start-ups (Art. 22)' **(8%)** and 'Aid for consultancy in favour of SMEs (Art. 18)' **(3%).**

In terms of **State aid instruments**, Luxembourg privileged the use of **direct grant/interest rate subsidies** (around 141 million EUR, corresponding to **99% of total State aid spending**), followed by **Other State aid objectives** (around 2 million EUR or **2%** of total spending).

[65] State aid case numbers: SA.37232, XS 172/2005, SA.48476, N 707/1997, SA.48930

Member State focus 2018 - Malta

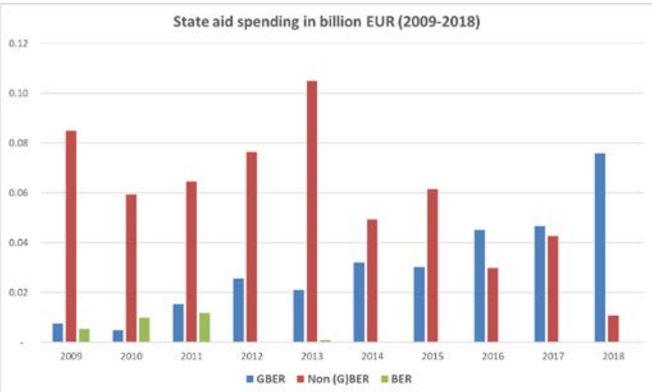
1. Case and procedural information

The total number of active measures corresponded to **24 in 2018,** of which 22 GBER (X) and **2 notified (N)**. In 2018, the share of GBER measures in Malta reached 92% of the total with **100%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Malta spent around **918 million EUR** for non-agricultural State aid, of which around **584 million EUR** under notified measures, and around **333 million EUR** under the BER and the 2008 and 2014 GBER.

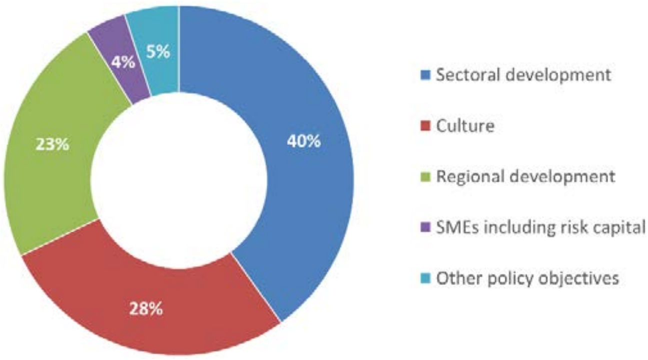
State aid spending in terms of GDP in Malta in 2018 was slightly below the EU average, **0.7% against 0.76%**.



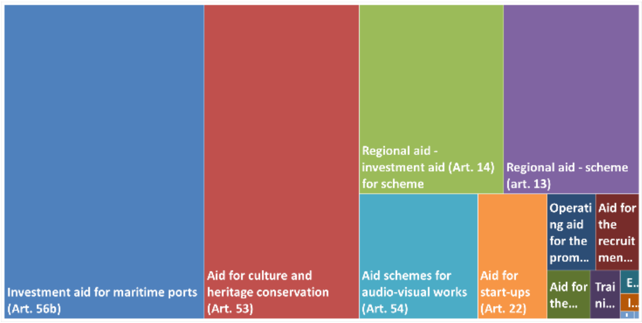
In 2018, State aid spending in Malta was less concentrated than in other Member States. **The 5 biggest**[66] State aid measures absorbed **around 70%** of total spending (around 60.7 million EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Malta corresponded **to 50 million EUR** (around **57%** of total non-agricultural spending) and was mostly concentrated in **'Sectoral development (48%), and 'Culture' (37%)**.

3. State aid Spending – Top objectives & instruments



Around 91% of State aid spending in Malta was concentrated in 3 main policy objectives. Around 40% of the spending was directed towards 'Sectoral development', 28% and 23% of spending was used respectively for 'Culture' and 'Regional development'. 4% was used for the financing of 'SMEs including risk capital'.



GBER spending is mostly concentrated in five key articles that absorb 90% of total GBER spending. The most widely used is '**Investment aid for maritime ports (Art. 56b)' (32%), followed by 'Aid for culture and heritage conservation (Art. 53)' (24%).** The remaining amounts are evenly distributed across a variety of articles. The areas covered are those of '**Regional aid - investment aid (Art. 14) for scheme' (14%)**, '**Regional aid - scheme (art. 13)**' **(13%)** and **'Aid schemes for audio-visual works (Art. 54)' (7%).**

In terms of **State aid instruments**, Malta privileged the use of **direct grant/interest rate subsidies** (around 51.70 million EUR, corresponding to **60% of total State aid spending**), followed by **Tax allowance** (around 10.43 million EUR or **12%** of total spending) and **Other forms of tax advantage** (around **9.74 million EUR or 11%** of the total spending).

[66] State aid case numbers: SA.53718, SA.51303, SA.34221, SA.50287, SA.51125

Member State focus 2018 - Netherlands

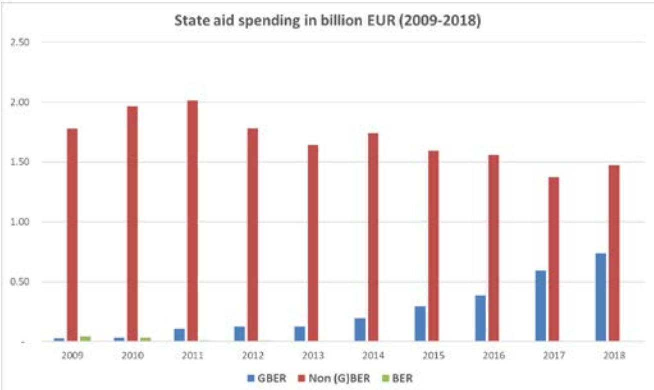
1. Case and procedural information

The total number of active measures corresponded to **537 in 2018,** of which 520 GBER (X) and **17 notified (N).** In 2018, the share of GBER measures in Netherlands reached 97% of the total with **99.2%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Netherlands spent around **19.7 billion EUR** for non-agricultural State aid, of which around **17 billion EUR** under notified measures, and around **11.5 billion EUR** under the BER and the 2008 and 2014 GBER. With an average spending of **2.7 billion EUR per year**.

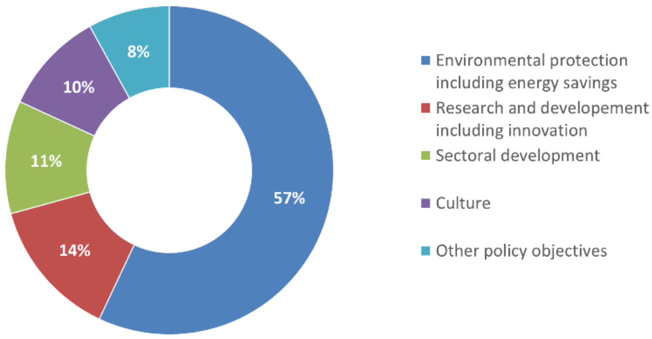
State aid spending in terms of GDP in Netherlands in 2018 was below the EU average, **0.29% against 0.76%**.



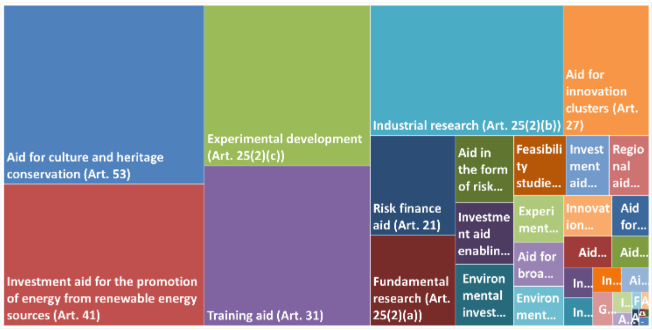
In 2018, State aid spending in Netherlands was less concentrated than in other Member States. **The 5 biggest**[67] State aid measures absorbed **around 62%** of total spending (around 1.4 billion EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Netherlands corresponded **to 9.7 million EUR** (around **0.4%** of total non-agricultural spending) and was mostly concentrated in **'SMEs including risk capital (52%)** and **'Environmental protection including energy savings' (46%).**

3. State aid Spending – Top objectives & instruments



Around 92% of State aid spending in Netherlands was concentrated in 4 main policy objectives. Around 57% of the spending was directed towards 'Environmental protection including energy savings', 14% and 11% of spending was used respectively for 'Research and development including innovation' and 'Sectoral development'. 10% was used for the financing of 'Culture'.



GBER spending is mostly concentrated in five key objectives that absorb 69% of total GBER spending. **Aid for culture and heritage conservation (Art. 53) covers 17%, followed by 'Investment aid for the promotion of energy from renewable energy sources (Art. 41)' (14%), 'Experimental development (Art. 25(2)(c))' (13%), 'Training aid (Art. 31)' (13%) and 'Industrial research (Art. 25(2)(b))' (12%).** The remaining amounts are evenly distributed across a variety of objectives.

In terms of **State aid instruments**, Netherlands privileged the use of **direct grant/interest rate subsidies** (around 1.9 billion EUR, corresponding to **85% of total State aid spending**), followed by **Tax allowance** (around 134 million EUR or **6%** of total spending) and **Tax base reduction** (around **119 million EUR or 5%** of the total spending).

[67] State aid case numbers : N 478/2007, SA.34411, NN 98/1997, SA.34004, SA.50131

Member State focus 2018 - Poland

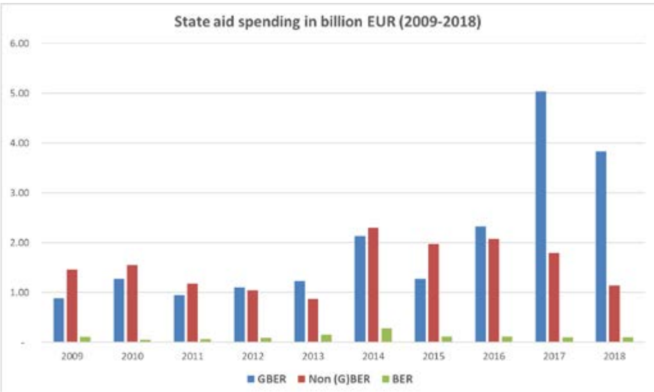
1. Case and procedural information

The total number of active measures corresponded to **147 in 2018,** of which 112 GBER (X), **20 notified (N)** and 15 under the **BER.** In 2018, the share of GBER measures in Poland reached 76% of the total with **94.1%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Poland spent around **36.7 billion EUR** for non-agricultural State aid, of which around **15.4 billion EUR** under notified measures, and around **21.3 billion EUR** under the BER and the 2008 and 2014 GBER.

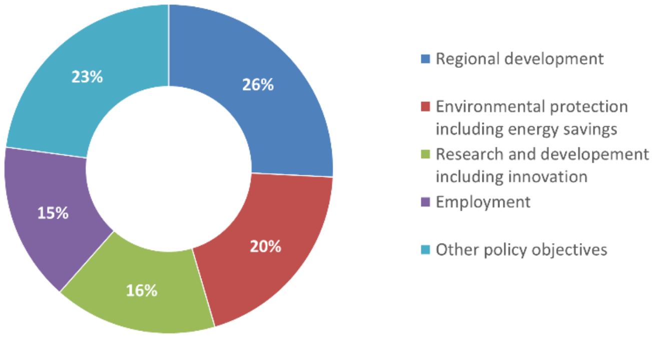
State aid spending in terms of GDP in Poland in 2018 was above the EU average, **1.02% against 0.76%**.



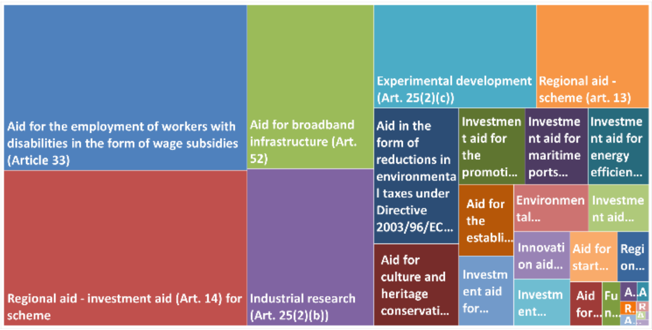
In 2018, State aid spending in Poland was less concentrated than in other Member States. **The 5 biggest**[68] State aid measures absorbed **around 48%** of total spending (around 2.4 billion EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Poland corresponded **to 1.7 billion EUR** (around **34.3%** of total non-agricultural spending) and was mostly concentrated in **'Regional development' (39%),** '**Other' (23%)** and **'Environmental protection including energy savings' (21%)**.

3. State aid Spending – Top objectives & instruments



Around 77% of State aid spending in Poland was concentrated in 4 main policy objectives. Around 26% of the spending was directed towards 'Regional development', 20% and 16% of spending was used respectively for 'Environmental protection including energy savings' and 'Research and development including innovation'. 15% was used for the financing of 'Employment'.



GBER spending is mostly concentrated in seven key objectives that absorb 77% of total GBER spending. **'Aid for the employment of workers with disabilities in the form of wage subsidies (Article 33)' covers 19% of GBER spending, followed by 'Regional aid - investment aid (Art. 14) for scheme' (18%), 'Aid for broadband infrastructure (Art. 52)' (10%), 'Industrial research (Art. 25(2)(b))' (10%), 'Experimental development (Art. 25(2)(c))' (8%), 'Regional aid - scheme (art. 13)' (6%) and 'Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44)' (6%).** The remaining amounts are evenly distributed across a variety of objectives.

In terms of **State aid instruments**, Poland privileged the use of **direct grant/interest rate subsidies** (around 4.2 billion EUR, corresponding to **82% of total State aid spending**), followed by **tax allowance** (around 311 million EUR or **6%** of total spending) and **tax advantage or tax exemption** (around **299 million EUR or 6%** of the total spending).

[68] State aid case numbers: SA.40525, SA.41471, SA.34674, SA.43484, SA.46891

Member State focus 2018 - Portugal

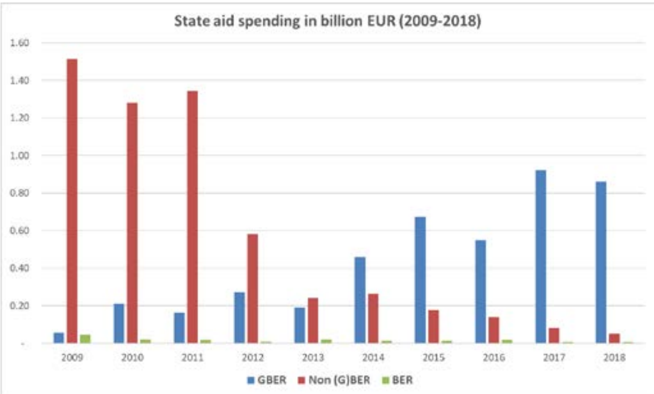
1. Case and procedural information

The total number of active measures corresponded to **44 in 2018,** of which 340 GBER (X), **5 notified (N)** and 2 under the **BER.** In 2018, the share of GBER measures in Portugal reached 86% of the total with **92.3%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Portugal spent around **10.2 billion EUR** for non-agricultural State aid, of which around **5.7 billion EUR** under notified measures, and around **4.5 billion EUR** under the BER and the 2008 and 2014 GBER.

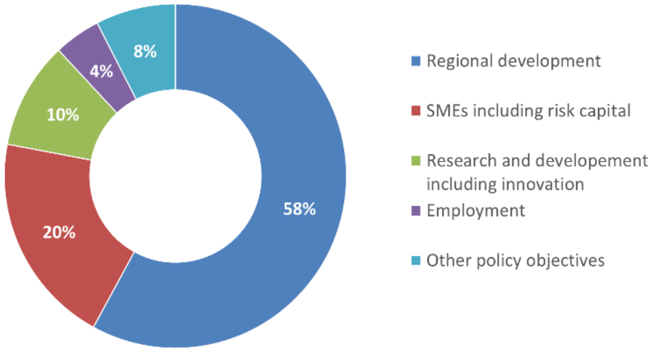
State aid spending in terms of GDP in Portugal in 2018 was below the EU average, **0.45% against 0.76%**.



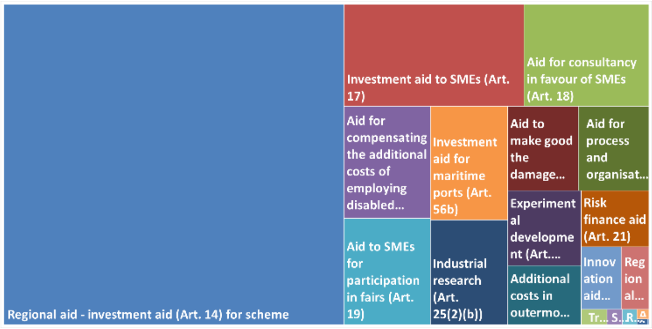
In 2018, State aid spending in Portugal was less concentrated than in other Member States. **The 5 biggest**[69] State aid measures absorbed **around 70%** of total spending (around 644 million EUR) lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Portugal corresponded **to 472 million EUR** (around **52%** of total non-agricultural spending) and was mostly concentrated in **'Regional development' (68%)** and **'SMEs including risk capital' (23%)**.

3. State aid Spending – Top objectives & instruments



Around 88% of State aid spending in Portugal was concentrated in 3 main policy objectives. Around 58% of the spending was directed towards 'Regional development', 20% and 10% of spending was used respectively for 'SMEs including risk capital' and 'Research and development including innovation'. 4% was used for the financing of 'Employment'.



GBER spending is mostly concentrated in seven key objectives that absorb 85% of total GBER spending. The most widely used articles is '**Regional aid - investment aid (Art. 14) for scheme' (48%).** The remaining amounts are evenly distributed across a variety of objectives. The areas covered are those of '**Investment aid to SMEs (Art. 17)' (9%**), '**Aid for consultancy in favour of SMEs (Art. 18)**' (**6%**), '**Aid for compensating the additional costs of employing disabled workers (Art. 42)**' (**5%**), '**Aid to SMEs for participation in fairs (Art. 19)**' **(4%),** '**Investment aid for maritime ports (Art. 56b)**' **(4%) and 'Industrial research (Art. 25(2)(b))' (4%).**

In terms of **State aid instruments**, around one third of State aid is given as **loan/repayable advances** (288.82 million, corresponding to **32% of total State aid spending)** and another third as **direct grant/interest rate subsidies** (289.55 billion EUR, **32%**).

[69] State aid case numbers: SA.42136, SA.39993, SA.41943, SA.39994, SA.41942

Member State focus 2018 - Romania

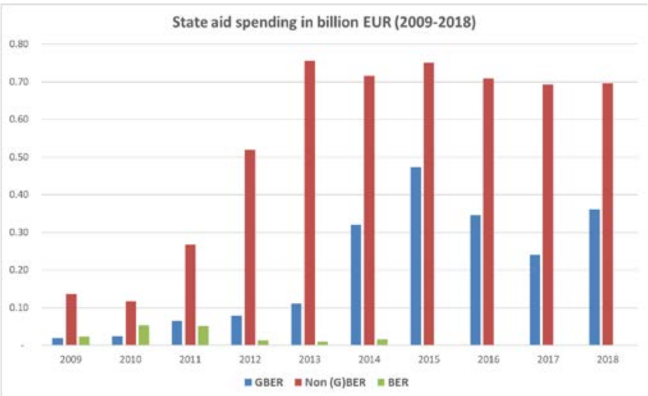
1. Case and procedural information

The total number of active measures corresponded to **35 in 2018,** of which 24 GBER (X) and **11 notified (N).** In 2018, the share of GBER measures in Romania reached 69% of the total, with **87.5%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Romania spent around **7.6 billion EUR** for non-agricultural State aid, of which around **5.4 billion EUR** under notified measures, and around **2.2 billion EUR** under the BER and the 2008 and 2014 GBER.

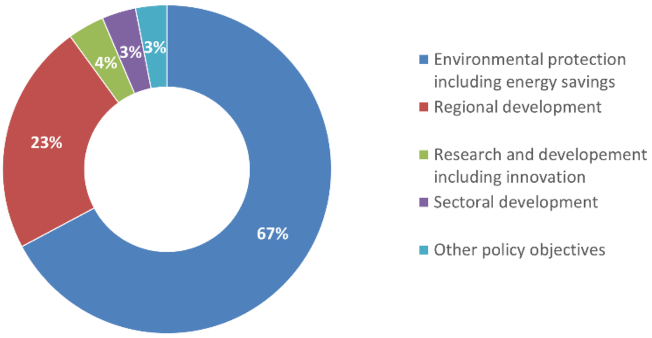
State aid spending in terms of GDP in Romania in 2018 was below the EU average, **0.52% against 0.76%**.



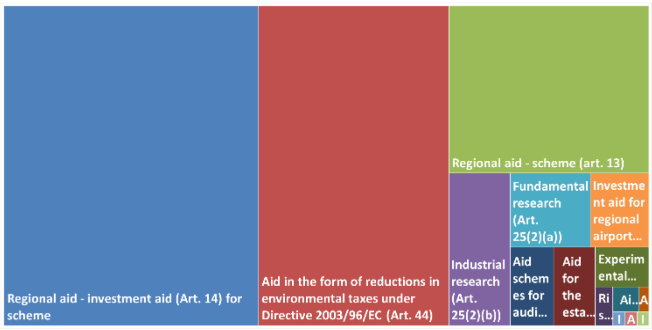
In 2018, State aid spending in Romania was less concentrated than in other Member States. **The 5 biggest**[70] State aid measures absorbed **around 72%** of total spending (around 762 million EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Romania corresponded **to 125 million EUR** (around **12%** of total non-agricultural spending) and was mostly concentrated in **'Regional development (77%)** and **'Sectoral development' (22%)**.

3. State aid Spending – Top objectives & instruments



Around 90% of State aid spending in Romania was concentrated in 2 main policy objectives. Around 67% of the spending was directed towards 'Environmental protection including energy savings', while 23% of spending was used for 'Regional development'. 4% was used for the financing of 'research, development and innovation'. Romania devoted around 3% to 'sectoral development'.



GBER spending is mostly concentrated in three key articles that absorb 85% of total GBER spending. The most widely used is '**Regional aid - investment aid (Art. 14) for scheme' (39%), followed by 'Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44)' (30%).** '**Regional aid - scheme (art. 13)**' accounts for **16%** of total GBER spending. The remaining amounts are evenly distributed across a variety of articles.

In terms of **State aid instruments**, Romania privileged the use of **direct grant/interest rate subsidies** (around 448 million EUR, corresponding to **42% of total State aid spending**).

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[70] State aid case numbers: SA.46894, SA.45976, SA.40526, SA.39042, SA.50025

Member State focus 2018 - Slovakia

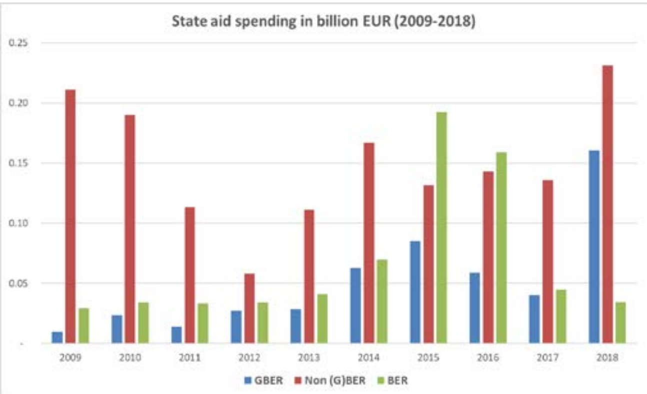
1. Case and procedural information

The total number of active measures corresponded to **41 in 2018,** of which 27 GBER (X), **12 notified (N)** and 2 under the **BER.** In 2018, the share of GBER measures in Slovakia reached 66% of the total with **83.3%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Slovakia spent around **2.7 billion EUR** for non-agricultural State aid, of which around **1.5 billion EUR** under notified measures, and around **1.2 billion EUR** under the BER and the 2008 and 2014 GBER.

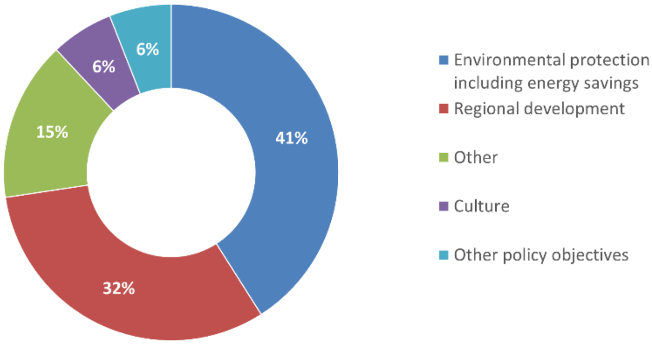
State aid spending in terms of GDP in Slovakia in 2018 was below the EU average, **0.47% against 0.76%**.



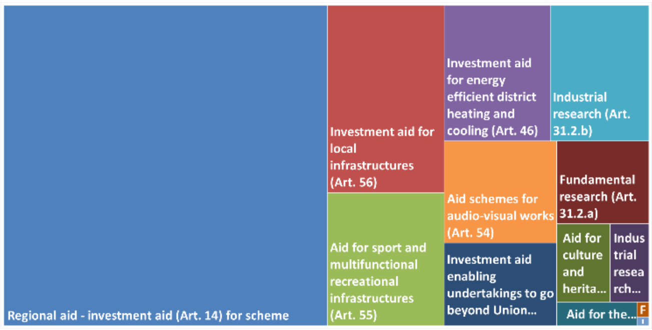
In 2018, State aid spending in Slovakia was less concentrated than in other Member States. **The 5 biggest**[71] State aid measures absorbed **around 64%** of total spending (around 272 million EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Slovakia corresponded **to 55.6 million EUR** (around **13%** of total non-agricultural spending) and was mostly concentrated in **'Regional development' (61%)** and **'Environmental protection including energy savings' (36%)**.

3. State aid Spending – Top objectives & instruments



Around 94% of State aid spending in Slovakia was concentrated in 4 main policy objectives. Around 41% of the spending was directed towards 'Environmental protection including energy savings', 32% and 15% of spending was used respectively for 'Regional development' and 'Other'. 6% was used for the financing of 'Culture'.



In line with the spending for broad policy objectives, spending is mostly concentrated in six key Articles that absorb 79% of total GBER spending. The most widely used is **Article 51 – 'Social aid for transport for residents of remote regions' (48%).** The remaining amounts are evenly distributed across a variety of objectives. The GBER Articles mostly used are '**research development and innovation'** (9% and 4%), 'regional investment aid' (7%), 'aid for broadband infrastructure' **(6%),** 'culture and heritage conservation' **(5%).**

In terms of **State aid instruments**, Slovakia privileged the use of **direct grant/interest rate subsidies** (around 211.3 million EUR, corresponding to **50% of total State aid spending**), followed by **tax rate reductions** (around 126.3 million EUR or **30%** of total spending) and **Other** (around **65 million EUR or 15%** of the total spending).

[71] State aid case numbers: SA.49509, N 506/2010, SA.47850, NN 63/2009, XR 84/2008

Member State focus 2018 - Slovenia

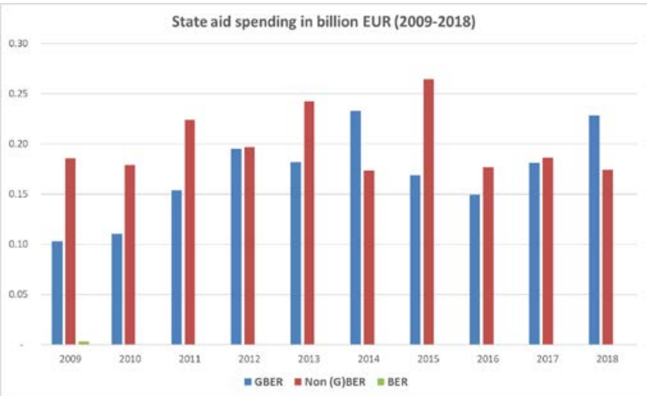
1. Case and procedural information

The total number of active measures corresponded to **39 in 2018,** of which 29 GBER (X) **and 10 notified (N).** In 2018, the share of GBER measures in Slovenia reached 74% of the total with **74.1%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Slovenia spent around **3.7 billion EUR** for non-agricultural State aid, of which around **1.7 billion EUR** under notified measures, and around **2 billion EUR** under the BER and the 2008 and 2014 GBER.

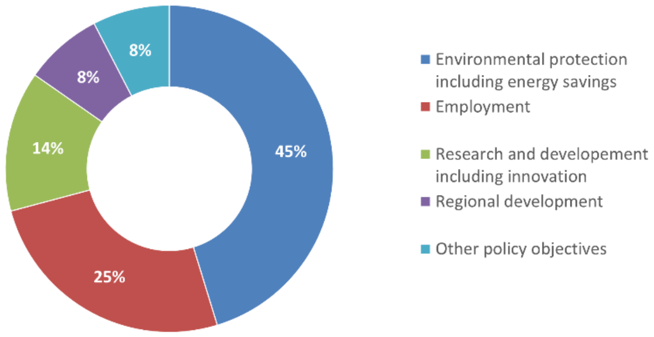
State aid spending in terms of GDP in Slovenia in 2018 was above the EU average, **0.88% against 0.76%**.



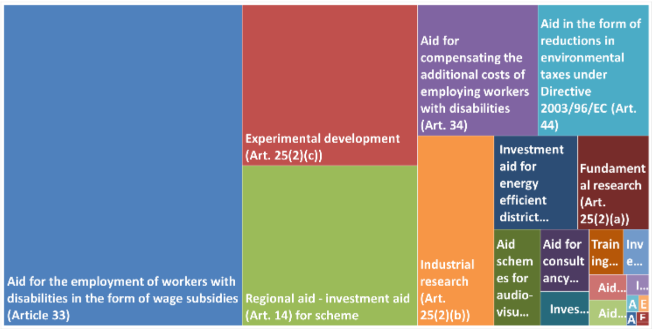
In 2018, State aid spending in Slovenia was less concentrated than in other Member States. **The 5 biggest**[72] State aid measures absorbed **around 75%** of total spending (around 300 million EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Slovenia corresponded **to 66 million EUR** (around **16%** of total non-agricultural spending) and was mostly concentrated in **'research, development and innovation (65%)** and **'regional development' (14%)**.

3. State aid Spending – Top objectives & instruments



Around 92% of State aid spending in Slovenia was concentrated in 4 main policy objectives. Around 45% of the spending was directed towards 'Environmental protection including energy savings', 25.7% and 14% of spending was used respectively for 'Employment' and 'Research and development including innovation'. 8% was used for the financing of 'Regional development'.



In line with the spending for broad policy Articles, spending is mostly concentrated in six key objectives that absorb 86% of total GBER spending. The most widely used is **'Aid for the employment of workers with disabilities in the form of wage subsidies (Article 33)' (37%).** The remaining amounts are evenly distributed across a variety of Articles. The GBER Articles mostly used are **'Experimental development (Art. 25(2)(c))' and 'Regional aid - investment aid (Art. 14) for scheme' (14% and 14%)**, 'Aid for compensating the additional costs of employing workers with disabilities (Art. 34)' **(8%)**, 'Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44)' **(7%),** 'Industrial research (Art. 25(2)(b))' **(7%).**

In terms of **State aid instruments**, Slovenia privileged the use of **direct grant/interest rate subsidies** (around 264.6 million EUR, corresponding to **66% of total State aid spending**), followed by **tax advantage or tax exemption** (around 102 million EUR or **25%** of total spending) and **tax rate reduction** (around **22.4 million EUR or 6%** of the total spending).

[72] State aid case numbers: N 354/2009, SA.43396, SA.41998, SA.42371, SA.44404

Member State focus 2018 - Spain

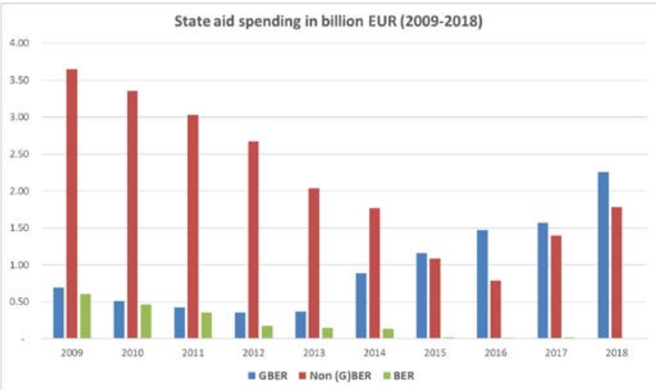
1. Case and procedural information

The total number of active measures corresponded to **363 in 2018,** of which 340 GBER (X), **21 notified (N)** and 2 under the **BER.** In 2018, the share of GBER measures in Spain reached 90.4% of the total with **93.6%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

In 2018, Spain spent 4.4 bn EUR for non-agricultural State aid. Between 2009 and 2018, Spain spent around **33.2 billion EUR** for non-agricultural State aid, of which around **21.6 billion EUR** under notified measures, and around **11.6 billion EUR** under the BER and the 2008 and 2014 GBER.

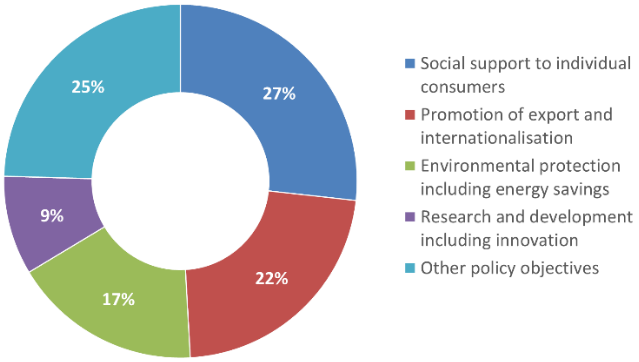
State aid spending in terms of GDP in Spain in 2018 was below the EU average, **0.34% against 0.76%**.



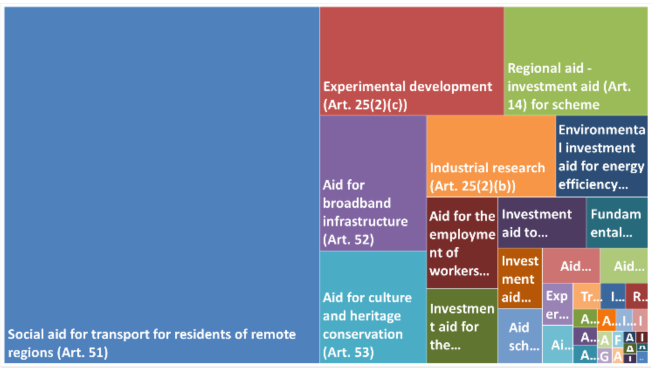
In 2018, State aid spending in Spain was less concentrated than in other Member States. **The 5 biggest**[73] State aid measures absorbed **around 58%** of total spending (around 2.3 billion EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Spain corresponded **to 727 million EUR** (around **18%** of total non-agricultural spending) and was mostly concentrated in **'research, development and innovation (38%)** and **'regional development' (23.5%)**.

3. State aid Spending – Top objectives & instruments



Around 75% of State aid spending in Spain was concentrated in 4 main policy objectives. Around 27% of the spending was directed towards 'Social support to individual consumers', 22% and 17% of spending was used respectively for 'promotion of export and internationalisation' and 'environmental and energy savings'. 9% was used for the financing of 'research, development and innovation'. Spain devoted around 5 to both 'regional development' and 'culture'.



In line with the spending for broad policy objectives, spending is mostly concentrated in six key objectives that absorb 79% of total GBER spending. The most widely used is **Article 51 – 'Social aid for transport for residents of remote regions' (48%).** The remaining amounts are evenly distributed across a variety of objectives. The areas covered are those of '**research development and innovation'** (9% and 4%), 'regional investment aid' (7%), 'aid for broadband infrastructure' **(6%),** 'culture and heritage conservation' **(5%).**

In terms of **State aid instruments**, Spain privileged the use of **direct grant/interest rate subsidies** (around 2.7 billion EUR, corresponding to **68% of total State aid spending**), followed by **tax base reductions** (around 900 million EUR or **22%** of total spending) and **loans/repayable advances** (around **140 million EUR or 3%** of the total spending).

[73] State aid case numbers: SA.35550, SA.51878, SA.48757, SA.34332, SA.37977.

Member State focus 2018 - Sweden

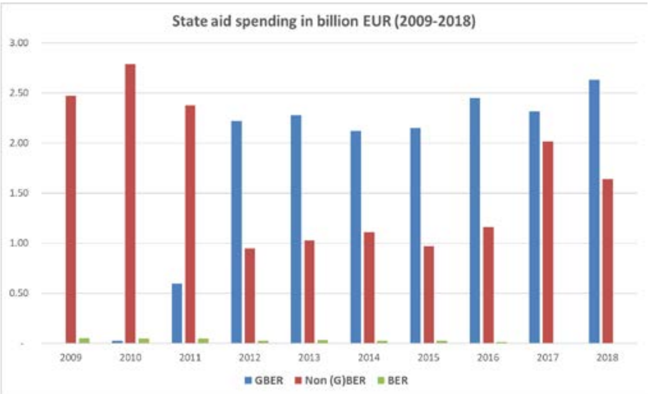
1. Case and procedural information

The total number of active measures corresponded to **87 in 2018,** of which 69 GBER (X), **17 notified (N)** and 1 under the **BER.** In 2018, the share of GBER measures in Sweden reached 79% of the total with **91.1%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, Sweden spent around **33.5 billion EUR** for non-agricultural State aid, of which around **16.5 billion EUR** under notified measures, and around **17 billion EUR** under the BER and the 2008 and 2014 GBER.

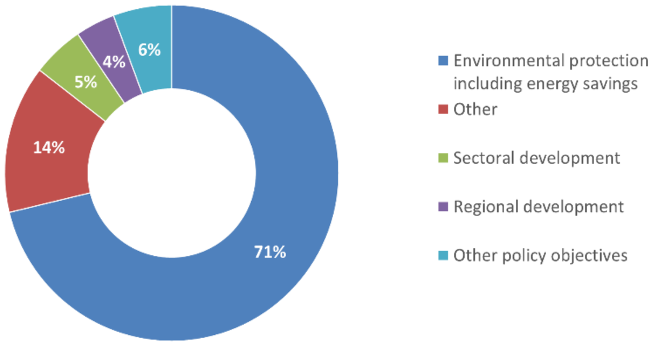
State aid spending in terms of GDP in Sweden in 2018 was above the EU average, **0.91% against 0.76%**.



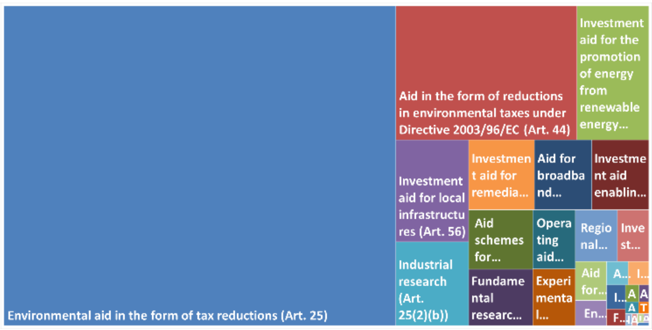
In 2018, State aid spending in Sweden was less concentrated than in other Member States. **The 5 biggest**[74] State aid measures absorbed **around 69%** of total spending (around 2.9 billion EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in Sweden corresponded **to 89.5 million EUR** (around **2%** of total non-agricultural spending) and was mostly concentrated in the category **'Other (56%)** and **'Regional development' (30%**).

3. State aid Spending – Top objectives & instruments



Around 94% of State aid spending in Sweden was concentrated in 4 main policy objectives. Around 71% of the spending was directed towards 'Environmental protection including energy savings', 14% and 5% of spending was used respectively for the category 'Other' and 'Sectoral development'. 4% was used for the financing of 'Regional development' State aid projects.



In line with the spending for broad policy objectives, spending is mostly concentrated in six key Articles that absorb 86% of total GBER spending. The most widely used is '**Environmental aid in the form of tax reductions (Art. 25)' (61%).** The remaining amounts are evenly distributed across a variety of Articles. The GBER Articles mostly used are 'Environmental aid in **the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44)' and 'Investment aid for the promotion of energy from renewable energy sources (Art. 41)' (12% and 5%)**, 'Investment aid for local infrastructures (Art. 56)' **(4%)**, 'Industrial research (Art. 25(2)(b))' **(3%),** 'Culture and heritage conservation' **(5%).**

In terms of **State aid instruments**, Sweden privileged the use of **Other forms of tax advantage** (around 1.5 billion EUR, corresponding to **37% of total State aid spending**), followed by **Direct grant/ Interest rate subsidy** (around 1.3 billion EUR or **32%** of total spending) and **Tax allowance** (around **737 million EUR or 17%** of the total spending).

[74] State aid case numbers: SA.34276, SA.43301, SA.38469, SA.36295, SA.50267

Member State focus 2018 – United Kingdom

1. Case and procedural information

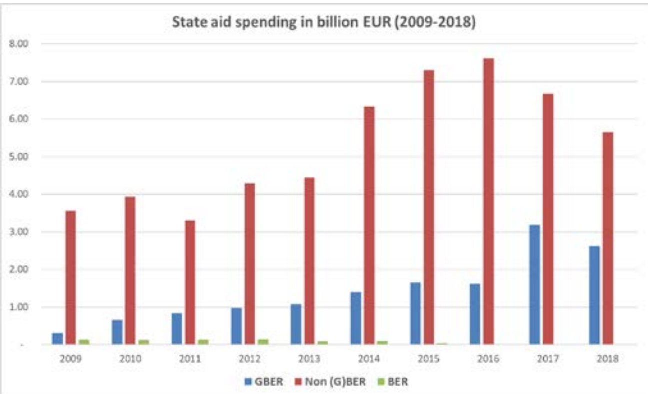
The total number of active measures corresponded to **142 in 2018,** of which 112 GBER (X), **29 notified (N)** and 1 under the **BER.**

In 2018, the share of GBER measures in United Kingdom reached 79% of the total with **82.2%** of all newly implemented measures falling under the **GBER,** against the European average of 94.7%.

2. State aid spending - overview

Between 2009 and 2018, United Kingdom spent around **68.1 billion EUR** for non-agricultural State aid, of which around **53.1 billion EUR** under notified measures, and around **15 billion EUR** under the BER and the 2008 and 2014 GBER.

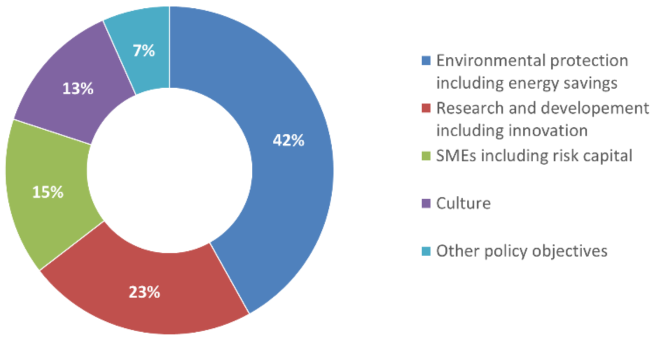
State aid spending in terms of GDP in United Kingdom in 2018 was below the EU average, **0.34% against 0.76%**.



In 2018, State aid spending in United Kingdom was less concentrated than in other Member States. **The 5 biggest**[75] State aid measures absorbed **around 73%** of total spending (around 6 billion EUR), lower than the European average of **80.4%.**

Finally, the amount of co-financed spending in United Kingdom corresponded **to 447 million EUR** (around **5%** of total non-agricultural spending) and was mostly concentrated in **'Regional development (48%)** and **'Research and development including innovation (24%)**'.

3. State aid Spending – Top objectives & instruments



Around 93% of State aid spending in United Kingdom was concentrated in 4 main policy objectives. Around 42% of the spending was directed towards 'Environmental protection including energy savings', 23% and 15% of spending was used respectively for 'Research and development including innovation' and 'SMEs including risk capital'. 9% was used for the financing of 'Culture'.

In line with the spending for broad policy objectives, spending is mostly concentrated in six key objectives that absorb 85% of total GBER spending. The most widely used is **Fundamental research (Art. 25(2)(a)) (64%).** The remaining amounts are more evenly distributed across a variety of objectives. The GBER Articles mostly used are '**Investment aid enabling undertakings to go beyond Union standards for environmental protection or increase the level of environmental protection in the absence of Union standards (Art. 36)'** and 'Aid in the form of reductions in environmental taxes under Directive 2003/96/EC (Art. 44)' **(7% and 5%).** Beyond these, 'Aid for culture and heritage conservation (Art. 53)' **(3%)**, 'Regional aid - investment aid (Art. 14) for scheme' **(3%),** 'Experimental development (Art. 25(2)(c))' **(5%).**

In terms of **State aid instruments**, United Kingdom privileged the use of **direct grant/interest rate subsidies** (around 3.1 billion EUR, corresponding to **38% of total State aid spending**), followed by **tax advantage or tax exemption** (around 1.9 billion EUR or **23%** of total spending) and **Other forms of tax advantage and tax allowance** (around **1.2 and 1.1 billion EUR or 14% and 13% respectively** of the total spending).

[75] State aid case numbers: SA.33210, SA.41386, SA.49923, SA.44622, SA.41396