PART III. SUPPLEMENTARY INFORMATION SHEETS

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| Part III.1.B  Updated\* Supplementary Information Sheet on regional investment aid schemes  \* not yet formally adopted |

This supplementary information sheet is not mandatory. It is, however, recommended that it is completed, in addition to the 'General information' form, for the notification of any investment aid schemes covered by the Guidelines on regional State aid applicable as from 1 January 2022 (RAG)[[1]](#footnote-1).

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| Scope |

* 1. Reasons for notifying the scheme instead of putting it in place under the General Block Exemption Regulation (“GBER”)[[2]](#footnote-2) or *de minimis* Regulation[[3]](#footnote-3):

The notification relates to a sectoral scheme. In this case, please indicate the sector covered by the scheme (NACE code):

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| … |

Other. Please specify:

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| … |

* 1. Scope of the notified scheme
     1. Please confirm that the legal basis for the notified scheme includes an obligation to notify to the Commission individual aid to a beneficiary in case the aid from all sources exceeds the individual notification threshold laid down in the General Block Exemption Regulation (“GBER”) for regional investment aid (§22 RAG)

Please provide the reference to the relevant provision of the legal basis:

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* + 1. Please confirm that the legal basis for the notified scheme includes an obligation to notify to the Commission individual aid to a beneficiary unless it (1) has confirmed that in the two years preceding the application for aid, it has not carried out a relocation to the establishment in which the aided initial investment is to take place and (2) has committed not to carry out such relocation up to a period of two years after completion of the initial investment. (§23 RAG)

Please provide the reference to the relevant provision of the legal basis:

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| … |

* + 1. Please confirm that the notified aid scheme provides that no regional investment aid will be granted to categories of companies and sectors listed below? In each case, please list the relevant provision in the legal basis of the scheme.

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| Excluded categories of companies and sectors | Relevant provision in the legal basis of the scheme |
| Firms in difficulty[[4]](#footnote-4) |  |
| The steel sector[[5]](#footnote-5) |  |
| The lignite sector[[6]](#footnote-6) |  |
| The coal sector[[7]](#footnote-7) |  |
| Fisheries and aquaculture[[8]](#footnote-8) |  |
| Agriculture[[9]](#footnote-9) |  |
| Processing and/or marketing of agricultural products listed in Annex I to the TFEU[[10]](#footnote-10) into products listed in Annex I |  |
| Transport[[11]](#footnote-11) |  |
| Broadband[[12]](#footnote-12) |  |
| Energy[[13]](#footnote-13) |  |

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| Initial investment, eligible costs and aid |

* 1. **Types of initial investments covered by the scheme**
     1. In case the scheme covers investments in 'a' areas by SMEs or Large Enterprises[[14]](#footnote-14) or investments by SME(s) in 'c' areas (§45 RAG), please specify the category/categories of initial investment concerned by the notification (§19(13) RAG):

the setting-up of a new establishment

the extension of the capacity of an existing establishment

the diversification of the output of an establishment into products not previously produced in the establishment

a fundamental change in the overall production process of the product(s) concerned by the investment in the establishment

an acquisition of assets belonging to an establishment that had closed or would have closed had it not been purchased[[15]](#footnote-15).

* + 1. In case the scheme covers investments in 'c' areas by Large Enterprises, please specify the category/categories of initial investment concerned by the notification (§19(14) and §14 RAG):

the setting-up of a new establishment

the diversification of the activity of an establishment, under the condition that the new activity is not the same or a similar activity[[16]](#footnote-16) to the activity previously performed in the establishment

an acquisition of assets belonging to an establishment that has closed or would have closed had it not been purchased, under the condition that the new activity to be carried out using the acquired assets is not the same or a similar activity than the activity carried out in the establishment before to the acquisition[[17]](#footnote-17)

* 1. **Eligible costs calculated on the basis of investment costs**
     1. Where the eligible costs under the scheme relate to tangible assets (§19(31) RAG), please indicate whether the value of the investment is established as a percentage of the costs of land, buildings and plant, machinery and equipment:

land

buildings

plant/machinery/equipment

Please provide the reference to the relevant provisions of the legal basis:

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| … |

* + 1. Please provide a reference to the relevant provision of the legal basis where it is stipulated that the acquired assets should be new[[18]](#footnote-18)? (§27 RAG)

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| … |

* + 1. Please provide a reference to the relevant provision in the legal basis where it is stipulated that in the case of SMEs not more than 50% of the costs of preparatory studies or consultancy costs linked to the investment can be considered as eligible costs (§28 RAG).

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* + 1. Please provide a reference to the relevant provision of the legal basis where it is stipulated that for aid awarded to large enterprises for a fundamental change in the production process, the eligible costs exceed the depreciation of the assets linked to the activity to be modernised in the course of the preceding three fiscal years (§29 RAG).

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| …. |

* + 1. Please provide a reference to the relevant provision of the legal basis where it is stipulated that for aid awarded for a diversification of an existing establishment, the eligible costs exceed by at least 200 % the book value of the assets that are reused, as registered in the fiscal year preceding the start of works (§30 RAG).

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* + 1. In cases involving the lease of tangible assets, please provide a reference to the relevant provisions of the legal basis where it is stipulated that the following conditions should be respected (§31 RAG).

• for land and buildings, the lease must continue for at least five years after the expected date of completion of the investment for large enterprises, and three years for SMEs;

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• for plant or machinery, the lease must take the form of financial leasing and must contain an obligation for the beneficiary of the aid to purchase the asset at the expiry of the term of the lease.

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* + 1. §32 RAG provides that in the case of acquisition of an establishment “*in principle only the costs of buying the assets from third parties unrelated to the buyer should be taken into consideration. However, if a member of the family of the original owner, or an employee, takes over a small enterprise, the condition that the assets must be bought from third parties unrelated to the buyer does not apply. The transaction must take place under market conditions. If the acquisition of the assets of an establishment is accompanied by an additional investment eligible for regional aid, the eligible costs of that additional investment should be added to the cost of acquisition of the assets of the establishment*”.

If relevant in the notified scheme, please provide a reference to the provisions of the legal basis where it is stipulated that the above conditions should be respected.

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* + 1. Where the eligible costs under the scheme relate to intangible assets (§19 (15) RAG), please specify whether the value of the investment is established on the basis of expenditure entailed by the transfer of technology through the acquisition of patent rights, licences, know-how or other intellectual property:

patent rights

licences

know-how

other intellectual property

Please provide the reference to the relevant provisions of the legal basis:

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| .. |

* + 1. Please provide a reference to the relevant provisions of the legal basis where it is stipulated that for large undertakings the expenditure on eligible intangible investment must not exceed 50% of the total eligible investment costs of the project (§33 RAG).

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* + 1. Please provide a reference to the relevant provisions of the legal basis where it is stipulated that the conditions set out in §34 RAG[[19]](#footnote-19) should be respected.

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* 1. **Eligible costs calculated on the basis of wage costs**
     1. Please provide a reference to the relevant provisions of the legal basis where it is stipulated how the eligible cost calculated on the basis of wage costs should be established (§35 RAG), how the number of jobs created should be calculated with reference to §19 (16) RAG and how the wage costs of the persons hired should be established with reference to §19(33) RAG.

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* 1. **Calculation of discounted eligible costs**
     1. Please indicate which forms of aid are allowed under the scheme:

grants. Please provide the reference to the relevant provisions of the legal basis:

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loans. Please indicate how the grant equivalent will be calculated and provide the reference to the relevant provisions of the legal basis:

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| … |

guarantees. Please indicate how the grant equivalent will be calculated and provide the reference to the relevant provisions of the legal basis:

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| … |

tax advantages. Please specify which type of measures and indicate how the grant equivalent will be calculated. Please also provide the reference to the relevant provisions of the legal basis:

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| … |

other. Please specify and indicate how the grant equivalent will be calculated. Please also provide the reference to the relevant provisions of the legal basis:

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| …. |

* + 1. Please specify whether the aid scheme is eligible to be co-financed by any of the EU Funds implemented under shared management (the “Funds”). If so, please mention under which programme such funding might be obtained. Please also indicate the amount of funding from the Funds that will be involved, if known at this stage.

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* + 1. Please provide the reference to the relevant provisions of the legal basis stipulating that the aid granting authority should establish before granting individual aid under the notified scheme whether the beneficiary (at group level) received aid for one (or more) initial investment(s) started in the same NUTS 3 region in a period of three years before the date of start of works on the investment project.

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* + 1. Please provide the reference to the relevant provisions of the legal basis that stipulate that the total amount of aid that will be granted under the scheme to any initial investment project does not exceed the amount resulting from the ‘maximum aid intensity’ (as defined in §19(19) RAG), taking into account the increased aid intensity for SMEs (as determined in §186 RAG) or the ‘adjusted aid amount’ (as defined in §19(3) RAG), where applicable.

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* + 1. Please provide the reference to the relevant provisions of the legal basis that stipulate that where individual aid is awarded under several regional aid schemes or cumulated with ad hoc aid, the maximum permissible aid intensity that may be granted to the project will be calculated in advance by the first granting authority (§99 RAG).

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* + 1. Where the aid scheme allows for aid to initial investment linked to European Territorial Cooperation (ETC) projects please provide the reference to the relevant provisions of the legal basis that stipulate (with reference to the provisions set out in §100 RAG) how the maximum aid intensity applicable to the project and the different beneficiaries involved will be established.

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| Compatibility assessment of the aid scheme |

* 1. **Contribution to regional development, positive effects and need for State intervention**
     1. Please explain how the scheme is consistent with and contributes to the development strategy of the area concerned (§44 RAG):

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| … |

* + 1. Please provide the reference to the relevant provisions of the legal basis containing the requirement to carry out an Environmental Impact Assessment ("EIA") for the investments concerned before granting aid to individual projects, when so required by law (§49 RAG).

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* + 1. Please explain how the granting authorities will prioritise and select the investment projects according to the objectives of the scheme (for example, on the basis of a formal scoring approach) (§44 RAG). Please also provide the reference to the relevant provisions of the legal basis or other related administrative acts.

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| … |

* + 1. Please explain how, when awarding aid to individual investment projects under the notified scheme, the aid granting authority will establish that the selected project(s) contribute towards the objective of the scheme and thus towards the development strategy of the area concerned. (§46 RAG)

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* + 1. Please explain how the provision requiring that any investment supported under the notified scheme will be maintained in the area concerned for at least five years (three years for SMEs) after its completion is implemented (§47 RAG). Please provide the reference to the relevant provisions in the legal basis.

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| … |

* + 1. In cases where the aid granted under the notified scheme is calculated on the basis of wage costs, please explain how the provision requiring that jobs are created within three years of the investment completion and that each job created by the investment concerned is maintained within the area for a period of five years (three years for SMEs) from the date the post is first filled is implemented (§36 RAG). Please provide the reference to the relevant provision in the legal basis.

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| … |

* + 1. Please provide a reference to the relevant provisions of the legal basis where it is stipulated that recipients have to make a contribution of at least 25% of the eligible costs, through their own resources or by external financing, in a form that is exempted of any public financial support.[[20]](#footnote-20) (§48 RAG)

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| … |

* + 1. Please provide a reference to the relevant provisions of the legal basis showing that the scheme should respect the ceilings of the regional aid map applicable at the time of awarding the aid (§88 RAG). Please also provide the reference to the Commission decision approving the regional aid map concerned.

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* 1. **Incentive effect of the scheme**
     1. Please provide the reference to the relevant provisions of the legal basis stipulating that any application for aid must be submitted before work is started on the investment project concerned (§62 RAG).

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* + 1. Please provide the reference to the relevant provisions of the legal basis stipulating that those applying for aid under the notified scheme will be obliged to submit a standard application form provided by the aid granting authority in which they must explain counterfactually what would happen if they do not receive the aid and indicating which of the scenarios (*scenario 1* – investment decision or *scenario 2* – location decision) applies (§64 and §59 RAG). If this application form differs from the example provided in Annex VII to the RAG, please provide a copy of this form.

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* + 1. Please provide the reference to the relevant provisions of the legal basis stipulating that large enterprises who apply for aid under the notified scheme are required to provide documentary evidence in support of the counterfactual described. (§65 RAG). Please also explain what type of documents will be required.

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* + 1. Please provide the reference to the relevant provisions of the legal basis stipulating that when assessing individual aid applications the aid granting authority is obliged to carry out a credibility check of the counterfactual provided and to verify that regional aid has the required incentive effect corresponding to *scenario 1* or *scenario 2*[[21]](#footnote-21) (§66 RAG).

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* 1. **Appropriateness of the scheme**
     1. Please explain why regional aid is an appropriate instrument to help develop the area[[22]](#footnote-22) (§80 RAG):

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| … |

* + 1. Where the scheme is sector-specific, please demonstrate the advantages of such an instrument compared to a multi-sectoral scheme or other policy options (§81 RAG):

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| … |

* + 1. Please specify whether individual aid under the notified scheme will be granted:

Automatically, should the conditions of the scheme be fulfilled or

On a discretionary basis, following a decision of the authorities

Please provide the reference to the relevant provision of the legal basis:

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| … |

If aid is to be granted on a discretionary basis, please provide a short description of the criteria used and attach a copy of the internal administrative provisions of the granting authority applicable for the awarding of aid:

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| … |

* + 1. If the aid under the scheme is granted in forms that provide a direct pecuniary advantage[[23]](#footnote-23), please demonstrate why other potentially less distortive forms of aid such as repayable advances or forms of aid that are based on debt or equity instruments[[24]](#footnote-24) are not appropriate (§85 RAG):

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| … |

* 1. **Incentive effect and proportionality of the scheme**
     1. Please provide the reference to the relevant provisions of the legal basis stipulating that individual aid granted to large enterprises under the notified scheme will be limited to the net extra costs of implementing the investment in the area concerned compared to the counterfactual in the absence of aid, using the method explained in §96 and §97 RAG (§95 RAG).

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* 1. **Avoidance of undue negative effects on competition and trade**
     1. Please explain how the distortions of competition and trade caused by the notified aid scheme will be limited to the minimum (§120 RAG)[[25]](#footnote-25):

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| … |

* + 1. Please provide references to the relevant provisions in the legal basis stipulating that when awarding aid under the scheme to individual projects, the granting authority shall verify and confirm that the aid does not result in manifest negative effects such as creating overcapacity in a market in absolute decline (§112 - §115 RAG), counter-cohesion effects (§116-117 RAG) or relocation (§118 RAG) (§121 RAG).

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| … |

1. **Transparency**
   1. Please confirm that the full text of the individual aid granting decision or the approved aid scheme and its implementing provisions, or a link to it and information on each individual aid award exceeding EUR 100 000, will be published using the structure  in Annex VIII in the European Commission’s Transparency Award Module (TAM)  or on a comprehensive State aid website, at national or regional level[[26]](#footnote-26) within six months from the date of award of the aid, or, for aid in the form of tax advantages, within one year from the date the tax declaration is due.

Yes

* 1. Please provide references to the relevant provisions in the legal basis stipulating that the granting authority should publish on the Transparency Award Module (TAM) or on a comprehensive State aid website, at national or regional level[[27]](#footnote-27), at least the following information on the notified State aid schemes: the text of the notified aid scheme and its implementing provisions, granting authority, individual beneficiaries, aid amount per beneficiary, and aid intensity. (§136 RAG)

If such provisions are not in place, please explain why not. Similarly, if such provisions are not contained in the legal basis for the notified scheme, but are contained in other legislative documents, please indicate this.

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Please provide references to the relevant provisions in the legal basis stipulating that the above-mentioned information will be made available for the general public without restrictions for at least 10 years from the date of award of the aid. (§140 RAG)

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| Evaluation, Reporting and Monitoring |

* 1. **Evaluation**
     1. Please indicate the SA number of all previous and ongoing State aid schemes with similar objective and geographical area. (§144 RAG)

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| … |

Has any of the above listed State aid schemes been *ex post* evaluated? (§144 RAG)

Yes

No

If yes, please provide a brief summary of the main results of the *ex post* evaluation(s) (where relevant, with a reference and a link).

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| … |

Please describe how the results of these evaluations have been taken into account in the design of the new scheme.

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| … |

* + 1. Please indicate whether the State aid budget of the scheme exceeds EUR 150 million in any given year (§143 RAG):

Yes

No

Please indicate whether the State aid budget of the scheme exceeds EUR 750 million over the total duration of the scheme (i.e. the combined duration of the scheme and any predecessor scheme covering a similar objective and geographical area, starting from 1 January 2022):

Yes

No

* + 1. Please indicate whether the scheme is (§143 RAG):

A scheme containing novel characteristics?

Yes

No

A scheme where significant market, technology or regulatory changes can be foreseen?

Yes

No

A scheme that you plan for evaluation even if the above criteria in 5.1.2. and 5.1.3. do not apply?

Yes

No

If the answer is “No” to question 5.1.1. and “Yes” to any of the questions in 5.1.2 or 5.1.3, the scheme shall be considered for *ex post* evaluation (§143 RAG). If that is the case, please answer “Yes” to the relevant question in the general notification form, indicate the period of evaluation, and notify the draft evaluation plan in Annex I - Part III.8[[28]](#footnote-28).

* 1. **Reporting and Monitoring**
     1. Please confirm that you will:
* submit annual reports to the Commission in accordance with Council Regulation (EU) No 2015/1589 of 13 July 2015 and Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EU) 2015/1589 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union; and

Yes

* maintain for at least 10 years from the date of award of any aid under the scheme detailed records containing the information and supporting documentation necessary to establish that all compatibility conditions are met, and that these records will be provided to the Commission upon request.

Yes

1. Guidelines on regional State aid (OJ C 153, 29.4.2021, p. 1). [↑](#footnote-ref-1)
2. Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1), as amended. [↑](#footnote-ref-2)
3. Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (OJ L 352, 24.12.2013, p. 1) [↑](#footnote-ref-3)
4. As defined in the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty (OJ C 249, 31.7.2014, p. 1). [↑](#footnote-ref-4)
5. As defined in Annex VI of RAG. [↑](#footnote-ref-5)
6. ‘Lignite’ means low-rank C or Ortho-lignite and low-rank B or Meta lignite as defined by the international codification system for coal established by the United Nations Economic Commission for Europe. [↑](#footnote-ref-6)
7. ‘Coal’ means high-grade, medium grade and low grade category A and B coal as defined by the international codification system for coal established by the United Nations Economic Commission for Europe and clarified in the Council decision of 10 December 2010 on State aid to facilitate the closure of uncompetitive coal mines (OJ L 336, 21.12.2010, p. 24). [↑](#footnote-ref-7)
8. As covered by Regulation (EU) No 1379/2013 of the European Parliament and of the Council of 11 December 2013 on the common organisation of the markets in fishery and aquaculture products, amending Council Regulations (EC) No 1184/2006 and (EC) No 1224/2009 and repealing Council Regulation (EC) No 104/2000 (OJ L 354, 28.12.2013, p. 1). [↑](#footnote-ref-8)
9. State aid for the primary production, processing and marketing of agricultural products resulting in agricultural products listed in Annex I to the Treaty and forestry is subject to rules laid down in the Guidelines for State aid in the agricultural sector (OJ C 204, 1.7.2014, p. 1). [↑](#footnote-ref-9)
10. The RAG apply to aid schemes supporting activities outside the scope of Article 42 of the Treaty that are co-financed by the European Agriculture Fund for Rural Development (EAFRD) or are granted as additional national financing to such co-financed measures, unless the sectoral rules state otherwise. [↑](#footnote-ref-10)
11. Transport means the transport of passengers by aircraft, maritime transport, road, railway and by inland waterway or freight transport services for hire or reward. Transport infrastructure covered by specific guidelines, such as airports, is also excluded from these Guidelines (see the Communication from the Commission – Guidelines on State aid to airports and airlines (OJ C 99, 4.4.2014, p. 3). [↑](#footnote-ref-11)
12. EU Guidelines for the application of State aid rules in relation to the rapid deployment of broadband networks (OJ C 25, 26.1.2013, p. 1). [↑](#footnote-ref-12)
13. The Commission will assess the compatibility of State aid to the energy sector on the basis of the Guidelines on State aid for environmental protection and energy 2014-2020 (OJ C 200, 28.6.2014, p. 1). [↑](#footnote-ref-13)
14. ‘SMEs’ means undertakings that fulfil the conditions laid down in Commission recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36). [↑](#footnote-ref-14)
15. The sole acquisition of the shares of an undertaking does not qualify as initial investment. [↑](#footnote-ref-15)
16. ‘The same or a similar activity’ means an activity falling under the same class (four-digit numerical code) of the NACE Rev. 2 statistical classification of economic activities. [↑](#footnote-ref-16)
17. Sole acquisition of the shares of an undertaking does not qualify as initial investment that creates a new economic activity. [↑](#footnote-ref-17)
18. This provision does not have to apply for SMEs or in case of acquisition of an establishment. [↑](#footnote-ref-18)
19. §34 RAG provides that intangible assets that can be taken into account for the calculation of the investment costs must remain associated with the area concerned and must not be transferred to other areas. To this end, the intangible assets must fulfil the following conditions:

    they must be used exclusively in the establishment receiving the aid;

    they must be amortisable;

    they must be purchased under market conditions from third parties unrelated to the buyer;

    they must be included in the assets of the undertaking that receives the aid and must remain associated with the project for which the aid is awarded for at least five years (three years for SMEs). [↑](#footnote-ref-19)
20. This question does not apply to subsidised loans, public equity-capital loans or public participations which do not meet the market investor principle, state guarantees containing elements of aid, or public support granted within the scope of *de minimis* rule. [↑](#footnote-ref-20)
21. A counterfactual is credible if it is genuine and relates to the decision-making factors prevalent at the time of the decision by the beneficiary regarding the investment. [↑](#footnote-ref-21)
22. For this purpose reference can be made, among others, to impact assessments of the proposed scheme or ex post evaluations of similar schemes. [↑](#footnote-ref-22)
23. For example, direct grants, exemptions or reductions in taxes, social security or other compulsory charges, or the supply of land, goods or services at favourable prices, etc. [↑](#footnote-ref-23)
24. For example, low-interest loans or interest rebates, State guarantees, the purchase of a share-holding or an alternative injection of capital on favourable terms. [↑](#footnote-ref-24)
25. In order to enable the Commission to assess the likely negative effects the Member State could submit any impact assessment at its disposal as well as ex-post evaluations carried out for similar predecessor schemes. [↑](#footnote-ref-25)
26. As defined in Annex III of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty. [↑](#footnote-ref-26)
27. As defined in Annex III of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty. [↑](#footnote-ref-27)
28. For guidance see the methodological guidance paper for evaluation in the field of State aid: <https://competition-policy.ec.europa.eu/system/files/2021-04/modernisation_evaluation_methodology_en.pdf>. The evaluation plan (Annex I – Part III.8) should be submitted using the form available at: <https://competition-policy.ec.europa.eu/state-aid/legislation/forms-notifications-and-reporting_en> [↑](#footnote-ref-28)