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ANNEXES 1 to 2

**SENSITIVE\***  
*UNTIL ADOPTION*

**ANNEXES**

*to the*

**COMMUNICATION FROM THE COMMISSION**

**Guidelines on State aid for climate, environmental protection and energy 2022**

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**ANNEX 1****List of eligible sectors under Section 4.11**

| <b>NACE code</b> | <b>Description</b>   |
|------------------|--|
| 05.10            | Mining of hard coal  |
| 07.10            | Mining of iron ores  |
| 07.29            | Mining of other non-ferrous metal ores   |
| 08.11            | Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate |
| 08.91            | Mining of chemical and fertiliser minerals                                     |
| 08.99            | Other mining and quarrying n.e.c.  |
| 10.32            | Manufacture of fruit and vegetable juice                                       |
| 10.39            | Other processing and preserving of fruit and vegetables                        |
| 10.41            | Manufacture of oils and fats   |
| 11.06            | Manufacture of malt  |
| 13.10            | Preparation and spinning of textile fibres                                     |
| 13.20            | Weaving of textiles  |
| 13.95            | Manufacture of non-wovens and articles made from non-wovens, except apparel    |
| 14.11            | Manufacture of leather clothes   |
| 16.10            | Sawmilling and planing of wood   |
| 16.21            | Manufacture of veneer sheets and wood-based panels                             |
| 16.22            | Manufacture of assembled parquet floors  |
| 17.11            | Manufacture of pulp  |
| 17.12            | Manufacture of paper and paperboard  |
| 19.20            | Manufacture of refined petroleum products                                      |
| 20.12            | Manufacture of dyes and pigments   |
| 20.13            | Manufacture of other inorganic basic chemicals                                 |
| 20.14            | Manufacture of other organic basic chemicals                                   |
| 20.15            | Manufacture of fertilisers and nitrogen compounds                              |

|       |   |
|-------|---|
| 20.16 | Manufacture of plastics in primary forms                                    |
| 20.17 | Manufacture of synthetic rubber in primary forms                            |
| 20.60 | Manufacture of man-made fibres  |
| 21.10 | Manufacture of basic pharmaceutical products                                |
| 22.21 | Manufacture of plastic plates, sheets, tubes and profiles                   |
| 23.11 | Manufacture of flat glass   |
| 23.12 | Shaping and processing of flat glass  |
| 23.13 | Manufacture of hollow glass   |
| 23.14 | Manufacture of glass fibres   |
| 23.20 | Manufacture of refractory products  |
| 23.31 | Manufacture of ceramic tiles and flags                                      |
| 23.43 | Manufacture of ceramic insulators and insulating fittings                   |
| 24.10 | Manufacture of basic iron and steel and of ferro-alloys                     |
| 24.20 | Manufacture of tubes, pipes, hollow profiles and related fittings, of steel |
| 24.31 | Cold drawing of bars  |
| 24.34 | Cold drawing of wire  |
| 24.42 | Aluminium production  |
| 24.43 | Lead, zinc and tin production   |
| 24.44 | Copper production   |
| 24.45 | Other non-ferrous metal production  |
| 24.46 | Processing of nuclear fuel  |
| 24.51 | Casting of iron   |
| 25.50 | Forging, pressing, stamping and roll-forming of metal; powder metallurgy    |
| 26.11 | Manufacture of electronic components  |
| 27.20 | Manufacture of batteries and accumulators                                   |
| 27.31 | Manufacture of fibre optic cables   |
| 30.99 | Manufacture of other transport equipment n.e.c.                             |

## ANNEX 2

### Definition of costs referred in Section 4.12.2

1. Costs by undertakings which have closed or are closing coal, peat and oil shale activities

The following cost categories exclusively, and only if they result from the closure of coal, peat and oil shale activities:

- (a) the cost of paying social welfare benefits resulting from the pensioning-off of workers before they reach statutory retirement age;
- (b) other exceptional expenditure on workers who have lost or who lose their jobs;
- (c) the payment of pensions and allowances outside the statutory system to workers who have lost or who lose their jobs and to workers entitled to such payments before the closure;
- (d) the cost covered by the undertakings for the re-adaptation of workers in order to help them find new jobs outside the coal, peat and oil shale industry, especially training costs;
- (e) the supply of free coal, peat and oil shale to workers who have lost or who lose their jobs and to workers entitled to such supply before the closure, or the monetary equivalent;
- (f) residual costs resulting from administrative, legal or tax provisions which are specific to the coal, peat and oil shale industry;
- (g) additional underground safety work resulting from the closure of coal, peat and oil shale activities;
- (h) mining damage, provided that it has been caused by the coal, peat and oil shale activities which have been closed or which are being closed;
- (i) all duly justified costs related to the rehabilitation of former power plants and mining operations, including:
  - residual costs resulting from contributions to bodies responsible for water supplies and for the removal of waste water,
  - other residual costs resulting from water supplies and the removal of waste water;
- (j) residual costs to cover former workers' health insurance;
- (k) costs related to the cancelling or modification of ongoing contracts (for a maximum value of 6 months of production);
- (l) exceptional intrinsic depreciation provided that it results from the closure of coal, peat and oil shale activities;
- (m) costs of surface recultivation.

The increase in the value of the land must be deducted from the eligible costs for the cost categories referred to in points (g), (h), (i) and (m).

## 2. Costs made by several undertakings

The following cost categories exclusively:

- (a) increase in contributions, outside the statutory system, to cover social security costs as a result of the drop, following closure of coal, peat and oil shale activities, in the number of contributors;
- (b) expenditure, resulting from the closure of coal, peat and oil shale activities, on the supply of water and the removal of waste water;
- (c) increase in contributions to bodies responsible for supplying water and removing waste water, provided that this increase is the result of a reduction, following the closure of coal, peat and oil shale activities, in the production subject to levy.