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| **part III 12**  **General information Sheet for the  Guidelines for State aid in the agriculture and forestry sectors and in rural areas** |

*Please note that this general information sheet for the notification of State aid applies to all sectors covered by the European Union Guidelines for State aid in the agriculture and forestry sectors and in rural areas[[1]](#footnote-2)('the Guidelines'). In addition, for all measures covered by the Guidelines please complete the relevant Supplementary Information Sheet.*

**0. COMPATIBILITY ASSESSMENT PURSUANT TO ARTICLE 107(3), POINT (C) OF THE TREATY**

On the basis of Article 107(3), point (c), of the Treaty, the Commission may consider compatible with the internal market State aid to facilitate the development of certain economic activities, where such aid does not adversely affect trading conditions to an extent contrary to the common interest. In order to make the assessment, the Commission will consider the aspects described in this form.

1. Does the State aid measure satisfy the following conditions?

*First condition:*

identification of the economic activity concerned;

the incentive effect: the aid must change the behaviour of the undertaking(s) concerned in such a way that it engages in an additional activity which it would not carry out without the aid or it would carry out in a restricted or different manner;

the aid does not contravene relevant provisions and general principles of EU law.

*Second condition:*

need for State intervention: the aid measure must bring about a material improvement that the market cannot deliver itself, for example by remedying a market failure or addressing an equity or cohesion concern where applicable;

appropriateness of the aid: the proposed aid measure must be an appropriate policy instrument to facilitate the development of the economic activity;

proportionality of the aid (aid limited to the minimum necessary): the amount of aid and intensity of the aid must be limited to the minimum needed to induce the additional investment or activity by the undertaking(s) concerned;

transparency of aid: Member States, the Commission, economic operators, and the public must have easy access to all relevant acts and to pertinent information about the aid granted thereunder;

avoidance of adverse negative effects of the aid on competition and trade;

weighing up the positive and negative effects that aid can have on competition and trade between Member States (balancing test).

1. ***FIRST CONDITION:* THE AID MUST FACILITATE AN ECONOMIC ACTIVITY**
2. **Contribution to the development of aided economic activity**

*To provide the information in this section, please refer to section 3.1.1 (points 42 – 45) of the Guidelines.*

1. Article 107(3)(c) TFEU provides that the Commission may declare compatible ‘aid to facilitate the development of certain economic activities or of certain economic areas, where such aid does not adversely affect trading conditions to an extent contrary to the common interest’. Therefore, compatible aid under that provision of the Treaty must contribute to the development of certain economic activity.

In order to assess the compliance with point (42) of the Guidelines, please provide information which would allow the Commission to identify the economic activity/ies that will be facilitated as a result of the aid and demonstrate how the aid facilitates the development of that activity(ies):

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1. Please describe whether and, if so, how the aid contributes to the achievement of the objectives of the CAP and within that policy to the objectives of Regulation (EU) 2021/2115 and describe more specifically the expected benefits of the aid:

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Please note that this information is necessary in order for the Commission to assess the compliance of the aid with point (44) of the Guidelines.

1. Is the aid granted in favour of risk and crisis management measures granted in compliance with Part II, Section 1.2 . of the Guidelines?

yes  no

If the answer is yes, please specify the risk and crisis management measure(s) concerned:

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Please note that pursuant to points (45) of the Guidelines, the Commission considers that aid in favour of risk and crisis management measures granted in compliance with Part II, Section 1.2. of the Guidelines can facilitate the development of the identified economic activity or area, as without aid such development may not take place to the same extent

1. Is the aid awarded for individually notified investment projects on the basis of a scheme?

yes  no

If the answer is yes, please demonstrate that the selected project will contribute towards the objectives of the scheme and thus towards the objectives of aid in the agricultural and forestry sectors and in rural areas. For that purpose, please refer to question 2.6. 7. of this Information Sheet, in which requires the information on the positive effects of the aid for investment.

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1. **Incentive effect**

*To provide the information in this section, please refer to section 3.1.2 (points 47 - 60) of the Guidelines.*

State aid can only be found compatible with the internal market if it has an incentive effect. An incentive effect is present when the aid changes the behaviour of an undertaking in such a way that it engages in additional activity contributing to the development of the sector which it would not have engaged in without the aid or in which it would only have engaged in a restricted or different manner.

1. In order to assess the compliance with point 47 of the Guidelines, please explain how the measure(s) induces the beneficiary’s undertaking to change its behaviour in such a way that it engages in additional economic activity contributing to the development of the sector, which the beneficiary would not carry out without the aid or would carry out in a restricted or different manner.

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1. Please confirm that the aid will not simply subsidise the costs of an activity that an undertaking would have incurred in any event and will not compensate for the normal business risk of an economic activity:

yes  no

Please note that pursuant to point (47) of the Guidelines, the aid must not subsidise the costs of an activity that an undertaking would have incurred in any event and must not compensate for the normal business risk of an economic activity.

1. Please confirm that the notified State aid measure is not intended to simply improve the financial situation of undertakings, without any contribution to the development of the sector:

yes  no

Please note that pursuant to point (48) of the Guidelines, unless exceptions are expressly provided for in Union legislation or in these Guidelines, State aid measures which are simply intended to improve the financial situation of undertakings but which in no way contribute to the development of the sector, and in particular aid which is granted solely on the basis of price, quantity, unit of production or unit of the means of production are considered to constitute operating aid, which is incompatible with the internal market. Furthermore, by its very nature, such aid is also likely to interfere with the mechanisms regulating the organisation of the internal market.

1. Is the aid granted under Part II, Sections 1.2 and 2.8.5 of the Guidelines limited to helping undertakings active in the agricultural and forestry sectors facing various difficulties despite having undertaken reasonable efforts to minimise such risks?

yes  no

Please note that pursuant to point (49) of the Guidelines, aid granted under Part II, Sections 1.2 and 2.8.5 should be limited to helping undertakings active in the agricultural and forestry sectors facing various difficulties despite having undertaken reasonable efforts to minimise such risks. State aid should not have as an effect to entice undertakings into taking unnecessary risk. Undertakings active in the agricultural and forestry sectors should themselves bear the consequences of imprudent choices of production methods or products

1. Will the beneficiary submit an application for the aid to the national authorities before any work on the project or activity has started?

yes  no

Please note that pursuant to point (50) of the Guidelines the aid does not present an incentive for the beneficiary wherever work on the relevant project or activity has already started prior to the aid application by the beneficiary to the national authorities.

1. Wil the aid application include at least the applicant's name and the size of the undertaking, a description of the project or activity, including its location and start and end dates, the amount of aid needed to carry it out and the eligible costs?

yes  no

1. Will the aid be granted to large enterprises?

yes  no

1. If the answer to the previous question is yes, will the beneficiaries, which are large enterprises, explain in the aid application the situation without the aid (referred to as the counterfactual scenario or alternative project or activity) and submit documentary evidence in support of the counterfactual scenario described in the application?

yes  no

Please note that pursuant to point (52) of the Guidelines, this requirement does not apply to municipalities that are autonomous local authorities with an annual budget of less than EUR 10 million and fewer than 5 000 inhabitants.

1. Will the granting authority carry out a credibility check of the counterfactual scenario and confirm that the aid has the required incentive effect?

yes  no

Please note that pursuant to point (53) of the Guidelines, a counterfactual scenario 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 project or activity concerned.

1. Is the aid in the form of tax advantages, and are the following conditions complied with:

(a) the aid scheme establishes a right to aid in accordance with objective criteria and without further exercise of discretion by the Member State; and

(b) the aid scheme has been adopted and in force before work on the aided project or activity has started[[2]](#footnote-3)?

yes  no

If the answer is yes, please note that points (50) to (53) of the Guidelines do not apply.

1. Does the aid fall under one of the following aid categories of the Guidelines?

(a) aid schemes for land consolidation in accordance with Part II, Section 1.3.4 and Section 2.9.2 of the Guidelines and aid schemes with ecological, protective and recreational objectives in accordance with Part II., Section 2.8 of the Guidelines and the following conditions are fulfilled:

(i) the aid scheme establishes a right to aid in accordance with objective criteria and without further exercise of discretion by the Member State;

(ii) the aid scheme has been adopted and in force before eligible costs in accordance with Part II., Sections 1.3.4 and 2.9.2 and Section 2.8. of the Guidelines are incurred by the beneficiary; and

(iii) the aid scheme only covers SMEs.

(b) aid for area-specific disadvantages resulting from certain mandatory requirements in accordance with Part II, Section 1.1.6 of the Guidelines;

(c) aid to areas facing natural or other specific constraints in accordance with Part II., Section 1.1.7 of the Guidelines;

(d) aid for information actions in the agricultural sector in accordance with Part II, Section 1.1.10.1, which consists of making available the information to an undefined number of beneficiaries;

(e) aid to make good the damage caused by natural disasters or exceptional occurrences in accordance with Part II., Section 1.2.1.1 of the Guidelines;

(f) aid to compensate for the damage caused by adverse climatic events which can be assimilated to natural disaster in accordance with Part II., Section 1.2.1.2 of the Guidelines;

(g) aid to compensate for the costs of the prevention, control and eradication of animal diseases and plant pests and for losses caused by those animal diseases and plant pests in accordance with Part II., Section 1.2.1.3 of the Guidelines;

(h) aid to cover the costs of the removal and destruction of fallen stock in accordance with Part II., Section 1.2.1.4 of the Guidelines;

(i) aid to compensate for the damage caused by protected animals in accordance with Part II., Section 1.2.1.5 of the Guidelines;

(j) aid to make good the damage in forests caused by animals regulated by law in accordance with Part II., Section 2.8.5 of the Guidelines;

(k) aid for information actions in the forestry sector in accordance with Part II, Section 2.4, which consists of making available the information to an undefined number of beneficiaries**;**

(l) aid for investments in favour of conservation of cultural and natural heritage on the agricultural holding in accordance with Part II., Section 1.1.1.2 of the Guidelines, with the exception of individual aid which exceeds EUR 500 000 per undertaking per investment project;

(m) aid for promotion measures in accordance with point (468)(b), (c) and (d) of the Guidelines;

(n) aid to compensate for additional transport costs in accordance with points (480) and (481) of the Guidelines;

(o) aid for research and development in the agricultural and forestry sectors in accordance with Part II., Sections 1.3.6 and 2.9.1. of the Guidelines;

(p) aid for the restoration of damage to forests from fires, natural disasters, adverse climatic events, plant pests, animal diseases, catastrophic events and climate change related events in accordance with Part II., Section 2.1.3 of the Guidelines;

(q) aid for the costs of treatment and preventing the spreading of pests and tree diseases and aid to make good the damage caused by the pests and tree diseases in accordance with Part II., Section 2.8.1 of the Guidelines;

Please note that pursuant to point (55) of the Guidelines, the above categories of aid are not required to have or are deemed to have an incentive effect. Thus, if the aid is granted for one of the above categories, points (50) to (53) of the Guidelines do not apply.

***Additional conditions for individually notifiable investment aid***

*If the aid granted for individual investment, please continue with questions 1.2.12. to 1.2.16. below.*

1. Please provide in the notification clear evidence that the aid effectively has an impact on the investment choice.

Please specify such impact:

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Please note that pursuant to point (56) of the Guidelines, to allow a comprehensive assessment, the Member State must provide not only information concerning the aided project but also a comprehensive description of the counterfactual scenario, in which no aid is granted to the beneficiary by any public authority.

1. Please provide a comprehensive description of the counterfactual scenario, in which no aid is granted to the beneficiary by any public authority:

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Please note that pursuant to point (59) of the Guidelines, where no specific counterfactual scenario is known, the incentive effect can be assumed when there is a funding gap, that is to say when the investment costs exceed the net present value (NPV) of the expected operating profits of the investment on the basis of an ex ante business plan.

1. Please specify which document(s) related to the investment project under assessment are submitted as part of the notification:

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Please note that pursuant to point (57) of the Guidelines, he Member States are invited to draw on genuine and official board documents, risk assessments, including the assessment of location-specific risks, financial reports, internal business plans, expert opinions and other studies related to the investment project under assessment. Those documents need to be contemporary to the decision-making process concerning the investment or its location. Documents containing information on demand forecasts, cost forecasts, financial forecasts, documents that are submitted to an investment committee and that elaborate on various investment scenarios, or documents provided to the financial institutions could help the Member States to demonstrate the incentive effect

1. Please specify how will be the level of profitability evaluated:

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Please note that pursuant to point (58) of the Guidelines, the level of profitability may be evaluated by using methods that are standard practice in the sector concerned and which may include methods to evaluate the net present value (NPV)[[3]](#footnote-4) of the project, the internal rate of return (IRR)[[4]](#footnote-5) or the average return on capital employed (ROCE). The profitability of the project is to be compared with normal rates of return applied by the beneficiary in other investment projects of a similar kind. Where these rates are not available, the profitability of the project is to be compared with the cost of capital of the undertaking as a whole or with the rates of return commonly observed in the sector concerned.

1. Does the investment project present a funding gap, i.e. do the investment costs exceed the NPV of the expected operating profits of the investment on the basis of an ex ante business plan?

yes  no

If the answer is yes, please provide the details:

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Please note that pursuant to point (59) of the Guidelines, when the investment project presents a funding gap, that is when the investment costs exceed the NPV of the expected operating profits of the investment on the basis of an ex ante business plan, the incentive effect can be assumed.

1. **No breach of relevant provisions and general principles of Union law**

*To provide the information in this section, please refer to section 3.1.3 (points 61 – 64) of the Guidelines.*

1. Please confirm that the State aid measure, the conditions attached to it, including its financing method when the financing method forms an integral part of the State aid measure, or the activity it finances does not entail a violation of relevant Union law:

yes  no

Please note that pursuant to point (61) of the Guidelines, if a State aid measure, the conditions attached to it, including its financing method when the financing method forms an integral part of the State aid measure, or the activity it finances entails a violation of relevant Union law, the aid cannot be declared compatible with the internal market.

In order to assess the compliance with point (61) of the Guidelines, please provide information demonstrating that the aid measure does not entail a violation of relevant Union law:

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1. Does the system of financing form an integral part of the aid measure?

yes  no

If the answer is yes, please specify the system of financing:

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Please note that pursuant to point (26) of the Guidelines, when the system of financing, for example by parafiscal levies forms an integral part of the aid measure, it must be notified.

1. Where the aid measure concerns agricultural products[[5]](#footnote-6), is the aid compatible with the provisions governing the common organisation of the markets in agricultural products?

yes  no

Please note that in compliance with point (62) of the Guidelines, the Commission will not authorise State aid which is incompatible with the provisions governing the common organisation of the market or which would interfere with the proper functioning of the common organisation.

1. Is the aid subject to the obligation for the beneficiary undertaking to use national products or services?

yes  no

If the answer is yes, please note that pursuant to point (63) of the Guidelines, the aid cannot be declared compatible with the internal market.

1. Does the aid restrict the possibility for the beneficiary undertaking to exploit the research, development and innovation results in other Member States?

yes  no

If the answer is yes, please note that pursuant to point (63) of the Guidelines, the aid cannot be declared compatible with the internal market.

1. Is the aid granted for export-related activities to third countries or to Member States, directly linked to the quantities exported, or is the aid contingent upon the use of domestic over imported goods, or is the aid granted for establishing and operating a distribution network or to cover any other expenditure linked to export activities?

yes  no

Please note that pursuant to point (64) of the Guidelines, the Commission will not authorise aid for export-related activities to third countries or to Member States which would be directly linked to the quantities exported, aid contingent upon the use of domestic over imported goods, or aid to establish and operate a distribution network or to cover any other expenditure linked to export activities. However, aid towards the cost of participating in trade fairs, or of studies or consultancy services needed for the launch of a new or existing product on a new market in principle does not constitute export aid.

# *Second condition: the aid cannot unduly affect trading conditions to an extent contrary to the common interest*

Pursuant to Article 107(3), point (c), of the Treaty, aid to facilitate the development of certain economic activities or of certain economic areas can be declared compatible only “where such aid does not adversely affect trading conditions to an extent contrary to the common interest”.

By its very nature, any aid measure generates distortions of competition and has an effect on trade between Member States. However, in order to establish if the distortive effects of the aid are limited to the minimum, the Commission will verify whether the aid is necessary, appropriate, proportionate and transparent.

The Commission will then assess the distortive effect of aid in question on competition and trading conditions. The Commission will then balance the positive effects of the aid with its negative effects on competition and trade. Where the positive effects outweigh the negative effects, the Commission will declare the aid compatible.

1. **The need for the State intervention**

*To provide the information in this section, please refer to section 3.2.1. (points 70 - 71) of the Guidelines.*

1. Pursuant to point 70 of the Guidelines, State aid must be targeted to situations where aid can bring about a material development that the market cannot deliver, for example by remedying a market failure to the aided activity or investment in question. State aid measures can indeed, under certain conditions, correct market failures thereby contributing to the efficient functioning of markets and enhancing competitiveness.

In order to assess the compliance with point (70) of the Guidelines, please provide all information demonstrating that the aid can bring about a material development that the market cannot deliver or that it can correct market failures thereby contributing to the efficient functioning of markets and enhancing competitiveness:

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Please note that for the purposes of the Guidelines, the Commission considers that the market is not delivering the expected objectives without State intervention concerning the aid measures fulfilling the specific conditions laid down in Part I. of the Guidelines. Therefore, such aid should be considered necessary.

1. **The appropriateness of the aid**

*To provide the information in this section, please refer to section 3.2.2. (points 72 - 82) of the Guidelines.*

The proposed aid measure must be an appropriate policy instrument to address the concerned policy objective. The Member State must demonstrate that the aid and its design are appropriate to achieve the objective of the measure at which the aid is targeted.

*Appropriateness among alternative policy instruments*

1. Does the aid fulfil the specific conditions laid down in the relevant Sections of Part II. of the Guidelines?

yes  no

Please specify the relevant Section:

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Please note that pursuant to point (73) of the Guidelines, the Commission considers that aid granted in the agricultural and forestry sectors, which fulfils the specific conditions laid down in the relevant Sections of Part II. of the Guidelines, is an appropriate policy instrument.

1. Is the aid granted for a rural development-like aid measure financed exclusively from national funds, while at the same time the same intervention is provided for in the relevant the CAP Strategic Plan?

yes  no

If the answer is yes, please demonstrate the advantages of such a national aid instrument compared to the CAP Strategic Plan intervention at stake:

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*Appropriateness among different aid instruments*

Pursuant to point (75) of the Guidelines, aid can be granted in various forms. The Member State should however ensure that the aid is granted in the form that is likely to generate the least distortions of trade and competition.

Pursuant to point (85) of the Guidelines, the compatibility assessment of an aid measure with the internal market is without prejudice to the applicable public procurement rules and to the principles of transparency and openness and non-discrimination in the selection process of a service provider.

1. In order to assess the compliance with point (75) of the Guidelines, please specify the form of the aid and demonstrate that this form is likely to generate the least distortions of trade and competition:

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1. Is a specific form set out for an aid measure as described in an applicable Section of Part II of the Guidelines?

yes  no

If the answer is yes, please specify:

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Please note that pursuant to point (76) of the Guidelines, where a specific form is set out for an aid measure as described in Part II. of the Guidelines, such form is considered to be an appropriate aid instrument.

1. Is the aid granted in the form provided for in a respective rural development intervention, co-financed by EAFRD or as an additional financing for such co-financed rural development interventions?

yes  no

If the answer is yes, please note that pursuant to point (78) of the Guidelines, aid granted in the form provided for in the respective rural development interventions, co-financed by EAFRD or granted as an additional financing for such co-financed rural development interventions, is an appropriate aid instrument.

1. As regards investment aid, not included in the CAP strategic plan or as additional financing for such a rural development intervention, is the aid granted in forms that provide a direct pecuniary advantage (for example direct grants, exemptions or reductions in taxes, social security or other compulsory charges, etc.)?

yes  no

If the answer is yes, 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 (for example, low-interest loans or interest rebates, State guarantees or an alternative provision of capital on favourable terms) are less appropriate:

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1. Is the aid granted for forestry measures referred to in Part II., Section 2.8 of the Guidelines?

yes  no

If the answer is yes, please demonstrate that the ecological, protective and recreational objectives aimed for cannot be achieved with the rural development like forestry measures referred to in Part II., Sections 2.1 to 2.7 of the Guidelines.

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1. Is the aid granted for any of the following categories of aid?

aid towards the costs of market research activities, product conception and design and for the preparation of applications for the recognition of quality schemes;  
 aid for knowledge transfer and information actions;  
 aid for advisory services;  
 aid for farm replacement services;  
 aid for promotion measures;  
 aid to compensate for the costs of the prevention and eradication of animal diseases, plant pest and invasive alien species;  
 aid to the livestock sector.

1. If the aid is granted for any of the categories specified in the previous question, please confirm that such aid is granted to the final aid beneficiaries by means of subsidised services:

yes  no

Please note that pursuant to point (81) of the Guidelines, the aid granted for any of the above categories must be granted to the final aid beneficiaries by means of subsidised services. In these cases the aid must be paid to the provider of the service or activity in question.

1. **The proportionality of the aid and cumulation**

*To provide the information in this section, please refer to section 3.2.3. (points 83 - 111) of the Guidelines.*

In general, the aid is considered to be proportionate if the aid amount per beneficiary is limited to the minimum needed for carrying out the aided activity.

1. Does the aid amount exceed the eligible costs?

yes  no

Please note that that pursuant to point (84) of the Guidelines, the aid is considered to be proportionate if it does not exceed the eligible costs.

Does the aid fall under Part II., Sections 1.2.2, 2.1.4 and 2.of the Guidelines, which expressly provide for environmental or other public incentives?

yes  no

If the answer is yes, please note that point (84) of the Guidelines does not apply.

1. Will the maximum aid intensity and aid amount be calculated by the granting authority when granting the aid?

yes  no

1. Will the eligible costs be supported by the clear, specific and contemporary documentary evidence?

yes  no

1. When calculating the aid intensity and the eligible costs, will all figures be taken before any deduction of tax or other charge?

yes  no

1. Is the value added tax (VAT) eligible for aid?

yes  no

1. If the answer to the previous question is yes, is the VAT recoverable under national VAT legislation?

yes  no

Please note that pursuant to point (88) of the Guidelines, value added tax (VAT) is not eligible for aid, except where it is not recoverable under national VAT legislation.

1. If the aid is granted in a form other than a grant, is the aid amount the gross grant equivalent of the aid?

yes  no

Is the aid payable in several instalments?

yes  no

If the answer is yes, will the aid be discounted to its value at the moment of granting the aid?

yes  no

Please note that pursuant to point (90) of the Guidelines, the eligible costs must be discounted to their value at the moment of granting the aid. Furthermore, the interest rate to be used for discounting purposes is the discount rate applicable on the date of granting the aid.

If the aid payable in the future, will it be discounted to its value at the moment it is granted?

yes  no

Please note that pursuant to point (91) of the Guidelines, aid payable in the future, including aid payable in several instalments, is discounted to its value at the moment it is granted.

Is the aid granted by means of tax advantages?

yes  no

If the answer is yes, is the discounting of aid tranches executed on the basis of the discount rates applicable at the various times the tax advantage takes effect?

yes  no

1. Is the aid amount for the measures or types of operations referred to in Part II, Sections 1.1.4, 1.1.5, 1.1.6, 1.1.7, 1.1.8, 2.1.1, 2.1.2, 2.1.4, 2.2 and 2.3 of the Guidelines fixed on the basis of standard assumptions of additional costs and income foregone?

yes  no

If the answer is yes, please confirm that the calculation and the corresponding aid:

(a) contain only elements that are verifiable;

(b) are based on figures established by appropriate expertise;

(c) indicate clearly the source of the figures used;

(d) are differentiated to take account of regional or local site conditions and actual land use, where applicable;

(e) do not contain elements linked to investment costs.

Please note that the above conditions are cumulative and must be all fulfilled.

1. Is the aid granted in one of the following simplified cost options?

(a) unit costs;

(b) lump sums;

(c) flat-rate financing.

Please note that aid falling under Part II, Sections 1.2 and 2.8.5 of the Guidelines cannot be granted in the above simplified cost options.

If the answer to the previous question is yes, please indicate the method of establishing the aid amount:

(a) a fair, equitable and verifiable calculation method based on one or more of the following:

(i) statistical data, other objective information or an expert judgement;

(ii) verified historical data of individual beneficiaries;

(iii) the application of usual cost accounting practices of individual beneficiaries;

(b) in accordance with the rules for application of corresponding unit costs, lump sums and flat rates applicable in Union policies for a similar type of operation.

As part of the notification, please submit the relevant supported documentation.

1. If the measure is co-financed, is the amounts of eligible costs calculated in accordance with the simplified cost options set out in Regulation (EU) 2021/1060 of the European Parliament and of the Council[[6]](#footnote-7) and Regulation (EU) 2021/2115?

yes  no

Please provide further details and submit the relevant supporting documentation:

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1. Is there an insurance linked to the measure for which the aid is grated?

yes  no

If the answer is yes, please provide further details:

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Please note that pursuant to point (97) of the Guidelines, when assessing the compatibility of aid, the Commission will consider any insurance taken out, or which could have been taken out by the aid beneficiary. Regarding aid to compensate for losses caused by adverse climatic events which can be assimilated to a natural disaster, in order to avoid the risk of distorting competition, aid at the maximum aid intensity should be granted only to an undertaking that cannot be covered for such losses by insurance.

*Additional* *conditions* *for* *individually* *notified* *investment* *aid* *and* *investment* *aid* *to* *large* *enterprises* *under* *notified* *schemes*

1. In the case of individually notified investment aid, does the aid amount correspond to the net extra costs of implementing the investment in the area concerned, compared to the counterfactual scenario in the absence of aid?

yes  no

Please describe the counterfactual scenario:

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Please note that pursuant to point (98) of the Guidelines, as a general rule, individually notified investment aid will be considered to be limited to the minimum if the aid amount corresponds to the net extra costs of implementing the investment in the area concerned, compared to the counterfactual scenario in the absence of aid[[7]](#footnote-8), with maximum aid intensities as a cap.

1. Please provide the following information:
2. the calculation of the investment's IRR with and without the aid:

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1. information on the relevant market benchmarks for the undertaking (e.g.normal rates of return required by a beneficiary to undertake similar projects, cost of capital of the company as a whole):

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1. explanation of why, on the basis of the above, the aid is the minimum necessary to render the project sufficiently profitable:

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1. Is the aid amount limited to the minimum necessary to render the project sufficiently profitable?

yes  no

Please note that pursuant to point (99) of the Guidelines, the aid amount should not exceed the minimum necessary to render the project sufficiently profitable. For example, the aid amount should not lead to an increase of its Internal Rate of Return (IRR) beyond the normal rates of return applied by the undertaking concerned in other investment projects of a similar kind or, if these rates are not available, to an increase of its IRR beyond the cost of capital of the undertaking as a whole or beyond the rates of return commonly observed in the sector concerned

1. Where the aid granted is granted for investments to large enterprises under notified schemes, is it ensured that the aid amount corresponds to the net extra costs of implementing the investment in the area concerned, compared to the counterfactual scenario in the absence of aid?

yes  no

Please note that pursuant to point (100) of the Guidelines, in order to ensure that the aid amount corresponds to the net extra costs of implementing the investment in the area concerned, compared to the counterfactual scenario in the absence of aid, the method set out in point (99) of the Guidelines must be used together with maximum aid intensities as a cap.

1. Is the beneficiary a municipality that is autonomous local authority with an annual budget of less than EUR 10 million and fewer than 5 000 inhabitants?

yes  no

If the answer is yes, please note that points (98) to (101) of the Guidelines do not apply.

*Cumulation of aid*

1. Is the notified aid granted concurrently under several schemes or cumulated with ad hoc aid?

yes  no

1. If the answer to the previous question is yes, is the total amount of State aid for an activity or project limited to the aid ceilings laid down in the Guidelines?

yes  no

1. Does the notified aid have identifiable eligible costs?

yes  no

If the answer is yes, will this aid be cumulated with other State aid?

yes  no

If the answer is yes, will that aid be granted for different identifiable eligible costs?

yes  no

If the answer is no, please note that in accordance with point (104) of the Guidelines, the aid with identifiable eligible costs cumulated with any other State aid, in relation to the same eligible costs, can be partly or fully overlapping only if such cumulation does not result in exceeding the highest aid intensity or aid amount applicable to this type of aid under these Guidelines.

1. Is the aid granted under Part II, Section 1.1.2, which has no identifiable eligible costs, cumulated with another State aid measure with identifiable eligible costs?

yes  no

1. Where aid granted for Part II, Section 1.1.2 has no identifiable costs, is cumulated with another State aid measure without identifiable eligible costs, is such aid limited to the highest relevant total financing threshold fixed in the specific circumstances of each case by these Guidelines or other State aid guidelines, a block exemption regulation or a decision adopted by the Commission?

yes  no

Please specify the maximum threshold of the applicable aid instrument:

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Please note that pursuant to point (105) of the Guidelines, aid without identifiable eligible costs under Part II, Section 1.1.2 may be cumulated with any other State aid measure with identifiable eligible costs. Aid without identifiable eligible costs may be cumulated with other State aid without identifiable eligible costs, up to the highest relevant total financing threshold fixed in the specific circumstances of each case by these Guidelines or other State aid guidelines, a block exemption regulation or a decision adopted by the Commission.

1. Is aid in favour of the agricultural sector cumulated with payments referred to in Articles 145 and 146 of Regulation (EU) 2021/2115 in respect of the same eligible costs?

yes  no

If the answer is yes, will such cumulation respect an aid intensity or aid amount laid down in the Guidelines?

yes  no

1. Is the aid granted under Part II, Sections 1.1.4, 1.1.5 and 1.1.8. of the Guidelines cumulated with payments referred to in Article 31 of Regulation (EU) 2021/2115 in respect of the same eligible costs?

yes  no

If the answer is yes, will such cumulation respect an aid intensity or aid amount laid down in the Guidelines?

1. Is the aid combined with Union funds centrally managed by the institutions, agencies, joint undertakings or other bodies of the Union that are not directly or indirectly under the control of the Member State?

yes  no

Please note that pursuant to point (108) of the Guidelines, if the Union funds are not directly or indirectly under the control of the Member State, only the State aid will be considered for determining whether notification thresholds and maximum aid intensities and ceilings are respected, provided that the total amount of public funding granted in relation to the same eligible costs does not exceed the most favourable funding rate(s) laid down in the applicable rules of Union law. Please confirm that this is the case:

yes  no

Please provide information on the applicable Union law, referred to in point (108) of the Guidelines:

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1. Where the aid authorised under the Guidelines is cumulated with de minimis aid in respect of the same eligible costs, does such cumulation respect an aid intensity or aid amount fixed in the Guidelines?

yes  no

1. Where the aid is granted for investments aimed at the restoration of agricultural production potential as referred to in point (152)(e) of the Guidelines, is such aid cumulated with aid for the compensation of material damage referred to in Part II, Sections 1.2.1.1, 1.2.1.2 and 1.2.1.3. of the Guidelines?

yes  no

Please note that pursuant to point (110) of the Guidelines, aid for investments aimed at the restoration of agricultural production potential as referred to in point (152)(d) of the Guidelines should not be cumulated with aid for the compensation of material damage referred to in Part II, Sections 1.2.1.1, 1.2.1.2 and 1.2.1.3.

1. Where the aid is granted as a start-up aid for producer groups and organisations in the agricultural sector as referred to in Part II., Section 1.1.3 of the Guidelines, is such aid cumulated with the corresponding support for producers groups and organisations in the agricultural sector as referred to in Article 77 of Regulation (EU) 2021/2115?

yes  no

Please note that pursuant to point (111) of the Guidelines, start-up aid for producer groups and organisations in the agricultural sector as referred to in Part II, Section 1.1.3 should not be cumulated with the corresponding support for producers groups and organisations in the agricultural sector as referred to in Article 77 of Regulation (EU) 2021/2115.

1. Where the aid granted as a start-up aid for young farmers, start-up aid for the development of small farms and start-up aid for agricultural activities as referred to in Part II, Section 1.1.2 of the Guidelines is cumulated with the corresponding support as referred to in Article 75 of Regulation (EU) 2021/2115 does such cumulation respect an aid amount laid down in the Guidelines ?

yes  no

Please note that pursuant to point (111) of the Guidelines, start-up aid for young farmers, start-up aid for the development of small farms and start-up aid for agricultural activities as referred to in Part II, Section 1.1.2 should not be cumulated with the corresponding support as referred to in Article 75 of Regulation (EU) 2021/2115 if such cumulation would result in an aid amount exceeding those laid down in these Guidelines.

1. **Transparency**

*To provide the information in this section, please refer to section 3.2.4. (points 112 - 115) of the Guidelines.*

1. Will the Member State ensure the publication of the following information in the European Commission’s transparency award module on a comprehensive State aid website at national or regional level?

the full text of the aid scheme and its implementing provisions or legal basis for individual aid, or a link to it;

the identity of the granting authority/(ies);

the identity of the individual beneficiaries, the form and amount of aid granted to each beneficiary, the date of granting, the type of undertaking (SME/ large enterprise), the region in which the beneficiary is located (at NUTS level II) and the principal economic sector in which the beneficiary has its activities (at NACE group level). Such a requirement can be waived with respect of individual aid awards not exceeding the following thresholds:

i. EUR 10 000 for beneficiaries in the primary agricultural production;

ii. EUR 100 000 for beneficiaries in the sectors of the processing of agricultural products, the marketing of agricultural products, the forestry sector or activities falling outside the scope of Article 42 of the Treaty.

1. Please confirm as regards the aid schemes in the form of tax advantages, the information on individual aid amount is provided in the following ranges (in EUR million):

0,01 to 0,1 only for primary agricultural production;  
 0,1 to 0,5;  
 0,5 to 1;  
 1 to 2;  
 2 to 5;  
 5 to 10;

10 to 30;  
 30 and more.

1. Please specify whether the information laid down in point (112) of the Guidelines will be published:

in the European Commission’s transparency award module[[8]](#footnote-9);

on a comprehensive national or regional State aid website.

1. Please confirm that such information:

will be published after the decision to grant the aid has been taken;

will be kept for at least 10 years;

will be available for the general public without restrictions[[9]](#footnote-10).

1. Please provide the link of the comprehensive State aid website where the information mentioned in this section will be published:

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1. Please confirm that reporting and revision as required in Part III, Chapter 2 will be carried out:

yes  no

Please note that pursuant to point (115) of the Guidelines, for reasons of transparency Member States must carry out reporting and revision as required in Part III, Chapter 2.

1. **Avoidance of adverse negative effects on competition and trade**

*To provide the information in this section, please refer to section 3.2.5 (points 116- 133) of the Guidelines.*

Aid for the agricultural and forestry sectors and for rural areas may potentially cause product market distortions. For the aid to be compatible, the negative effects of the aid measure in terms of distortions of competition and impact on trade between Member States must be minimised.

Pursuant to point (117) of the Guidelines, the Commission will identify the market(s) affected by the aid, taking into account the information provided by the Member State on the product market(s) concerned, that, is to say the market(s) affected by the change in behaviour of the aid beneficiary.

* + 1. In compliance with point (117) of the Guidelines, please provide information on a product market affected by the aid:

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* + 1. Is the aid is well targeted, proportionate and limited to the net extra costs?

yes  no

Pursuant to point (118) of the Guidelines, if the aid is well targeted, proportionate and limited to the net extra costs, the negative impact of the aid is softened and the risk that the aid will adversely distort competition will be more limited. In order to provide this information, please refer to Section 2.1.1. of this Information sheet.

* + 1. Is the maximum aid intensity or aid amount as set out in a specific Section of the Guidelines respected?

yes  no

Please specify the maximum aid intensity or the aid amount:

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The Commission considers that if the maximum aid intensity or aid amount is respected, the negative impact of the aid is softened and the risk that the aid will adversely distort competition is more limited.

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| --- |
| *Investment aid schemes for the processing of agricultural products and the marketing of agricultural products and in the forestry sector* |

* + 1. Please describe the product market(s) concerned, i.e. the market(s) affected by the change in behaviour of the aid beneficiary!

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Please note that in assessing the negative effects of the aid measure, the Commission will focus its analysis of the distortions of competition on the predictable impact the aid in the agricultural and forestry sectors and in rural areas on competition between undertakings in the product market(s) affected[[10]](#footnote-11).

* + 1. For investment aid schemes for the processing and/or the marketing of agricultural product and in the forestry sector, please demonstrate that any negative effects will be limited to the minimum taking into account, for example, the size of the projects concerned, the individual and cumulative aid amounts, the expected beneficiaries as well as the characteristics of the targeted sectors!

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* + 1. Regarding investment aid schemes for the processing and/or marketing of agricultural products and in the forestry sector, the Member States are encouraged to submit an impact assessment at their disposal as well as ex-post evaluations carried out for similar schemes in order to enable the Commission to assess the likely negative effects of the aid scheme.

Is an impact assessment submitted together with the notification?

yes  no

Is an ex-post evaluation submitted together with the notification?

yes  no

|  |
| --- |
| *Individually notifiable investment aid for the processing of agricultural products and the marketing of agricultural products and in the forestry sector* |

Pursuant to point (123) of the Guidelines, in appraising the negative effects of individual investment aid, the Commission places particular emphasis on the negative effects linked with the build-up of overcapacity in declining markets, the prevention of exit, and the notion of substantial market power. These negative effects are described in points (124) to (133) and must be counterbalanced with the positive effects of the aid.

* + 1. In order to allow the Commission to identify and assess the potential distortions of competition and trade, please provide evidence permitting the Commission to identify the product markets concerned (that is to say, products affected by the change in the behaviour of the aid beneficiary) and to identify the competitors and customers/consumers affected:

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Pursuant to point (124) of the Guidelines, the product concerned is typically the product covered by the investment project[[11]](#footnote-12). When the project concerns an intermediate product and a significant part of the output is not sold on the market, the product concerned may be the downstream product. The relevant product market includes the product concerned and its substitutes considered to be such, either by the consumer (by reason of the product’s characteristics, prices, or intended use) or by the producer (by reason of flexibility of production installations).

A relevant product market includes the product concerned and its demand side substitutes, i.e. products considered to be such by the consumer (by reason of the product’s characteristics, prices and intended use) and its supply side substitutes, i.e. products considered as such by producers (through flexibility of the production installations of the beneficiary and its competitors). Please indicate what you regard as the relevant demand and supply side substitutes in this case. Please provide evidence, from an independent third party, if possible, to support your conclusions on this point.

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* + 1. As a result of the aid, will an additional production capacity be created by the project?

yes  no

If the answer is yes, please provide an estimate of the additional production capacity created (in volume and value terms):

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* + 1. Please provide information on the performance of the products market affected by the aid, i.e. whether it is growing or underperforming:

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* + 1. If the product market affected by the aid is underperforming, please specify whether, in a long-term outlook, the market is structurally in decline (i.e. it is contracting) or in relative decline (i.e. it is still growing, but does not exceed a benchmark growth rate/):

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* + 1. In case the geographic market is global, in order to assess the performance of the product market affected by the aid, please provide information on the effect of the aid on the market structures concerned, in particular, its potential to crowd out producers in the EEA:

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* + 1. Please provide information, and supporting evidence, on the relevant geographical market of the beneficiary.

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* + 1. Please specify all the product(s) that will be produced upon the completion of the investment and indicate, where appropriate, the NACE code or CPA nomenclature:

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* + 1. . Please indicate whether the product(s) envisaged by the project will replace any other products produced by the beneficiary (at group level):

yes  no

If the answer is yes, please specify the product(s) which will be replaced. If these replaced products are not produced at the location of the project, indicate where they are currently produced. Please provide a description of the link between the replaced production and the current investment and give a time schedule for the replacement:

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1. Please indicate what other product(s) can be produced with the same new facilities (through flexibility of the production installation of the beneficiary) at little or no additional cost:

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1. Please explain whether the project concerns an intermediate product and whether a significant part of the output is sold otherwise than on the market (under market conditions). Based on the above explanation, for the purpose of calculating the market share and capacity increase in the remainder of the section, please indicate whether the product concerned is the product envisaged by the project or whether it is a downstream product.

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1. In order to assess the market power of the beneficiary, please provide the following information on his/her market position (over a period of time before receiving the aid and the expected market position after finalising the investment):
2. an estimate of all sales (in value and volume terms) of the aid recipient in the relevant market (at group level):

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(b) an estimate of the overall sales of all producers in the relevant market (in volume and value terms). If available, include statistics prepared by public and/or independent sources:

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1. Please provide information on the market shares of the beneficiary, as well as of the market shares of its competitors:

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1. Please provide an assessment of the structure of the relevant market including, for example, the level of concentration in the market, possible barriers to entry, buyer power and barriers to expansion or exit. Please provide evidence, from an independent third party if possible, to support your conclusions on this point.

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1. **Weighting up the positive and negative effects of the aid (balancing test))**

*To provide the information in this section, please refer to section 3.2.6 (points 134 – 141) of the Guidelines.*

The Commission assesses whether the positive effects of the aid measure outweigh the identified negative effects on competition and trading conditions. The Commission may conclude on the compatibility of the aid measure with the internal market only where the positive effects outweigh the negative ones. In cases where the proposed aid measure does not address a well-identified market failure in an appropriate and proportionate way, the negative distortive effects on competition will tend to outweigh the positive effects of the measure; hence the Commission is likely to conclude that the proposed aid measure is incompatible.

* + 1. Please specify the impact of the aid on the achievement of the general and specific objectives of the CAP set out in Articles 5 and 6 of Regulation (EU) 2021/2115:

……………………………………………………………………………………………………………………………………………………………………………………………………

Please specify to which the objective of Articles 5 and 6 of Regulation (EU) 2021/2115 the aid will contribute:

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Please note that pursuant to point (136) of the Guidelines as part of the assessment of the positive and negative effects of the aid, the Commission will take into account the impact of the aid on the achievement of the general and specific objectives of the CAP set out in Articles 5 and 6 of Regulation (EU) 2021/2115, that aim to foster a smart, competitive, resilient and diversified agricultural sector, support and strengthen environmental protection, including biodiversity, and climate action and to contribute to achieving the environmental and climate-related objectives of the Union and to strengthen the socio-economic fabric of rural areas.

* + 1. Does the aid fulfil the conditions laid down in the applicable Sections of Part II of the Guidelines and does it respect the relevant maximum aid intensities or the aid amounts set out inthere?

yes  no

Please refer to the applicable Section of Part II of the Guidelines:

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Please note that pursuant to point (137) of the Guidelines, the Commission considers that where an aid fulfils the conditions, and does not exceed the relevant maximum aid intensities or maximum aid amounts, laid down in the applicable Sections of Part II, the negative effect on competition and trade is limited to the minimum.

* + 1. Is the aid co-financed under Regulation (EU) 2021/2115 or financed by the Union?

yes  no

Please note that pursuant to point (138) of the Guidelines, with respect to State aid which is co-financed under Regulation (EU) 2021/2115, or financed by the Union, the Commission will consider that the related positive effects have been established.

* + 1. Is the aided activity expected to have any environmental and/or climate impact?

yes  no

If the answer is yes, please describe the expected impact, taking into account environmental protection legislation listed in Point (139) of the Guidelines and the standards of good agricultural and environmental condition (GAEC) under Regulation (EU) 2021/2115:

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Please note that pursuant to point (139) of the Guidelines, where it is demonstrated that aid has positive environmental and climate impact, the Commission will consider that the positive effects of such aid have been established.

* + 1. Does the aid takes into account the polluter pays principle?

yes  no

Please provide sufficient information to demonstrate that this principle is taken into account:

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Please note that Article 11 of the Treaty provides that ‘environmental protection requirements must be integrated into the definition and implementation of the Union's policies and activities, in particular with a view to promoting sustainable development.’

* + 1. Does the aid bring about other positive effect?

yes  no

If the answer is yes, please indicate which Union policy it reflects:

European Green Deal (COM/2019/640 final)

Farm to Fork Strategy (COM/2020/381final)

Strategy on adaptation to climate change (COM/2023/0216 final)

Communication on Restoring Sustainable Carbon Cycles (COM/(2021)800 final)

Forest Strategy (COM/2021/572 final)

Biodiversity Strategy (COM/2020/380 final)

Other (please specify): …………………………………………………………………….

Please provide further details on the positive effect of aid and explain how is the aid aligned with a Union policy(ies) indicated:

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Please note that pursuant to point (140) of the Guidelines, where the positive effects of the aid reflect those embodied in Union policies, then aid aligned with such Union policies can be presumed to have wider positive effect.

* + 1. Is the aid granted in favour of investments?

yes  no

If the answer is yes, please provide information underArticle 3 of Regulation (EU) 2020/852 of the European Parliament and of the Council[[12]](#footnote-13), including as regards the “Do no significant harm” principle, or other comparable methodologies.

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1. **Other information**

*Aid for Northern Ireland*

* + 1. Is the aid to be granted in Northern Ireland?

yes  no

If the answer is yes, please note that pursuant to point (28) of the Guidelines, for aid to be granted in Northern Ireland, where a measure requires compliance with conditions laid down in Regulation (EU) 2021/2115, equivalent information must be provided in the notification to the Commission pursuant to Article 108(3) of the Treaty.

*Aid in favour of undertakings in difficulty*

Pursuant to point (23) of the Guidelines, the Commission considers that when an undertaking is in financial difficulty, given that its very existence is in danger, it cannot be considered an appropriate vehicle for promoting other public policy objectives until such time as its viability is assured. Therefore, where the beneficiary of the aid is undertaking in difficulty as defined in point (33)63 of the Guidelines, the aid will be assessed in accordance with the Guidelines on State aid for rescuing and restructuring firms in difficulty.

However, point (23) of the Guidelines provides certain exceptions from the principle of not providing State aid to undertakings in financial difficulties.

* + 1. Is the aid granted to compensate for damage caused by natural disasters and exceptional occurrences referred to in Part II, Sections 1.2.1.1 and 2.1.3. of the Guidelines?

yes  no

If the answer is yes, please note that pursuant to point (23) of the Guidelines, the principle of not providing State aid to undertakings in financial difficulties does not apply, provided that the aid is compatible with the internal market under Article 107(2), point (b), of the Treaty.

* + 1. Is the aid granted to compensate for the damage caused by a risk event referred to in Part II, Sections 1.2.1.2, 1.2.1.3, 1.2.1.5, 2.1.3, 2.8.1 or 2.8.5. of the Guidelines?

yes  no

If the answer is yes, please note that pursuant to point (23) of the Guidelines, the principle of not providing State aid to undertakings in financial difficulties does not apply to aid to compensate for the losses or damage, provided that such losses or damage were caused by the risk events referred to in Part II, Sections 1.2.1.2, 1.2.1.3, 1.2.1.5, 2.1.3, 2.8.1 or 2.8.5. of the Guidelines.

* + 1. Is the aid granted for any of the following aid categories?

aid for the destruction and removal of fallen stock, as set out in Part II, Section 1.2.1.4. of the Guidelines;

aid for prevention, control and eradication measures in the case of animal diseases and plant pest referred to in points ((370)) and ((371)) in Part II, Section 1.2.1.3. of the Guidelines.

If the answer is yes, please note that pursuant to point (23) of the Guidelines, for reasons of protection of public health and due to the emergency related to these types of aid, the economic situation of an undertaking should not be taken into consideration. Therefore, the principle of not providing State aid to undertakings in financial difficulties does not apply to such aid.

* + 1. Is the aid granted for any of the following aid categories?

information actions referred to in Part II, Sections 1.1.10.1. and 2.4. of the Guidelines;

promotion measures which are generic in character, as set out in Part II, Section 1.3.4. of the Guidelines.

If the answer is yes, please note that pursuant to point (23) of the Guidelines, the principle of not providing State aid to undertakings in financial difficulties does not apply.

*Aid granted to an undertaking which is subject to an outstanding recovery order*

* + 1. Is the aid granted to an undertaking, which is subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market?

yes  no

If the answer is yes, please note such aid cannot be declared compatible with the internal market, unless one of the two exceptions set out below apply.

* + 1. Is the aid granted to make good the damage caused by natural disasters and exceptional occurrences under Article 107(2), point (b), of the Treaty?

yes  no

If the answer is yes, please note that point (25) of the Guidelines does not apply.

* + 1. Is the aid granted for the costs of prevention, control and eradication of animal diseases referred to in points (370) and (371) in Part II, Section 1.2.1.3. of the Guidelines?

yes  no

If the answer is yes, please note that point (25) of the Guidelines does not apply.

*Any other information*

Please provide any other information which you deem important/necessary for the due assessment of the notified aid measure:

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1. OJ C 485, 21.12.2022, p.1. [↑](#footnote-ref-2)
2. Please note that this requirement does not apply in the case of fiscal successor schemes provided the activity was already covered by the previous schemes in the form of tax advantages. [↑](#footnote-ref-3)
3. The NPV of a project is the difference between the positive and negative cash flows over the lifetime of the investment, discounted to their current value (typically using the cost of capital). [↑](#footnote-ref-4)
4. The IRR is not based on accounting earnings in a given year, but takes into account the stream of future cash flows that the investor expects to receive over the entire lifetime of the investment. It is defined as the discount rate for which the NPV of a stream of cash flows equals zero. [↑](#footnote-ref-5)
5. Pursuant to Article 1 of Regulation 1308/2013, agricultural products are the products listed in Annex I to the Treaties with the exception of the fishery and aquaculture products as defined in Union legislative acts on the common organisation of the markets in fishery and aquaculture products. [↑](#footnote-ref-6)
6. Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159). [↑](#footnote-ref-7)
7. When comparing counterfactual scenarios, the aid is to be discounted by the same factor as the corresponding investment and counterfactual scenarios. [↑](#footnote-ref-8)
8. ‘State Aid Transparency Public Search’, available at the following website: <https://webgate.ec.europa.eu/competition/transparency/public?lang=en> [↑](#footnote-ref-9)
9. This information must be published within six months from the date of granting the aid (or, for aid in the form of tax advantage, within one year from the date of the tax declaration). In the case of unlawful aid, Member States will be required to ensure the publication of this information ex post, at least within a period of six months from the date of the Commission decision. The information must be available in a format which allows data to be searched, extracted, and easily published on the internet, for instance in CSV or XML format. [↑](#footnote-ref-10)
10. A number of markets may be affected by the aid, because the impact of the aid may not be restricted to the market corresponding to the activity that is supported but may extend to other markets, which are connected to that market either because they are upstream, downstream or complementary, or because the beneficiary is already present on them or may be so present in the near future. [↑](#footnote-ref-11)
11. For investment projects that involve the production of several different products, each product must be assessed. When the project concerns an intermediate product and a significant part of the output is not sold on the market, the product concerned may be the downstream product. The relevant product market includes the product concerned and its substitutes considered to be such, either by the consumer (by reason of the product’s characteristics, prices, or intended use) or by the producer (by reason of flexibility of production installations). [↑](#footnote-ref-12)
12. Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13). [↑](#footnote-ref-13)