

**EFTA SURVEILLANCE AUTHORITY DECISION****No 195/04/COL****of 14 July 2004**

**on the implementing provisions referred to under article 27 in Part II of Protocol 3 to the Agreement between the EFTA States on the establishment of a Surveillance Authority and a Court of Justice**

THE EFTA SURVEILLANCE AUTHORITY,

HAVING REGARD TO the Agreement on the European Economic Area <sup>(1)</sup>, in particular to Articles 61 to 63 and Protocol 26 thereof,

HAVING REGARD TO the Agreement between the EFTA States on the establishment of a Surveillance Authority and a Court of Justice <sup>(2)</sup>, in particular to Articles 5(2)(a) and 24 thereof and Article 27 in Part II of Protocol 3 to the Surveillance and Court Agreement <sup>(3)</sup>,

AFTER CONSULTING the Advisory Committee on State Aid on 8 July 2004 in accordance with the procedure laid down in Article 29 in Part II of Protocol 3 to the Surveillance and Court Agreement,

WHEREAS:

- (1) On 21 April 2004, the European Commission adopted Regulation (EC) No 794/2004 <sup>(4)</sup> implementing Council Regulation (EC) No 659/99 laying down detailed rules for the application of ex Article 93 of the EC Treaty [now Article 88] <sup>(5)</sup>.
- (2) On 30 April 2004, the European Commission published a Communication concerning the obsolescence of certain State aid policy documents, which it no longer intends to apply <sup>(6)</sup>.
- (3) A uniform application of the EEA State aid rules is to be ensured throughout the European Economic Area.
- (4) In order to facilitate the preparation of State aid notifications by the EFTA States, and their assessment by the Authority, it is desirable to establish a compulsory notification form.
- (5) The standard notification form as well as the summary information sheet and the supplementary information sheets cover all existing Guidelines in the State aid field.
- (6) Provision should be made for a simplified system of notification for certain alterations to existing aid. Such simplified arrangements should only be accepted if the Authority has been regularly informed on the implementation of the existing aid concerned.
- (7) In the interests of legal certainty it is appropriate to clarify that small increases of up to 20 % of the original budget of an aid scheme, in particular to take account of the effects of inflation, do not need to be notified to the Authority as they are unlikely to affect the Authority's original assessment of the compatibility provided the other conditions of the aid scheme remain unchanged.

<sup>(1)</sup> Hereinafter referred to as the EEA Agreement.

<sup>(2)</sup> Hereinafter referred to as the Surveillance and Court Agreement.

<sup>(3)</sup> Protocol 3 to the Surveillance and Court Agreement as amended by the EFTA States on 10 December 2001. The amendments entered into force on 28 August 2003.

<sup>(4)</sup> OJ L 140, 30.4.2004, p. 1.

<sup>(5)</sup> OJ L 83, 27.3.1999, p. 1.

<sup>(6)</sup> OJ C 115, 30.4.2004, p. 1.

(8) Article 21 in Part II of Protocol 3 to the Surveillance and Court Agreement requires EFTA States to submit annual reports to the Authority on all existing aid schemes or individual aid granted outside an approved aid scheme in respect of which no specific reporting obligations have been imposed in a conditional decision.

(9) For the Authority to be able to discharge its responsibilities to monitor aid, it needs to receive accurate information from the EFTA States about the types and amounts of aid being granted under existing aid schemes.

(10) The information required in the annual reports is intended to enable the Authority to monitor overall aid levels and to form a general view of the effects of different types of aid on competition. To this end, the Authority may also request EFTA States to provide, on an ad hoc basis, additional data for selected topics. The choice of the subject matter would be discussed in advance with EFTA States.

(11) The notification and reporting provisions laid down in this Decision only apply to aid in sectors covered by the EEA Agreement and falling within the competence of the Authority.

(12) Time-limits for the purposes of Protocol 3 to the Surveillance and Court Agreement should be calculated in accordance with the Act referred to in point 6 of Annex XVI to the EEA Agreement (hereinafter referred to as 'the Act on time limits') <sup>(1)</sup>, supplemented by the specific rules set out in this Decision. In particular, it is necessary to identify the events, which determine the starting point for time-limits applicable in State aid procedures. The rules set out in this Decision should apply to time-limits that have not expired on the date of entry into force of this Decision.

(13) The purpose of recovery is to re-establish the situation existing before aid was unlawfully granted. To ensure equal treatment the advantage should be measured objectively from the moment when the aid is available to the beneficiary undertaking, independently of the outcome of any commercial decisions subsequently made by that undertaking.

(14) In accordance with general financial practice it is appropriate to fix the recovery interest rate as an annual percentage rate.

(15) The volume and frequency of transactions between banks results in an interest rate that is consistently measurable and statistically significant, and should therefore form the basis of the recovery interest rate. The inter-bank swap rate should however be adjusted in order to reflect general levels of increased commercial risk outside the banking sector. On the basis of the information on inter-bank swap rates the Authority should establish a single recovery interest rate for each EFTA State. In the interest of legal certainty and equal treatment, it is appropriate to fix the precise method by which the interest rate should be calculated, and to provide for the publication of the recovery interest rate applicable at any given moment, as well as relevant previously applicable rates.

(16) A State aid grant may be deemed to reduce a beneficiary undertakings medium term financing requirements. For these purposes, and in line with the general financial practice, the medium term may be defined as 5 years. The recovery interest rate should therefore correspond to an annual percentage rate fixed for 5 years.

(17) Given the objective of restoring the situation existing before the aid was unlawfully granted, and in accordance with general financial practice, the recovery interest rate to be fixed by the Authority should be annually compounded. For the same reasons, the recovery interest rate applicable in the first year of the recovery period should be applied for the first 5 years of the recovery period, and the recovery interest rate applicable in the sixth year of the recovery period for the following 5 years, and so on.

<sup>(1)</sup> Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time limits (OJ L 124, 8.6.1971, p. 1).

(18) This Decision should apply to recovery decisions notified after the date of entry into force of this Decision.

HAS DECIDED AS FOLLOWS:

*Article 1*

**Scope**

1. This Decision sets out detailed provisions concerning the form, content and other details of notifications and annual reports referred to in Part II of Protocol 3 to the Surveillance and Court Agreement. It also sets out provisions for the calculation of time limits in all procedures concerning State aid and of the interest rate for the recovery of unlawful aid.
2. This Decision applies to aid in all sectors covered by the EEA Agreement and falling within the competence of the Authority.

*Article 2*

**Notification forms**

Unless otherwise specified, notifications pursuant to Article 2(1) in Part II of Protocol 3 to the Surveillance and Court Agreement shall be made on the notification form set out in Annex I to this Decision. Supplementary information needed for the assessment of the measure in accordance with other rules applicable to State aid shall be provided on the supplementary information sheets set out in Part III of Annex I. Whenever relevant guidelines are modified or replaced, the Authority shall adapt the corresponding information sheets in Part III of Annex I.

*Article 3*

**Transmission of notifications**

1. The notification shall be transmitted to the Authority by the Mission to the European Union of the EFTA State concerned. It shall be addressed to the Competition and State Aid Directorate of the Authority. The Competition and State Aid Directorate of the Authority may nominate contact points for the receipt of notifications.
2. All subsequent correspondence shall be equally addressed to the Competition and State Aid Directorate responsible or to the nominated contact point.
3. The Authority shall address its correspondence to the Mission to the European Union of the EFTA State concerned, or to any other address designated by that EFTA State.
4. Until 31 December 2005 notifications shall be transmitted to the Authority on paper. Whenever possible an electronic copy of the notification shall also be transmitted by the EFTA State. With effect from 1 January 2006 notifications shall be transmitted electronically, unless otherwise agreed by the Authority and the notifying EFTA State. All correspondence in connection with a notification which has been submitted electronically after 1 January 2006 shall also be transmitted electronically.
5. The date of transmission by fax to the number designated by the receiving party shall be considered to be the date of transmission on paper, if the signed original is received no later than ten days thereafter.
6. By 30 September 2005 at the latest, after consulting EFTA States, the Authority shall publish in the *EEA Section of and the EEA Supplement to Official Journal of the European Union* details of the arrangements for the electronic transmission of notifications, including addresses together with any necessary arrangements for the protection of confidential information.

*Article 4***Simplified notification procedure for certain alterations to existing aid**

1. For the purposes of Article 1(c) in Part II of Protocol 3 to the Surveillance and Court Agreement, an alteration to existing aid is any change, other than modifications of a purely formal or administrative nature which cannot affect the evaluation of the compatibility of the aid measure with the common market. An increase in the original budget of an existing aid scheme by up to 20 % is not considered an alteration to existing aid.

2. By way of derogation from Article 2, the following alterations to existing aid shall be notified on the simplified notification form set out in Annex II to this Decision:

- (a) increases in the budget of an authorized aid scheme exceeding 20 %;
- (b) prolongation of an existing authorized aid scheme by up to six years, with or without an increase in the budget;
- (c) tightening of the criteria for the application of an authorized aid scheme, a reduction of aid intensity or a reduction of eligible expenses;

The Authority shall use its best endeavours to take a decision on any aid notified on the simplified notification form within a period of one month.

3. The simplified notification procedure shall not be used to notify alterations to aid schemes in respect of which EFTA States have not submitted annual reports in accordance with Article 5, 6, and 7, unless the annual reports for the years in which the aid has been granted are submitted at the same time as the notification.

*Article 5***Form and content of annual reports**

1. Without prejudice to any additional specific reporting requirements laid down in a conditional decision adopted pursuant to Article 7(4) in Part II of Protocol 3 to the Surveillance and Court Agreement, or to the respect of any undertakings provided by the EFTA State concerned in connection with a decision to approve aid, EFTA States shall compile the annual reports on existing aid schemes referred to in Article 21(1) in Part II of Protocol 3 to the Surveillance and Court Agreement in respect of each whole or part calendar year during which the scheme applies in accordance with the standardised reporting format set out in Annex III to this Decision.

2. The Authority may request EFTA States to provide additional data for selected topics, to be discussed in advance with the EFTA States.

*Article 6***Transmission and publication of annual reports**

1. Each EFTA State shall transmit its annual reports to the Authority in electronic form no later than 30 June of the year following the year to which the report relates. In justified cases EFTA States may submit estimates, provided that the actual figures are transmitted at the very latest with the following year's data.

2. Each year the Authority shall publish a State aid score board containing a synthesis of the information contained in the annual reports submitted during the previous year.

**Article 7****Status of annual reports**

The transmission of annual reports shall not constitute compliance with the obligation to notify aid measures before they are put into effect pursuant to Article 1(3) in Part I of Protocol 3 to the Surveillance and Court Agreement, nor shall such transmission in any way prejudice the outcome of an investigation into allegedly unlawful aid in accordance with the procedure laid down in Section III of Part II of Protocol 3 to the Surveillance and Court Agreement.

**Article 8****Calculation of time-limits**

1. Time-limits provided for in Part II of Protocol 3 to the Surveillance and Court Agreement and in this Decision or fixed by the Authority in the application of Article 1 in Part I of Protocol 3 to the Surveillance and Court Agreement shall be calculated in accordance with the Act on time limits (¹), and the specific rules set out in paragraphs 2 to 5 of this Article. In case of conflict, the provisions of this Decision shall prevail.
2. Time limits shall be specified in months or in working days.
3. With regard to time-limits for action by the Authority, the actual receipt of the notification or subsequent correspondence in accordance with Article 3(1) and Article 3(2) of this Decision shall be the relevant event for the purpose of Article 3(1) of the Act on time limits. In respect of notifications transmitted after 31 December 2005, and correspondence relating to them, the actual receipt of the electronic notification or communication at the relevant address published in the *EEA Section of and the EEA Supplement to the Official Journal of the European Union* shall be the relevant event.
4. With regard to time-limits for action by EFTA States, the actual receipt of the relevant notification or correspondence from the Authority in accordance with Article 3(3) of this Decision shall be the relevant event for the purpose of Article 3(1) of the Act on time limits.
5. With regard to the time-limit for the submission of comments following initiation of the formal investigation procedure referred to in Article 6(1) in Part II of Protocol 3 to the Surveillance and Court Agreement by third parties and those EFTA States who are not directly concerned by the procedure, the publication of the notice of initiation in the *EEA Section of and the EEA Supplement to the Official Journal of the European Union* shall be the relevant event for the purpose of Article 3(1) of the Act on time limits.
6. Any request for the extension of a time-limit shall be motivated, and shall be submitted in writing to the address designated by the party fixing the time-limit at least 2 working days before expiry.

**Article 9****Method for fixing the interest rate**

1. Unless otherwise provided for in a specific decision the interest rate to be used for recovering State aid granted in breach of Article 1(3) in Part I of Protocol 3 to the Surveillance and Court Agreement shall be an annual percentage rate fixed for each calendar year. It shall be calculated on the basis of the average of the 5 year inter-bank swap rates for September, October and November of the previous year, plus 75 basis points. In duly justified cases, the Authority may increase the rate by more than 75 basis points in respect of one or more EFTA States.
2. If the latest 3 month average of the five year inter-bank swap rates available, plus 75 basis points, differs by more than 15 % from the State aid recovery interest rate in force, the Authority shall recalculate the latter. The new rate shall apply from the first day of the month following the recalculation by the Authority. The Authority shall inform EFTA States by letter of the recalculation and the date from which it applies.

(¹) Regulation (EEC, Euratom) No 1182/71 of the Council has been incorporated into the EEA Agreement by reference in point 6 of Annex XVI to the EEA Agreement.

3. The interest rate shall be fixed for each EFTA State individually, or for two or more EFTA States together.

4. In the absence of reliable or equivalent data or in exceptional circumstances the Authority may, in close cooperation with the EFTA State(s) concerned, fix a State aid recovery interest rate, for one or more EFTA States, on the basis of a different method and on the basis of the information available to it.

#### Article 10

##### **Publication**

The Authority shall publish current and relevant historical State aid recovery interest rates in the *EEA Section of and the EEA Supplement to the Official Journal of the European Union* and for information on the Internet.

#### Article 11

##### **Method for calculating interest**

1. The interest rate to be applied shall be the rate applicable on the date on which unlawful aid was first put at the disposal of the beneficiary.

2. The interest rate shall be applied on a compound basis until the date of the recovery of the aid. The interest accruing in the previous year shall be subject to interest in each subsequent year.

3. The interest rate referred to in paragraph 1 shall be applied throughout the whole period until the date of recovery. However, if more than 5 years have elapsed between the date on which the unlawful aid was first put at the disposal of the beneficiary and the date of the recovery of the aid, the interest rate shall be recalculated at 5 yearly intervals, taking as a basis the rate in force at the time the rate is recalculated.

#### Article 12

##### **Review**

The Authority shall, in consultation with the EFTA States, review the application of this Decision within 4 years after its entry into force.

#### Article 13

##### **Obsolescence of Parts of the Authority's State Aid Guidelines**

The provisions of the Authority's State Aid Guidelines (in particular, Chapters 3 to 8, 32 and 34 (1)) which may differ from the provisions of this Decision will no longer be applicable after the entry into force of this Decision.

#### Article 14

##### **Entry into force and application**

1. This Decision is addressed to the Republic of Iceland, the Principality of Liechtenstein and the Kingdom of Norway.

2. This Decision shall enter into force on the day following that of its adoption by the Authority.

(1) However, in so far as the provisions of Articles 9 to 11 of this decision only apply to decisions ordering the recovery of unlawful aid notified to EFTA States after the date of entry into force of this Decision, Chapter 34 of the Authority's State Aid Guidelines on the interest rates to be applied when aid granted unlawfully is being recovered remains in effect as regards the execution by EFTA States of recovery orders notified before that date.

3. Articles 2 to 4 shall apply to notifications transmitted to the Authority as of 5 months after adoption of this Decision.
4. Articles 5 to 7 shall apply to annual reports covering aid granted from 1 January 2003 onwards.
5. Article 8 shall apply to any time limit, which has been fixed but not yet expired on the date of entry into force of this Decision.
6. Articles 9 and 11 shall apply in relation to any recovery decision notified after the date of entry into force of this Decision.
7. This Decision is authentic in the English language.

Done at Brussels, 14 July 2004.

*For the EFTA Surveillance Authority*

Hannes HAFSTEIN

Einar M. BULL

*President*

*College Member*

## ANNEX I

**STANDARD FORM FOR NOTIFICATION OF STATE AIDS PURSUANT TO ARTICLE 1(3) IN PART I OF  
PROTOCOL 3 TO THE SURVEILLANCE AND COURT AGREEMENT AND FOR THE PROVISION OF  
INFORMATION ON UNLAWFUL AID**

This form shall be used by EFTA States for the notification pursuant to Article 1(3) in Part I of Protocol 3 to the Surveillance and Court Agreement of new aid schemes and individual aid. It shall also be used when a non-aid measure is notified to the Authority for reasons of legal certainty.

EFTA States are also requested to use this form when the Authority requests comprehensive information on alleged unlawful aid.

The present form consists of three parts:

- I. **General Information:** to be completed in all cases
- II. **Summary Information for publication in the Official Journal**
- III. **Supplementary Information Sheet depending on the type of aid**

Please note that failure to complete this form correctly may result in the notification being returned as incomplete. The completed form shall be transmitted on paper to the Authority by the Mission or the EEA Coordination Unit of the EFTA State concerned. It shall be addressed to the Competition and State Aid Directorate of the Authority.

If the EFTA State intends to avail itself of a specific procedure laid down in any other rules applicable to State aid, a copy of the notification shall be as well addressed to the Director of the Competition and State Aid Directorate of the Authority.

## PART I

## GENERAL INFORMATION

## STATUS OF THE NOTIFICATION

Does the information transmitted on this form concern:

- A notification pursuant to Article 1(3) in Part I of Protocol 3 to the Surveillance and Court Agreement?
- A possible unlawful aid <sup>(1)</sup>?

If yes, please specify the date of putting into effect of the aid. Please complete this form, as well as the relevant supplementary forms.

- A non-aid measure which is notified to the Authority for reasons of legal certainty?

Please indicate below the reasons why the notifying EFTA State considers that the measure does not constitute State aid in the meaning of Article 61(1) of the EEA Agreement. Please complete the relevant parts of this form and provide all necessary supporting documentation.

A measure will not constitute State aid if one of the conditions laid down in Article 61(1) of the EEA Agreement is not fulfilled. Please provide a full assessment of the measure in the light of the following criteria focusing in particular on the criterion which you consider not to be met:

- No transfer of public resources *(For example, if you consider the measure is not imputable to the State or where you consider that regulatory measures without transfer of public resources will be put in place)*
- No advantage *(For example, where the private market investor principle is respected)*
- No selectivity/specificity *(For example, where the measure is available to all enterprises, in all sectors of the economy and without any territorial limitation and without discretion)*
- No distortion of competition/no affectation of intra-EEA trade *(For example, where the activity is not of an economic nature or where the economic activity is purely local)*

**1. Identification of the aid grantor**

- 1.1. EFTA State concerned .....
- 1.2. Region(s) concerned (if applicable) .....
- 1.3. Authority responsible .....

Responsible contact person:

Name: .....  
 Address: .....  
 Telephone: .....  
 Fax: .....  
 E-mail: .....

1.4. Responsible contact person at the Mission or the EEA Coordination Unit:

Name: .....  
 Telephone: .....  
 Fax: .....  
 E-mail: .....

<sup>(1)</sup> According to Article 1(f) in Part II of Protocol 3 to the Surveillance and Court Agreement, 'unlawful aid' shall mean new aid put into effect in contravention of Article 1(3) in Part I of Protocol 3 to the Surveillance and Court Agreement.

1.5. If you wish that a copy of the official correspondence sent by the Authority to the EFTA State should be forwarded to other national authorities, please indicate here their name and address:

Name: .....

Address: .....

.....  
.....

1.6. Indicate EFTA State reference you wish to be included in the correspondence from the Authority

**2. Identification of the aid**

2.1. Title of the aid (or name of company beneficiary in case of individual aid)

.....

2.2. Brief description of the objective of the aid.

Please indicate primary objective and, if applicable, secondary objective(s):

	Primary objective (please tick <i>one</i> only)	Secondary objective <sup>(1)</sup>
Regional development	<input type="checkbox"/>	<input type="checkbox"/>
Research and development	<input type="checkbox"/>	<input type="checkbox"/>
Environmental protection	<input type="checkbox"/>	<input type="checkbox"/>
Rescuing firms in difficulty	<input type="checkbox"/>	<input type="checkbox"/>
Restructuring firms in difficulty	<input type="checkbox"/>	<input type="checkbox"/>
SMEs	<input type="checkbox"/>	<input type="checkbox"/>
Employment	<input type="checkbox"/>	<input type="checkbox"/>
Training	<input type="checkbox"/>	<input type="checkbox"/>
Risk capital	<input type="checkbox"/>	<input type="checkbox"/>
Promotion of export and internationalisation	<input type="checkbox"/>	<input type="checkbox"/>
Services of general economic interest	<input type="checkbox"/>	<input type="checkbox"/>
Sectoral development <sup>(2)</sup>	<input type="checkbox"/>	<input type="checkbox"/>
Social support to individual consumers	<input type="checkbox"/>	<input type="checkbox"/>
Compensation of damage caused by natural disasters or exceptional occurrences	<input type="checkbox"/>	<input type="checkbox"/>
Execution of an important project of common European interest	<input type="checkbox"/>	<input type="checkbox"/>
Remedy for a serious disturbance in the economy	<input type="checkbox"/>	<input type="checkbox"/>
Heritage conservation	<input type="checkbox"/>	<input type="checkbox"/>
Culture	<input type="checkbox"/>	<input type="checkbox"/>

2.3. Scheme — Individual aid <sup>(3)</sup>

2.3.1. Does the notification relate to an aid scheme?  Yes  No

— If yes, does the scheme amend an existing aid scheme?  Yes  No

<sup>(1)</sup> A secondary objective is one for which, in addition to the primary objective, the aid will be exclusively earmarked. For example, a scheme for which the primary objective is research and development may have as a secondary objective small and medium-sized enterprises (SMEs) if the aid is earmarked exclusively for SMEs. The secondary objective may also be sectoral, in the case for example of a research and development scheme in the steel sector.

<sup>(2)</sup> Please specify sector in point 4.2.

<sup>(3)</sup> According to Article 1(e) in Part II of Protocol 3 to the Surveillance and Court Agreement, 'individual aid' shall mean aid that is not awarded on the basis of an aid scheme and notifiable awards of aid on the basis of an aid scheme.

— If yes, are the conditions laid down for the simplified notification procedure pursuant to Article 4(2) of the EFTA Surveillance Authority Decision No 195/04/COL fulfilled?

Yes  No

— If yes, please use and complete the information requested by the simplified notification form (see Annex II).

— If no, please continue with this form and specify whether the original scheme which is being amended was notified to the Authority.

Yes  No

If yes, please specify:

Aid number: .....

Date of Authority approval (reference of the decision of the Authority (Dec. No .../.../...)): .....

Duration of the original scheme: .....

Please specify which conditions are being amended in relation to the original scheme and why:

.....

.....

#### 2.3.2. Does the notification relate to individual aid?

Yes  No

If yes, please tick the following appropriate box:

Aid based on a scheme which should be individually notified

Reference of the authorised scheme:

Title: .....

Aid number: .....

Decision of Authority approval: .....

Individual aid not based on a scheme

#### 2.3.3. Does the notification relate to an individual aid or scheme notified pursuant to an exemption regulation? If yes, please tick the following appropriate box:

Commission Regulation (EC) No 70/2001 of 12 January 2001 on the application of Articles 87 and 88 EC Treaty to State aid to small and medium-sized enterprises <sup>(1)</sup>, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 <sup>(2)</sup>. Please use the supplementary information sheet under part III, 1

Commission Regulation (EC) No 68/2001 of 12 January 2001 on the application of Articles 87 and 88 EC Treaty to training aid <sup>(3)</sup>, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 <sup>(4)</sup>. Please use the supplementary information sheet under part III, 2

<sup>(1)</sup> OJ L 10, 13.1.2001, p. 33. The amendments contained in Commission Regulation (EC) No 364/2004 of 25 February 2004 amending Regulation (EC) No 70/2001 as regards the extension of its scope to include aid for research and development (OJ L 63, 28.2.2004, p. 22) are only applicable once this Regulation has been incorporated into the EEA Agreement.

<sup>(2)</sup> OJ L 266, 3.10.2002, p. 56 and EEA Supplement No 49, cf. point 1f of Annex XV to the EEA Agreement.

<sup>(3)</sup> OJ L 10, 13.1.2001, p. 20. The amendments contained in Commission Regulation (EC) No 363/2004 of 25 February 2004 amending Regulation (EC) No 68/2001 on the application of Articles 87 and 88 of the EC Treaty to training aid (OJ L 63, 28.2.2004, p. 20) are only applicable once this Regulation has been incorporated into the EEA Agreement.

<sup>(4)</sup> OJ L 266, 3.10.2002, p. 56 and EEA Supplement No 49, cf. point 1d of Annex XV to the EEA Agreement.

Commission Regulation (EC) No 2204/2002 of 12 December 2002 on the application of Articles 87 and 88 EC Treaty to State aid for employment <sup>(1)</sup>, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 83/2003 of 20 June 2003 <sup>(2)</sup>. Please use the supplementary information sheet under part III, 3

### 3. National legal basis

3.1. Please list the national legal basis including the implementing provisions and their respective sources of references:

Title: .....

.....

.....

.....

Reference (where applicable): .....

.....

.....

.....

3.2. Please indicate the document(s) enclosed with this notification:

A copy of the relevant extracts of the final text(s) of the legal basis (and a web link, if possible)

A copy of the relevant extracts of the draft text(s) of the legal basis (and a web link, if existing)

3.3. In case of a final text, does the final text contain a clause whereby the aid granting body can only grant after the Authority has cleared the aid (stand still clause)?

Yes       No

### 4. Beneficiaries

4.1. Location of the beneficiary(ies):

In (an) unassisted region(s)

In (a) region(s) eligible for assistance under Article 61(3)(c) of the EEA Agreement (specify at NUTS-level 3 or lower)

In (a) region(s) eligible for assistance under Article 61(3)(a) (specify at NUTS-level 2 or lower)

Mixed: specify: .....

4.2. Sector(s) of the beneficiary(ies):

Not sector specific

B Mining and Quarrying

10.1 Coal

C Manufacturing industry

17 Textiles

21 Pulp and paper

24 Chemical and pharmaceutical industry

24.7 Man-made fibres

<sup>(1)</sup> OJ L 337, 13.12.2002, p. 3 and OJ L 349, 24.12.2002, p. 126.

<sup>(2)</sup> OJ L 257, 9.10.2003, p. 39 and EEA Supplement No 51, cf. point 1g of Annex XV to the EEA Agreement.

- 27.1 Steel (1)
- 29 Industrial machinery
- DL Electrical and optical equipment
- 34.1 Motor vehicles
- 35.1 Shipbuilding
- Other manufacturing sector, please specify: .....
- D Electricity, gas and water supply
- E Construction
- 52 Retail Services
- F Hotels and restaurants (Tourism)
- G Transport
  - 60 Land transport and transport via pipelines
  - 60.1 Railways
  - 60.2 Other land transport
  - 61.1 Sea and coastal water transport
  - 61.2 Inland water transport
  - 62 Air transport
- 64 Post and telecommunications
- H Financial intermediation
- 72 Computer and related activities
- 92 Recreational, cultural and sporting activities
- Other, please specify according to NACE rev. 1.1 classification (2): .....

4.3. In case of an individual aid:

Name of the beneficiary: .....

Type of beneficiary: .....

- SME

Number of employees: .....

Annual turnover: .....

Annual balance-sheet .....

Independence .....

(please attach a solemn declaration in line with the EC Commission Recommendation on SME (3) or provide any other evidence to demonstrate the above criteria):

.....  
.....  
.....

- Large enterprise

- Firm in difficulties (4)

(1) Annex B of the EFTA Surveillance Authority's Guidelines Chapter 26A on Multisectoral framework on regional aid for large investment projects (not yet published).

(2) NACE Rev.1.1 is the Statistical classification of economic activities in the European Community.

(3) Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36) and Commission Regulation (EC) No 364/2004 of 25 February 2004 amending Regulation (EC) No 70/2001 as regards the extension of its scope to include aid for research and development (OJ L 63, 28.2.2004, p. 22), only applicable once incorporated into the EEA Agreement.

(4) As defined in the EFTA Surveillance Authority Guidelines Chapter 16 (OJ L 274, 26.10.2000 and EEA Supplement No 48).

## 4.4. In case of an aid scheme:

Type of beneficiaries:

- All firms (large firms and small and medium-sized enterprises)
- Only large enterprises
- Small and medium-sized enterprises
  - Medium-sized enterprises
  - Small enterprises
  - Micro enterprises
- The following beneficiaries: .....

Estimated number of beneficiaries:

- Under 10
- From 11 to 50
- From 51 to 100
- From 101 to 500
- From 501 to 1 000
- Over 1 000

5. **Amount of aid/Annual expenditure**

In case of an individual aid, indicate the overall amount of each measure concerned: .....

In case of a scheme, indicate the annual amount of the budget planned and the overall amount (in national currency): .....

For tax measures, please indicate the estimated annual and overall revenue losses due to tax concessions for the period covered by the notification: .....

If the budget is not adopted annually, please specify what period it covers: .....

If the notification concerns changes to an existing scheme, please give the budgetary effects of the notified changes to the scheme:

.....  
.....

6. **Form of the aid and means of funding**

Specify the form of the aid made available to the beneficiary (where appropriate, for each measure):

- Direct grant
- Soft loan (including details of how the loan is secured)
- Interest subsidy
- Tax advantage (e.g. tax allowance, tax base reduction, tax rate reduction, tax deferment). Please specify: .....
- Reduction of social security contributions
- Provision of risk capital
- Debt write-off
- Guarantee (including amongst others information on the loan or other financial transaction covered by the guarantee, the security required and the premium to be paid)
- Other. Please specify: .....

For each instrument of aid, please give a precise description of its rules and conditions of application, including in particular the rate of award, its tax treatment and whether the aid is accorded automatically once certain objective criteria are fulfilled (if so, please mention the criteria) or whether there is an element of discretion by the awarding authorities.

.....

.....

Specify the financing of the aid: if the aid is not financed through the general budget of the State/region/municipality, please explain its way of financing:

Through parafiscal charges or taxes affected to a beneficiary, which is not the State. Please provide full details of the charges and the products/activities on which they are levied. Specify in particular whether products imported from other EEA States are liable to the charges. Annex a copy of the legal basis for the imposition of the charges.

.....

.....

Accumulated reserves

Public enterprises

Other (please specify): .....

## 7. Duration

### 7.1. In the case of an individual aid:

Indicate the date when the aid will be put into effect (If the aid will be granted in *tranches*, indicate the date of each *tranche*):

.....

Specify the duration of the measure for which the aid is granted, if applicable:

.....

### 7.2. In the case of a scheme:

Indicate the date from which on the aid may be granted: .....

Indicate the last date until which aid may be granted: .....

If the duration exceeds six years, please demonstrate that a longer time period is indispensable to achieve the objective(s) of the scheme: .....

.....

## 8. Cumulation of different types of aid

Can the aid be cumulated with aid received from other local, regional, national or Community schemes to cover the same eligible costs?

Yes       No

If so, describe the mechanisms put in place in order to ensure that the cumulation rules are respected:

.....

## 9. Professional Confidentiality

Does the notification contain confidential information which should not be disclosed to third parties?

Yes       No

If so, please indicate which parts are confidential and explain why:

.....

.....

If no, the Authority will publish its decision without asking the EFTA State.

## 10. Compatibility of the aid

Please identify which of the existing rules applicable to State aid provide an explicit legal basis for the authorisation of the aid (where appropriate please specify for each measure) and complete the relevant supplementary information sheet(s) in part III

- SME aid
  - Notification of an individual aid pursuant to Article 6 of Regulation (EC) No 70/2001, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 (¹)
  - Notification for legal certainty
- Training aid
  - Notification of an individual aid pursuant to Article 5 of Regulation (EC) No 68/2001, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 (²)
  - Notification for legal certainty
- Employment aid
  - Notification of an individual aid pursuant to Article 9 of Regulation (EC) No 2204/2002, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 83/2003 of 20 June 2003 (³)
  - Notification of a scheme pursuant to Article 9 of Regulation (EC) No 2204/2002, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 83/2003 of 20 June 2003 (³)
  - Notification for legal certainty
- Regional aid
  - Aid coming under the multisectoral framework on regional aid for large investment projects
- Research and development aid
  - Aid for rescuing firms in difficulty
  - Aid for restructuring firms in difficulty
  - Aid for audio-visual production
  - Environmental protection aid
  - Risk capital aid
  - Aid in the transport sector
  - Shipbuilding aid

Where the existing rules applicable to State aid do not provide an explicit basis for the approval of any of the aid covered by this form, please provide a fully reasoned justification as to why the aid could be considered as compatible with the EEA Agreement, referring to the applicable exemption clause of the EEA Agreement (Article 59(2), Article 61(2) (a) or (b), Article 61(3) (a), (b), (c) as well as other specific provisions relating to Transport.

## 11. Outstanding recovery orders

In the case of individual aid has any potential beneficiary of the measure received state aid which is the subject of an outstanding recovery order by the Authority?

- Yes
- No

(¹) OJ L 266, 3.10.2002 and EEA Supplement No 49, cf. point 1f of Annex XV to the EEA Agreement. Commission Regulation (EC) No 70/2001 has been amended by Commission Regulation (EC) No 364/2004 as regards the extension of its scope to include aid for research and development only applicable once incorporated into the EEA Agreement.

(²) OJ L 266, 3.10.2002 and EEA Supplement No 49, cf. point 1d of Annex XV to the EEA Agreement. Commission Regulation (EC) No 68/2001 has been amended by Commission Regulation (EC) No 363/2004 on application of Articles 87 and 88 of the EC Treaty to training aid (only applicable once incorporated into the EEA Agreement).

(³) OJ L 257, 9.10.2003 and EEA Supplement No 51, cf. point 1g of Annex XV to the EEA Agreement.

If yes, please provide complete details:

.....  
.....

**12. Other Information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under State aid rules.

**13. Attachments**

Please list here all documents which are attached to the notification and provide paper copies or direct internet links to the documents concerned.

**14. Declaration**

I certify that to the best of my knowledge the information provided on this form, its annexes and its attachments is accurate and complete.

Date and place of signature: .....

Signature

Name and position of person signing

## PART II

## SUMMARY INFORMATION FOR PUBLICATION IN THE OFFICIAL JOURNAL

<b>Number of aid:</b>	(to be completed by the Authority)		
<b>EFTA State:</b>			
<b>Region:</b>			
<b>Title and objective of aid schemes or name of company beneficiary of an individual aid (aid based on a scheme which should however be notified individually and aid not based on a scheme):</b>			
<b>Legal basis:</b>			
<b>Annual expenditure planned or overall amount of individual aid granted: (In national currency)</b>	Aid scheme	Annual expenditure planned:	Euro ... million
		Overall amount:	Euro ... million
	Individual aid	Overall amount of each measure:	Euro ... million
<b>Duration:</b>			
<b>Maximum aid intensity of the individual aid or the aid scheme:</b>			
<b>Economic sectors:</b>	All sectors:		
	or Limited to specific sectors as mentioned in the 'General information' (Part I, par. 4.2.)		
<b>Name and address of the granting authority</b>	Name:		

## PART III

## SUPPLEMENTARY INFORMATION SHEETS

To be completed as necessary depending on the type of aid concerned:

1. SME aid
2. Training aid
3. Employment aid
4. Regional aid
5. Aid coming under the multisectoral framework
6. Research and development aid
  - a) in the case of a scheme
  - b) in the case of individual aid
7. Aid for rescuing firms in difficulty
  - a) in the case of a scheme
  - b) in the case of individual aid
8. Aid for restructuring firms in difficulty
  - a) in the case of a scheme
  - b) in the case of individual aid
9. Aid for audio-visual production
10. Environmental protection aid
11. Risk capital aid
12. Aid in the transport sector
  - a) Individual aid for restructuring firms in difficulty in the aviation sector
  - b) Aid for transport infrastructure
  - c) Aid for maritime transport
  - d) Aid for combined transport

## PART III.1

## SUPPLEMENTARY INFORMATION SHEET ON SME AID

*This supplementary information sheet must be used for the notification of any individual aid pursuant to Article 6 of Regulation (EC) No 70/2001<sup>(1)</sup>, which has been incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002<sup>(2)</sup>. It must also be used in the case of any individual aid or scheme, which is notified to the Authority for reasons of legal certainty.*

<sup>(1)</sup> Commission Regulation (EC) No 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium sized enterprises (OJ L 10, 13.1.2001, p. 33). This Regulation has been modified by Commission Regulation (EC) No 364/2004 as regards the extension of its scope to include aid for research and development (OJ L 63, 28.2.2004, p. 22). It is only applicable once incorporated into the EEA Agreement.

<sup>(2)</sup> OJ L 266, 3.10.2002 and EEA Supplement No 49, cf. point 1f of Annex XV to the EEA Agreement.

**1. Types of individual aid or schemes**

Does the individual aid or scheme relate to:

- 1.1.  Investment aid
- 1.2.  Consultancy and other services and activities including participation in fairs
- 1.3.  R&D expenditure <sup>(1)</sup>

Yes:

for notifications of R&D aid to SMEs please complete:

- supplementary information sheet for R&D 6a for aid schemes
- supplementary information sheet for R&D 6b for individual aid

**2. Initial investment aid**

- 2.1. Does the aid cover investment in fixed capital relating to:

- The setting up of a new establishment?
- The extension of an existing establishment?
- The starting up of a new activity involving a fundamental change in the product or production process of an existing establishment (through rationalisation, diversification or modernisation)?
- The purchase of an establishment, which has closed, or which would have closed had it not been purchased?

Is replacement investment excluded?

Yes  No

- 2.2. Is the aid calculated as percentage of:

- The investment's eligible costs
- The wage costs of employment created by the investment (aid to job creation)

- 2.3.a)  Investment in tangible assets: .....

Is the value of the investment established as a percentage on the basis of:

- Land?
- Buildings?
- Plant/machinery (equipment)?

Please provide a short description:

.....  
.....

If the undertaking has its main economic activity in the transport sector, are transport means and transport equipment excluded from the eligible costs (except for railway rolling stock)?

Yes  No

If no, please specify the transport means or equipment that are eligible:

.....  
.....

- 2.3.b)  Purchasing price for the take over of an establishment which has closed or which would have closed had it not been purchased

<sup>(1)</sup> This point will only be applicable, once Commission Regulation (EC) No 364/2004, as regards the extension of its scope to include aid for research and development, has been incorporated into the EEA Agreement.

2.3.c)  Intangible investment

The eligible costs of intangible investment shall be the costs of acquisition of the technology:

- Patents' rights
- Operating or patented know-how licences
- Unpatented know-how (technical knowledge)

Please provide a short description <sup>(1)</sup>

.....

2.3.d)  Wage costs: .....

Is the amount of the aid expressed as a percentage of the wage costs over a period of two years relating to the employment created?

Yes       No

## 2.4. Intensity of the aid

## 2.4.1. Investment projects situated outside of assisted regions under Article 61(3)(c) and under Article 61(3)(a) for:

Small enterprises       Medium sized enterprises

What are the intensities of the aid for investment projects expressed in gross terms? .....

Please specify: .....

## 2.4.2. Investment projects situated inside of assisted regions under Article 61(3)(c) and under Article 61(3)(a):

Small enterprises       Medium sized enterprises

What are the intensities of the aid for investment projects expressed in gross terms? .....

Please specify: .....

3. **Cumulation of the aid**

## 3.1. What is the maximum ceiling for cumulated aid? .....

Please specify: .....

4. **Specific conditions for aid for job creation**

## 4.1. Does the aid provide for guarantees that the aid for job creation is linked to the carrying-out of an initial investment project in tangible or intangible assets?

Yes       No

## 4.2. Does the aid provide for guarantees that the aid for job creation is created within three years of the investment's completion?

Yes       No

Should one of the two previous questions be answered in the negative, please explain how the authorities intend to comply with these requirements

.....

<sup>(1)</sup> This description should reflect how the authorities intend to ensure consistency with point 25.4.(10)-(12) of the EFTA Surveillance Authority's Guidelines Chapter 25 on National Regional Aid (OJ L 111, 29.4.1999 and EEA Supplement No 18), as amended by OJ L 274, 26.10.2000 and EEA Supplement No 26.

4.3. Does the employment created represent a net increase in the number of employees in the establishment concerned, compared with the average over the past 12 months?

Yes  No

4.4. Does the aid provide for guarantees that the employment within the qualified region will be maintained for a minimum period of five years?

Yes  No

If yes, what are the guarantees for that? .....

4.5. Does the aid provide for guarantees that the jobs lost during the period of reference are being deducted from the apparent number of jobs created during the same period?

Yes  No

**5. Specific Conditions for Investment Project in assisted areas with higher regional aid**

5.1. Does the aid include a clause stipulating that the recipient has made a minimum contribution of at least 25 % of the total investment and that this contribution will be exempted of any aid?

Yes  No

5.2. What are the guarantees that the aid for initial investment (both material and intangible investment) is made conditional on the maintenance of the investment for a minimum period of five years?

.....  
.....

**6. Aid to consultancy and other service activities**

6.1. Are eligible costs limited to:

Costs for services provided by outside consultants and other services providers?

Please specify if such services are not a continuous or periodic activity nor relate to the enterprise's usual operating expenditure, such as routine tax consultancy services, regular legal service or advertising

.....  
.....

Costs of firms participating in fairs and exhibitions? Please specify if the aid is related to the additional costs incurred for renting, setting up and running the stand: .....

Is the participation limited to the first participation in a fair or exhibition?

Yes  No

Other costs (in particular cases where aid is awarded directly to the service(s) provider or consultant(s)). Please specify under which conditions: .....

6.2. Please indicate the maximum aid intensity expressed in gross terms: .....

If the aid intensity exceeds 50 % gross please indicate in detail why this aid intensity should be necessary:

.....  
.....

6.3. Please indicate the maximum ceiling for cumulated aid: .....

**7. Necessity of the aid**

7.1. Does the aid foresee that any application for aid must be submitted before work on the project is started?

Yes  No

7.2. If not has the EFTA State adopted legal provisions establishing a legal right to aid according to objective criteria, and without further exercise of discretion by the EFTA State?

Yes  No

**8. Other information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Regulation (EC) No 70/2001, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 (¹).

**PART III.2**

**SUPPLEMENTARY INFORMATION SHEET ON TRAINING AID**

*This supplementary information sheet must be used for the notification of individual aid pursuant to Article 5 of the Regulation (EC) No 68/2001 (²), which has been incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 (³). It must also be used in the case of any individual aid or scheme, which is notified to the Authority for reasons of legal certainty.*

**1. Scope of the individual aid or scheme**

1.1. Is the aid foreseen for the maritime transport sector?

Yes  No

If yes, please answer the following questions:

Is the trainee not an active member of the crew but a supernumerary on board?

Yes  No

Shall the training be carried out on board ships entered in registers of the EEA States?

Yes  No

1.2. What are the intensities of the aid expressed in gross terms? Please specify:

.....  
.....

**2. Type of scheme or individual aid**

Does the scheme or the individual aid relate to:

2.1. Specific training:  Yes  No

If yes, please give a description of the measure related to specific training: .....

.....

(¹) OJ L 266, 3.10.2002 and EEA Supplement No 49, cf. point 1f of Annex XV to the EEA Agreement.

(²) Commission Regulation (EC) No 68/2001 of 12 January 2001 on the application of Articles 87 and 88 to training aid (OJ L 10, 13.1.2001, p. 20). The amendments contained in Commission Regulation (EC) No 363/2004 (OJ L 63, 28.2.2004, p. 20) are only applicable once this Regulation has been incorporated into the EEA Agreement.

(³) OJ L 266, 3.10.2002 and EEA Supplement No 49, cf. point 1d of Annex XV to the EEA Agreement.

2.2. General training:  Yes  No

If yes, please give a description of the measure related to general training: .....  
.....

2.3. Training aid given to disadvantaged workers:  Yes  No

If yes, please give a description of the measure related to disadvantaged workers: .....  
.....

2.4. Intensity of the aid

2.4.1. Aid for general training

2.4.1.1.  Granted outside of assisted regions under Article 61(3)(a) of the EEA Agreement and 61(3)(c) of the EEA Agreement

If yes, please specify what are the intensities expressed in gross terms for:

- large enterprises: .....
- small or medium-sized enterprises: .....

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers: .....

2.4.1.2.  Granted in assisted regions under Article 61(3)(a) of the EEA Agreement and under Article 61(3)(c) of the EEA Agreement

If yes, please specify what are the intensities expressed in gross terms for:

- large enterprises: .....
- small or medium sized enterprises: .....

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers: .....

2.4.2. Aid for specific training

2.4.2.1.  Granted outside of assisted regions under Article 61(3)(a) of the EEA Agreement and under Article 61(3)(c) of the EEA Agreement

If yes, please specify what are the intensities expressed in gross terms for:

- large enterprises: .....
- small or medium sized enterprises: .....

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers: .....

2.4.2.2.  Granted in assisted regions under Article 61(3)(a) of the EEA Agreement and under Article 61(3)(c) of the EEA Agreement

If yes, please specify what are the intensities expressed in gross terms for:

- large enterprises: .....
- small or medium sized enterprises: .....

If yes, please specify what are the intensities in case that the training is given to disadvantaged workers: .....

### 3. Eligible costs

Which are the eligible costs foreseen under the scheme or for the individual aid?

- Trainers personnel costs
- Trainers and trainees travel expenses

- Other current expenses such as materials and supplies
- Depreciation of tools and equipment, to the extent that they are used exclusively for the training project
- Cost of guidance and counselling services with regard to the training project
- Trainees personnel
- Indirect costs (administrative, rent, overheads, transport and tuition costs for participants)

In the case of ad hoc individual aid under a scheme, please provide for each of the eligible costs documentary evidence, which shall be transparent and itemized

.....

.....

#### 4. **Cumulation**

Can the aid foreseen in the scheme or in the individual aid be cumulated?

Yes       No

If yes, can the aid intensities as stipulated in Article 4 of the Regulation (EC) No 68/2001, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 (¹), be exceeded by this cumulation?

Yes       No

#### 5. **Other information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Regulation (EC) No 68/2001, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 (¹).

### PART III.3

#### **SUPPLEMENTARY INFORMATION SHEET ON EMPLOYMENT AID**

*This supplementary information sheet must be used for the notification of any individual aid or any scheme pursuant to Article 9 of Regulation (EC) No 2204/2002 (²), as incorporated into the EEA Agreement by EEA Joint Committee Decision No 83/2003 of 20 June 2003 (³). It must also be used in the case of an individual aid or scheme, which is notified to the Authority for reasons of legal certainty. This supplementary information sheet must as well be used for the notification of any employment aid in the transport sector (granted pursuant to Article 4(6) of the SME Regulation (⁴) or pursuant to the Authority's regional guidelines).*

#### 1. **Creation of employment**

1.1. Are the aid intensities calculated with regard to the wage costs over a period of two years relating to the employment created?

Yes       No

(¹) OJ L 266, 3.10.2002 and EEA Supplement No 49, cf. point 1d of Annex XV to the EEA Agreement.

(²) Commission Regulation (EC) No 2204/2002 of 12 December 2002 on the application of Articles 87 and 88 of the EC Treaty to State aid for employment (OJ L 337, 13.12.2002, p. 3 and OJ L 349, 24.12.2002, p. 126).

(³) OJ L 257, 9.10.2003 and EEA Supplement No 51, cf. point 1g of Annex XV to the EEA Agreement.

(⁴) Commission Regulation (EC) No 70/2001 on the application of Articles 87 and 88 EC Treaty to State aid to small and medium-sized enterprises, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 (OJ L 266, 3.10.2002 and EEA Supplement No 49), cf. point 1f of Annex XV to the EEA Agreement. The amendments contained in Commission Regulation (EC) No 364/2004 as regards the extension of its scope to include aid for research and development (OJ L 63, 28.2.2004, p. 22) are only applicable once this regulation has been incorporated into the EEA Agreement.

1.2. Is the creation of employment for SMEs outside of assisted areas under the Article 61(3)(a) of the EEA Agreement and under Article 61(3)(c) of the EEA Agreement or sectors?

Yes       No

If yes, please specify what are the intensities expressed in gross terms:

.....  
.....

Is the creation of employment in assisted areas according to Article 61(3)(a) of the EEA Agreement and 61(3)(c) of the EEA Agreement or sectors?

Yes       No

1.2.1. Is the aid defined in terms of intensity compared to standard reference cost?

Yes       No

Is the aid subject to taxes?

Yes       No

What are the intensities expressed in net terms?

.....

Shall the ceiling be increased because the scheme or the aid is applicable also to SMEs?

Yes       No

If yes, please specify what increases are foreseen, expressed in gross terms: .....

.....

1.2.2. Has the recipient to make a minimum contribution, exempted of any aid, of at least 25 % of the eligible costs?

Yes       No

1.2.3. Does the aid provide that the employment is maintained for a minimum period of three years in the case of large enterprises?

Yes       No

Does the aid provide that the employment in the regions or sectors which qualify for regional aid is maintained for a minimum period of two years in the case of SMEs?

Yes       No

If yes, what are the guarantees that the aid linked or not linked to the initial investment is made conditional on the maintenance of the employment for a minimum period of two or three years?

1.2.4. Does the employment created represent a net increase in the number of employees, both in the establishment and in the enterprise concerned, compared with the average over the past 12 months?

Yes       No

1.2.5. Have the new workers employed never had a job or have lost or are in the process of losing their previous job?

Yes       No

1.2.6. Does the scheme provide that any application for aid must be submitted before the employment concerned is created?

Yes       No

If not has the EFTA State adopted legal provisions establishing a legal right to aid according to objective criteria, and without further exercise of discretion by the EFTA States?

Yes       No

1.2.7. Does the aid provide that in cases where the employment created is linked to the carrying-out of a project of investment in tangible and intangible assets and the employment is created within three years of the investment's completion for a minimum period of three years in the case of SMEs, the application for aid must be submitted before work is started on the investment projects?

Yes       No

**2. Recruitment of disadvantaged and disabled workers**

2.1. Are the aid intensities calculated with regard to the wage costs over a period of one year relating to the employment created?

Yes       No

Do the gross aid intensities of all aid relating to the employment of the disadvantaged or disabled workers exceed respectively 50 % or 60 %?

Yes       No

2.2. Does the recruitment represent a net increase in the number of employees in the establishment concerned?

Yes       No

If not, have the post or posts fallen vacant following voluntary departure, retirement on grounds of age, voluntary reduction of working time or lawful dismissal for misconduct and not as a result of redundancy?

Yes       No

2.3. Is the aid limited to disadvantaged workers in the meaning of Article 2(f)?

Yes       No

2.4. Is the aid limited to disabled workers in the meaning of Article 2(g)?

Yes       No

If the aid is not limited to disadvantaged or disabled workers in the meaning of Article 2(f) and (g) please explain in detail why you consider that targeted categories of workers should be considered as disadvantaged: .....

.....

**3. Additional costs of employment of disabled workers**

3.1. Does the aid refer to the recruitment of individual disabled workers and ancillary costs?

Yes       No

If yes, please demonstrate that the conditions of Article 6.2 are fulfilled: .....

.....

3.2. Does the aid refer to sheltered employment?

Yes       No

If yes, please demonstrate that the aid does not exceed the costs of constructing, installing or expanding the establishment concerned, and any costs of administration and transport which result from employment of disabled workers: .....

.....

#### 4. Cumulation

4.1. Does the aid ceiling fixed in Article 4, 5 and 6 apply regardless of whether the support is financed entirely from state resources or is partly financed through the participation of EFTA States in Community programmes?

Yes       No

4.2. Can the notified aid for the creation of new jobs be cumulated with other State aid within the meaning of Article 61(1) of the EEA Agreement or with other funding emanating through the participation of EFTA States in Community programmes in relation to the same wage costs?

Yes       No

If yes, can the cumulation lead to a result where the aid intensity as fixed in Article 4(2) and (3) is exceeded (aid for disadvantaged and disabled workers excluded)?

Yes       No

4.3. Can the notified aid for the creation of employment under Article 4 of this regulation be cumulated with any other State aid within the meaning of Article 61(1) of the EEA Agreement in relation to the costs of any investment to which the created employment is linked and which has not yet been completed at the time the employment is created or which was completed in the three years before the employment was created?

Yes       No

If yes, can the cumulated aid result in an aid intensity exceeding the relevant ceiling of regional investment aid determined in the guidelines in regional investment aid and in the map approved by the Authority for each EFTA State or the ceiling in the Block Exemption Regulation (EC) No 70/2001, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 (¹)?

Yes       No

4.4. Can the aid for the recruitment of disadvantaged or disabled workers under Article 5 and 6 be cumulated with aid and/or funding emanating through the participation of EFTA States in Community programmes for the creation of employment under Article 4 in relation with the same wage costs?

Yes       No

If yes, is it ensured that such cumulation does not result in a gross aid intensity exceeding 100 % of the wage costs over any period for which the worker or workers are employed?

4.5. Can the aid for the recruitment of disadvantaged or disabled workers under Article 5 and 6 of the Regulation be cumulated with other State aid and/or with other funding emanating through the participation of EFTA States in Community programmes for other purposes than the creation of employment under Article 4 of the Regulation in relation to the same wage costs?

Yes       No

If yes, please explain the 'other purposes': .....

If yes is it ensured that such cumulation does not result in a gross aid intensity exceeding 100 % of the wage costs over any period for which the worker or workers are employed?

Yes       No

(¹) OJ L 266, 3.10.2002 and EEA Supplement No 49, cf. point 1f of Annex XV to the EEA Agreement.

## 5. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Regulation (EC) No 2204/2002, as incorporated into the EEA Agreement by EEA Joint Committee Decision No 83/2003 of 20 June 2003 (¹).

### PART III.4

#### SUPPLEMENTARY INFORMATION SHEET ON REGIONAL AID

*This supplementary information sheet must be used for the notification of any aid scheme or individual aid covered by the Authority's State Aid guidelines on national regional aid (²).*

*However, the present annex cannot be used for the particular purpose of notification of new regional aid maps. Of course, individual aid or schemes falling under the scope of the exemption regulations, both the SME (³) and the employment regulation (⁴), are exempted from notification. In this regard, EFTA States are invited to clarify the scope of their notification; in the particular case that their notification covers both aid to large firms and SMEs, then, they may request approval only concerning the first category.*

*As stated in the guidelines, regional aid is a specific form of aid since it is reserved for particular regions. It is designed to develop the less favoured regions by supporting investment and job creation in a sustainable context.*

*Derogation from the incompatibility principle established in the EEA Agreement can only be granted in respect of regional aid if the equilibrium between the resulting distortions of competition and the advantages of aid in terms of development can be guaranteed.*

## 1. Type of scheme or individual aid

The scheme or the individual aid relates to:

- 1.1.  Initial investment
  - The aid is calculated as a percentage of the investment's value
  - The aid is calculated as a percentage of the wage costs of the persons hired
- 1.2.  Operating aid
- 1.3.  Both
- 1.4. The aid is granted:
  - Automatically, should the conditions of the scheme be fulfilled
  - Discretionary, following a decision of the authorities

Should the aid be granted on a case by case basis, please provide a short description of the criteria followed and attach a copy of the administrative provisions applicable for the awarding of aid:

.....

.....

.....

(¹) OJ L 257, 9.10.2003 and EEA Supplement No 51, cf. point 1g of Annex XV to the EEA Agreement.

(²) The EFTA Surveillance Authority's Guidelines Chapter 25 on National Regional Aid (OJ L 111, 29.4.1999 and EEA Supplement No 18, as amended by OJ L 274, 26.10.2000 and EEA Supplement No 26).

(³) Commission Regulation (EC) No 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to small and medium-sized enterprises (OJ L 10, 13.1.2001 p. 33), as incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 (OJ L 266, 3.10.2002 and EEA Supplement No 49, cf. point 1f of Annex XV to the EEA Agreement). The amendments made by Commission Regulation (EC) No 364/2004 as regards the extension of its scope to include aid for research and development (OJ L 63, 28.2.2004, p. 22) are only applicable once the regulation has been incorporated into the EEA Agreement.

(⁴) Commission Regulation (EC) No 2204/2002 of 12 December 2002 on the application of Article 87 and 88 of the EC Treaty to State aid for employment (OJ L 337, 13.12.2002, p. 3, and OJ L 349, 24.12.2002, p. 126), as incorporated into the EEA Agreement by EEA Joint Committee Decision No 83/2003 of 20 June 2003 (OJ L 257, 9.10.2003 and EEA Supplement No 51, cf. point 1g of Annex XV to the EEA Agreement).

1.5. Does the aid respect the regional ceilings of the regional aid map applicable at the time of awarding the aid -including those resulting from the appropriate measures to be adopted in the framework of the Multisectoral Framework (¹)?

Yes  No

Does the scheme include a reference to the regional aid maps applicable?

Yes  No

If yes, please specify: .....

.....

2. **Initial investment aid (²)**

2.1. Does the scheme cover investment in fixed capital or job creation relating to:

- The setting-up of a new establishment?
- The extension of an existing establishment?
- The starting-up of a new activity involving a fundamental change in the product or production process of an existing establishment (through rationalisation, diversification or modernisation)?
- The purchase of an establishment which has closed or which would have closed had it not been purchased?

2.2. Does the aid include a clause stipulating that the recipient has made a minimum contribution of at least 25 % of the total investment and that this contribution will be exempted of any aid?

Yes  No

2.3. Does the aid provide that any application for aid must be submitted before work is started on the projects?

Yes  No

If any of the points above are not fulfilled, please explain why and how the authorities intend to comply with these necessary conditions:

.....

.....

2.4. Does the scheme define the aid in terms of intensity compared to standard reference cost?

Yes  No

Is the aid subject to taxes?

Yes  No

What are the intensities expressed in gross terms?

.....

What are the parameters enabling calculation of aid intensities?

.....

2.4.1.  Grants:

Depreciation arrangements in force? .....

Tax rate reduction on benefits of the firm: .....

(¹) EFTA Surveillance Authority's College Decision No 263/02/COL of 18 December 2002 introducing Chapter 26A on 'Multisectoral Framework on regional aid for large investment projects'.

(²) This should be understood in the sense of point 4(1) of the EFTA Surveillance Authority's Guidelines Chapter 25 on National Regional Aid (OJ L 111, 29.4.1999 and EEA Supplement No 18), according to which, 'the object of regional aid is to secure either productive investment (initial investment) or job creation, which is linked to the investment. Thus this method favours neither the capital factor nor the labour factor.'

2.4.2.  Low-interest loans and interest rebate:

Maximum amount of the rebate: .....

Maximum period of the loan: .....

Maximum proportion <sup>(1)</sup>: .....

Maximum length of the grace period: .....

In the case of low-interest loans, please specify the minimum interest rate: .....

In case of a state-loan:

— Is it covered by ordinary securities? .....

— What is the expected default rate? .....

— Is the reference rate being increased in situations involving a particular risk? .....

2.4.3.  Guarantee schemes:

Please indicate the types of loans for which guarantees may be granted and specification of the fees (cf. previous point):

.....  
.....  
.....

What is the expected default rate? .....

Please submit information allowing the aid intensity of guarantees to be calculated, including duration, proportion and amount:

.....  
.....  
.....2.5. Is replacement investment excluded from the scheme <sup>(2)</sup>? Yes       No

In case it is not, the authorities are requested to fill in the part on operating aid.

2.6. Is assistance for firms in difficulty <sup>(3)</sup> and/or for the financial restructuring of firms in difficulty excluded from the scheme? Yes       No

Should this question be answered in the negative, will aid to investment granted to a large enterprise during the restructuring period, be notified individually?

 Yes       No

## 2.7. Does the eligible expenditure under the scheme relate to:

2.7.1.  Material investment:The value of the investment is established as a percentage on the basis of <sup>(4)</sup>:

Land  
 Buildings  
 Plant/machinery (equipment)?

<sup>(1)</sup> Amount of the loan as a percentage or proportion of the eligible investment.<sup>(2)</sup> Replacing investment falls within the category of operating aid and thus it is excluded from initial investment.<sup>(3)</sup> As defined in the EFTA Surveillance Authority Guidelines Chapter 16 on aid for Rescuing and Restructuring firms in difficulty (OJ L 274, 26.10.2000 and EEA Supplement No 48).<sup>(4)</sup> In the transport sector, expenditure on the purchase of transport equipment cannot be included in the uniform set of items of expenditure. Such expenditure is not eligible for initial investment.

Please provide a short description (¹):

.....  
.....  
.....

In the context of purchasing an establishment of the type, for which the investment aid is intended, are there any guarantees that the establishment concerned does not belong to a firm in difficulty?

Yes       No

Are there enough guarantees that any aid awarded in the past for the acquisition of assets has been taken into account/deducted as provided for in point 4.5 of the RAG prior to the purchase?

Yes       No

Are there enough guarantees that the transactions would take place under market conditions?

Yes       No

Should one of the three previous questions be answered in the negative, please explain how the authorities intend to comply with the necessary conditions:

.....  
.....  
.....

2.7.2.  Intangible investment:

The value of the investment is established on the basis of expenditure entailed by the transfer of technology through the acquisition of:

- Patents
- Operating or patented know-how licences
- Unpatented know-how

Please provide a short description (²):

.....  
.....  
.....

Does the scheme include a clause stipulating that the expenditure on eligible intangible investment must not exceed 25 % of the standard base in the case of large firms?

Yes       No

If not, explain why and how the authorities intend to respect this requirement: .....

.....  
.....

In the case of large firms, does the scheme provide for guarantees that eligible assets:

2.7.2.1.  Will be used exclusively in the establishment receiving the aid?

2.7.2.2.  Must be regarded as amortisable assets?

(¹) This description should reflect how the authorities intend to ensure consistency with point 25.4(6) – (9) of the EFTA Surveillance Authority's Guidelines Chapter 25 on National Regional Aid (OJ L 111, 29.4.1999).

(²) This description should reflect how the authorities intend to ensure consistency with point 25.4(10) – (12) of the EFTA Surveillance Authority's Guidelines Chapter 25 on National Regional Aid (OJ L 111, 29.4.1999).

2.7.2.3.  Are purchased from third parties under market conditions?

Should one of these conditions not be explicitly reflected in the scheme, please explain the reasons, as well as how the authorities intend to ensure that the eligible intangible assets will remain associated within the recipient region and will not be subject to a transfer benefiting other regions:

.....  
.....  
.....

What are the guarantees that aid for initial investment (both material and intangible investment) is made conditional on the maintenance of the investment for a minimum period of five years?

.....  
.....  
.....

## 2.8. In case that aid to initial investment is linked to aid to employment, can the authorities provide guarantees that the cumulation rules would be respected?

.....

## 2.9. Aid to job creation linked to initial investment

## 2.9.1. Does the measure provide for guarantees that the aid for job creation is linked to the carrying-out of an initial investment project?

Yes       No

Does the measure provide for guarantees that the jobs will be created within three years of the investment completion?

Yes       No

Should one of the previous questions be answered in the negative, please explain how the authorities intend to comply with these requirements:

.....  
.....  
.....

In case that the investment does not relate to the setting up of a new establishment, please explain the reference period for calculating the number of jobs created:

.....  
.....  
.....

## 2.9.2. Does the measure provide for guarantees that job creation means a net increase in the number of jobs in a particular establishment compared with the average over a period of time?

Yes       No

Does the measure provide for guarantees that the jobs lost during the period of reference are being deducted from the apparent number of jobs created during the same period (<sup>(1)</sup>)?

Yes       No

Should one of the above points be answered in the negative, please explain how the authorities intend to comply with these requirements:

.....  
.....  
.....

## 2.9.3. Is the aid calculated on the basis of:

A percentage of the wage cost per job created?

<sup>(1)</sup> The number of jobs corresponds to the number of annual labour units (ALU), i.e. the number of persons employed full-time in one year, part-time and seasonal work being ALU fractions.

A flat-rate amount per job created?

Other (e.g. a progressive rate per job created). Please specify: .....

Please explain the parameters used in order to calculate the aid intensity:

.....

.....

.....

2.9.4. Does the measure provide for guarantees that the employment created will be maintained for a minimum period of five years?

.....

.....

### 3. **Operating aid**

3.1. What is the direct link between the awarding of operating aid and the contribution to regional development?

.....

.....

.....

3.2. What are the structural handicaps that the operating aid is seeking to redress?

.....

.....

3.3. Which are the guarantees that the nature and the level of the aid are proportional to the handicaps it seeks to alleviate?

.....

.....

3.4. What arrangements have been made to ensure that the aid is progressively reduced and limited in time?

.....

.....

### 4. **Specific questions relating to the ultrapheric regions or to regions with low population density**

4.1. Should aid not be progressively reduced and not be limited in time, please specify whether the following conditions are met:

4.1.1. Does the aid benefit an outermost region or a region with low population density?

Yes       No

4.1.2. Is this aid intended to offset in part additional transport costs?

Yes       No

Please provide proof of the existence of these additional costs and the method of calculation used to determine their amount <sup>(1)</sup>:

.....

.....

.....

<sup>(1)</sup> The description should reflect how the authorities intend to ensure that the aid is given only in respect of the extra cost of transport of goods inside national borders, is calculated on the basis of the most economical form of transport and the shortest route between the place of production or processing and commercial outlets, and cannot be given towards the transport of the products of businesses without an alternative location.

Indicate what will be the maximum amount of aid (on the basis of an aid-per-kilometre ratio or on the basis of an aid-per-kilometre and aid-per-unit-weight ratio) and the percentage of the additional costs covered by the aid:

.....  
.....  
.....

## 5. Scope of the scheme

### 5.1. Does the scheme apply to the transport sector?

Yes  No

Should this question be answered in the positive, is there a provision in the scheme stating that transport equipment (movable assets) are excluded from the eligible investment expenditure <sup>(1)</sup>?

Yes  No

## 6. Respect of the relevant provisions of sectoral and multisectoral frameworks

### 6.1. Does the scheme respect the specific provisions, such as the prohibition to grant aid to the steel sector <sup>(2)</sup> and/or synthetic fibres <sup>(3)</sup>?

Yes  No

### 6.2. Concerning aid awarded after 1 January 2003: Does the scheme provide for respect of individual notification obligations foreseen in point 26A.3(1) of the 2002 Multisectoral Framework <sup>(4)</sup>.

Yes  No

### 6.3. Concerning aid awarded before 1 January 2004: Does the scheme include a provision stating that any aid for large investment projects will be notified individually?

Yes  No

Should one of these questions be answered in the negative, please explain how the authorities intend to comply with the necessary conditions:

.....  
.....

## 7. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Authority's State Aid guidelines on national regional aid.

<sup>(1)</sup> Excepting the railway rolling stock in the sense provided by Article 4(5) of the Commission Regulation (EC) No 70/2001 (OJ L 10, 13.1.2001, p. 33), as incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002. The amendments made by Commission Regulation (EC) No 364/2004 as regards the extension of its scope to include aid for research and development (OJ L 63, 28.2.2004, p. 22) are only applicable once the Regulation has been incorporated into the EEA Agreement.

<sup>(2)</sup> In the sense of the Annex B of the EFTA Surveillance Authority's Guidelines Chapter 26A on Multisectoral Framework on Regional Aid for Large Investment Projects (not yet published).

<sup>(3)</sup> In the sense of Annex D of the EFTA Surveillance Authority's Guidelines Chapter 26A on Multisectoral Framework on Regional Aid for Large Investment Projects (not yet published).

<sup>(4)</sup> According to the EFTA Surveillance Authority's Guidelines Chapter 26A on Multisectoral Framework on Regional Aid for Large Investment Projects, 'EFTA States are required to notify every case of regional investment aid if the aid proposed is more than the maximum allowable aid that an investment can obtain under the scale and the rules laid down in point 26A.3.(1)'.

## PART III.5

**SUPPLEMENTARY INFORMATION SHEET ON AID COMING UNDER THE MULTISECTORAL FRAMEWORK<sup>(1)</sup>**

*This supplementary information sheet must be used for the notification of any aid covered by the Multisectoral framework on regional aid for large investment projects<sup>(2)</sup>.*

**1. Additional information on beneficiaries****1.1. Structure of the company or companies investing in the project****1.1.1. Identity of aid recipient**

1.1.2. If the legal identity of the aid recipient is different from the undertaking(s) that finance(s) the project or from the actual beneficiary(s) of the aid, describe also these differences.

.....  
.....  
.....

1.1.3. Identify the parent group of the aid recipient, describe the group structure and ownership structure of each parent company:

.....  
.....  
.....

**1.2. For a company or companies investing in the project, provide the following data for the last three financial years**

1.2.1. Worldwide turnover, EEA turnover, turnover in EFTA State concerned: .....

.....

1.2.2. Profit after tax and cash flow (on a consolidated basis): .....

.....

1.2.3. Employment worldwide, at EEA level and in EFTA State concerned: .....

.....

1.2.4. Market breakdown of sales in the EFTA State concerned, in the rest of the EEA and outside the EEA: .....

.....

1.2.5. Audited financial statements and annual report for the last three years: .....

.....

1.3. If the investment takes place in an existing industrial location, provide the following data for the last three financial years of that entity:

1.3.1. Total turnover: .....

1.3.2. Profit after tax and cash flow: .....

1.3.3. Employment: .....

1.3.4. Market breakdown of sales: in the EFTA State concerned, in the rest of the EEA and outside the EEA: .....

<sup>(1)</sup> For aid granted outside authorised schemes, the EFTA State must provide information detailing the beneficial effects of the aid on the assisted area concerned.

<sup>(2)</sup> EFTA Surveillance Authority's Guidelines Chapter 26A on Multisectoral Framework on Regional Aid for Large Investment Projects (not yet published in the OJ but available on the Authority's website).

**2. Aid**

For each aid, provide the following information:

**2.1. Amount**

2.1.1. Nominal amount of support and its gross and net grant equivalent: .....

2.1.2. Is the assistance measure subject to corporate tax (or other direct taxation)? If only partially, to what extent? .....

2.1.3. Provide a complete schedule of the payment of the proposed assistance. For the package of proposed public assistance, provide the following:

.....  
.....

**2.2. Characteristics:**

2.2.1. Are any of the assistance measures of the overall package not yet defined?

Yes       No

If yes, please specify: .....

.....

2.2.2. Indicate which of the abovementioned measures does not constitute State aid and for what reason(s):

.....  
.....  
.....

2.3. Financing from Community instruments (EIB, ECSC instruments, Social Fund, Regional Fund, other):

2.3.1. Are some of the abovementioned measures to be co-financed by Community programmes? Please explain.

.....  
.....  
.....

2.3.2. Is some additional support for the same project to be requested from any other European or international financing institutions?

Yes       No

If so, for what amounts? .....

**3. Assisted project**

3.1. Duration of the project: (specify the planned start date of the new production and the year by which full production may be reached): .....

**3.2. Description of the project**

3.2.1. Specify the type of the project and whether it is a new establishment or a capacity expansion or other

.....  
.....  
.....

3.2.2. Provide a short general description of the project

.....  
.....  
.....

## 3.3. Breakdown of the project costs

3.3.1. Specify the total cost of capital expenditure to be invested and depreciated over the lifetime of the project

.....  
.....  
.....

3.3.2. Provide a detailed breakdown of the capital and non-capital (2) expenditure associated with the investment project

.....  
.....  
.....

## 3.4. Financing of total project costs

.....  
.....  
.....

## 4. Product and market characteristics

## 4.1. Characterisation of product(s) envisaged by the project

4.1.1. Specify the product(s) that will be produced in the aided facility upon the completion of the investment and the relevant (sub-)sector(s) to which the product(s) belong(s) (indicate the Prodcom code or CPA nomenclature for projects in the service sectors):

.....  
.....  
.....

4.1.2. What product(s) will it replace? If these replaced products are not produced at the same location, indicate where they are currently produced.

.....  
.....  
.....

4.1.3. What other product(s) can be produced with the same new facilities at little or no additional cost?

.....  
.....  
.....

## 4.2. Capacity considerations

4.2.1. Quantify the impact of the project on the aid recipient's total viable capacity in the EEA (including at group level) for each of the product(s) concerned (in units per year in the year preceding the start year and on completion of the project).

.....  
.....  
.....

4.2.2. Provide an estimate of the total capacity of all EEA producers for each of the products concerned.

.....  
.....  
.....

## 4.3. Market data

4.3.1. Provide for each of the last six financial years data on apparent consumption of the product(s) concerned. If available, include statistics prepared by other sources to illustrate the answer.

.....  
.....  
.....

4.3.2. Provide for the next three financial years a forecast of the evolution of apparent consumption of the product(s) concerned. If available, include statistics prepared by independent sources to illustrate the answer.

.....  
.....  
.....

4.3.3. Is the relevant market in decline and for what reasons?

.....  
.....  
.....

4.3.4. An estimate of the market shares (in value) of the aid recipient or of the group to which the aid recipient belongs in the year preceding the start year and on completion of the project.

.....  
.....

## 5. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the multisectoral framework.

### PART III.6.a

#### SUPPLEMENTARY INFORMATION SHEET FOR RESEARCH AND DEVELOPMENT AID: AID SCHEMES

*This supplementary information sheet must be used for the notification of any aid scheme covered by the Authority's State aid Guidelines on aid for research and development (¹). It must also be used for aid schemes for research and development aid to SMEs which do not fall under the Block Exemption Regulation for SMEs (²).*

##### 1. Research stage

Research and development stages qualifying for aid

1.1. Feasibility studies:  Yes  No

If yes, to which stage of research does the study refer?

Fundamental research  
 Industrial research  
 Precompetitive development

If yes, give examples of major projects: .....

.....

1.2. Fundamental research:  Yes  No

If yes, give examples of major projects: .....

.....

1.3. Industrial research:  Yes  No

If yes, give examples of major projects: .....

.....

(¹) EFTA Surveillance Authority's State Aid Guidelines Chapter 14 on State aid for research and development (OJ L 245, 26.9.1996, EEA Supplement No 43) and subsequent amendments (OJ C 293, 28.11.2002, EEA Supplement No 59).

(²) Regulation (EC) No 70/2001 on the application of Article 87 and 88 EC Treaty to State aid to small and medium size enterprises (OJ L 10, 13.1.2001, p. 33). This block exemption has been incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 (OJ L 266, 3.10.2002, p. 56). The amendments made by Commission Regulation (EC) No 364/2004 of 25.2.2004 are only applicable once this Regulation has been incorporated into the EEA Agreement.

1.4. Precompetitive development:  Yes  No

If yes, give examples of major projects: .....  
.....

1.5. Patent applications and renewals by SMEs:  Yes  No

If yes, to which stage of research is concerned?

- Fundamental research
- Industrial research
- Precompetitive development

## 2. Additional information on the recipient of the aid

2.1. Higher-education or research establishments

Yes  No

If yes, give an estimate of the number of establishments involved: .....

If yes, state whether other firms receive aid:  Yes  No

Are these higher-education or research establishments in the public sector?

Yes  No

2.2. Other (please specify): .....

## 3. Cooperative research

To enable the Authority to check whether contributions from public research establishments to an R&D project constitute aid, please answer the following questions:

3.1. Do the projects provide that public, non-profit-making research or higher-education establishments carry out research on behalf of or in collaboration with industry?

Yes  No

If yes, please clarify:

— Do the public, non-profit-making research or higher-education establishments receive payment at the market rate for the services they provide?

Yes  No

or

— Do the industrial participants bear the full cost of the project?

Yes  No

or

— Where results which do not give rise to intellectual property rights may be widely disseminated, is any intellectual property rights fully allocated to the public, non-profit-making establishments?

Yes  No

or

— Do the public, non-profit-making establishments receive from the industrial participants (holders of intellectual property rights resulting from the research project) compensation equivalent to the market price for those rights and for the results that do not give rise to intellectual property rights but may be widely disseminated to interested third parties?

Yes  No

3.2. Are the projects carried out in collaboration with several firms?

Yes  No

If yes, what are the conditions governing such collaboration? .....

.....

**4. Research acquired by the state**

4.1. Do projects stipulate that the public authorities may commission R&D from firms?

Yes  No

If yes, is there an open tender procedure?  Yes  No

4.2. Do projects stipulate that the public authorities may buy the results of R&D from firms?

Yes  No

If yes, is there an open tender procedure?  Yes  No

**5. Type of aid**

Aid linked to an R&D contract signed with industrial firms (please specify): .....

Advance repayable if the project is successful (please specify the amount and procedures for repayment; in particular, give the criteria for measuring 'success') .....

Other (please specify): .....

**6. Eligible expenditure**

Costs of personnel employed solely on the research activity: .....

Costs of durable assets used solely and on a continual basis for the research activity (equipment and instruments): .....

Costs of land and premises used solely and on a continual basis (except where transferred commercially) for the research activity: .....

Costs of consultancy and equivalent services used exclusively for the research activity, including the research, technical knowledge and patents, etc. bought from outside sources: .....

Additional overheads incurred directly as a result of the research activity:  
.....  
.....

If appropriate, give a breakdown of research costs by aided and non-aided R&D:

.....

Give a breakdown of the budget between firms, research centres and universities:

.....

Other operating expenses (costs of materials, supplies and similar products incurred directly as a result of the research activity)

**7. Aid intensity****7.1. Gross aid intensity**

Definition stage or feasibility studies: .....

Fundamental research: .....

Industrial research: .....

Precompetitive development: .....

**7.2. For aid in support of patent applications and renewals by SMEs, specify the research activities which first led to the patents concerned:** .....

Planned intensity: .....

**7.3. Does the same R&D activity cover several stages of research?** Yes       No

If yes, which? .....

Specify the aid intensity applied: .....

**7.4. Bonuses applicable, if any**

For aid granted to SMEs, give the bonus applicable, if any: .....

Are the research activities in accordance with a specific project or programme undertaken as part of the Community's current framework programme for research and technological development?

 Yes       No

If yes, what is the bonus applicable? .....

Please give also the exact title of the specific project or programme undertaken as part of the Community's current framework programme for R&TD (if possible using the 'call identifier' or the CORDIS website: [www.cordis.lu](http://www.cordis.lu)).

Does the project in accordance with a specific project or programme undertaken as part of the Community's current framework programme for R&amp;TD involve cross-border cooperation between firms and public research bodies or between at least two independent partners in two States, where its results are widely disseminated and published?

 Yes       No

If yes, what is the bonus applicable? .....

Are the aided R&amp;D activities located in a region eligible under Article 61(3) (a) or (c) of the EEA Agreement at the time the aid is granted?

 Yes       No

Give the bonus applicable: .....

If the research activities are not in accordance with a specific project or programme undertaken as part of the Community's current framework programme for R&amp;TD, clarify whether at least one of the following conditions is met:

- The project involves effective cross-border cooperation between at least two independent partners in two States, particularly in the context of coordinating national R&TD policies

 Yes       No

— The project involves effective cooperation between firms and public research bodies, particularly in the context of coordination of national R&TD policies

Yes  No

— The project's results are widely disseminated and published, patent licences are granted or other appropriate steps are taken under conditions similar to those for the dissemination of Community R&TD results

Yes  No

Where at least one of the above conditions is met, give any bonus applicable: .....

7.5. Where there is a combination of bonuses and aid intensities, give the maximum aid intensity applicable for each stage of research: .....

**8. Incentive effect of the aid**

8.1. Provide information that will enable us to assess the incentive effect of the aid for large firms

.....  
.....

8.2. Does the scheme stipulate that the annual report on implementation should, in the case of large firms, contain a description of the incentive effect for each individual application of the scheme?

Yes  No

**9. Multinational aspects**

9.1. Do the projects (scheme/programme) have any multinational aspects?

Yes  No

If yes, specify: .....

9.2. Do the R&D projects involve cooperation with partners in other countries?

Yes  No

If yes, state:

a) Which other EEA State(s): .....

b) Which other third country or countries: .....

c) Which firm(s) in other countries: .....

9.3. Give a breakdown of the total cost by partner: .....

**10. Access to results**

Who will own the R&D results in question?

.....

10.1. Are any conditions attached to the granting of licences in respect of the results?

.....

10.2. Are there any rules governing the general publication/dissemination of the R&D results?

Yes  No

10.3. Indicate the measures planned for the subsequent use/development of the results: .....

.....

10.4. Is there provision for the results of publicly financed R&D projects to be made available to industry within the EEA on a non-discriminatory basis?

Yes  No

#### 11. Information and control measures

11.1. Give the information/control measures used to ensure that the aided projects are in line with the objectives laid down by the relevant legislation:

.....  
.....

11.2. Specify the arrangements for informing the Authority about implementation of the scheme:

.....  
.....

11.3. Other useful information, including an estimate of the number of jobs created or safeguarded:

.....  
.....

#### 12. Other information

Please give any other information you consider necessary to assess the measure(s) in question under the Authority's *State aid Guidelines on aid for research and development*.

### PART III.6.b

#### SUPPLEMENTARY INFORMATION SHEET FOR RESEARCH AND DEVELOPMENT AID: INDIVIDUAL AID

This supplementary information sheet must be used for the notification of any aid scheme covered by the Authority's State aid Guidelines on aid for research and development <sup>(1)</sup> It must also be used for individual aid for research and development to SMEs, which does not fall under the Block Exemption Regulation for SMEs <sup>(2)</sup>.

#### 1. Research stage

Research and development stages qualifying for aid

1.1. Feasibility studies:  Yes  No

If yes, to which stage of research does the study refer?

Fundamental research  
 Industrial research  
 Precompetitive development

If yes, give examples of major projects: .....

1.2. Fundamental research:  Yes  No

If yes, give examples of major projects: .....

<sup>(1)</sup> EFTA Surveillance Authority's State Aid Guidelines Chapter 14 on State aid for research and development (OJ L 245, 26.9.1996, EEA Supplement No 43) and subsequent amendments (OJ C 293, 28.11.2002, EEA Supplement No 59).

<sup>(2)</sup> Regulation (EC) No 70/2001 on the application of Article 87 and 88 EC Treaty to State aid to small and medium size enterprises (OJ L 10, 13.1.2001, p. 33). This block exemption has been incorporated into the EEA Agreement by EEA Joint Committee Decision No 88/2002 of 25 June 2002 (OJ L 266, 3.10.2002, p. 56). The amendments made by Commission Regulation (EC) No 364/2004 of 25.2.2004 are only applicable once this Regulation has been incorporated into the EEA Agreement.

1.3. Industrial research:  Yes  No

If yes, give examples of major projects: .....

1.4. Precompetitive development:  Yes  No

If yes, give examples of major projects: .....

1.5. Patent applications and renewals by SMEs:  Yes  No

If yes, to which stage of research is concerned?

- Fundamental research
- Industrial research
- Precompetitive development

## 2. Additional information on the recipient of the aid

2.1. Higher-education or research establishments

Yes  No

If yes, give an estimate of the number of establishments involved: .....

If yes, state whether other firms receive aid:  Yes  No

Are these higher-education or research establishments in the public sector?

Yes  No

2.2. Other (please specify): .....

## 3. Cooperative research

To enable the Authority to check whether contributions from public research establishments to an R&D project constitute aid, please answer the following questions:

3.1. Do the projects provide that public, non-profit-making research or higher-education establishments carry out research on behalf of or in collaboration with industry?

Yes  No

If yes, please clarify:

— Do the public, non-profit-making research or higher-education establishments receive payment at the market rate for the services they provide?

Yes  No

or

— Do the industrial participants bear the full cost of the project?

Yes  No

or

— Where results which do not give rise to intellectual property rights may be widely disseminated, is any intellectual property rights fully allocated to the public, non-profit-making establishments?

Yes  No

or

— Do the public, non-profit-making establishments receive from the industrial participants (holders of intellectual property rights resulting from the research project) compensation equivalent to the market price for those rights and for the results that do not give rise to intellectual property rights but may be widely disseminated to interested third parties?

Yes  No

3.2. Are the projects carried out in collaboration with several firms?

Yes  No

If yes, what are the conditions governing such collaboration? .....

.....

4. **Research acquired by the state**

4.1. Do projects stipulate that the public authorities may commission R&D from firms?

Yes  No

If yes, is there an open tender procedure?  Yes  No

4.2. Do projects stipulate that the public authorities may buy the results of R&D from firms?

Yes  No

If yes, is there an open tender procedure?

Yes  No

5. **Type of aid**

Aid linked to an R&D contract signed with industrial firms (please specify): .....

Advance repayable if the project is successful (please specify the amount and procedures for repayment; in particular, give the criteria for measuring 'success'): .....

Other (please specify): .....

6. **Eligible expenditure**

Costs of personnel employed solely on the research activity: .....

Costs of durable assets used solely and on a continual basis for the research activity (equipment and instruments): .....

Costs of land and premises used solely and on a continual basis (except where transferred commercially) for the research activity: .....

Costs of consultancy and equivalent services used exclusively for the research activity, including the research, technical knowledge and patents, etc. bought from outside sources: .....

Additional overheads incurred directly as a result of the research activity: .....

If appropriate, give a breakdown of research costs by aided and non-aided R&D:

.....

Give a breakdown of the budget between firms, research centres and universities:

.....

**7. Aid intensity**

7.1. Gross aid intensity

Definition stage or feasibility studies: .....

Fundamental research: .....

Industrial research: .....

Precompetitive development: .....

7.2. For aid in support of patent applications and renewals by SMEs, specify the research activities which first led to the patents concerned: .....

Planned intensity: .....

7.3. Does the same R&D activity cover several stages of research?

Yes       No

If yes, which? .....

Specify the aid intensity applied: .....

7.4. Bonuses applicable, if any

For aid granted to SMEs, give the bonus applicable, if any: .....

Are the research activities in accordance with a specific project or programme undertaken as part of the Community's current framework programme for research and technological development (R&TD)?

Yes       No

If yes, what is the bonus applicable? .....

Please give also the exact title of the specific project or programme undertaken as part of the Community's current framework programme for R&TD (if possible using the 'call identifier' or the CORDIS website: [www.cordis.lu](http://www.cordis.lu)).

Does the project in accordance with a specific project or programme undertaken as part of the Community's current framework programme for R&TD involve cross-border cooperation between firms and public research bodies or between at least two independent partners in two States, where its results are widely disseminated and published?

Yes       No

If yes, what is the bonus applicable? .....

Are the aided R&D activities located in a region eligible under Article 61(3)(a) or (c) of the EEA Agreement at the time the aid is granted?

61(3)(a)       61(3)(c)

Give the bonus applicable: .....

If the research activities are not in accordance with a specific project or programme undertaken as part of the Community's current framework programme for R&TD, clarify whether at least one of the following conditions is met:

— The project involves effective cross-border cooperation between at least two independent partners in two States, particularly in the context of coordinating national R&TD policies

Yes       No

— The project involves effective cooperation between firms and public research bodies, particularly in the context of coordination of national R&TD policies

Yes       No

— The project's results are widely disseminated and published, patent licences are granted or other appropriate steps are taken under conditions similar to those for the dissemination of Community R&TD results

Yes       No

Where at least one of the above conditions is met, give any bonus applicable: .....

Where there is a combination of bonuses and aid intensities, give the maximum aid intensity applicable for each stage of research: .....

#### 8. Incentive effect of the aid

8.1. How has expenditure on research and development increased or decreased?

.....

8.2. Is the aid used for R&D activities over and above the recipient's traditional activities?

Yes       No

8.3. Is R&D-linked scientific and/or technological activity being created?

Yes       No

8.4. How has the number of people engaged in R&D activities evolved?

.....

8.5. Has there been job creation linked to R&D activities?

Yes       No

If yes, give the estimated number of jobs created: .....

8.6. Have jobs been safeguarded as a result of R&D activities?

Yes       No

8.7. What is the firm's turnover? .....

8.8. Are there additional costs linked to cross-border cooperation?

Yes       No

8.9. Indicate the measures planned for exploiting in part or in full the results of the research

.....

.....

8.10. Are measures planned to enable SMEs to participate?

Yes       No

If yes, indicate what they are: .....

8.11. Other incentive factors, such as commercial and technological risk: .....

8.12. In the case of individual, close-to-the-market research projects to be undertaken by large firms, what factors have been taken into account to ensure that the aid has an incentive effect on R&D?

.....

8.13. Demonstrate that the application for aid was made before the R&D activities started:

.....

.....

## 9. Multinational aspects

9.1. Do the projects (scheme/programme) have any multinational aspects?

Yes       No

If yes, specify: .....

9.2. Do the R&D projects involve cooperation with partners in other countries?

Yes       No

If yes, state:

a) Which other EEA State(s): .....

b) Which other third country or countries: .....

c) Which firm(s) in other countries: .....

9.3. Give a breakdown of the total cost by partner: .....

.....

## 10. Access to results

10.1. Who will own the R & D results in question?

.....

10.2. Are any conditions attached to the granting of licences in respect of the results?

.....

10.3. Are there any rules governing the general publication/dissemination of the R&D results?

Yes       No

10.4. Indicate the measures planned for the subsequent use/development of the results: .....

10.5. Is there provision for the results of publicly financed R&D projects to be made available to industry within EEA on a non-discriminatory basis?

Yes       No

## 11. Information and control measures

11.1. Give the information/control measures used to ensure that the aided projects are in line with the objectives laid down by the relevant legislation:

.....

.....

11.2. Specify the arrangements for informing the Authority about implementation of the scheme:

.....  
.....

Other useful information, including an estimate of the number of jobs created or safeguarded:

.....  
.....

**12. Other information**

Please give any other information you consider necessary to assess the measure(s) in question under the Authority's *State aid Guidelines on aid for research and development*.

**PART III.7.a**

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR RESCUING FIRMS IN DIFFICULTY: AID SCHEMES**

*This supplementary information sheet must be used for the notification of rescue aid schemes covered by the Authority's State aid Guidelines on aid for rescuing and restructuring firms in difficulty (1).*

**1. Eligibility**

1.1. Is the scheme limited to firms that fulfil at least one of the eligibility criteria below?

1.1.1. Is the scheme limited to firms, where more than half their registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

Yes  No

1.1.2. Are the firms unlimited companies, where more than half of their capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

Yes  No

1.1.3. Do the firms fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

Yes  No

1.2. Is the scheme limited to rescuing small or medium-sized enterprises in difficulty which corresponds to the EEA definition of SMEs?

Yes  No

**2. Form of aid**

2.1. Is the aid granted under the scheme in the form of a loan guarantee or loans?

Yes  No

2.2. If yes, will the loan be granted at an interest rate at least comparable to those observed for loans to healthy firms, and in particular the reference rate adopted by the Authority?

Yes  No

Please provide detailed information.

(1) EFTA Surveillance Authority's State Aid Guidelines, Chapter 16 on State aid for rescuing and restructuring firms in difficulty (OJ L 274, 26.10.2000, EEA Supplement No 48).

2.3. Will the aid under the scheme be linked to loans that are to be reimbursed over a period of not more than 12 months after disbursement of the last instalment to the firm?

Yes       No

### 3. Other elements

3.1. Will aid under the scheme be warranted on the grounds of serious social difficulties? Please justify.

.....  
.....

3.2. Will aid under the scheme have no unduly adverse spill over effects on other States? Please justify.

.....  
.....

3.3. Please explain why you think that the aid scheme is limited to the minimum necessary (i.e. is restricted to the amount needed to keep the firm in business for the period during which the aid is authorised. This should not go beyond a period of 6 months).

.....  
.....

3.4. Do you undertake, within six months after granting the aid, to either approve a restructuring plan or a liquidation plan, or demand reimbursement of the loan and the aid corresponding to the risk premium from the beneficiary?

Yes       No

Please specify the maximum amount of the aid that can be awarded to any one firm as part of the rescue operation:

.....  
.....

3.5. Provide all relevant information on aid of any kind which may be granted to the firms eligible for receiving rescue aid during the same period of time.

.....  
.....

### 4. Annual report

4.1. Do you undertake to provide reports, at least on an annual basis, on the scheme's operation, containing the information specified in the Authority's instructions on standardised reports?

Yes       No

4.2. Do you undertake in such a report to include a list of beneficiary firms with at least the following information:

- (a) The company name;
- (b) Its sectoral code, using the NACE<sup>(1)</sup> two-digit sectoral classification codes;
- (c) The number of employees;
- (d) Annual turnover and balance sheet value;
- (e) The amount of aid granted;
- (f) Where appropriate, any restructuring aid, or other support treated as such, which it has received in the past;

<sup>(1)</sup> Statistical classification of economic activities in the European Community, published by the Statistical Office of the European Communities.

(g) Whether or not the beneficiary company has been wound up or subject to collective insolvency proceedings before the end of the restructuring period.

Yes  No

##### 5. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Authority's State aid Guidelines on aid for rescuing and restructuring firms in difficulty.

#### PART III.7.b

#### **SUPPLEMENTARY INFORMATION SHEET ON AID FOR RESCUING FIRMS IN DIFFICULTY: INDIVIDUAL AID**

*This supplementary information sheet must be used for the notification of individual rescue aid covered by the Authority's State aid Guidelines on aid for rescuing and restructuring firms in difficulty (1).*

##### 1. Eligibility

1.1. Is the firm a limited company, where more than half of its registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

Yes  No

1.2. Is the firm an unlimited company, where more than half of its capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

Yes  No

1.3. Does the firm fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

Yes  No

If you have answered yes to any of the above questions, please attach the relevant documents (latest profit and loss account with balance sheet, or court decision opening an investigation into the company under national company law).

If you have answered no to all of the above questions, please submit evidence supporting that the firm is in difficulties, for it to be eligible for rescue aid.

1.4. When has the firm been created? .....

1.5. Since when is the firm operating? .....

1.6. Does the company belong to a larger business group?

Yes  No

If you have answered yes, please submit full details about the group (organisation chart, showing the links between the group's members with details on capital and voting rights) and attach proof that the company's difficulties are its own and are not the result of an arbitrary allocation of costs within the group and that the difficulties are too serious to be dealt with by the group itself.

(1) EFTA Surveillance Authority's State Aid Guidelines, Chapter 16 on State aid for rescuing and restructuring firms in difficulty (OJ L 274, 26.10.2000, EEA Supplement No 48).

1.7. Has the firm (or the group to which it belongs) in the past received any rescue aid?

Yes       No

If yes, please provide full details (date, amount, reference to previous Authority decision if applicable, etc.):

.....  
.....

## 2. Form of aid

2.1. Is the aid in the form of a loan guarantee or loans? Copies of the relevant documents should be provided.

Yes       No

2.2. If yes, is the loan granted at an interest rate at least comparable to those observed for loans to healthy firms, and in particular the reference rate adopted by the Authority?

Yes       No

Please provide detailed information.

2.3. Is the aid linked to loans that are to be reimbursed over a period of not more than 12 months after disbursement of the last instalment to the firm?

Yes       No

## 3. Other elements

3.1. Is the aid warranted on the grounds of serious social difficulties? Please justify.

.....

3.2. Does the aid have no unduly adverse spill over effects on other States? Please justify.

.....

3.3. Please explain why you think that the aid is limited to the minimum necessary (i.e. is restricted to the amount needed to keep the firm in business for the period during which the aid is authorised). This should be done on the basis of a liquidity plan for the 6 months ahead and on the basis of a comparison with operating costs and financial charges over the previous 12 months.

.....  
.....

3.4. Do you undertake, not later than six months after the rescue aid measure has been authorised, to communicate to the Authority a restructuring plan or a liquidation plan or proof that the loan has been reimbursed in full and/or that the guarantee has been terminated?

Yes       No

## 4. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Authority's *State aid Guidelines on aid for rescuing and restructuring firms in difficulty*.

## PART III.8.a

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR RESTRUCTURING FIRMS IN DIFFICULTY:  
AID SCHEMES**

*This supplementary information sheet must be used for the notification of restructuring aid schemes covered by the Authority's State aid Guidelines on aid for rescuing and restructuring firms in difficulty (¹)*

**1. Eligibility**

1.1. Is the scheme limited to firms that fulfil at least one of the eligibility criteria below:

1.1.1. Is the scheme limited to firms, where more than half their registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

Yes  No

1.1.2. Are the firms unlimited companies, where more than half of their capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

Yes  No

1.1.3. Do the firms fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

Yes  No

1.2. Is the scheme limited to restructuring small or medium-sized enterprises in difficulty which corresponds to the EEA definition of SMEs?

Yes  No

**2. Return to viability**

A restructuring plan must be implemented which must assure restoration of viability. At least the following information should be included:

2.1. Presentation of the different market assumptions arising from the market survey.

2.2. Analysis of the reason(s) why the firm has run into difficulty.

2.3. Presentation of the proposed future strategy for the firm and how this will lead to viability.

2.4. Complete description and overview of the different restructuring measures planned and their cost.

2.5. Timetable for implementing the different measures and the final deadline for implementing the restructuring plan in its entirety.

2.6. Information on the production capacity of the company, and in particular on utilisation of this capacity, capacity reductions.

2.7. Full description of the financial arrangements for the restructuring, including:

- Use of capital still available;
- Sale of assets or subsidiaries to help finance the restructuring;
- Financial commitment by the different shareholders and third parties (like creditors, banks);
- Amount of public assistance and demonstration of the need for that amount;

(¹) EFTA Surveillance Authority's State Aid Guidelines, Chapter 16 on State aid for rescuing and restructuring firms in difficulty (OJ L 274, 26.10.2000, EEA Supplement No 48).

2.8. Projected profit and loss accounts for the next five years with estimated return on capital and sensitivity study based on several scenarios.

2.9. Name(s) of the author(s) of the restructuring plan and date on which it was drawn up.

**3. Avoidance of undue distortion of competition**

Does the scheme provide that recipient firms must not increase their capacity during the restructuring plan?

Yes  No

**4. Aid limited to the minimum necessary**

Describe how it will be assured that the aid granted under the scheme is limited to the minimum necessary.

**5. One time, last time**

Is it excluded that recipient firms receive restructuring aid more than once over a period of ten years?

Yes  No

All cases where this principle is not respected must be notified individually.

**6. Amount of aid**

6.1. Please specify the maximum amount of the aid that can be awarded to any one firm as part of the restructuring operation: .....

6.2. Provide all relevant information on aid of any kind which may be granted to the firms eligible for receiving restructuring aid.

.....

**7. Annual report**

7.1. Do you undertake to provide reports, at least on an annual basis, on the scheme's operation, containing the information specified in the Authority's instructions on standardised reports?

Yes  No

7.2. Do you undertake in such report to include a list of beneficiary firms with at least the following information:

- (a) The company name;
- (b) Its sectoral code, using the NACE (<sup>(1)</sup>) two-digit sectoral classification codes;
- (c) The number of employees;
- (d) Annual turnover and balance sheet value;
- (e) The amount of aid granted;
- (f) Where appropriate, any restructuring aid, or other support treated as such, which it has received in the past;
- (g) Whether or not the beneficiary company has been wound up or subject to collective insolvency proceedings before the end of the restructuring period.

Yes  No

<sup>(1)</sup> Statistical classification of economic activities in the European Community, published by the Statistical Office of the European Communities.

## 8. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Authority's State aid Guidelines on aid for rescuing and restructuring firms in difficulty.

### PART III.8.b

#### **SUPPLEMENTARY INFORMATION SHEET ON AID FOR RESTRUCTURING FIRMS IN DIFFICULTY: INDIVIDUAL AID**

*This supplementary information sheet must be used for the notification of individual restructuring aid covered by the Authority's State aid Guidelines on aid for rescuing and restructuring firms in difficulty (1)*

##### 1. Eligibility

1.1. Is the firm a limited company, where more than half of its registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

Yes  No

1.2. Is the firm an unlimited company, where more than half of its capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

Yes  No

1.3. Does the firm fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

Yes  No

If you have answered yes on any of the above questions, please attach the relevant documents (latest profit and loss account with balance sheet, or court decision opening an investigation into the company under national company law)

If you have answered no to all of the above questions, please submit evidence supporting that the firm is in difficulties, for it to be eligible for restructuring aid.

1.4. When has the firm been created? .....

1.5. Since when is the firm operating? .....

1.6. Does the company belong to a larger business group?

Yes  No

If you have answered yes, please submit full details about the group (organisation chart, showing the links between the group's members with details on capital and voting rights) and attach proof that the company's difficulties are its own and are not the result of an arbitrary allocation of costs within the group and that the difficulties are too serious to be dealt with by the group itself.

1.7. Has the firm (or the group to which it belongs) in the past received any restructuring aid?

Yes  No

If yes, please provide full details (date, amount, reference to previous Authority decision Dec. No xx/xx/COL if applicable, etc.): .....

(1) EFTA Surveillance Authority's State Aid Guidelines, Chapter 16 on State aid for rescuing and restructuring firms in difficulty (OJ L 274, 26.10.2000, EEA Supplement No 48).

## 2. **Restructuring plan**

2.1. Please supply a copy of the survey of the market(s) served by the firm in difficulty, with the name of the organisation which carried it out. The market survey must give in particular:

2.1.1. A precise definition of the product and geographical market(s).

2.1.2. The names of the company's main competitors with their shares of the world, EEA or domestic market, as appropriate.

2.1.3. The evolution of the company's market share in recent years.

2.1.4. An assessment of total production capacity and demand at EEA level, concluding whether or not there is excess capacity on the market.

2.1.5. EEA forecasts for trends in demand, aggregate capacity and prices on the market over the five years ahead.

2.2. Please attach the restructuring plan. At least the following information should be included:

2.2.1. Presentation of the different market assumptions arising from the market survey.

2.2.2. Analysis of the reason(s) why the firm has run into difficulty.

2.2.3. Presentation of the proposed future strategy for the firm and how this will lead to viability.

2.2.4. Complete description and overview of the different restructuring measures planned and their cost.

2.2.5. Timetable for implementing the different measures and the final deadline for implementing the restructuring plan in its entirety.

2.2.6. Information on the production capacity of the company, and in particular on utilisation of this capacity, capacity reductions.

2.2.7. Full description of the financial arrangements for the restructuring, including:

- Use of capital still available;
- Sale of assets or subsidiaries to help finance the restructuring;
- Financial commitment by the different shareholders and third parties (like creditors, banks);
- Amount of public assistance and demonstration of the need for that amount;

2.2.8. Projected profit and loss accounts for the next five years with estimated return on capital and sensitivity study based on several scenarios.

2.2.9. Name(s) of the author(s) of the restructuring plan and date on which it was drawn up.

2.3. Describe the compensatory measures proposed with a view to mitigating the distortive effects on competition at EEA level.

2.4. Provide all relevant information on aid of any kind granted to the firm receiving restructuring aid, whether under a scheme or not, until the restructuring period comes to an end.

## 3. **Other information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the *Authority's State aid Guidelines on aid for rescuing and restructuring firms in difficulty*.

## PART III.9

**SUPPLEMENTARY INFORMATION SHEET ON AID FOR AUDIOVISUAL PRODUCTION**

*This supplementary information sheet must be used for notifications related to cinematographic and other audiovisual works (¹).*

**1. The aid scheme**

- 1.1. Please describe as accurately as possible the purpose of the aid and its scope, where appropriate, for each measure.
- 1.2. Does the aid directly benefit the creation of a cultural work (for cinema or television)?

Yes       No

- 1.3. Please indicate what provisions exist to guarantee the cultural objective of the aid:

.....  
.....

- 1.4. Does the aid have the effect of supporting industrial investment?

Yes       No

**2. Conditions for eligibility**

- 2.1. Please indicate the conditions for eligibility for the planned aid: .....

- 2.2. Beneficiaries

- 2.2.1. Does the scheme distinguish between specific categories of beneficiary (e.g. natural/legal person, dependent/independent producer/broadcaster, etc.)?

.....

- 2.2.2. Does the scheme differentiate on grounds of nationality or place of residence?

.....

- 2.2.3. In the case of establishment in the territory of an EEA State, are beneficiaries obliged to fulfil any conditions other than that of being represented by a permanent agency? Note that the conditions of establishment must be defined with respect to the territory of the EEA State and not to a subdivision of that State.

.....

- 2.2.4. If the aid has a tax component, must the beneficiary fulfil any obligations or conditions other than that of having taxable revenue in the territory of the EEA State?

.....

**3. Territorial coverage**

- 3.1. Please indicate if there is provision for any form of obligation to spend in the territory of the EEA State or in one of its subdivisions.

.....

- 3.2. Is it necessary to comply with a minimum degree of territorial coverage in order to be eligible for the aid?

Yes       No

- 3.3. Is the required territorial coverage calculated with regard to the overall budget of the film or to the amount of aid?

Yes       No

(¹) See in this context, Communication from the Commission to the Council, the European Parliament, the Economic and Social Committee and Committee of the Regions on certain legal aspects relating to cinematographic and other audiovisual works (OJ C 43, 16.2.2002, p. 6).

3.4. Does the condition of territorial coverage apply to certain specific items of the production budget?

Yes  No

3.5. Is the absolute amount of aid adjustable in proportion to the expenditure carried out in the territory of the EEA State?

Yes  No

3.6. Is the aid intensity directly proportional to the effective degree of territorial coverage?

Yes  No

3.7. Is the aid adjustable in proportion to the degree of territorial coverage required?

Yes  No

#### 4. **Eligible costs**

4.1. Please specify the costs which may be taken into account to determine the amount of aid: .....

4.2. Do the eligible costs all relate directly to the creation of a cinematographic or audiovisual work?

Yes  No

#### 5. **Aid intensity**

5.1. Please indicate whether the scheme provides for use of the concept of difficult, low-budget film in order to obtain an aid intensity of over 50 % of the production budget.

.....

5.2. If so, please indicate the categories of film covered by this concept.

.....

5.3. Please indicate whether the aid can be combined with other aid schemes ('cumulation of aid') or other provisions for aid and, if so, what arrangements are made to limit such cumulation or to ensure that, in the case of cumulation, the maximum aid intensity for the work is not exceeded.

.....

#### 6. **Compatibility**

6.1. Please provide a reasoned justification in support of compatibility of the aid in the light of the principles set out in the Commission Communication on certain legal aspects relating to cinematographic and other audiovisual works.

.....

.....

#### 7. **Other information**

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Communication on certain legal aspects relating to cinematographic and other audiovisual works.

## PART III.10

**SUPPLEMENTARY INFORMATION SHEET ON ENVIRONMENTAL PROTECTION AID**

*This supplementary information sheet must be used for the notification of any aid covered by the Authority's State aid Guidelines on aid for environmental protection (¹).*

**1. Objective of the aid**

1.1. Which are the objectives aimed at in terms of environmental protection? Please submit a detailed description for each part of the scheme

.....  
.....

If the measure in question has already been applied in the past, what have been the results in terms of environmental protection?

.....  
.....

1.2. If the measure is a new one, what environmental results are anticipated and over what period?

.....  
.....

**2. Investment aid aimed at the adaptation to new Standards or aimed at going beyond existing standards**

2.1. Aid for adaptation to new Community standards

2.1.1. Will aid be granted for reaching Community standards already adopted at the time of notification?

Yes       No

In the affirmative which are the Community standards in question?

.....  
.....

Please specify date at which they have been formally adopted by the competent EEA institutions: .....

Please confirm that no aid will be granted to large enterprises for reaching Community standards already adopted but not yet in force:

Yes       No

If Community standards are set in a directive, which deadlines are set for the transposition?

.....

2.1.2. Which are the eligible costs?

.....  
.....

Please explain how it will be ensured that the eligible costs are only the extra costs necessary to meet the environmental objective, and how any cost savings engendered over the first 5 years of the life of the investment will be taken into account.

.....  
.....

To what extent are advantages deriving from a possible capacity increase and from accessory additional productions taken into account?

.....  
.....

(¹) EFTA Surveillance Authority's State Aid Guidelines Chapter 15 on aid for environmental protection (OJ L 21, 24.1.2002, EEA Supplement No 6).

2.1.3. What is the maximum aid intensity expressed as a gross amount of the planned aid? .....

2.2. State aids aimed at going beyond Community standards or planned in case no Community standard exists.  
.....

2.2.1. If Community standards exist, please describe:  
.....

If there are no Community standards, are there national standards?

Yes       No

If yes, please attach copies of the relevant texts.

Please confirm that an enterprise will only be granted aid for reaching national standards which are more stringent than Community standards or where no Community standards exist, if it complies with the relevant standard on the final date laid down in the national measure:  
.....

Please give examples of eligible investments: .....

In the case of national standards, are they stricter than Community standards?

Yes       No

If yes, please specify: .....

2.2.2. What are the eligible costs? .....

Please explain in what way it will be ensured that the eligible costs are only the extra costs necessary to meet the environmental objective, and how any cost savings engendered over the first 5 years of the life of the investment will be taken into account.  
.....  
.....

To what extent have possible advantages deriving from a capacity increase and additional accessory productions been taken into account?  
.....  
.....

2.2.3. Please state the maximum gross aid intensity of the planned measure: .....

What is the standard maximum gross aid intensity of the planned measure? .....

Does the aid scheme provide for a bonus for undertakings situated in regions eligible for national regional aid?

Yes       No

If yes, which bonuses are foreseen? .....

Does the aid scheme provide for a bonus for SMEs?

Yes       No

If yes, please give details: .....

Can the bonus be cumulated with the bonus for undertakings situated in assisted regions?

Yes       No

If yes, please describe the modalities: .....

**3. Investment aid in the energy sector****3.1. Aids for investments aimed at energy saving****3.1.1. What is the energy saving expected as a result of the ad hoc aid or aid scheme?**

Is the amount of the expected savings assessed by an independent expert? Please give examples of eligible investments.

.....

.....

**3.1.2. What are the CO<sub>2</sub> saving expected as a result of the ad hoc aid or aid scheme?**

.....

**3.1.3. What are the eligible costs?** .....

Please explain in what way it will be ensured that the eligible costs are only the extra costs necessary to meet the environmental objective, and how any cost savings engendered over the first 5 years of the life of the investment will be taken into account.

.....

.....

To what extent have possible advantages deriving from a capacity increase and additional accessory productions been taken into account?

.....

.....

What is the maximum gross aid intensity of the planned aid? .....

Does the project provide for a bonus for undertakings in areas eligible for national regional aid schemes?

Yes       No

If yes, which bonuses are foreseen? .....

Does the planned scheme provide for a bonus for SMEs?

Yes       No

If yes, which bonus? .....

Can this bonus be cumulated with the bonus applicable to undertakings in assisted areas?

Yes       No

If yes, what are the conditions? .....

**3.2. Aids in favour of the combined production of electricity and heat****3.2.1. Which primary source of energy will be used in the production process?**

.....

**3.2.2. What will be the environmental benefit of the measure in question?**

.....

.....

What will be the minimum conversion efficiency of the eligible CHP plants?

.....

If the measures allow energy consumption to decrease, in what proportion?

.....

Have the provisions been elaborated by an independent expert?

.....

In what respect and to what extent is the production process less damaging for the environment, if at all?

.....

3.2.3. What are the eligible costs? .....

What would be the investment costs for the installation of a production entity for electricity (or heat) for the same capacity in terms of effective energy production?

.....

To what extent is the sale of heat (if the installation is primarily destined for the production of energy) or the sale of electricity (in the opposite case) taken into account in order to decrease the higher investment costs?

.....

In the case of the replacement of an existing installation, is there an advantage deriving from the increase of capacity or from cost saving?

.....

How are those advantages calculated?

.....

3.2.4. What is the maximum gross aid intensity of the planned aid? .....

What is the standard maximum gross intensity of the aid? .....

Does the planned scheme provide for a bonus for undertakings in assisted areas?

Yes       No

If yes, which bonuses are foreseen? .....

Is a bonus foreseen for SMEs?

Yes       No

If yes, please give details: .....

Can this bonus be cumulated with the bonus for undertakings in assisted areas?

Yes       No

If yes, under what conditions? .....

3.3. Aids for investment in renewable energies

3.3.1. Which are the types of energy in question?

.....

In case the investments are meant to provide energy for a whole Community, describe the limits of this community and the types of energy used before for that purpose.

.....

3.3.2. What are the eligible costs? .....

What would be the investment costs for the installation of a production entity for electricity for the same capacity in terms of effective energy production?

.....

3.3.3. What is the maximum gross aid intensity of the planned aid? .....

If the aid may cover the total eligible costs, why is such an aid rate indispensable?

.....

In similar circumstances, how would the produced energy be traded, through which distributors and at what tariffs?

.....

Does the planned aid scheme provide for a bonus for undertakings situated in regions eligible for national regional aid?

Yes       No

If so, what is the size of the bonus? .....

Is a bonus foreseen for SMEs?

Yes       No

If yes, please give details: .....

Can this bonus be cumulated with the bonus provided for undertakings in assisted regions?

Yes       No

If yes, under which conditions? .....

Can the notified investment aid be combined with other State aid within the meaning of Article 61(1) of the EEA Agreement, or with other forms of financing through the participation of EFTA States in Community programs?

Yes       No

If yes, please undertake to respect the maximum aid intensities stipulated in the environmental aid Guidelines, or, where aid serving different purposes and involving the same eligible costs is granted, the most favourable aid ceiling:

.....

#### 4. Aid in favour of the rehabilitation of polluted industrial areas

4.1. What is the site in question (description of the site) and what is the nature of the pollution?

Has the nature, extent and risk to human health and the environment of the pollution been subject to an independent expert assessment?

Yes       No

Which ones? Attach copies of the reports.

4.2. In the case of ad-hoc aid, please answer the following questions:

Is the current ownership of the site public or private?

.....

If the current ownership of the site is public, has this site been purchased by the public administration in order to carry out the remediation/rehabilitation actions?

Yes       No

Has the person responsible for the pollution of the site been identified?

Yes       No

If not, please describe briefly the exemption circumstances that render the polluter not liable.

.....

Has the value of the polluted site (before rehabilitation) been evaluated through an independent expert analysis?

Yes       No

What is the market value of the site before the rehabilitation action?

.....

What are the costs calculated for the rehabilitation work? .....

What are the primary costs in the sense of the Authority's State aid Guidelines on aid elements in sales of land and buildings by public authorities?

.....

Has the value of the site after rehabilitation been estimated by an independent expert assessment?

Yes       No

What is the estimated market value of the rehabilitated site?

.....

Has the public administration the intention of selling the land within three years after the date of acquisition?

.....

What land use will be given to the polluted site after its rehabilitation?

.....

What is the scope of the envisaged aid?

.....

What is the maximum gross aid intensity of the planned aid?

.....

4.3. In case of an aid scheme, please explain

What is the scope of the envisaged aid?

.....

What is the maximum gross aid intensity of the planned aid? .....

Have similar aid schemes been given to fund the rehabilitation of other polluted sites in your State? Please explain how many sites have been remediated under similar schemes and what were the amounts allocated to such schemes?

.....

.....

## 5. Aid in favour of relocation of an undertaking

5.1. Where is the undertaking which should benefit from the relocation aid situated?

.....

If the location is in a Zone Natura 2000, which legislative text provides for that qualification?

.....

5.2. Why does the relocation take place?

.....

Please provide a thorough description of the environmental, social or public health circumstances that render the relocation necessary. Is the owner of the undertaking liable (under national or EEA legislation) for the pollution/environmental problem?

.....

.....

5.3. Is there an administrative or judicial decision ordering the relocation of the undertaking?

Yes       No

If yes, attach a copy of the relevant decision.

Please confirm that the beneficiary will comply with the strictest environmental standards applicable in the new region where it is located.

5.4. What profits can the undertaking expect from the sale, the expropriation, or rent of the abandoned territories or installations?

.....

5.5. What costs will have to be assumed in relation with the new installation with equal production capacity as the one abandoned?

.....

Will the relocation cause penalties for the anticipated termination of the contract regarding the rent of the territory or of the buildings?

.....

Will there be any benefits from the new technology used following the relocation?

.....

Are there accounting gains from the better use of the installations following the relocation?

.....

What is the maximum gross aid intensity of the planned aid? .....

## 6. Aid to SMEs for advisory/consultancy services in the environmental field

6.1. Who are the potential beneficiaries of the aid?

.....

Do they fulfil all the conditions of Annex 1 of Regulation (EC) No 70/2001 of the Commission of 12 January 2001, concerning the application of Articles 87 and 88 of the EC Treaty to state aids for SMEs <sup>(1)</sup>

Yes       No

6.2. Will the consultancy services be provided by external companies?

Yes       No

Do the external companies have financial links with the undertakings beneficiaries of the aid?

Yes       No

Please state the exact nature of the consultancy services:

.....

## 7. Operating aid to promote waste management and energy saving

7.1. What are the extra production costs and what share is covered by the aid?

.....

If the aid is degressive please state the modalities?

.....

<sup>(1)</sup> Regulation (EC) No 70/2001 on the application of Article 87 and 88 EC Treaty to State aid to small and medium size enterprises (OJ L 10, 13.1.2001, p. 33). This block exemption has been incorporated into the EEA Agreement by EEA Joint Committee decision No 88/2002 of 25 June 2002 (OJ L 266, 3.10.2002, p. 56). The amendments made by Commission Regulation (EC) No 364/2002 of 25.2.2004 are only applicable once this Regulation has been incorporated into the EEA Agreement.

7.2. What is the foreseen duration for the application of the notified aid scheme?

.....

7.3. Specific questions in case of aid to promote waste management

How is it ensured that a beneficiary finances the service provided in proportion to the amount of waste produced and/or the cost of treatment?

.....

In case of an aid for industrial waste management are there EEA rules applicable?

Yes       No

If yes, please describe: .....

In the absence of EEA rules, are there national rules?

Yes       No

If yes, please describe: .....

If, yes, are these national rules stricter than EEA rules?

Yes       No

If yes, please describe: .....

## 8. Operating aids in form of tax reductions or exemptions

8.1. Introduction of a new tax

8.1.1. The EFTA State grants exemptions which lead to a rate lower than the minimum rate as stipulated in Community legislation

From which tax will a reduction or exemption be granted?

.....

How does the levying of the tax contribute to environmental protection?

.....

What results have been obtained as a direct consequence of the tax, or are expected to be obtained?

.....

Why is it necessary to apply lower rates than the minimum rates stipulated in Community legislation?

.....

Are the sectors benefiting from the tax reductions subject to strong intra-EEA and/or international competition?

.....

How many undertakings may benefit from this measure?

.....

Are those undertakings subject to other charges concerning environmental protection?

.....

8.1.2. The EFTA State grants tax reductions at a rate lower than the minimum rate stipulated in Community legislation

From which tax will a reduction or exemption be granted?

.....

How does the levying of the tax contribute to environmental protection?

.....

What results have been obtained as a direct consequence of the tax, or are expected to be obtained?

.....

.....

Are the derogations conditional on the conclusion of agreements between the recipient firms and the EFTA State in order to improve environmental protection?

Yes       No

What is the nature of these agreements?

.....

Are the agreements open to all sectors of the economy which can benefit from the tax measure?

.....

If the signing up to an agreement is voluntary and not a condition for receiving the tax benefit, what is the (expected) rate of accession to agreements among the beneficiaries of the tax benefit? .....

Who ensures the monitoring of the agreements entered into by the firms?

.....

Which sanctions are foreseen in case of non-compliance of the obligations undertaken in the agreements?

.....

Attach a copy of such agreements or describe them in detail.

If national rules have the same effects as the above-mentioned agreements, please attach a copy of the rules.

In the absence of agreements between firms and the EFTA State, what will be the rate effectively paid by the firms after application of the reduction and what will be the difference between this amount and the minimum rate stipulated in Community legislation?

.....

#### 8.1.3. Derogation applicable for the introduction of a new tax imposed in the absence of a Community tax

Are the derogations conditional on the voluntary or obligatory conclusion of agreements between the firms and the EFTA State aiming at an improvement of the environment?

Yes       No

What is the nature of such agreements?

.....

Are they open to all sectors of the economy which can benefit from the tax measure?

Yes       No

If the signing up to an agreement is voluntary and not a condition for receiving the tax benefit, what is the rate of accession to agreements among the beneficiaries of the tax benefit?

.....

Who ensures the respect of the commitments entered into by the firms?

.....

What are the sanctions in case of non-compliance with the commitments foreseen in the agreements?

.....

Attach a copy of the draft agreements if available or describe their content.

If there are national rules having the same effect as the aforementioned agreements, attach a copy of these national rules.

In the absence of agreements between firms and the EFTA State which rate will be effectively paid by the firms after application of the reduction and which will be the difference to the 'normal' national rate?

.....

Please submit figures which enable the Authority to assess the share of the tax actually paid.

.....

Which duration is foreseen for the application of the notified planned aid scheme?

.....

#### 8.1.4. Derogations applicable to existing taxes

What is the environmental effect of the tax concerned by the measure?

.....

When was the tax introduced? .....

For which beneficiaries?

.....

Was the decision to grant a tax reduction for the beneficiaries concerned by this notification made in connection with a significant increase of the tax?

Yes       No

If yes, please show the development of the relevant tax rate over time in absolute terms.

.....

Have the derogations become necessary following a significant change in the economic conditions?

Describe the change: .....

Is this change specific to one EFTA State or does it exists in all EFTA States?

.....

Which increase of charges is due to the change of economic conditions?

.....

What is the duration of the application of the notified planned aid scheme?

.....

#### 8.1.5. Tax exemption necessary for the modernisation of production of energy in order to obtain higher energy efficiency

What traditional energy sources will be used for the production of energy?

.....

What will be the difference in energy efficiency as compared to traditional methods of production?

.....

What additional costs will be caused by the envisaged production?

.....

**9. Operating aids in favour of renewable energies****9.1. Which are the categories of energy in question?**

.....

**9.2. Aids for compensating the difference between the production costs for renewable energies and the market prices for such energy**

Are these new plants?

Yes  No

What are the average production costs and the difference to the average market price for every source of renewable energy?

.....

Please describe the precise support mechanism and in particular the method for calculating the amount of aid

.....

What is the foreseen duration for amortizing the plants?

.....

Please show that the net present value of the aid will not exceed the net present value of the total investment costs for the power plant or the type of power plant benefiting from the aid

.....

If the aid is foreseen for several years, what are the modalities for the revision of production costs and market prices?

.....

Are the plants for the production of renewable energy sources as well eligible for investment aids?

Yes  No

If yes, how much? .....

How will the investment aid be taken into account when determining the need for operating aid?

.....

Does the aid include an element of return on capital?

Yes  No

If yes, how much? Please explain why this is considered to be necessary. For the biomass sector, can the aid go beyond the coverage of the investments?

.....

.....

**9.3. Aids in the form of market mechanisms**

Are these new plants?

Yes  No

What are the average costs for the production of the renewable energy in question and the difference to the average market price for energy?

.....

How will the mechanism function?

.....

How is it ensured that the mechanism does not dissuade renewable energy producers from becoming more competitive?

.....

How does the mechanism take imports and exports of electricity into account?

.....

In the case of green certificates will the EFTA State intervene directly or indirectly in the price - setting?

.....

Can the EFTA State, if it so wishes put new certificates on the market or can it buy them?

Yes  No

Will the system include a charge to be paid in case of non-fulfilment of an obligation?

Yes  No

If yes, how will this money be collected, administered and used?

.....

.....

How will the control be ensured in order to avoid an overall overcompensation of the participating firms?

.....

.....

**9.4. Operating aid on the basis of the external costs avoided**

Are these new plants?  Yes  No

How and by whom have the external costs avoided been calculated? Please submit a reasoned and quantified comparative cost analysis together with an assessment of external costs caused by competing energy producers

.....

.....

What is the maximum amount of aid per kWh? .....

How is control ensured that the amounts of aid going beyond the amount resulting from option 1 is in fact re-invested in the sector or renewable energies?

.....

**10. Operating aid for the combined production of heat and electricity**

**10.1. Which primary energy source will be utilised in the production process?**

What is the benefit of the planned measure for the environment?

.....

If the conversion efficiency is particularly high, what is the comparative average?

.....

What will be the minimum conversion efficiency of the eligible CHP plants?

.....

In which proportion, if at all, does the measure allow for the reduction of energy consumption?

.....

Have the measures been assessed by an independent expert?

.....

In which aspects and to what extent, if at all, does the production process damage less the environment?

.....

What are the modalities of the planned aid?

.....

What are the average production costs and the average market prices of the produced energies?

.....

What is the average market price of a traditional energy unit?

.....

In case of industrial use of the combined production of heat and electricity, which are the possible benefits from the production of heat?

.....

If the aid is foreseen for several years, which are the conditions for the adjustment of production costs and market prices?

.....

#### 11. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Authority's *State aid Guidelines on aid for environmental protection*.

### PART III.11

#### SUPPLEMENTARY INFORMATION SHEET ON RISK CAPITAL AID

*This supplementary information sheet must be used for the notification of any aid scheme covered by the Authority's State aid Guidelines on aid and risk capital (1). Please note that if the scheme is covered by other guidelines, the corresponding standard notification form for these guidelines should be used instead.*

#### 1. Beneficiary of aid

Who is/are the beneficiary/ies of the scheme (please tick one or more boxes as appropriate):

1.1.  Investors setting up a fund or providing equity in a company or a set of companies.  
Please specify selection criteria:

.....  
.....  
.....

1.2.  Investment fund or other intermediary vehicle.  
Please specify selection criteria:

.....  
.....  
.....

1.3.  Enterprises invested in.  
Please specify selection criteria:

.....  
.....  
.....

#### 2. Form of aid

2.1. The scheme envisages the following measure(s) and/or instrument(s) (please tick one or more boxes as appropriate):

Constitution of an investment fund (i.e. venture capital fund) in which public authorities are a partner, investor, or participant.

Please specify:

.....  
.....  
.....

Grants to an investment fund (i.e. venture capital fund) to cover part of its administrative and management costs.

(1) EFTA Surveillance Authority State Aid Guidelines Chapter 10A on State aid and risk capital (OJ L 140, 30.5.2002, EEA Supplement No 27).

Please specify:

.....  
.....  
.....

Guarantees to risk capital investors or to risk capital funds against a proportion of investment losses, or guarantees in respect of loans to investors or funds for investment in risk capital.

Please specify:

.....  
.....  
.....

Other financial instruments in favour of risk capital investors or of venture capital funds to provide extra capital for investment.

Please specify:

.....  
.....  
.....

Fiscal incentives to investors to undertake risk capital investments.

Please specify:

.....  
.....  
.....

2.2. The combination of the above measure(s) and/or instrument(s) does not lead to the provision of capital to (an) enterprise(s) invested in solely in the form of loans (including subordinated loans and 'equity' loans) or other instruments which provide the investor/lender with a fixed minimum return.

Please specify:

.....  
.....  
.....

### 3. Existence of market failure

3.1.  The maximum tranche of finance for target enterprises financed under the aid scheme does not exceed:

- EUR 500 000
- EUR 750 000 for enterprises located in regions qualifying for assistance under Article 61(3)(c) of the EEA Agreement
- EUR 1 million for enterprises located in regions qualifying for assistance under Article 61(3)(a) of the EEA Agreement

3.2.  If the maximum tranches of finance for target enterprises financed under the aid scheme exceeds the above thresholds, the scheme must be justified by the presence of a 'market failure' in the relevant area(s) of investment.

Please specify by adducing supporting evidence:

.....  
.....  
.....

### 4. Main features of aid

4.1. The State funds are restricted exclusively or prevalently to effect equity investments into:

- Enterprises located in assisted regions qualifying under Article 61(3)(a) of the EEA Agreement and/or under Article 61(3)(c) of the EEA Agreement.
- Micro or small enterprises.
- Medium-sized enterprises in their start-up or other early stages, or located in assisted areas.
- For medium-sized enterprises beyond their start-up or other early stages, or not located in assisted areas, there is a limit per enterprise on total funding through the measure.

Please specify:

.....  
.....  
.....

4.2. The scheme is focused on risk capital market failure and provides for delivery of finance to enterprises principally in the form of equity or quasi-equity.

Please specify if necessary:

.....  
.....  
.....

4.3. Decisions to invest are profit-driven and there is a link between investment performance and those responsible for investment decisions, demonstrated by the following:

All the capital invested in the target enterprises is provided by market economy investors

or

There is a significant involvement of market economy investors' in the target enterprises.

Please specify:

.....  
.....  
.....

4.3.1. In the case of *investment funds*, the profit-driven character of investments is demonstrated by (please tick one or more as appropriate):

At least 50 % of the fund's capital is provided by private investors

At least 30 % of the fund's capital is provided by private investors in the case of measures operating in regions qualifying under Article 61(3)(a) of the EEA Agreement or under Article 61(3)(c) of the EEA Agreement

Other factors justifying a different level of private capital.

Please describe:

.....  
.....  
.....

There is an agreement between a professional fund manager and participants in the fund providing that the manager's remuneration is linked to the performance of the fund and that clearly sets out the objectives of the fund and the timing of investments

Private investors are represented in decision-making

There is application of best practice and regulatory supervision in the management of the fund.

4.4.  Distortion of competition between investors and investment funds is minimised, as demonstrated by:

A call for tender setting out any preferential terms accorded to private investors

In case of an investment fund, a public invitation to investors at its launch

In case of a scheme (e.g. a guarantee scheme), it will remain open to all new entrants.

4.5.  Each investment will be based on the existence of a detailed business plan to establish the viability of each project.

4.6.  A clear 'exit mechanism' is provided under the scheme.

Please specify:

.....  
.....  
.....

4.7.  Is the possibility to recycle funds within a scheme foreseen?

4.8.  Sectoral focus. Target enterprises are active in (a) certain sector(s) of the economy only. Please specify the sector(s) and the underlying commercial as well as public policy logic: .....  
.....  
.....

#### 5. Cumulation of the aid

5.1.  If the scheme provides for aid to enterprises invested in, are they already recipients of aid under another scheme, including under other authorised schemes?

Please specify:

.....  
.....  
.....

5.2.  If equity provided under the risk capital scheme to enterprises is used to finance initial investment, research and development costs or other costs eligible under other frameworks, is the relevant aid ceiling complied with also taking into account the aid element of the risk capital scheme?

Please specify:

.....  
.....  
.....

#### 6. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the Authority's State aid Guidelines on aid and risk capital.

#### PART III.12.a. SIS (1)

#### ON AID FOR RESTRUCTURING FIRMS IN DIFFICULTY IN THE AVIATION SECTOR

This annex must be used for the notification of individual restructuring aid for airlines covered by the Authority's State aid guidelines for rescuing and restructuring firms in difficulty (2) and those on State aid in the aviation sector (3).

#### 1. Eligibility

1.1. Is the firm a limited company, where more than half of its registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

Yes       No

1.2. Is the firm an unlimited company, where more than half of its capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost over the preceding 12 months?

Yes       No

1.3. Does the firm fulfil the criteria under domestic law for being the subject of collective insolvency proceedings?

Yes       No

(1) Supplementary Information Sheet.

(2) EFTA Surveillance Authority's State Aid Guidelines Chapter 16 on Aid for Rescuing and Restructuring Firms in Difficulty (OJ L 274, 26.10.2000, EEA Supplement No 26).

(3) EFTA Surveillance Authority's State Aid Guidelines Chapter 30 on Aid to the Aviation Sector (OJ L 124, 23.5.1996, EEA Supplement No 48).

If you have answered yes on any of the above questions, please attach the relevant documents (latest profit and loss account with balance sheet, or court decision opening an investigation into the company under national company law).

If you have answered no to all of the above questions, please submit evidence supporting that the firm is in difficulties and thus eligible for rescue aid.

- 1.4. When has the firm been created? .....
- 1.5. Since when is the firm operating? .....
- 1.6. Does the company belong to a larger business group?

Yes       No

If you have answered yes, please submit full details about the group (organisation chart, showing the links between the group's members with details on capital and voting rights) and attach proof that the company's difficulties are its own and are not the result of an arbitrary allocation of costs within the group and that the difficulties are too serious to be dealt with by the group itself.

- 1.7. Has the firm (or the group to which it belongs) in the past received any restructuring aid?

Yes       No

If yes, please provide full details (date, amount, reference to previous Authority decision Dec. No xx/xx/COL if applicable, etc.): .....

## 2. **Restructuring plan**

- 2.1. Please supply a copy of the survey of the market(s) served by the firm in difficulty, with the name of the organisation which carried it out. The market survey must give in particular:
  - 2.1.1. A precise definition of the product and geographical market(s).
  - 2.1.2. The names of the company's main competitors with their shares of the world, EEA or domestic market, as appropriate.
  - 2.1.3. The evolution of the company's market share in recent years.
  - 2.1.4. An assessment of total production capacity and demand at EEA level, concluding whether or not there is excess capacity on the market.
  - 2.1.5. EEA forecasts for trends in demand, aggregate capacity and prices on the market over the five years ahead.
- 2.2. Please attach the restructuring plan. As aid must form part of a comprehensive restructuring programme, at least the following information should be included:
  - 2.2.1. Presentation of the different market assumptions arising from the market survey.
  - 2.2.2. Analysis of the reason(s) why the firm has run into difficulty.
  - 2.2.3. Presentation of the proposed future strategy for the firm and how this will lead to viability.
  - 2.2.4. Complete description and overview of the different restructuring measures planned and their cost.
  - 2.2.5. Timetable for implementing the different measures and the final deadline for implementing the restructuring plan in its entirety.
  - 2.2.6. Information on the production capacity of the company, and in particular on utilisation of this capacity and capacity reductions, especially when needed by the restoration of the financial viability of the firm and/or the situation of the market.

2.2.7. Full description of the financial arrangements for the restructuring, including:

- Use of capital still available;
- Sale of assets or subsidiaries to help finance the restructuring;
- Financial commitment by the different shareholders and third parties (like creditors, banks);
- Amount of public assistance and demonstration of the need for that amount.

2.2.8. Projected profit and loss accounts for the next five years with estimated return on capital and sensitivity study based on several scenarios.

2.2.9. Commitment of the EFTA State authorities not to grant any further aid to the firm.

2.2.10. Commitment of the EFTA State authorities not to interfere in the management of the company other than due to ownership rights and allowing the company to be run according to commercial principles.

2.2.11. Commitments taken by the EFTA State authorities in order to limit the aid to the purposes of the restructuring programme and to prevent the firm to acquire shareholdings in other air carriers during the restructuring period.

2.2.12. Name(s) of the author(s) of the restructuring plan and date on which it was drawn up.

2.3. Describe the compensatory measures proposed with a view to mitigating the distortive effects on competition at EEA level and especially the impact of the capacity and offer reduction contained in the restructuring plan of the firm on its competitors.

2.4. Provide all relevant information on aid of any kind granted to the firm receiving restructuring aid, whether under a scheme or not, until the restructuring period comes to an end.

2.5. Provide all relevant information to describe the modalities of transparency and control scheduled for the notified measure.

**PART III.12.b. SIS (¹)**

**ON TRANSPORT INFRASTRUCTURE AID**

*This SIS must be used for the notification of any individual aid or any scheme in favour of transport infrastructure. It should also be used in the case of individual aid or scheme, which is notified to the Authority for reasons of legal certainty.*

**1. Type of infrastructure**

1.1. Please specify the kind of infrastructure eligible under the measure.

.....  
.....

1.2. Is the infrastructure in question open and accessible to all potential users on non-discriminatory terms or is it dedicated to one or more particular undertakings?

.....

1.3. Is the infrastructure part of the public domain and operated as such or is it operated/managed by an entity separated from the public administration?

.....

1.4. Please specify the conditions under which the infrastructure will be operated.

.....  
.....

(¹) Supplementary Information Sheet.

1.5. Does the scheme or individual measure relate to new infrastructure or the extension/upgrading of existing infrastructure?

.....

## 2. Eligible costs and aid intensity

2.1. Does the scheme or the individual measure relate to:

- Investment costs
- Operating costs
- Other (please specify) .....

2.2. What are the total costs for the project in question and to what extent will the beneficiary contribute to these costs?

.....

.....

2.3. By what means have the amount of aid been established, e.g. a tendering procedure, market studies etc.?

.....

.....

2.4. Please justify the necessity of the public contributions and explain how it has been ensured that the public participation has is kept at the minimum necessary.

.....

.....

## 3. Beneficiary

3.1. By what means have the beneficiary been chosen?

.....

3.2. Will the beneficiary also operate the infrastructure?

Yes       No

If, no, please explain how the operator has been selected: .....

.....

.....

## PART III.12.c. SIS (1)

### ON AID FOR MARITIME TRANSPORT

*This SIS must be used for the notification of any aid scheme covered by the Authority's guidelines on aid to maritime transport (2).*

## 1. Types of scheme

Does the scheme constitute or include:

- (a)  A Tonnage Tax
- (b)  A reduction in social contributions
- (c)  A reduction in the income tax applicable to seafarers
- (d)  A reduction in local taxes

(1) Supplementary Information Sheet.

(2) EFTA Surveillance Authority's State Aid Guidelines Chapter 24A on Aid to Maritime Transport as amended by College Decision 62/04/COL (not yet published).

- (e)  A reduction in registration fees
- (f)  Aids for training
- (g)  Aids for transferring lorries from roads to sea ways
- (h)  A public service contract or award procedure thereof
- (i)  Aids of social character?
- (j)  Other, (please describe): .....  
.....

## 2. Eligibility

For (a) (b) (c) (d) (e) (f) (g)

2.1. What are the eligibility criteria for companies?

.....

2.2. What are the eligibility criteria for boats, in particular is there an obligation on the flag?

.....

2.3. Where appropriate, what are the eligibility criteria for seafarers?

.....

2.4. Describe the list of eligible activities.

.....

.....

2.5. In particular, does the regime concern

Tug activities?  Dredging activities?

2.6. What are the ring-fence measures to avoid spill-over into after activities of the same company?

.....

2.7. For (h): What are the public services obligations, the method for calculating the compensations, the different offers submitted in the tender and the reasons for the choice of the designated company?

.....

2.8. For (i): What are the routes concerned, the populations of users concerned and the conditions attached to the award of individual grants?

.....

.....

## 3. Aid intensity

For (a):

3.1. What are the rates used to calculate the taxable income per 100 NT?

Up to 1 000 NT: .....

Between 1 001 and 10 000 NT: .....

Between 10 001 and 20 000 NT: .....

More than 20 001 NT: .....

3.2. Are companies obliged to set up separate accountings when operating both eligible and non eligible activities?  
.....

3.3. How should be treated groups of companies and intra-group transactions?  
.....

For (b) (c) (d) (e):

3.4. What is the aid intensity in terms of percentage of the social/fiscal contributions or of the tax or fees that the seafarer or the ship-owner should have normally been subject to? ..... %

3.5. Or to what level in absolute terms these contributions, fees or taxes have been limited?  
.....

3.6. For (f): What is the aid intensity in terms of the cost of the training or the salary of the trainee?  
.....

3.7. For (g): What is the amount of aid per tonne kilometre transferred? .....

3.8. For (i): What is the amount of individual grants? .....

#### PART III.12.d. SIS (¹)

#### ON AID FOR COMBINED TRANSPORT

This SIS must be used for the notification of any individual aid or any scheme for combined transport purposes. It should also be used in the case of individual aid or scheme, which is notified to the Authority for reasons of legal certainty.

##### 1. Type of scheme or measure

Does the scheme or the individual measure relate to:

###### 1.1. Acquisition of combined transport equipment

Yes       No

If yes, please give a description of the eligible assets:

.....  
.....  
.....

###### 1.2. Construction of infrastructure related to combined transport

Yes       No

If yes, please give a description of the measure:

.....  
.....  
.....

###### 1.3. Granting of non-reimbursable subsidies to reduce the costs of access to combined transport services

Yes       No

(¹) Supplementary Information Sheet.

If yes, please provide a study justifying such a measure:

.....  
.....  
.....

1.4. Other:

.....  
.....  
.....

**2. Eligible costs**

2.1. Are maritime containers (ISO 1) eligible under the scheme?

Yes       No

2.2. Are wagons and locomotives eligible under the scheme?

Yes       No

If yes, please specify the beneficiaries:

.....  
.....

2.3. Will the eligible items be exclusively used for combined transport operations?

Yes       No

2.4. Other eligible costs under the individual aid or scheme:

.....  
.....

**3. Aid intensity**

3.1. Is the aid intensity for combined transport equipment higher than 30 % of the eligible costs?

Yes       No

3.2. Is the aid intensity for combined transport infrastructure higher than 50 % of the eligible costs?

Yes       No

If yes, please provide documentary evidence justifying it:

.....  
.....  
.....

For subsidies to reduce the costs of access to combined transport services, please provide a study justifying the planned aid intensity.

## ANNEX II

## SIMPLIFIED NOTIFICATION FORM

*This form may be used for the simplified notification procedure pursuant to Article 4(2) of the EFTA Surveillance Authority Decision No 195/04/COL of 14 July 2004 implementing Part II of Protocol 3 to the Surveillance and Court Agreement.*

**1. Prior approved aid scheme <sup>(1)</sup>**

- 1.1. Aid number allocated by the Authority: .....
- 1.2. Title: .....
- 1.3. Date of approval [by reference to the letter of the Authority]: .....
- 1.4. Publication in the *Official Journal of the European Union*: .....
- 1.5. Primary objective (please specify one): .....
- 1.6. Legal basis: .....
- 1.7. Overall budget: .....
- 1.8. Duration: .....

**2. Instrument subject to notification**

- New budget (please specify the overall as well as the annual budget in the respective national currency): .....
- New duration (please specify the starting date from which the aid may be granted and the last date until which the aid may be granted): .....
- Tightening of criteria (please indicate if the amendment concerns a reduction of aid intensity or eligible expenses and specify details): .....

Please attach a copy (or a web link) of the relevant extracts of the final text(s) of the legal basis.

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<sup>(1)</sup> If the aid scheme has been notified to the Authority on more than one occasion, please provide details for the latest complete notification that has been approved by the Authority.

## ANNEX III A

## STANDARDISED REPORTING FORMAT FOR EXISTING STATE AID

With a view to simplifying, streamlining and improving the overall reporting system for State aid, the existing Standardised Reporting Procedure shall be replaced by an annual updating exercise. The Authority shall send a pre-formatted spreadsheet, containing detailed information on all existing aid schemes and individual aid, to the EFTA States by 1 March each year. EFTA States shall return the spreadsheet in an electronic format to the Authority by 30 June of the year in question. This will enable the Authority to publish State aid data in year t for the reporting period t-1 (1).

The bulk of the information in the pre-formatted spreadsheet shall be pre-completed by the Authority on the basis of data provided at the time of approval of the aid. EFTA States shall be required to check and, where necessary, modify the details for each scheme or individual aid, and to add the annual expenditure for the latest year (t-1). In addition, EFTA States shall indicate which schemes have expired or for which all payments have stopped and whether or not a scheme is co-financed by funds emanating through participation of the EFTA States in Community programmes.

Information such as the objective of the aid, the sector to which the aid is directed, etc shall refer to the time at which the aid is approved and not to the final beneficiaries of the aid. For example, the primary objective of a scheme which, at the time the aid is approved, is exclusively earmarked for small and medium-sized enterprises shall be aid for small and medium-sized enterprises. However, another scheme for which all aid is ultimately awarded to small and medium-sized enterprises shall not be regarded as such if, at the time the aid is approved, the scheme is open to all enterprises.

The following parameters shall be included in the spreadsheet. Parameters 1 to 3 and 6 to 12 shall be pre-completed by the Authority and checked by the EFTA States Parameters 4, 5 and 13 shall be completed by the EFTA States.

- (1) Title
- (2) Aid number
- (3) All previous aid numbers (e.g., following the renewal of a scheme)
- (4) Expiry

EFTA States should indicate those schemes which have expired or for which all payments have stopped

- (5) Co-financing

Although funding emanating through the participation of EFTA States in Community programmes itself is excluded, total State aid for each EFTA States shall include aid measures that are co-financed by funding emanating through the participation of EFTA States in Community programmes. In order to identify which schemes are co-financed and estimate how much such aid represents in relation to overall State aid, EFTA States are required to indicate whether or not the scheme is co-financed and if so the percentage of aid that is co-financed. If this is not possible, an estimate of the total amount of aid that is co-financed shall be provided.

- (6) Sector

The sectoral classification shall be based largely on NACE (2) at the [three-digit level].

- (7) Primary objective
- (8) Secondary objective

A secondary objective is one for which, in addition to the primary objective, the aid (or a distinct part of it) was exclusively earmarked at the time the aid was approved. For example, a scheme for which the primary objective is research and development may have as a secondary objective small and medium-sized enterprise (SMEs) if the aid is earmarked exclusively for SMEs. Another scheme for which the primary objective is SMEs may have as secondary objectives training and employment if, at the time the aid was approved, the aid is earmarked for x% training and y% employment.

(1) t is the year in which the data are requested.

(2) NACE Rev.1.1 is the Statistical classification of economic activities in the European Community.

## (9) Region(s)

Aid may, at the time of approval, be exclusively earmarked for a specific region or group of regions. Where appropriate, a distinction should be made between the Article 61(3)(a) regions and the Article 61(3)(c) regions. If the aid is earmarked for one particular region, this should be specified at NUTS (1) level II.

## (10) Category of aid instrument(s)

A distinction shall be made between six categories (Grant, tax reduction/exemption, equity participation, soft loan, tax deferral, guarantee)

## (11) Description of aid instrument in national language

## (12) Type of aid

A distinction shall be made between three categories: Scheme, Individual application of a scheme, Individual aid awarded outside of a scheme (ad hoc aid)

## (13) Expenditure

As a general rule, figures should be expressed in terms of actual expenditure (or actual revenue foregone in the case of tax expenditure). Where payments are not available, commitments or budget appropriations shall be provided and flagged accordingly. Separate figures shall be provided for each aid instrument within a scheme or individual aid (e.g. grant, soft loans, etc.) Figures shall be expressed in the national currency in application at the time of the reporting period. Expenditure shall be provided for t-1, t-2, t-3, t-4, t-5.

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**ANNEX III B****INFORMATION TO BE CONTAINED IN THE ANNUAL REPORT TO BE PROVIDED TO THE AUTHORITY**

The reports shall be provided in computerised form. They shall contain the following information:

1. Title of aid scheme, Authority aid number and reference of the Authority decision
2. Expenditure. The figures have to be expressed in euros or, if applicable, national currency. In the case of tax expenditure, annual tax losses have to be reported. If precise figures are not available, such losses may be estimated. For the year under review indicate separately for each aid instrument within the scheme (e.g. grant, soft loan, guarantee, etc.):
  - 2.1. Amounts committed, (estimated) tax losses or other revenue forgone, data on guarantees, etc. for new assisted projects. In the case of guarantee schemes, the total amount of new guarantees handed out should be provided;
  - 2.2. Actual payments, (estimated) tax losses or other revenue forgone, data on guarantees, etc. for new and current projects. In the case of guarantee schemes, the following should be provided: total amount of outstanding guarantees, premium income, recoveries, indemnities paid out, operating result of the scheme under the year under review;
  - 2.3. Number of assisted projects and/or enterprises;
  - 2.4. Estimated overall amount of:
    - aid granted for the permanent withdrawal of fishing vessels through their transfer to third countries;
    - aid granted for the temporary cessation of fishing activities;
    - aid granted for the renewal of fishing vessels;

(1) NUTS is the nomenclature of territorial units for statistical purposes in the Community.

- aid granted for modernisation of fishing vessels;
- aid granted for the purchase of used vessels;
- aid granted for socio-economic measures;
- aid granted to make good damage caused by natural disasters or exceptional occurrences;
- aid granted to outermost regions;
- aid granted through parafiscal charges;

2.5. Regional breakdown of amounts under point 2.1. by regions defined as Objective 1 regions and other areas;

3. Other information and remarks.

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