

No	Article referred to	Current wording of the article referred to	Proposed wording of the article referred to	Justification
1	Art 2 point 47a	<p>Definitions:</p> <p>‘completion of the investment’ means the moment when the investment is considered by the national authorities as completed or three years after the start of works, whichever is earlier;”;</p>	<p>The quoted definition of ‘completion of the investment’ should be deleted.</p>	<p>Please note that these provisions – new definition of ‘completion of the investment’ may be very unfavorable in case of such forms of state aid as tax exemption, which are often granted for a longer period of time e.g. 10 or 15 years. According to the definition the maximum duration of the project will be limited to 3 years. There is a significant risk that in such case state aid in the form of tax exemptions will become completely unattractive. We assume this is not in line with the general efforts to resign from subsidies in favor of other state aid forms. Additionally, in case of many complex projects, the construction works themselves can take over 36 months. The implementation of the proposed definition of the “completion of the investment” can significantly limit the possibilities of financing such projects.</p>
2	Art 2 points 85 and 86	<p>Definitions:</p> <p>‘industrial research’ means the planned research or critical investigation aimed at the acquisition of new knowledge and skills for developing new products, processes or services or aimed at bringing about a significant</p>	<p>Definitions</p> <p>‘industrial research’ means the planned research or critical investigation aimed at the acquisition of new knowledge and skills for developing new products, processes or services or aimed at bringing about a</p>	<p>Bearing in mind the global socio-economic situation, it is fully justified and necessary to emphasize the role of projects in the field of drug development and medical devices, especially in the context of the</p>

	<p>improvement in existing products, processes or services, including digital products, processes or services, in any area, technology, industry or sector (including, but not limited to, digital industries and technologies, such as super-computing, quantum technologies, block chain technologies, artificial intelligence, cyber security, big data and cloud technologies).</p> <p>Industrial research comprises the creation of components parts of complex systems, and may include the construction of prototypes in a laboratory environment or in an environment with simulated interfaces to existing systems as well as of pilot lines, where necessary for the industrial research and notably for generic technology validation;</p> <p>‘experimental development’ means acquiring, combining, shaping and using existing scientific, technological, business and other relevant knowledge and skills with the aim of developing new or improved products, processes or services, including digital products, processes or services, in any area, technology, industry or sector (including, but not limited to, digital industries and technologies, such as for example super-computing, quantum</p>	<p>significant improvement in existing products, processes or services, including digital products, processes or services, in any area, technology, industry or sector (including, but not limited to, digital industries and technologies, such as super-computing, quantum technologies, block chain technologies, artificial intelligence, cyber security, big data and cloud technologies). Also projects related to innovative and generic drugs and medical devices contributing to the implementation of the Pharmaceutical Strategy for Europe are of exceptional importance.</p> <p>Industrial research comprises the creation of components parts of complex systems, and may include the construction of prototypes in a laboratory environment or in an environment with simulated interfaces to existing systems as well as of pilot lines, where necessary for the industrial research and notably for generic technology validation;</p> <p>‘experimental development’ means acquiring, combining, shaping and using existing scientific, technological, business and other relevant knowledge and skills with the aim of developing new or improved products, processes</p>	<p>implementation of the Pharmaceutical Strategy for Europe.</p>
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	<p>technologies, block chain technologies, artificial intelligence, cyber security, big data and cloud or edge technologies). This may also include, for example, activities aiming at the conceptual definition, planning and documentation of new products, processes or services.</p> <p>Experimental development may comprise prototyping, demonstrating, piloting, testing and validation of new or improved products, processes or services in environments representative of real life operating conditions where the primary objective is to make further technical improvements on products, processes or services that are not substantially set. This may include the development of a commercially usable prototype or pilot which is necessarily the final commercial product and which is too expensive to produce for it to be used only for demonstration and validation purposes.</p> <p>Experimental development does not include routine or periodic changes made to existing products, production lines, manufacturing processes, services and other operations in progress, even if those changes may represent improvements;”;</p>	<p>or services, including digital products, processes or services, in any area, technology, industry or sector (including, but not limited to, digital industries and technologies, such as for example super-computing, quantum technologies, block chain technologies, artificial intelligence, cyber security, big data and cloud or edge technologies). This may also include, for example, activities aiming at the conceptual definition, planning and documentation of new products, processes or services.</p> <p>Also projects related to innovative and generic drugs and medical devices contributing to the implementation of the Pharmaceutical Strategy for Europe are of exceptional importance.</p> <p>Experimental development may comprise prototyping, demonstrating, piloting, testing and validation of new or improved products, processes or services in environments representative of real life operating conditions where the primary objective is to make further technical improvements on products, processes or services that are not substantially set. This may include the development of a commercially usable prototype or pilot which is necessarily the final commercial product and which is too expensive to produce for it to be used</p>	
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3	Art. 4 point (i)	<p>Article 4 Notification thresholds</p> <p>i) for aid for research and development:</p> <p>(i) if the project is predominantly fundamental research: EUR 40 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of fundamental research;</p> <p>(ii) if the project is predominantly industrial research: EUR 20 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of industrial research or within the categories of industrial research and fundamental research taken together;</p>	<p>Article 4 Notification thresholds</p> <p>i) for aid for research and development:</p> <p>(i) if the project is predominantly fundamental research: EUR 80 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of fundamental research;</p> <p>(ii) if the project is predominantly industrial research: EUR 40 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of industrial research or within the categories of industrial research and fundamental research taken together;</p>	<p>Article 4 Notification thresholds</p> <p>The notification thresholds for research and development projects mainly involving industrial research and development works should be updated. They should be increased to a minimum of EUR 40 million and EUR 30 million, respectively.</p> <p>The current limits are often inadequate in relation to the level of research costs necessary to incur, especially in the case of pharmaceutical / biotechnological projects industry.</p> <p>Please note that such an increase took place in the subsequent GBER Regulations: in Regulation 651/2014 in relation to Regulation 800/2008. In Regulation 800/2008 the notification thresholds amounted to EUR 10 million for projects in which industrial research</p>

		(iii) if the project is predominantly experimental development: EUR 15 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of experimental development;	(iii) if the project is predominantly experimental development: EUR 30 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of experimental development;	predominates, and EUR 7.5 million for other projects. Moreover, notification thresholds updates are put forward in relation to other state aid categories, e.g. a. Aid for district heating or cooling systems – increase from EUR 20 million to EUR 50 million, b. Aid for energy infrastructure – increase from EUR 50 million to EUR 70 million. There is no reason for notification thresholds for research and development projects to remain unchanged.
4	Art. 13	Scope of Regional aid This Section shall not apply to: (a) aid in the steel sector, the lignite sector and the coal sector; (b) aid to the transport sector as well as the related infrastructure, and aid for energy generation, storage, transmission, distribution and infrastructure, except for regional investment aid in outermost regions and regional operating aid schemes; (c) regional aid in the form of schemes which are targeted at a limited number of specific sectors of economic activity;	Point “e” o the article 13 should be deleted	The quoted provision of point ‘e’ is unclear and requires clarification by indicating how exactly the phrase ‘time and scope’ used in the above-mentioned regulation should be understood. At this point of time, there is no reason and justification for the above provision as long as the rules of accumulation of state aid are maintained. Additional introduction of point ‘e’ can lead to misunderstandings and misinterpretations.

		<p>schemes aimed at tourism activities or processing and marketing of agricultural products are not considered to be targeted at specific sectors of economic activity;</p> <p>(d) regional operating aid granted to undertakings whose principal activities fall under Section K 'Financial and insurance activities' of the NACE Rev. 2 or to undertakings that perform intra-group activities whose principal activities fall under classes 70.10 'Activities of head offices' or 70.22 'Business and other management consultancy activities' of NACE Rev. 2.;</p> <p>(e) aid covering investment costs for buildings, land, and equipment to the extent and as long as they are part of a project supported under Article 25.”;</p>		
4	Art. 47 point 3	<p>English version:</p> <p>Aid for waste disposal and waste recovery operations to generate energy shall not be exempted under this Article from the notification requirement of Article 108(3) of the Treaty</p>	<p>Polish version:</p> <p>Pomoc na unieszkodliwianie odpadów i procesy odzysku odpadów w celu produkcji energii nie jest wyłączona z obowiązku zgłoszenia, o którym mowa w art. 108 ust. 3 Traktatu, na mocy niniejszego artykułu.</p>	<p>The Polish version does not fully correspond with the English one. The Polish version lacks the expression 'to generate energy', so in the current wording whole aid for waste disposal and waste recovery operations would not be exempted from the notification.</p>