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Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other acts are printed in bold type and preceded by an asterisk.

IV

(Acts adopted before 1 December 2009 under the EC Treaty, the EU Treaty and the Euratom Treaty)

EFTA SURVEILLANCE AUTHORITY DECISION

No 789/08/COL

of 17 December 2008

amending College Decision No 195/04/COL 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 as regards the standard forms for notification of aid

THE EFTA SURVEILLANCE AUTHORITY,

HAVING REGARD TO the Agreement on the European Economic Area ⁽¹⁾, 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 ⁽²⁾, in particular to Article 27 in Part II of Protocol 3 to the Surveillance and Court Agreement,

WHEREAS on 14 July 2004, the EFTA Surveillance Authority adopted Decision No 195/04/COL on the implementing provisions referred to under Articles 27 to 29 in Part II of Protocol 3 to the Surveillance and Court Agreement ⁽³⁾,

WHEREAS the EFTA Surveillance Authority Decision No 195/04/COL established a compulsory comprehensive state aid notification form,

WHEREAS the EFTA Surveillance Authority adopted a new method for setting the reference and discount rates ⁽⁴⁾,

WHEREAS on 25 March 2008, the European Commission issued Regulation (EC) No 271/2008 amending Regulation (EC) No 794/2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty ⁽⁵⁾,

WHEREAS on 31 October 2008, the European Commission issued Regulation (EC) No 1147/2008 amending Regulation (EC) No 794/2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty, as regards Part III.10 of its Annex 1 ⁽⁶⁾,

AFTER CONSULTING the Advisory Committee on State Aid in accordance with Article 29 in Part II of Protocol 3 to the

Surveillance and Court Agreement by letter dated 6 November 2008,

HAS ADOPTED THIS DECISION:

Article 1

The EFTA Surveillance Authority Decision No 195/04/COL is amended in accordance with Annex I to this Decision.

Article 2

The notification forms attached to the EFTA Surveillance Authority Decision No 195/04/COL are amended in accordance with Annex II to this Decision

Article 3

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

Article 4

This Decision shall enter into force on 1 January 2009.

Article 5

This Decision is authentic in the English language.

Done at Brussels, 17 December 2008.

For the EFTA Surveillance Authority

Per SANDERUD
President

Kristján A. STEFÁNSSON
College Member

⁽¹⁾ Hereinafter referred to as the EEA Agreement.

⁽²⁾ Hereinafter referred to as the Surveillance and Court Agreement.

⁽³⁾ Decision No 195/04/COL of 14 July 2004 published in OJ L 139, 25.5.2006, p. 37, EEA Supplement No 26/2006, 25.5.2006, p. 1.

⁽⁴⁾ Decision No 788/08/COL of 17 December 2008.

⁽⁵⁾ OJ L 82, 25.3.2008, p. 1.

⁽⁶⁾ OJ L 313, 22.11.2008, p. 1.

ANNEX I

The Authority's Decision No 195/04/COL is amended as follows:

1. Article 3, 'Transmission of notifications', is replaced by the following:

'1. The notification shall be transmitted to the Authority by the Mission to the European Union of the EFTA State concerned or any other contact point designated by the EFTA State. It shall be addressed to the Competition and State Aid Directorate of the Authority. All subsequent correspondence shall be transmitted in the same manner to the Competition and State Aid Directorate or to the nominated contact point.

2. 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.

3. As from 1 January 2006, notifications shall be transmitted electronically via the e-notification system on the Authority's website. All correspondence in connection with a notification which has been submitted electronically after 1 January 2006 shall also be transmitted electronically.

4. In exceptional circumstances and upon the agreement of the Authority and the EFTA State concerned, an agreed communication channel other than that referred to in paragraph 3 may be used for submission of a notification or any correspondence in connection with a notification. In the absence of such an agreement, any notification or correspondence in connection with a notification sent to the Authority by an EFTA State through a communication channel other than those referred to in paragraph 3 shall not be considered as submitted to the Authority.

5. Where the notification or correspondence in connection with a notification contains confidential information, the EFTA State concerned shall clearly identify such information and give reasons for its classification as confidential.

6. The EFTA States shall refer to the State aid identification number allocated to an aid scheme by the Authority in each grant of aid to a final beneficiary. The first subparagraph shall not apply to aid granted through fiscal measures.'

2. In Article 8, paragraphs 3 and 4, are replaced by the following:

'3. With regard to time limits for action by the Authority, the receipt of the notification or subsequent correspondence accordance with Article 3(1) and Article 3(3) of this Decision shall be the relevant event for the purpose of Article 3(1) of the Act on time limits.

4. With regard to time limits for action by the EFTA States, the receipt of the relevant notification or correspondence from the Authority in accordance with Article 3(2) of this Decision shall be the relevant event for the purposes of Article 3(1) of the Act on time limits.'

3. Article 9, 'Method for fixing the interest rate', is replaced by the following:

'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 which is fixed by the Authority in advance of each calendar year.

2. The interest rate shall be calculated by adding 100 basis points to the one-year money market rate. Where those rates are not available, the three-month money market rate will be used, or in the absences hereof, the yield on State bonds will be used.

3. In the absence of reliable money market or yield on stock bonds or equivalent data, or in exceptional circumstances the Authority may, in close co-operation with the EFTA State(s) concerned, fix a recovery rate on the basis of a different method and on the basis of the information available to it.

4. The recovery rate will be revised once a year. The base rate will be calculated on the basis of the one-year money market recorded in September October and November of the year in question. The rate thus calculated will apply throughout the following year.
5. In addition, to take account of significant and sudden variations, an update will be made each time the average rate, calculated over the three previous months, deviates more than 15 % from the rate in force. This new rate will enter into force on the first day of the second month following the months used for the calculation.'
4. In Article 11, paragraph 3 is replaced by the following:
- '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 one year has 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 yearly intervals, taking as a basis the rate in force at the time of recalculation.'
-

ANNEX II

1. Annex I to Decision No 195/04/COL should be amended as follows:

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 Agreement between the EFTA States on the Establishment of a Surveillance Authority and a Court of Justice?

a possible unlawful aid (1)?

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 EFTA Surveillance 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. Responsible contact person:

Name:

Address:

Telephone:

Fax:

E-mail:

1.4. Responsible contact person at the Mission to the European Union of the EFTA State concerned or any other contact point designated by the EFTA State:

Name:

Telephone:

Fax:

E-mail:

1.5. If you wish that a copy of the official correspondence sent by the EFTA Surveillance 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 EFTA Surveillance Authority:

.....

1.7. Please indicate the name and the address of the granting 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 <i>(please tick one only)</i> | Secondary objective ⁽²⁾ |
|-----------------------------------|--|------------------------------------|
| Regional development | <input type="checkbox"/> | <input type="checkbox"/> |
| Research and development | <input type="checkbox"/> | <input type="checkbox"/> |
| Innovation | <input type="checkbox"/> | <input type="checkbox"/> |
| Environmental protection | <input type="checkbox"/> | <input type="checkbox"/> |
| Energy saving | <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"/> |
| Closure aid | <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 ⁽³⁾ | <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 ⁽⁴⁾

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

— If yes, are the conditions laid down for the simplified notification procedure pursuant to 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 EFTA Surveillance Authority.

yes no

— If yes, please specify:

Aid number:

Date of EFTA Surveillance Authority approval (reference of the decision (Decision .../.../COL):
.../.../

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:

Letter of EFTA Surveillance 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 the Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General Block Exemption Regulation) ⁽³⁾?

yes

no

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 EFTA Surveillance Authority has cleared the aid (stand still clause)?

yes

no

3.4. Access to full text of schemes - in case of an aid scheme please:

— undertake to publish the full text of the final aid schemes on the internet.

yes

Please provide the internet address:

— confirm that the scheme will not be applied before the information is published on the internet.

yes

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):
- mixed: specify:

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

- Not sector specific
- Sector specific, please specify according to NACE rev. 2 classification ⁽⁶⁾:

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 Commission Recommendation on SME ⁽⁷⁾ or provide any other evidence to demonstrate the above criteria):

.....

- large enterprise

- firm in difficulties ⁽⁸⁾

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 ⁽⁹⁾

- 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** ⁽¹⁰⁾

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:

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

Reimbursable grant

Soft loan (including details of how the loan is secured)

Interest subsidy

Tax advantage (please specify):

Tax allowance

Tax base reduction

Tax rate reduction

Tax deferment

Other:

Reduction of social security contributions

- Provision of risk capital
- Other forms of equity intervention (please specify):
- 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 EFTA 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 planned date to put into effect the aid (If the aid will be granted in *tranches*, indicate the planned 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 planned date from which the aid may be granted:

.....

Indicate the planned 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 or, 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:

.....

.....

.....

.....

Does the EFTA State submit a non confidential version of the notification on a voluntary basis?

yes

no

If yes, the EFTA Surveillance Authority may publish this version without further asking the EFTA State to confirm its content.

10. **Compatibility of the aid**

10.1. Please identify which of the existing Regulations, frameworks, guidelines and other texts 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

Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General Block Exemption Regulation)

Notification of an individual aid pursuant to Article 6 of Regulation (EC) No 800/2008

Notification for legal certainty

Regional aid

Notification of aid pursuant to Guidelines on national regional aid for 2007-2013 ⁽¹⁾

Notification of aid pursuant to point 64 of Guidelines on national regional aid for 2007-2013 (large investment projects)

Research and development and innovation 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

10.2. Where the existing Regulations, frameworks, guidelines or other texts 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 Agreement (Article 59(2), Article 61(2)(a) or (b), Article 61(3)(a), (b) or (c)), as well as other specific provisions relating to Transport.

10.3. Where the existing Regulations, frameworks, guidelines or other texts applicable to State aid do not provide an explicit basis for the approval and in so far that it is not requested by the relevant supplementary information sheet(s) in part III, please provide the following information concerning the likely impact of the notified measure on competition and trade between EEA Member States.

This information is necessary to complete the assessment made by the EFTA Surveillance Authority which balances the positive impact of the aid measure (reaching an objective of common interest) against its potentially negative side effects (distortions of trade and competition).

10.3.1. *For individual aid:*

A. Impact on competition: Please specify and describe the product markets on which the aid is likely to have a significant impact, the structure and dynamics of those markets and the indicative market share of the beneficiary:

.....

B. Impact on trade between EEA Member States. Please provide information on the effects on trade (shift of trade flows and location of economic activity):

.....

10.3.2. *For aid schemes:*

A. Impact on competition: Please specify and describe the product markets on which the aid scheme is likely to have a significant impact, the structure and dynamics of those markets:

.....

B. Impact on trade between EEA Member States. Please provide information on the effects on trade (shift of trade flows and location of economic activity)

.....

11. **Outstanding recovery orders**

11.1. In the case of individual aid:

The authorities of the EFTA State commit to suspend the payment of the notified aid if the beneficiary still has at its disposal an earlier unlawful aid that was declared incompatible by an EFTA Surveillance Authority Decision (either concerning an individual aid or an aid scheme), until that beneficiary has reimbursed or paid into a blocked account the total amount of unlawful and incompatible aid and the corresponding recovery interest.

- yes no

11.2. In the case of aid schemes:

The authorities of the EFTA State commit to suspend the payment of any aid under the notified aid scheme to any undertaking that has benefited from earlier unlawful aid declared incompatible by an EFTA Surveillance Authority Decision, until that undertaking has reimbursed or paid into a blocked account the total amount of unlawful and incompatible aid and the corresponding recovery interest.

yes

no

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:

- (1) According to Article 1(f) of Protocol 3 to the Surveillance and Court Agreement (hereinafter "Protocol 3"), unlawful aid shall mean new aid put into effect in contravention of Article 1(3) in Part I of Protocol 3.
- (2) 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.
- (3) Please specify sector in point 4.2.
- (4) According to Article 1(e) of Protocol 3, individual aid shall mean aid that is not awarded on the basis of an aid scheme and notifiable award of aid on the basis of a scheme.
- (5) Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption Regulation) (OJ L 214, 9.8.2008, p. 3). Incorporated into Annex VX of the EEA Agreement by Joint Committee Decision No 120/2008 (OJ L 339/2008, p. 111) entered into force on 8.11.2008.
- (6) NACE is the Statistical Classification of Economic Activities in the European Community. See Regulation (EC) No 1893/2006 of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 (OJ L 393, 30.12.2006, p. 1). NACE Revision 2 entered into force on 1 January 2008. Incorporated into Annex XXI of the EEA Agreement.
- (7) Commission Recommendation 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 (Incorporated in the EEA Agreement by Joint Committee Decision No 131/2004 (OJ L 64, 10.3.2005, p. 67 and EEA Supplement No 12, 10.3.2005, p. 49), entered into force on 25.9.2004) 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) (Incorporated into Annex XV of the EEA Agreement by Joint Committee Decision No 88/2002 (OJ L 266, 3.10.2002, p. 56 and EEA Supplement No 49, 3.10.2002, p. 42), entered into force on 1.2.2003); or any subsequent legislation incorporated into Annex XV of the EEA Agreement replacing it.
- (8) EFTA Surveillance Authority Decision No 305/04/COL of 1 December 2004 on Guidelines on State aid for rescuing and restructuring firms in difficulty (OJ L 97, 15.4.2005, p. 41 and EEA Supplement No 18, 14.4.2005, p. 1) as defined in Community Guidelines on State aid for rescuing and restructuring firms in difficulty (OJ C 244, 1.10.2004, p. 2).
- (9) As defined by Commission Recommendation 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 (Incorporated in the EEA Agreement by Joint Committee Decision No 131/2004 (OJ L 64, 10.3.2005, p. 67 and EEA Supplement No 12, 10.3.2005, p. 49), entered into force on 25.9.2004) 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) (Incorporated into Annex XV of the EEA Agreement by Joint Committee Decision No 88/2002 (OJ L 266, 3.10.2002, p. 56 and EEA Supplement No 49, 3.10.2002, p. 42), entered into force on 1.2.2003); or any subsequent legislation incorporated into Annex XV of the EEA Agreement replacing it.
- (10) All data should be provided in national currency.
- (11) EFTA Surveillance Authority Decision No 85/06/COL of 6 April 2006 on Guidelines on State aid for national regional aid 2007–2003 (OJ L 54, 28.2.2008, p. 1 and EEA Supplement No 11, 28.2.2008, p. 1) as defined in the Community Guidelines on national regional aid for 2007–2013 (OJ C 54, 4.3.2006, p. 13).'

PART III.6.a

**SUPPLEMENTARY INFORMATION SHEET FOR RESEARCH AND DEVELOPMENT AND INNOVATION
AID: AID SCHEMES**

This supplementary information sheet must be used for the notification of any aid scheme ⁽¹⁾ covered by the Guidelines of the EFTA Surveillance Authority for State aid for research and development and innovation (thereinafter “the R & D & I Guidelines”) ⁽²⁾. It must also be used for aid schemes for Research and Development to SMEs, which do not fall under the General Block Exemption Regulation ⁽³⁾.

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1. Basic characteristics of the notified measure

Please fill in the relevant parts of the notification form corresponding to the character of the notified scheme. Please find below a basic guidance.

A. Please specify the type of aid and fill in the appropriate subsections of Section 4 ("Compatibility of aid under article 61(3)(c) of the EEA Agreement") of this supplementary information sheet:

- Aid for R & D projects, fill in Section 4.1;
- Aid for technical feasibility studies, fill in Section 4.2;
- Aid for industrial property right costs for SMEs, fill in Section 4.3;
- Aid for young innovative enterprises, fill in Section 4.4;
- Aid for process and organisational innovation in services, fill in Section 4.5;
- Aid for innovations advisory services and for innovation support services, fill in Section 4.6;
- Aid for the loan of highly qualified personnel, fill in Section 4.7;
- Aid for innovation clusters, fill in Section 4.8.

Furthermore, please fill in also Section 5 ("Incentive effect and necessity of aid") and Section 7 ("Reporting and monitoring") in order to provide the requested confirmations.

B. Does the aid scheme involve research organisations ⁽⁴⁾/innovation intermediaries?

- yes no

If yes, please fill in Section 2 and/or 3 ("Research organisations and innovation intermediaries" and "Indirect State aid to undertakings through publicly funded research organisations") of this supplementary information sheet.

C. Can the aid be combined with other aid?

- yes no

If yes, fill in Section 6 ("Cumulation") of this supplementary information sheet.

D. Please confirm that if the SME specific aid ⁽⁵⁾/bonus is granted, the beneficiaries comply with the SME definition as defined by the EEA legislation ⁽⁶⁾:

- yes

E. If the scheme involves commissioning/purchasing of R & D activities/results from undertakings by the public authorities, are the providers selected in an open tender procedure ⁽⁷⁾?

- yes no

If no, please note that such payments from the public authorities to undertakings would normally involve State aid.

F. If applicable, please provide an exchange rate which has been used for the purposes of the notification:

.....

G. Please confirm that any aid granted under the notified scheme will be notified individually to the EFTA Surveillance Authority if it reaches the thresholds for a detailed assessment laid down in Section 7.1 of the R & D & I Guidelines.

yes

H. All documents provided by the EFTA States as annexes to the notification form shall be numbered and document numbers shall be indicated in the relevant parts of this supplementary information sheet.

2. **Research organisations and innovation intermediaries as recipients of State aid** ⁽⁸⁾

2.1. *Public funding of non-economic activities*

A. Do the research organisations or non-for-profit innovation intermediaries carry out an economic activity ⁽⁹⁾ (an activity consisting in offering goods and/or services on a given market)?

yes

no

If yes, please provide description of these activities:

.....

B. If the same entity carries out activities of both economic and non-economic ⁽¹⁰⁾ nature, can the two kinds of activities and their costs and funding be clearly separated?

yes

no

If yes, provide details:

.....

If yes, please note that public funding of non-economic activities does not fall under Article 61(1) of the EEA Agreement. If not, public funding of economic activities generally entails State aid.

2.2. *Public funding of economic activities*

C. Can the EFTA State prove that:

— the totality of the State funding is passed on from the research organisations or not-for-profit innovation intermediaries (carrying out economic activities) to the final recipients;

AND

— there is no advantage granted to the intermediaries?

yes

no

Please provide details and evidence:

.....

.....

If yes, please note that the intermediary organisations may not be recipient of State aid. As regards the aid to final recipients, normal State aid rules apply.

3. **Indirect state aid to undertakings through publicly funded research organisations** ⁽¹⁾

3.1. *Research on behalf of undertakings*

A. Are the projects supported under the notified scheme carried out by research organisations on behalf of undertakings?

yes

no

B. If yes, do the research organisations (acting as agent) render services to the undertakings (acting as principals) in situations, where:

— the agents receive payment of an adequate remuneration for their services,

yes

no

AND

— do the principals specify the terms and conditions of these services?

yes

no

Please provide details:

.....
.....

C. Do the research organisations provide their services at market price?

yes

no

If there is no market price, do the research organisations provide their services at a price which reflects full costs plus a reasonable margin?

yes

no

Please provide details:

.....
.....

If a research organisation renders services and if the answer to one of the questions in Section C is yes, there will be normally no State aid passed to the undertakings through the research organisation.

3.2. *Collaboration of undertakings and research organisations*

A. Is the collaboration project carried out jointly by undertakings and research organisations?

yes

no

If yes, provide details on the partnerships:

.....
.....

B. If yes, do the participating undertakings bear the full cost of the projects supported under the notified scheme?

- yes
- no

Are the results which do not give rise to intellectual property rights widely disseminated AND are any intellectual property rights which result from the activity of the research organisations fully allocated ⁽¹²⁾ to the research organisations?

- yes
- no

Do the research organisations receive from the participating undertakings compensation equivalent to the market price for the intellectual property rights ⁽¹³⁾ which result from the activity of the research organisations carried out in the project and which are transferred to the participating undertakings?

- yes
- no

Please provide details (please note that any contribution of the participating undertakings to the costs of the research organisations shall be deducted from the compensation):

.....

.....

C. If none of the answers to questions of Section B is yes, the EFTA State may rely on individual assessment of the collaboration projects ⁽¹⁴⁾.

Please provide an individual assessment of the collaboration projects, taking into account the above mentioned elements. Please attach also the contractual agreements to the notification.

If none of the answers to questions of Section B is yes and if the individual assessment of the collaboration projects does not lead to the conclusion that there is no State aid, the EFTA Surveillance Authority will consider the full value of the contribution of the research organisation to the project as aid to undertakings

4. Compatibility of aid under article 61(3)(c) of the EEA Agreement

4.1. Aid for R & D projects ⁽¹⁵⁾

4.1.1. Research category ⁽¹⁶⁾

A. Please indicate which R & D stages ⁽¹⁷⁾ are supported under the notified scheme:

- fundamental research;
- industrial research;
- experimental development.

Give examples of major projects to be covered by the notified scheme:

.....

.....

B. If individual R & D projects encompass different research categories, please explain how this will be taken into account in determining the maximum aid intensity of a given project (the maximum aid intensity applicable must reflect the stages of research involved).

.....

.....

4.1.2. Eligible costs

All eligible costs must be allocated to a specific category of R & D ⁽¹⁸⁾. Please specify (or tick) below.

| | Fundamental research | Industrial research | Experimental development |
|--|----------------------|---------------------|--------------------------|
| Personnel costs | | | |
| Costs of instruments and equipment | | | |
| Costs for building and land | | | |
| Cost of contractual research, technical knowledge and patents bought or licensed from outside sources at market prices | | | |
| Additional overheads incurred directly as a result of the research project | | | |
| Other operating expenses | | | |

4.1.3. Aid intensities and bonuses

The aid intensity is calculated on the basis of the eligible costs of the project. It must be established for each beneficiary of aid, including in a collaboration project ⁽¹⁹⁾.

A. Basic intensities (without bonuses) ⁽²⁰⁾:

| | Fundamental research | Industrial research | Experimental development |
|-----------------------|----------------------|---------------------|--------------------------|
| Maximum aid intensity | | | |

B. Bonuses:

— Do the supported projects benefit from a bonus?

yes

no

If yes, please specify below.

— Is an SME bonus applied under the notified scheme?

yes

no

Specify the level of bonus applicable ⁽²¹⁾:

— Is a bonus for effective collaboration between undertakings (i) or collaboration of an undertaking with a research organisation (ii) or (only for projects of industrial research) dissemination of results (iii) applied under the notified scheme?

yes

no

(i) If a bonus for an effective collaboration between at least two undertakings, which are independent of each other, is applied, please confirm that the following conditions are fulfilled:

no single undertaking bears more than 70 % of the eligible costs of the collaboration project;

AND

- the project involves collaboration with at least one SME or the collaboration has a cross-border character, i.e. research and development activities are carried out in at least two different Member States.

Specify the level of bonus applicable ⁽²²⁾:

(ii) If a bonus for an effective collaboration between an undertaking and a research organisation, particularly in the context of coordination of national R & D policies, is applied, please confirm that the following conditions are fulfilled:

- the research organisation bears at least 10 % of the eligible costs;

AND

- the research organisation has the right to publish the result of the research projects insofar as they stem from research implemented by that organisation.

Specify the level of bonus applicable ⁽²³⁾:

(iii) If in the case of industrial research a bonus for wide dissemination of the results of the project is applied, please specify at least one of the following methods of wide dissemination:

- technical and scientific conferences;
- publication in scientific or technical journals;
- availability in open access repositories (databases where raw research data can be accessed by anyone);
- availability through free or open source software.

Specify the level of bonus applicable ⁽²⁴⁾:

C. Specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

4.1.4. Special conditions for repayable advance ⁽²⁵⁾

A. Is the aid to the R & D projects granted in the form of a repayable advance?

- yes
- no

B. If yes, is the aid granted in the form of a repayable advance under the notified scheme expressed as gross grant equivalent ⁽²⁶⁾?

- yes
- no

If yes, what is the aid intensity of repayable advance expressed as gross grant equivalent ⁽²⁷⁾ applicable under the notified scheme:

Furthermore, please provide the complete methodology applied AND the underlining verifiable data on which the above mentioned methodology has been based:

.....

.....

- C. If the aid cannot be expressed in gross grant equivalent, what is the level of the repayable advance expressed as a percentage of the eligible costs:

In case the rates of repayable advance granted to the R & D project are higher than the rates indicated in Sections 5.1.2 and 5.1.3 (up to the maximum rates indicated in Section 5.1.5) of the R & D & I Guidelines, please:

- notify to the EFTA Surveillance Authority the detailed information on the repayment in the case of success and define clearly what will be considered as a successful outcome of the research activities;

AND

- confirm the following:

- the measure provides that in case of successful outcome the advance is repaid with an interest rate at least equal to the applicable rate resulting from the application of the EFTA Surveillance Authority notice on the method of setting the reference and discount rates ⁽²⁸⁾;
- in case of a success exceeding the outcome defined as successful, the EFTA State is entitled to request payments beyond payments of the advance amount including interest according to the reference rate foreseen by the EFTA Surveillance Authority;
- in case of partial success, the EFTA State requires that the repayment secured is in proportion to the degree of success achieved.

4.1.5. Special conditions for fiscal measures ⁽²⁹⁾

- A. Is the aid to the R & D projects supported under the notified scheme granted in the form of a fiscal measure?

yes

no

If the aid for the R & D project is granted in the form of a fiscal measure, please provide evaluation studies in order to enable the EFTA Surveillance Authority to assess the incentive effect of the R & D fiscal aid.

- B. If yes, please specify how the aid intensities are calculated:

- on the basis of individual R & D project;
- as the ratio between the overall tax relief and the sum of all eligible R & D costs incurred in a period not exceeding three consecutive fiscal years;
- other:

Please provide details on the calculation method applied:

.....

4.2. Aid for technical feasibility studies ⁽³⁰⁾

4.2.1. General conditions

The studies are preparatory to ⁽³¹⁾:

- industrial research;
- experimental development.

4.2.2. Aid intensities

Specify the maximum aid intensity ⁽³²⁾ (%) for SMEs:

Specify the maximum aid intensity ⁽³³⁾ (%) for large companies:

The aid intensity is calculated on the basis of cost of feasibility studies of the project.

4.3. Aid for industrial property right costs for SMEs ⁽³⁴⁾

4.3.1. Conditions

Which stage of research ⁽³⁵⁾ is concerned?

- fundamental research;
- industrial research;
- experimental development.

4.3.2. Eligible costs and aid intensities

A. Specify the eligible costs ⁽³⁶⁾:

- costs preceding the grant of the right in the first legal jurisdiction:
- translation and other costs incurred in order to obtain the granting or validation of the right in other legal jurisdiction:
- costs incurred in defending the validity of the right during the official prosecution of the application and possible opposition proceedings:

B. Specify the maximum aid intensity (%) ⁽³⁷⁾:

4.4. Aid for young innovative enterprises ⁽³⁸⁾ (for small enterprises)

Please confirm that:

- A. the beneficiaries are exclusively small enterprises as defined by EEA legislation, in existence for less than 6 years at the time when the aid is granted;
- B. the beneficiaries are innovative enterprises.

Please confirm that the compliance with this condition is ensured through:

- an evaluation carried out by an external expert demonstrating that the beneficiary will in the foreseeable future develop products, services or processes which are technologically new or substantially improved compared to the state of the art in its industry in the EEA, and which carry a risk of technological or industrial failure;

OR

- the evidence that the R & D expenses of the beneficiary represent at least 15 % of its total operating expenses in at least one of the three years preceding the granting of the aid or in the case of a start-up enterprise without any financial history, in the audit of its current fiscal period, as certified by an external auditor.

Please provide details on how this is implemented:

.....
.....

C. Specify the maximum aid amount applicable under the notified scheme:

Please confirm that the aid for young innovative enterprises will not exceed:

- EUR 1 million in non-assisted areas;
- EUR 1,5 million in regions eligible for the derogation in Article 61(3)(a) of the EEA Agreement;
- EUR 1,25 million in regions eligible for the derogation in Article 61(3)(c) of the EEA Agreement.

D. Please confirm that:

- the beneficiaries didn't receive aid for young innovative enterprises before and will receive this type of aid only once during the period in which they qualify as a young innovative enterprise.

E. Do the enterprises benefit from a cumulation of aid?

- yes
- no

If yes, please indicate how the specific cumulation rules for young innovative enterprise aid (Section 5.4 of the R & D & I Guidelines) will be complied with:

.....
.....

4.5. Aid for process and organisational innovation in services ⁽³⁹⁾

4.5.1. General conditions

A. To which type of innovation in service activities ⁽⁴⁰⁾ does the notified scheme refer to?

- process innovation in service activities;
- organisational innovation in service activities.

Please provide a detailed description of the innovation in service activities ⁽⁴¹⁾ (process and/or organisational):

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

B. Please confirm that:

- the organisational innovation is related to the use and exploitation of Information and Communication Technologies (ICT) to change the organisation;

- the innovation is formulated as a project with an identified and qualified project manager, as well as identified project costs;
- the result of the aided project is the development of a standard, of a business model, methodology of concept, which can be systematically reproduced, possibly certified, and possibly patented;
- the process or organisational innovation is new or substantially improved compared to the state of the art in its industry in the EEA;
- the process or organisational innovation projects entail a clear degree of risk;
- the aid is granted to large enterprises only if they collaborate with SMEs in the aided activity and that the collaborating SMEs incur at least 30 % of the total eligible costs.

Please provide details/evidence concerning all these elements:

.....

.....

4.5.2. Eligible costs and aid intensities

A. Please specify the eligible costs ⁽⁴²⁾:

| | Eligible costs |
|--|----------------|
| Personnel costs | |
| Costs of instruments and equipment | |
| Costs for building and land | |
| Cost of contractual research, technical knowledge and patents bought or licensed from outside sources at market prices | |
| Additional overheads incurred directly as a result of the research project | |
| Other operating expenses | |

B. Specify the maximum aid intensity ⁽⁴³⁾ for large enterprises (%):

Specify the maximum aid intensity ⁽⁴⁴⁾ for medium enterprises ⁽⁴⁵⁾ (%):

Specify the maximum aid intensity ⁽⁴⁶⁾ for small enterprises ⁽⁴⁷⁾ (%):

The aid intensity is calculated on the basis of the eligible costs of the projects.

4.6. Aid for innovation advisory services and for innovation support services ⁽⁴⁸⁾ (for SMEs)

4.6.1. General conditions

A. Specify the maximum aid amount (not exceeding EUR 200 000 per beneficiary within any three year period):

B. Please confirm that:

- if the service provider does not benefit from a national or European certification the aid will not cover more than 75 % of the eligible costs;

- the beneficiaries use the State aid to buy the services at market price (or if the service provider is a non-for-profit entity, at a price which reflects its full costs plus a reasonable margin).

Please provide details on how this will be ensured.

.....

.....

4.6.2. Eligible costs

A. What type of aid is granted?

- aid for innovation advisory services;
- aid for innovation support services.

B. If it is an aid for innovation advisory services, specify the eligible costs:

- management consulting:
- technological assistance:
- technology transfer services:
- training:
- consultancy for acquisition, protection and trade in Intellectual Property Rights and for licensing agreements:
- consultancy on the use of standards:

C. If it is an aid for innovation support services, specify the eligible costs:

- office space:
- data banks:
- technical libraries services:
- market research:
- use of laboratory:
- quality labelling:
- testing and certification:

4.6.3. Special conditions for a non-for-profit entity

If the service providers are non-for-profit entities, the aid may be given in the form of a reduced price, as the difference between the price paid and the market price (or a price which reflects full costs plus a reasonable margin).

A. Is the aid given in the form of a reduced price?

yes

no

If yes, provide evidence of the existence of a system ensuring transparency about the full costs of the innovation advisory and innovation support services provided, as well as about the price paid by the beneficiaries, so that the aid received can be measured and monitored.

.....
.....

4.7. Aid for the loan of highly qualified personnel ⁽⁴⁹⁾ (for SMEs)

4.7.1. General conditions

A. Where do the highly qualified personnel ⁽⁵⁰⁾ come from?

research organisations;

large enterprises.

Provide details (if possible) on research organisations and on large enterprises.

.....
.....

B. Please confirm that:

the seconded personnel are not replacing other personnel;

the seconded personnel are employed in a newly created function within the beneficiary undertaking;

Specify please this newly created function:

.....
.....

the seconded personnel have been employed for at least two years in the research organisations or the large enterprises which are sending the personnel on secondment;

the seconded personnel work on R & D & I activities within the SME receiving aid.

4.7.2. Eligible costs and aid intensities

A. Specify the eligible costs:

costs for borrowing and employing highly qualified personnel:

mobility allowance for the seconded personnel:

4.8.2. Specific conditions concerning investment aid for cluster animation

A. What type of investment is carried out?

- setting up of innovation clusters;
- expansion of innovation clusters;
- animation of innovation clusters.

B. For which facilities is the aid granted?

- facilities for training and research centre;
- open-access research infrastructures, laboratory, testing facility;
- broadband network infrastructures.

C. Specify the eligible costs:

- costs relating to investment in land:
- buildings:
- machinery:
- equipment:

D. What is the basic aid intensity (%) ⁽⁵³⁾:

E. Is any bonus granted to beneficiaries?

- yes no

If yes, specify below:

— Do you apply an SME bonus?

- yes no

Specify the level of bonus applicable to small enterprises ⁽⁵⁴⁾:Specify the level of bonus applicable to medium-sized enterprises ⁽⁵⁵⁾:

4.8.3. Specific conditions concerning operating aid for cluster animation

A. For how long is such aid granted: years

If the aid is granted for a longer period than 5 years, please provide convincing evidence in order to justify such longer period ⁽⁵⁶⁾.

.....

.....

B. Is the aid degressive?

yes

no

C. Specify the eligible costs:

marketing of the cluster to recruit new companies to take part in the cluster:

management of the cluster's open-access facilities:

organisation of training programmes, workshops and conferences to support knowledge sharing and networking between the members of the cluster:

D. Aid intensity:

— degressive aid (please specify degressive rates for each year) ⁽⁵⁷⁾:

— non-degressive aid (%) ⁽⁵⁸⁾:

5. **Incentive effect and necessity of aid** ⁽⁵⁹⁾

5.1. *General condition*

Please confirm that when granting the aid under the notified measure, it will be ensured that the R & D & I activities of individual beneficiaries will not commence prior to their aid application or granting decision in case of fiscal aid.

yes

Please provide details on how the compliance with this condition will be ensured.

.....
.....

In case the aid is granted for projects of large enterprises, to SMEs if it exceeds EUR 7, 5 million, for process and organisational innovation in services and for innovation clusters, please confirm that the incentive effect will be evaluated on the basis of at least one of the following indicators:

increase in project size;

increase in scope;

increase in speed;

increase in total amount spent on R & D & I;

other:

Please provide details on how this evaluation will be carried out:

.....
.....

6. **Cumulation** ⁽⁶⁰⁾

A. Is the aid granted under the notified scheme combined with other aid ⁽⁶¹⁾?

yes no

B. If yes, please describe the cumulation rules applicable to the notified aid scheme:

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

C. Please specify how the respect of cumulation rules will be verified in the notified aid scheme:

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

7. **Reporting and monitoring** ⁽⁶²⁾

7.1. *Annual reports*

Please note that this reporting obligation is without prejudice to the reporting obligation pursuant to EFTA Surveillance Authority Decision No 195/04/COL ⁽⁶³⁾.

A. Please undertake to submit annual reports on the implementation of the notified scheme to the EFTA Surveillance Authority, containing all the elements listed below ⁽⁶⁴⁾:

- name of the beneficiary;
- aid amount per beneficiary;
- aid intensity;
- sectors of activity where the aided projects are undertaken.

yes

B. Please undertake to explain in the annual report for all aid granted under an approved scheme to large undertakings how the incentive effect has been respected for aid given to such undertakings ⁽⁶⁵⁾.

yes

7.2. *Access to full text of schemes*

A. Please undertake to publish the full text of the final aid schemes as approved by the EFTA Surveillance Authority on the internet.

yes

Please provide the internet address:

B. Please confirm that the scheme as approved by the EFTA Surveillance Authority will not be applied before the information is published on the internet (as required under Section A above).

yes

7.3. Information sheets, monitoring

A. Please undertake, whenever aid for R & D & I is granted on the basis of aid schemes without falling under the duty for individual notification, and exceeds EUR 3 million ⁽⁶⁶⁾, to provide the EFTA Surveillance Authority within 20 working days starting from the granting of the aid by the competent authority with the information requested in the standard form laid down in the Annex to the R & D & I Guidelines.

yes

B. Please undertake to maintain detailed records regarding the granting of aid, with all information necessary to establish that the eligible costs and maximum allowable aid intensity have been observed.

yes

C. Please undertake to ensure that detailed records referred to in Section B above are maintained for 10 years from the date on which the aid was granted.

yes

D. Please undertake to submit the records referred to in Section B above on request of the EFTA Surveillance Authority.

yes

8. Other information

Please give any other information you consider necessary to assess the measure(s) in question under the EFTA Surveillance Authority's Guidelines for state aid for research, development and innovation.

⁽¹⁾ As regards the aid for promotion of execution of important projects of common European interest, the EFTA Surveillance Authority may also consider a group of projects as together constituting a project. For details see Section 4 of Supplementary Information Sheet for research and development and innovation aid: individual aid (part III.6.b of Annex 1 to EFTA Surveillance Authority Decision No 195/04/COL as amended by Decision No 319/05/COL).

⁽²⁾ EFTA Surveillance Authority Decision No 14/07/COL of 7 February 2007 on Guidelines for state aid for research and development and innovation [not yet published in the OJ]. Available at http://www.eftasurv.int/fieldsofwork/fieldstateaid/state_aid_guidelines/ p. 78.

⁽³⁾ Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption Regulation) (OJ L 214, 9.8.2008, p. 3). Incorporated into Annex VX of the EEA Agreement by Joint Committee Decision No 120/2008 (not yet published in the OJ) entered into force on 8.11.2008.

⁽⁴⁾ For definition see Section 2.2(d) of the R & D & I Guidelines.

⁽⁵⁾ I.e. measures under Sections 4.3, 4.4, 4.6 and 4.7 of this supplementary information sheet. Please note that the measure under Section 4.4 is limited to small enterprises.

⁽⁶⁾ See footnote 20.

⁽⁷⁾ See R & D & I Guidelines, Section 2.1.

⁽⁸⁾ See R & D & I Guidelines, Section 3.1.

⁽⁹⁾ For details see Section 3.1.1 of R & D & I Guidelines (footnote 25).

⁽¹⁰⁾ For details see Section 3.1.1 of R & D & I Guidelines.

⁽¹¹⁾ See R & D & I Guidelines, Section 3.2.

⁽¹²⁾ For details see Section 3.2.2 (footnote 29) of the R & D & I Guidelines.

⁽¹³⁾ For details see Section 3.2.2 (footnote 30) of the R & D & I Guidelines.

⁽¹⁴⁾ There also may be no state aid where the assessment of the contractual agreement between the partners leads to the conclusion that any intellectual property rights to the R & D & I results as well as access rights to the results are allocated to the different partners of the collaboration and adequately reflect their respective interests, work packages, and financial and other contributions to the project.

⁽¹⁵⁾ See R & D & I Guidelines, Section 5.1.

⁽¹⁶⁾ To classify the activities, you may refer to the Commission and/or the EFTA Surveillance Authority's practice or the specific examples and explanations provided in the Frascati Manual on the Measurement of Scientific and technological Activities, proposed Standard Practice for Surveys on Research and Experimental Development (Organisation for Economic Co-operation and Development, 2002).

⁽¹⁷⁾ For definitions see Section 2.2(e), (f), (g) of the R & D & I Guidelines.

⁽¹⁸⁾ See Section 5.1.4 of the R & D & I Guidelines.

⁽¹⁹⁾ In the case of State aid for an R & D project being carried out in collaboration between research organisations and undertakings, the combined aid deriving from direct government support for a specific research project and, where they constitute aid, contributions from research organisations to that project may not exceed the applicable aid intensities for each benefiting undertaking.

- (20) The aid intensity may not exceed 100 % for fundamental research, 50 % for industrial research and 25 % for experimental development.
- (21) The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.
- (22) The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %.
- (23) The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %. This bonus does not apply to the research organisation.
- (24) The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %.
- (25) See R & D & I Guidelines, Section 5.1.5.
- (26) Gross grant equivalent of a repayable advance reflects the probability that the advance will be repaid by the beneficiaries.
- (27) The gross grant equivalent must fulfil the conditions on maximum aid intensities laid down in Sections 5.1.2 and 5.1.3 of the R & D & I Guidelines
- (28) See State Aid Guidelines, Chapter on reference and discount rates and interest rates (OJ L 139 of 25 May 2006 and EEA Supplement No 25 of 25 May 2006).
- (29) See R & D & I Guidelines, Section 5.1.6.
- (30) See R & D & I Guidelines, Section 5.2.
- (31) To classify the activities, you may refer to the Commission and/or the EFTA Surveillance Authority's practice or the specific examples and explanations provided in the Frascati Manual on the Measurement of Scientific and technological Activities, proposed Standard Practice for Surveys on Research and Experimental Development (Organisation for Economic Co-operation and Development, 2002); for definitions see Section 2.2(e), (f), (g) of the R & D & I Guidelines.
- (32) For SMEs, the aid intensity may not exceed 75 % for studies preparatory to industrial research activities and 50 % for studies preparatory to experimental development activities.
- (33) For large companies, the aid intensity may not exceed 65 % for studies preparatory to industrial research activities and 40 % for studies preparatory to experimental development activities.
- (34) See R & D & I Guidelines, Section 5.3.
- (35) For definitions see Section 2.2(e), (f), (g) of the R & D & I Guidelines.
- (36) For details see Section 5.3 (2nd paragraph) of the R & D & I Guidelines.
- (37) Maximum aid levels correspond to the same levels of aid as would have qualified as R & D aid in respect of the research activities which first led to the industrial property rights concerned.
- (38) See R & D & I Guidelines, Section 5.4.
- (39) See R & D & I Guidelines, Section 5.5.
- (40) For definitions see Section 2.2(i), (j) of the R & D & I Guidelines.
- (41) In order to classify the activities, you may refer to the Commission and/or EFTA Surveillance Authority's practice or the specific definitions provided in the OSLO Manual, Guidelines for Collecting and Interpreting Innovation Data, 3rd Edition (Organisation For Economic Co-operation and Development, 2005).
- (42) For details see Section 5.1.4. Please note that in the case of organisational innovation, the costs of instruments and equipment cover costs of ICT instruments and equipment only.
- (43) The maximum aid intensity is 15 % of the eligible costs.
- (44) The maximum aid intensity is 25 % of the eligible costs.
- (45) See footnote 20.
- (46) The maximum aid intensity is 35 % of the eligible costs.
- (47) Idem footnote 46.
- (48) See R & D & I Guidelines, Section 5.6.
- (49) See R & D & I Guidelines, Section 5.7.
- (50) For definition see Section 2.2(k) of the R & D & I Guidelines.
- (51) The maximum aid intensity is 50 % of the eligible costs, for a maximum of 3 years per undertaking and per person borrowed.
- (52) See R & D & I Guidelines, Section 5.8.
- (53) The maximum aid intensity is 15 % of the eligible costs.
- (54) The aid intensity may be increased by maximum 20 percentage points for small enterprises.
- (55) The aid intensity may be increased by maximum 10 percentage points for medium-sized enterprises.
- (56) In any case, the period may never exceed 10 years.
- (57) The intensity may amount 100 % for the eligible costs the first year but must have fallen in a linear fashion to zero by the end of the fifth year.
- (58) The maximum aid intensity is 50 % of the eligible costs.
- (59) See R & D & I Guidelines, Chapter 6.
- (60) See R & D & I Guidelines, Chapter 8.
- (61) Please note that the aid for R & D & I shall not be cumulated with de minimis support in respect of the same eligible expenses in order to circumvent the maximum aid intensities laid down in the R & D & I Guidelines.
- (62) See R & D & I Guidelines, Section 10.1.
- (63) This Decision corresponds to Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 30.4.2004, p. 1).
- (64) As regards the specific reporting requirements for fiscal aid and clusters, please see Section 9.1.1 (3rd and 4th paragraph) of the R & D & I Guidelines.
- (65) Notably using the criteria specified in section 6 of the R & D & I Guidelines.
- (66) If applicable, please provide an exchange rate used when answering this question.'

PART III.6.b

**SUPPLEMENTARY INFORMATION SHEET FOR RESEARCH AND DEVELOPMENT AND INNOVATION
AID: INDIVIDUAL AID**

This supplementary information sheet must be used for the notification of any individual aid covered by the EFTA Surveillance Authority's Guidelines for state aid for research and development and innovation (hereinafter "the R & D & I Guidelines")⁽¹⁾. It must also be used for individual aid for Research and Development to SMEs, which does not fall under the General Block Exemption Regulation⁽²⁾ or is subject to individual notification obligation as it exceeds the individual notification thresholds laid down therein.

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1. Basic characteristics of the notified measure

Please fill in the relevant parts of the notification form corresponding to the character of the notified measure. In particular, please note that Section 8 is to be completed only if the notified measure is subject to a detailed assessment, i.e. only if condition(s) of Section 7 are met. Please find below a basic guidance.

A. Is the aid granted in order to promote the execution of an important project of common European interest?

yes

no

If yes, please fill in Section 4 ("Compatibility of aid under article 61(3)(b) of the EEA Agreement") of this supplementary information sheet. Furthermore please fill in Section 10 ("Reporting and monitoring").

B. If no, please specify the type of aid and fill in the appropriate subsections of Section 5 ("Compatibility of aid under article 61(3)(c) of the EEA Agreement") of this supplementary information sheet:

Aid for R & D projects, fill in Section 5.1;

Aid for technical feasibility studies, fill in Section 5.2;

Aid for industrial property right costs for SMEs, fill in Section 5.3;

Aid for young innovative enterprises, fill in Section 5.4;

Aid for process and organisational innovation in services, fill in Section 5.5;

Aid for innovations advisory services and for innovation support services, fill in Section 5.6;

Aid for the loan of highly qualified personnel, fill in Section 5.7;

Aid for innovation clusters, fill in Section 5.8.

Furthermore, please fill in: Section 6 ("Incentive effect and necessity of aid") in order to verify the incentive effect, Section 7 ("Criteria triggering a detailed assessment") in order to verify if the notified aid is subject to the detailed assessment of Section 8 ("Additional information for detailed assessment") and Section 11 ("Reporting and monitoring").

C. Does the aid involve research organisations ⁽³⁾/innovation intermediaries?

yes

no

If yes, fill in Section 2 and/or 3 ("Research organisations and innovation intermediaries" and "Indirect State aid to undertakings through publicly funded research organisations") of this supplementary information sheet.

D. Can the aid be combined with other aid?

yes

no

If yes, fill in Section 9 ("Cumulation") of this supplementary information sheet.

- E. In case the notified individual aid is based on an approved scheme, please provide details concerning that scheme, including its publication reference (internet address) and State aid registration number:

.....

.....

- F. Please confirm that if the SME specific aid ⁽⁴⁾/bonus is granted, the beneficiary complies with the SME definition as defined by the EEA legislation ⁽⁵⁾:

yes

Please provide relevant information and evidence:

.....

.....

- G. If the aid involves commissioning/purchasing of R & D activities/results from undertakings by the public authorities, are the providers selected in an open tender procedure ⁽⁶⁾?

yes

no

If no, please note that such payments from the public authorities to undertakings would normally involve State aid.

- H. If applicable, please provide an exchange rate which has been used for the purposes of the notification:

.....

- I. All documents provided by the Member States as annexes to the notification form shall be numbered and document numbers shall be indicated in the relevant parts of this supplementary information sheet.

2. Research organisations and innovation intermediaries as recipients of state aid ⁽⁷⁾

If there are several research organisations or innovation intermediaries involved in the notified project, please provide the information below for each of them.

2.1. Public funding of non-economic activities

- A. Does the research organisation or non-for-profit innovation intermediary carry out an economic activity ⁽⁸⁾ (an activity consisting in offering goods and/or services on a given market)?

yes

no

If yes, please provide description of these activities:

.....

.....

- B. If the same entity carries out activities of both economic and non-economic ⁽⁹⁾ nature, can the two kinds of activities and their costs and funding be clearly separated?

yes

no

If yes, provide details:

.....

If yes, please note that public funding of non-economic activities does not fall under Article 61(1) of the EEA Agreement. If not, public funding of economic activities generally entails State aid.

2.2. *Public funding of economic activities*

A. Can the EFTA State prove that:

— the totality of the State funding has been passed on from the research organisation or not-for-profit innovation intermediary (carrying out economic activities) to the final recipients;

AND

— there is no advantage granted to the intermediary?

yes

no

Please provide details and evidence:

.....

If yes, please note that the intermediary organisations may not be recipient of State aid. As regards the aid to final recipients, normal State aid rules apply.

3. **Indirect state aid to undertakings through publicly funded research organisations** ⁽¹⁰⁾

If there are more research organisations or innovation intermediaries involved in the notified project, please provide the information below for each of them.

3.1. *Research on behalf of undertakings*

A. Is the supported project carried out by research organisations on behalf of undertakings?

yes

no

B. If yes, do the research organisations (acting as agent) render services to the undertakings (acting as principals) in situations, where:

— the agents receive payment of an adequate remuneration for their services,

yes

no

AND

— do the principals specify the terms and conditions of these services?

yes

no

Please provide details:

.....

C. Do the research organisations provide their services at market price?

yes

no

If there is no market price, do the research organisations provide their services at a price which reflects full costs plus a reasonable margin?

yes

no

Please provide details:

.....

If a research organisation renders services and if the answer to one of the questions in Section C is yes, there will be normally no State aid passed to the undertakings through the research organisation.

3.2. Collaboration of undertakings and research organisations

A. Is the collaboration project carried out jointly by undertakings and research organisations?

yes

no

If yes, provide details on the partnerships:

.....

B. If yes, do the participating undertakings bear the full cost of the projects supported under the notified scheme?

yes

no

Are the results which do not give rise to intellectual property rights widely disseminated AND are any intellectual property rights which result from the activity of the research organisations fully allocated ⁽¹¹⁾ to the research organisations?

yes

no

Do the research organisations receive from the participating undertakings compensation equivalent to the market price for the intellectual property rights ⁽¹²⁾ which result from the activity of the research organisations carried out in the project and which are transferred to the participating undertakings?

yes

no

Please provide details (please note that any contribution of the participating undertakings to the costs of the research organisations shall be deducted from the compensation):

.....

C. If none of the answers to questions of Section B is yes, the EFTA State may rely on individual assessment of the collaboration projects ⁽¹³⁾.

Please provide an individual assessment of the collaboration projects, taking into account the above mentioned elements. Please attach also the contractual agreements to the notification.

If none of the answers to questions of Section B is yes and if the individual assessment of the collaboration projects does not lead to the conclusion that there is no State aid, the EFTA Surveillance Authority will consider the full value of the contribution of the research organisation to the project as aid to undertakings.

4. **Compatibility of aid under article 61(3)(b) of the EEA Agreement**

Aid for R & D & I to promote the execution of an important project ⁽¹⁴⁾ of common European interest may be considered to be compatible with the common market pursuant to Article 61(3)(b) of the EEA Agreement and as defined in Article 87(3)(b) of the EC Treaty.

4.1. *General conditions (cumulative)*

A. Please confirm that:

- the project contributes in a concrete, clear and identifiable manner to the EEA interest ⁽¹⁵⁾;

AND

- the advantage achieved by the objective of the project is not limited to one EFTA State or to the EFTA States implementing it, but extends to the EEA as a whole ⁽¹⁶⁾;

AND

- the project presents a substantive leap forward for the EEA objectives.

Please provide details and evidence:

.....
.....

B. Specify the positive effects of the aid:

- important spill-overs for society;
- contribution of the measure to the improvement of the EEA situation regarding R & D & I in the international context;
- creation of new markets;
- development of new technologies;
- other positive effects.

.....
.....

C. Please provide the terms of implementation of the project (including participants, objectives) ⁽¹⁷⁾:

.....
.....

D. Please provide details and evidence illustrating that the aid is necessary to achieve the defined objective of common interest AND presents an incentive for the execution of the project ⁽¹⁸⁾:

.....
.....

E. Please provide details and evidence demonstrating that the project involves a high level of risk:

.....
.....

F. Please provide details and evidence illustrating that the project is of great importance with respect to its character and its volume ⁽¹⁹⁾:

.....
.....

4.2. *Description of the project*

Please provide a detailed description of the project. For orientation please see Section 5.1 of this supplementary information sheet.

.....
.....

5. **Compatibility of aid under article 61(3)(c) of the EEA Agreement**

If there are several beneficiaries involved in the notified project, please provide the information below for each of them.

5.1. *Aid for R & D projects* ⁽²⁰⁾

5.1.1. *Research category* ⁽²¹⁾

A. Please indicate which R & D stages ⁽²²⁾ are supported under the notified aid measure:

- fundamental research;
- industrial research;
- experimental development.

B. If the R & D projects encompass different research categories, please list and qualify the different tasks as falling under the categories of fundamental research, industrial research or experimental development or as not falling under any of those categories at all.

.....
.....

5.1.2. Eligible costs

All eligible costs must be allocated to a specific category of R & D ⁽²³⁾. Please specify the eligible costs and indicate their amount.

| | Fundamental research | Industrial research | Experimental development |
|--|----------------------|---------------------|--------------------------|
| Personnel costs | | | |
| Costs of instruments and equipment | | | |
| Costs for building and land | | | |
| Cost of contractual research, technical knowledge and patents bought or licensed from outside sources at market prices | | | |
| Additional overheads incurred directly as a result of the research project | | | |
| Other operating expenses | | | |

5.1.3. Aid intensities and bonuses

The aid intensity is calculated on the basis of the eligible costs of the project. It must be established for each beneficiary of the aid, including in a collaboration project ⁽²⁴⁾.

A. Basic intensities (without bonuses) ⁽²⁵⁾:

| | Fundamental research | Industrial research | Experimental development |
|-----------------------|----------------------|---------------------|--------------------------|
| Maximum aid intensity | | | |

B. Bonuses:

Are bonuses applied under the notified measure?

yes no

If yes, please specify below.

— Is an SME bonus applied?

yes no

Specify the level of bonus applicable ⁽²⁶⁾:

— Is a bonus for effective collaboration between undertakings (i) or collaboration of an undertaking with a research organisation (ii) or (only for projects of industrial research) dissemination of results (iii) applied under the notified aid measure?

yes no

(i) If a bonus for an effective collaboration between at least two undertakings, which are independent of each other, is applied, please confirm that the following conditions are fulfilled:

no single undertaking bears more than 70 % of the eligible costs of the collaboration project;

AND

- the project involves collaboration with at least one SME or the collaboration has a cross-border character, i.e. research and development activities are carried out in at least two different EEA States.

Specify the level of bonus applicable ⁽²⁷⁾:

- (ii) If a bonus for an effective collaboration between an undertaking and a research organisation, particularly in the context of coordination of national R & D policies, is applied, please confirm that the following conditions are fulfilled:

- the research organisation bears at least 10 % of the eligible costs;

AND

- the research organisation has the right to publish the result of the research projects insofar as they stem from research implemented by that organisation.

Specify the level of bonus applicable ⁽²⁸⁾:

- (iii) If in the case of industrial research a bonus for wide dissemination of the results of the project is applied, please specify at least one of the following methods of wide dissemination:

- technical and scientific conferences;
- publication in scientific or technical journals;
- availability in open access repositories (databases where raw research data can be accessed by anyone);
- availability through free or open source software.

Specify the level of bonus applicable ⁽²⁹⁾:

C. Specify the total aid intensity of the projects supported under the notified aid measure (taking into account the bonuses) (%):

5.1.4. Special conditions for repayable advance ⁽³⁰⁾

A. Is the aid to the R & D projects granted in the form of a repayable advance?

- yes
- no

B. Is the aid granted in the form of a repayable advance under the notified measure expressed as gross grant equivalent ⁽³¹⁾?

- yes
- no

If yes, what is the aid intensity of repayable advance expressed as gross grant equivalent ⁽³²⁾:

Furthermore, please specify on the basis of which approved aid scheme ⁽³³⁾ is the aid granted and provide details on the complete methodology applied in order to determine the gross grant equivalent, underlying verifiable data.

.....

C. If the aid cannot be expressed in gross grant equivalent, what is the level of the repayable advance expressed as a percentage of the eligible costs:

.....

In case the rates of repayable advance granted to the R & D project are higher than the rates indicated in Sections 5.1.2 and 5.1.3 (up to the maximum rates indicated in Section 5.1.5) of the R & D & I Guidelines, please:

— notify to the EFTA Surveillance Authority the detailed information on the repayment in the case of success and define clearly what will be considered as a successful outcome of the research activities;

AND

— confirm the following:

the measure provides that in case of successful outcome the advance is repaid with an interest rate at least equal to the applicable rate resulting from the application of the EFTA Surveillance Authority's notice on the method of setting the reference and discount rates ⁽³⁴⁾;

in case of a success exceeding the outcome defined as successful, the EFTA State is entitled to request payments beyond payments of the advance amount including interest according to the reference rate foreseen by the EFTA Surveillance Authority;

in case of partial success, the EFTA State requires that the repayment secured is in proportion to the degree of success achieved.

5.1.5. Matching clause ⁽³⁵⁾

A. Is the matching clause used in this notified measure?

yes

no

If yes, higher intensities than generally permissible may be authorized.

If yes, provide details and evidence that competitors located outside the EEA have received in the last three years or are going to receive, aid of an equivalent intensity for similar projects, programmes, research, development or technology:

.....

.....

Do actual or potential direct or indirect distortions of international trade exist?

yes

no

If yes, provide evidence:

.....

.....

Provide also sufficient information to enable the EFTA Surveillance Authority to assess the situation, in particular regarding the need to take account of the competitive advantage enjoyed by a third-country competitor:

.....

.....

5.2. Aid for technical feasibility studies ⁽³⁶⁾

5.2.1. General conditions

The studies are preparatory to ⁽³⁷⁾:

- industrial research;
- experimental development.

5.2.2 Aid intensities

Specify the maximum aid intensity ⁽³⁸⁾ (%):

The aid intensity is calculated on the basis of cost of feasibility studies of the project.

5.3. Aid for industrial property right costs for SMEs ⁽³⁹⁾

5.3.1. Conditions

Which stage of research ⁽⁴⁰⁾ is concerned?

- fundamental research;
- industrial research;
- experimental development.

5.3.2 Eligible costs and aid intensities

A. Specify the eligible costs ⁽⁴¹⁾ and indicate their amount:

- costs preceding the grant of the right in the first legal jurisdiction:
- translation and other costs incurred in order to obtain the granting or validation of the right in other legal jurisdiction:
- costs incurred in defending the validity of the right during the official prosecution of the application and possible opposition proceedings:

B. Specify the maximum aid intensity (%) ⁽⁴²⁾:

5.4. Aid for young innovative enterprises ⁽⁴³⁾ (for small enterprises)

Please confirm that:

- A. the beneficiary is a small enterprise as defined by EEA legislation, in existence for less than 6 years at the time when the aid is granted;

Please provide details and evidence:

.....

.....

- B. the beneficiary is an innovative enterprise.

Please confirm that the compliance with this condition is ensured through:

- an evaluation carried out by an external expert demonstrating that the beneficiary will in the foreseeable future develop products, services or processes which are technologically new or substantially improved compared to the state of the art in its industry in the EEA, and which carry a risk of technological or industrial failure;

OR

- the evidence that the R & D expenses of the beneficiary represent at least 15 % of its total operating expenses in at least one of the three years preceding the granting of the aid or in the case of a start-up enterprise without any financial history, in the audit of its current fiscal period, as certified by an external auditor.

Please provide details on how this is implemented:

.....

.....

C. Specify the maximum aid amount applicable under the notified measure ⁽⁴⁴⁾:

D. Please confirm that:

- the beneficiary didn't receive aid for young innovative enterprises before and will receive this type of aid only once during the period in which it qualifies as a young innovative enterprise.

E. Does the enterprise benefit from a cumulation of aid?

- yes
- no

If yes, please indicate how the specific cumulation rules for young innovative enterprise aid (Section 5.4 of the R & D & I Guidelines) will be complied with:

.....

.....

5.5. Aid for process and organisational innovation in services ⁽⁴⁵⁾

5.5.1. General conditions

A. To which type of innovation in service activities ⁽⁴⁶⁾ does the notified measure refer?

- process innovation in service activities;
- organisational innovation in service activities.

Please provide a detailed description of the innovation in service activities ⁽⁴⁷⁾ (process and/or organisational):

.....

.....

.....

.....

B. Please confirm that:

- the organisational innovation is related to the use and exploitation of Information and Communication Technologies (ICT) to change the organisation;
- the innovation is formulated as a project with an identified and qualified project manager, as well as identified project costs;
- the result of the aided project is the development of a standard, of a business model, methodology of concept, which can be systematically reproduced, possibly certified, and possibly patented;
- the process or organisational innovation is new or substantially improved compared to the state of the art in its industry in the EEA;
- the process or organisational innovation project entails a clear degree of risk;
- the aid is granted to large enterprise only if collaborates with SMEs in the aided activity and that the collaborating SMEs incur at least 30 % of the total eligible costs.

Please provide details/evidence for all these elements:

.....

.....

5.5.2. Eligible costs and aid intensities

A. Please specify the eligible costs ⁽⁴⁸⁾ and indicate their amount:

| | Eligible costs |
|--|----------------|
| Personnel costs | |
| Costs of instruments and equipment | |
| Costs for building and land | |
| Cost of contractual research, technical knowledge and patents bought or licensed from outside sources at market prices | |
| Additional overheads incurred directly as a result of the research project | |
| Other operating expenses | |

B. Specify the maximum aid intensity ⁽⁴⁹⁾ (%):

The aid intensity is calculated on the basis of the eligible costs of the projects.

5.6. Aid for innovation advisory services and for innovation support services ⁽⁵⁰⁾ (for SMEs)

5.6.1. General conditions

A. Specify the maximum aid amount (not exceeding EUR 200 000 per beneficiary within any three year period):

B. Please confirm that:

- if the service provider does not benefit from a national or European certification, the aid will not cover more than 75 % of the eligible costs;
- the beneficiaries use the State aid to buy the services at market price (or if the service provider is a non-for-profit entity, at a price which reflects its full costs plus a reasonable margin).

Please provide details on how this will be ensured:

.....

.....

5.6.2. Eligible costs

A. What type of aid is granted?

- aid for innovation advisory services;
- aid for innovation support services.

B. If it is an aid for innovation advisory services, specify the eligible costs and indicate their amount:

- management consulting:
- technological assistance:
- technology transfer services:
- training:
- consultancy for acquisition, protection and trade in Intellectual Property Rights and for licensing agreements:
- consultancy on the use of standards:

C. If it is an aid for innovation support services, specify the eligible costs and indicate their amount:

- office space:
- data banks:
- technical libraries services:
- market research:
- use of laboratory:
- quality labelling:
- testing and certification:

5.6.3. Special conditions for a non-for-profit entity

If the service provider is a non-for-profit entity, the aid may be given in the form of a reduced price, as the difference between the price paid and the market price (or a price which reflects full costs plus a reasonable margin).

A. Is the aid given in the form of a reduced price?

- yes
- no

If yes, provide evidence of the existence of a system ensuring transparency about the full costs of the innovation advisory and innovation support services provided, as well as about the price paid by the beneficiaries, so that the aid received can be measured and monitored.

.....

.....

5.7. Aid for the loan of highly qualified personnel ⁽⁵¹⁾ (for SMEs)

5.7.1. General conditions

A. Where do the highly qualified personnel ⁽⁵²⁾ come from?

- research organisations;
- large enterprises.

Provide details (if possible) on research organisations and on large enterprises.

.....

.....

B. Please confirm that:

- the seconded personnel are not replacing other personnel;
- the seconded personnel are employed in a newly created function within the beneficiary undertaking;

Specify please this newly created function:

.....

.....

- the seconded personnel have been employed for at least two years in the research organisations or the large enterprises which are sending the personnel on secondment;

- that the seconded personnel work on R & D & I activities within the SME receiving aid.

5.7.2. Eligible costs and aid intensities

A. Specify the eligible costs and indicate their levels:

- costs for borrowing and employing highly qualified personnel:
- mobility allowance for the seconded personnel:

B. Please confirm that consultancy costs (payment of the service rendered by the expert without employing the expert in the undertaking) are excluded from eligible costs of the aid for the loan of highly qualified personnel.

C. Specify the maximum aid intensity ⁽⁵³⁾ (%):

B. For which facilities is the aid granted?

- facilities for training and research centre;
- open-access research infrastructures, laboratory, testing facility;
- broadband network infrastructures.

C. Specify the eligible costs and indicate their amount:

- costs relating to investment in land:
- buildings:
- machinery:
- equipment:

D. What is the basic aid intensity (%) ⁽⁵⁵⁾:

E. Is any bonus granted to the beneficiary?

- yes no

If yes, specify below:

— Do you apply an SME bonus?

- yes no

Specify the level of the bonus ⁽⁵⁶⁾:

5.8.3. Specific conditions concerning operating aid for cluster animation

A. For how long is such aid granted: years

If the aid is granted for a longer period than 5 years, please provide convincing evidence in order to justify such longer period ⁽⁵⁷⁾.

.....

B. Is the aid degressive?

- yes no

C. Specify the eligible costs and indicate their amount:

- marketing of the cluster to recruit new companies to take part in the cluster:
- management of the cluster's open-access facilities:
- organisation of training programmes, workshops and conferences to support knowledge sharing and networking between the members of the cluster:

D. Aid intensity:

— degressive aid (please specify degressive rates for each year) ⁽⁵⁸⁾:

— non-degressive aid (%) ⁽⁵⁹⁾:

6. Incentive effect and necessity of aid ⁽⁶⁰⁾

6.1. General condition

A. Has the R & D & I activity already commenced prior to the aid application by the beneficiary to the national authorities ⁽⁶¹⁾?

yes

no

If yes, the EFTA Surveillance Authority considers that the aid does not present an incentive for the beneficiary.

B. If no, specify the relevant dates:

— the R & D & I activity commenced on:

— the aid application by the beneficiary was submitted to the national authorities on:

Please provide the relevant supporting documents.

6.2. Evaluation of the incentive effect

If the aid is granted for:

— process and organisational innovation in services;

— innovation clusters;

— R & D project for large undertakings;

— feasibility studies for large undertakings;

— R & D project for SMEs for aid exceeding EUR 7,5 million;

— feasibility studies for SMEs for aid exceeding EUR 7,5 million,

the EFTA Surveillance Authority will require that the incentive effect is demonstrated by means of an evaluation. Go to the next questions.

Otherwise, the EFTA Surveillance Authority considers that the incentive effect is automatically met for the measure at hand.

6.2.1. General conditions

If it is necessary to demonstrate an incentive effect for several beneficiaries participating in the notified project, please provide the information below for each of them.

In order to verify that the planned aid will induce the aid recipient to change its behaviour so that it increases its level of R & D & I, the EFTA Surveillance Authority requires an evaluation for the research categories in which it considers that the incentive effect is not automatically met (listed in Section 4.2 of this notification form).

Please fill in the evaluation of the increased R & D & I activity (below), on the basis of an analysis comparing a situation without aid and a situation with aid being granted.

6.2.2. Criteria

A. Will the project size be increased?

- yes
- no

If yes, specify the type of increase:

- increase in the total project costs (without decreased spending by the beneficiary by a comparison with a situation without aid);
- increase in the number of people assigned to R & D & I activities;
- other type of increase:

Provide evidence of the relevant increases:

.....

.....

B. Will the scope be increased?

- yes
- no

If yes, specify the type of increase:

- increase in the number of the expected deliverables from the project;
- more ambitious project illustrated by a higher possibility of a scientific or technological breakthrough or a higher risk of failure;
- other kind of increase:

Provide evidence of the relevant increases:

.....

.....

C. Will the project speed be increased?

- yes
- no

If yes, provide evidence that the project will be completed in a shorter time with the aid than without the aid:

.....

.....

D. Will the total amount spent on R & D & I be increased?

- yes
- no

If yes, specify the type of increase:

- increase in total R & D & I spending by the aid beneficiary;

- changes in the committed budget for the project (without corresponding decrease in the budget of other projects);
- increase in R & D & I spending by the aid beneficiary as a proportion of total turnover;
- other type of increase:

Provide evidence for the relevant increases:

.....

.....

E. The EFTA State can also demonstrate the presence of incentive effect through other relevant quantitative and/or qualitative criteria. Please provide details and evidence:

.....

.....

.....

.....

7. **Criteria triggering a detailed assessment** ⁽⁶²⁾

If the aid concerns an R & D & I project or a feasibility study, please fill in Section 7.1 below. If the aid is granted for process or organisational innovation in service activities or for innovation clusters, please go to Section 7.2 of this supplementary information sheet. Otherwise, no detailed assessment is required.

7.1. *Projects and feasibility studies*

A. Eligible costs corresponding to fundamental research represent % of the total eligible costs (ratio I).

If ratio I is superior to 50 %, does one undertaking receive an aid amount exceeding EUR 20 million ⁽⁶³⁾ per project/feasibility study?

- yes
- no

B. Eligible costs corresponding to industrial research and feasibility studies preparatory to industrial research represent % of the total eligible costs (ratio II).

If ratio I + II is superior to 50 %, does one undertaking receive an aid amount exceeding EUR 10 million per project/feasibility study?

- yes
- no

C. If ratio I + II is inferior to 50 %, does one undertaking receive an aid amount exceeding EUR 7,5 million per project/feasibility study?

- yes
- no

If the answer to one of these three questions is yes, then the notified aid is subject to a detailed assessment and additional information should be provided in order to enable the EFTA Surveillance Authority to carry out a detailed assessment (Section 8 of this supplementary information sheet).

7.2. *Process or organisational innovation in service activities and innovation clusters*

If the aid is granted for process or organisational innovation in service activities, does one undertaking receive an aid amount exceeding EUR 5 million per project?

yes no

If the aid is granted for innovation clusters, does the cluster (legal entity operating the innovation cluster) receive an aid amount exceeding EUR 5 million?

yes no

If yes, then the notified aid is subject to a detailed assessment and additional information should be provided in order to enable the EFTA Surveillance Authority to carry out a detailed assessment (Section 8 of this supplementary information sheet).

Please note that the EFTA Surveillance Authority will carry out a detailed assessment also in all cases notified to the EFTA Surveillance Authority following an obligation to notify individually as prescribed in the block exemption regulation.

8. **Additional information for detailed assessment** ⁽⁶⁴⁾

If there are several beneficiaries participating in the notified project subject to a detailed assessment, please provide the information below for each of them. This is without prejudice to the full description of the notified project, including all participants, in the previous sections of this supplementary information sheet.

8.1. *General observations*

The purpose of this detailed assessment is to ensure that high amounts of aid for R & D & I do not distort competition to an extent contrary to the common interest, but actually contribute to the common interest. This happens when the benefits of State aid in terms of additional R & D & I outweigh the harm for competition and trade.

Provisions below represent a guidance as to the type of information the EFTA Surveillance Authority may require in order to carry out a detailed assessment. The guidance is intended to make the EFTA Surveillance Authority's decisions and their reasoning transparent and foreseeable in order to create predictability and legal certainty.

A. The EFTA States are in particular invited to rely on the information sources listed below. Please indicate if these supporting documents are attached to the notification.

- evaluations of past State aid schemes or measures;
- impact assessments made by the granting authority;
- risk assessments;
- financial reports;
- internal business plans;
- expert opinions;
- other studies related to R & D & I.

B. Similarly, please indicate the relevant positive effects of the notified measure and provide the supporting documents:

- net increase of R & D & I conducted by the undertaking;

- contribution of the measure to the global improvement of the sector concerned as regards the level of R & D & I;
- contribution of the measure to the improvement of the EEA situation regarding R & D & I in the international context;
- other:

For each of the sections below please provide the documents which are relevant for the notified measure. EFTA States are invited to provide any other elements that they consider useful for the assessment of the notified measure.

8.2. Existence of a market failure ⁽⁶⁵⁾

A. Please identify the market failure(s) hampering R & D & I in the present case and justifying the need for State aid and provide the supporting documents:

- knowledge spillovers (positive externalities/public goods);
- imperfect and asymmetric information;
- coordination failures.

B. If State aid targets R & D & I projects or activities located in assisted areas, please provide information on:

- disadvantages caused by the peripherality and other regional specificities;
- specific local economic data, social and/or historic reasons for a low level of R & D & I activity in comparison with the relevant average data and/or situation at national and/or EEA level as appropriate;
- other relevant indicator showing an increased degree of market failure.

8.3. Appropriate instrument ⁽⁶⁶⁾

Please indicate on what basis the EFTA State decided to use a selective instrument such as State aid in order to increase R & D & I activities and provide supporting documents:

- impact assessment of the proposed measure;
- comparison with other policy options considered by the EFTA State;
- others:

8.4. Incentive effect and analysis of the aid ⁽⁶⁷⁾

A. Please specify the intended change in the behaviour of the beneficiary induced by the aid (e.g. new project triggered, size, scope or speed of a project enhanced) and provide supporting documents:

.....

.....

Furthermore, please provide a description by means of counterfactual analysis of the behaviour of the beneficiary with respect to the project if it had not received the aid.

.....

.....

Please describe why the aid is necessary in order to make the project under scrutiny more attractive than the project described by means of counterfactual analysis, i.e. the project to be carried out without the aid.

.....
.....

B. The following elements may be used for the purposes of demonstration of an incentive effect. Please specify those relevant for the notified measure and provide supporting documents:

- level of profitability;
- amount of investment and the time path of cash flows;
- level of risk involved in the research project ⁽⁶⁸⁾;
- continuous evaluation.

8.5. Proportionality of the aid ⁽⁶⁹⁾

A. If there were multiple (potential) candidates for undertaking the R & D & I project in the EFTA State, was the beneficiary selected in an open selection process?

- yes
- no

Please provide details and supporting documents:

.....
.....

B. Please explain how it is ensured that the aid is limited to the minimum necessary and provide supporting documents:

.....
.....

8.6. Analysis of the distortion of competition and trade ⁽⁷⁰⁾

8.6.1. Relevant markets and effects on trade

A. When relevant, please describe the likely impact of the aid on competition in the innovation process ⁽⁷¹⁾:

.....
.....

B. Please indicate whether the aid is likely to have impact on any product market.

- yes
- no

Please specify the product markets on which the aid is likely to have impact:

.....
.....

.....

 C. For each of these markets please provide some indicative market share of the beneficiary:

.....

 For each of these markets please provide some indicative market shares of the other companies present in the market. If possible, please provide the associated Herfindahl-Hirschman Index (HHI):

.....

 D. Please describe the structure and dynamics of the relevant markets and provide supporting documents:

.....

 E. If relevant, please provide information on the effects on trade (shift of trade flows and location of economic activity):

8.6.2. Distorting dynamics incentives

The following elements will be considered by the EFTA Surveillance Authority in its analysis of effects of the aid on competitors' dynamic incentives to invest. Please, indicate those in relation to which supporting documents are provided:

- aid amount;
- closeness to the market/category of aid;
- open selection process;
- exit barriers;
- incentives to compete for a future market;
- product differentiation and intensity of competition.

8.6.3. Creating market power

The following elements will be considered by the EFTA Surveillance Authority in its analysis of effects of the aid on beneficiary's market power. Please, indicate those in relation to which details and supporting documents are provided:

- market power of aid beneficiary and market structure;
- level of entry barriers;

buyer power;

selection process.

8.6.4. Maintaining inefficient market structures

Please specify if the aid is granted:

in markets featuring overcapacity;

in declining industries;

in sensitive sectors.

Please provide details and supporting documents:

.....
.....

9. **Cumulation** ⁽⁷²⁾

A. Is the aid granted under the notified measure combined with other aid ⁽⁷³⁾?

yes

no

B. If yes, please describe the cumulation rules applicable to the notified aid measure:

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

C. Please specify how the respect of cumulation rules will be verified under the notified aid measure:

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

10. **Reporting and monitoring** ⁽⁷⁴⁾

10.1. *Annual reports*

Please note that this reporting obligation is without prejudice to the reporting obligation pursuant to EFTA Surveillance Authority Decision No 195/04/COL ⁽⁷⁵⁾.

Please undertake to submit annual reports on the implementation of the notified aid measure to the EFTA Surveillance Authority, containing all the elements listed below ⁽⁷⁶⁾.

— name of the beneficiary;

- aid amount per beneficiary;
- aid intensity;
- sectors of activity where the aided project is undertaken.

yes

10.2. Information sheets, monitoring

A. Please undertake to maintain detailed records regarding the granting of aid, with all information necessary to establish that the eligible costs and maximum allowable aid intensity have been observed.

yes

B. Please undertake to ensure that detailed records referred to in Section A above are maintained for 10 years from the date on which the aid was granted.

yes

C. Please undertake to submit the records referred to in Section A above on request of the EFTA Surveillance Authority.

yes

11. Other information

Please give any other information you consider necessary to assess the measure(s) in question under the EFTA Surveillance Authority's Guidelines for state aid for research, development and innovation.

-
- ⁽¹⁾ EFTA Surveillance Authority Decision No 14/07/COL of 7 February 2007 on Guidelines on State aid for research, development and innovation (not yet published in the OJ). Available at <http://www.eftasurv.int/fieldsOfWork/fieldStateAid/guidelines/>
- ⁽²⁾ Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption Regulation) (OJ L 214, 9.8.2008, p. 3). Incorporated into Annex VX of the EEA Agreement by Joint Committee Decision No 120/2008 (published in the OJ L 339, 18.12.2008, p. 111, EEA Supplement No 79, 18.12.2008, p. 20) entered into force on 8.11.2008.
- ⁽³⁾ For definition see Section 2.2.(d) of the R & D & I Guidelines.
- ⁽⁴⁾ I.e. measures under Sections 5.3, 5.4, 5.6 and 5.7 of this supplementary information sheet. Please note that the measure under Section 5.4 is limited to small enterprises.
- ⁽⁵⁾ See footnote 20.
- ⁽⁶⁾ See R & D & I Guidelines, Section 2.1.
- ⁽⁷⁾ See R & D & I Guidelines, Section 3.1.
- ⁽⁸⁾ For details see Section 3.1.1 of R & D & I Guidelines (footnote 25).
- ⁽⁹⁾ For details see Section 3.1.1 of R & D & I Guidelines.
- ⁽¹⁰⁾ See R & D & I Guidelines, Section 3.2.
- ⁽¹¹⁾ For details see Section 3.2.2 (footnote 29) of the R & D & I Guidelines.
- ⁽¹²⁾ For details see Section 3.2.2 (footnote 30) of the R & D & I Guidelines.
- ⁽¹³⁾ There also may be no State aid where the assessment of the contractual agreement between the partners leads to the conclusion that any intellectual property rights to the R & D & I results as well as access rights to the results are allocated to the different partners of the collaboration and adequately reflect their respective interests, work packages, and financial and other contributions to the project.
- ⁽¹⁴⁾ The EFTA Surveillance Authority may also consider a group of projects as together constituting a project.
- ⁽¹⁵⁾ Please note that the common EEA interest must be demonstrated in practical terms, e.g., it must be demonstrated that the project enables significant progress to be made towards achieving specific EEA objectives.
- ⁽¹⁶⁾ The fact that the project is carried out by undertakings in different countries is not sufficient.
- ⁽¹⁷⁾ Please note that the projects must be clearly defined as regards these aspects.
- ⁽¹⁸⁾ For orientation please see the criteria included in Section 6 of this supplementary information sheet.
- ⁽¹⁹⁾ I.e. is meaningful with respect to its objective and is of substantial size.
- ⁽²⁰⁾ See R & D & I Guidelines, Section 5.1.
- ⁽²¹⁾ To classify the activities, you may refer to the Commission and/or the EFTA Surveillance Authority's practice or the specific examples and explanations provided in the Frascati Manual on the Measurement of Scientific and technological Activities, proposed Standard Practice for Surveys on Research and Experimental Development (Organisation for Economic Co-operation and Development, 2002).
- ⁽²²⁾ For definitions see Section 2.2.(e), (f), (g) of the R & D & I Guidelines.
- ⁽²³⁾ See Section 5.1.4 of the R & D & I Guidelines. These eligible costs apply to aid for R & D projects (Section 5.1) research projects and to process and organisational innovation in services (Section 5.5).
- ⁽²⁴⁾ In the case of State aid for an R & D project being carried out in collaboration between research organisations and undertakings, the combined aid deriving from direct government support for a specific research project and, where they constitute aid, contributions from research organisations to that project may not exceed the applicable aid intensities for each benefiting undertaking.
- ⁽²⁵⁾ The aid intensity may not exceed 100 % for fundamental research, 50 % for industrial research and 25 % for experimental development.
- ⁽²⁶⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.
- ⁽²⁷⁾ The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %.
- ⁽²⁸⁾ The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %. This bonus does not apply to the research organisation.
- ⁽²⁹⁾ The aid intensity may be increased by 15 percentage points, but up to a maximum of 80 %.
- ⁽³⁰⁾ See R & D & I Guidelines, Section 5.1.5.

- (31) Gross grant equivalent of a repayable advance reflects the probability that the advance will be repaid by the beneficiaries.
- (32) The gross grant equivalent must fulfil the conditions on maximum aid intensities laid down in Sections 5.1.2 and 5.1.3 of the R & D & I Guidelines.
- (33) For details see Section 5.1.5 of the R & D & I Guidelines (2nd paragraph).
- (34) EFTA Surveillance Authority Decision No 69/06/COL of 22 March 2006 on Guidelines for conversions between national currencies and EURO (OJ L 324, 23.11.2006, p. 34 and EEA Supplement No 57 of 23.11.2006, p. 23).
- (35) See R & D & I Guidelines, Section 5.1.7.
- (36) See R & D & I Guidelines, Section 5.2.
- (37) To classify the activities, you may refer to the Commission and/or the EFTA Surveillance Authority's practice or the specific examples and explanations provided in the Frascati Manual on the Measurement of Scientific and technological Activities, proposed Standard Practice for Surveys on Research and Experimental Development (Organisation for Economic Co-operation and Development, 2002); for definitions see Section 2.2(e), (f), (g) of the R & D & I Guidelines.
- (38) For SMEs, the aid intensity may not exceed 75 % for studies preparatory to industrial research activities and 50 % for studies preparatory to experimental development activities; for large companies, the aid intensity may not exceed 65 % for studies preparatory to industrial research activities and 40 % for studies preparatory to experimental development activities.
- (39) See R & D & I Guidelines, Section 5.3.
- (40) For definitions see Section 2.2(e), (f), (g) of the R & D & I Guidelines.
- (41) For details see Section 5.3 (2nd paragraph) of the R & D & I Guidelines.
- (42) Maximum aid levels correspond to the same levels of aid as would have qualified as R & D aid in respect of the research activities which first led to the industrial property rights concerned.
- (43) See R & D & I Guidelines, Section 5.4.
- (44) The aid may not exceed EUR 1 million in non-assisted areas; EUR 1,5 million in regions eligible for the derogation in Article 61(3)(a) of the EEA Agreement; EUR 1,25 million in regions eligible for the derogation in Article 61(3)(c) of the EEA Agreement.
- (45) See R & D & I Guidelines, Section 5.5.
- (46) For definitions see Section 2.2(i), (j) of the R & D & I Guidelines.
- (47) In order to classify the activities, you may refer to the EFTA Surveillance Authority's practice or the specific definitions provided in the OSLO Manual, Guidelines for Collecting and Interpreting Innovation Data, 3rd Edition (Organisation For Economic Co-operation and Development, 2005).
- (48) For details see Section 5.1.4 of the R & D & I Guidelines. Please note that in the case of organisational innovation, the costs of instruments and equipment cover costs of ICT instruments and equipment only.
- (49) The maximum aid intensity is 15 % of the eligible costs for a large enterprise; 25 % of the eligible costs for a medium enterprise; 35 % of the eligible costs for a small enterprise.
- (50) See R & D & I Guidelines, Section 5.6.
- (51) See R & D & I Guidelines, Section 5.7.
- (52) For definition see Section 2.2(k) of the R & D & I Guidelines.
- (53) The maximum aid intensity is 50 % of the eligible costs, for a maximum of 3 years per undertaking and per person borrowed.
- (54) See R & D & I Guidelines, Section 5.8.
- (55) The maximum aid intensity is 15 % of the eligible costs.
- (56) The aid intensity may be increased by maximum 20 percentage points for small enterprises and by maximum 10 percentage points for medium-sized enterprises.
- (57) In any case, the period may never exceed 10 years.
- (58) The intensity may amount 100 % for the eligible costs the first year but must have fallen in a linear fashion to zero by the end of the fifth year.
- (59) The maximum aid intensity is 50 % of the eligible costs.
- (60) See R & D & I Guidelines, Chapter 6.
- (61) If the aid proposal is to grant aid for an R & D & I-project, this does not exclude that the potential beneficiary has already carried out feasibility studies which are not covered by the request for State aid.
- (62) See R & D & I Guidelines, Section 7.1.
- (63) If applicable, please provide an exchange rate used when answering this question.
- (64) See R & D & I Guidelines, Chapter 7.
- (65) See R & D & I Guidelines, Section 7.3.1.
- (66) See R & D & I Guidelines, Section 7.3.2.
- (67) See R & D & I Guidelines, Section 7.3.3.
- (68) Please note in this context that for State aid targeting R & D & I projects or activities located in assisted areas, the EFTA Surveillance Authority will take into account disadvantages caused by the peripherality and other regional specificities, which negatively impact on the level of risk in the research project.
- (69) See R & D & I Guidelines, Section 7.3.4.
- (70) See R & D & I Guidelines, Section 7.4.
- (71) The impact on competition in the innovation process will be relevant insofar as it has a foreseeable impact on the outcome of future product market competition. For details see Section 7.4 (3rd paragraph) of the R & D & I Guidelines.
- (72) See R & D & I Guidelines, Chapter 8.
- (73) Please note that the aid for R & D & I shall not be cumulated with de minimis support in respect of the same eligible expenses in order to circumvent the maximum aid intensities laid down in the R & D & I Guidelines.
- (74) See R & D & I Guidelines, Section 9.1.
- (75) This Decision corresponds to Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 30.4.2004, p. 1).
- (76) As regards the specific reporting requirements for clusters, please see Section 9.1.1 (4th paragraph) of the R & D & I Guidelines.

PART III.10

SUPPLEMENTARY INFORMATION SHEET ON STATE AID FOR ENVIRONMENTAL PROTECTION

This supplementary information sheet must be used for the notification of any aid covered by the EFTA Surveillance Authority Guidelines on State aid for environmental protection (hereinafter "the Environmental aid guidelines")⁽¹⁾. It must also be used for individual aid for environmental protection which does not fall under the General Block Exemption or is subject to individual notification obligation as it exceeds the individual notification thresholds laid down therein.

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1. Basic characteristics of the notified measure

Please fill in the relevant parts of the notification form corresponding to the character of the notified measure. Please find below a basic guidance.

A. Please specify the type of aid and fill in the appropriate subsections of Section 3 ("Compatibility of aid under Article 61(3) of the EEA Agreement") of this supplementary information sheet:

- Aid for undertakings which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards, fill in Section 3.1;
- Aid for the acquisition of new transport vehicles which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards, fill in Section 3.1;
- Aid for SMEs for early adaptation to future Community standards, fill in Section 3.2;
- Aid for environmental studies, fill in Section 3.3;
- Aid for energy saving, fill in Section 3.4;
- Aid for renewable energy sources, fill in Section 3.5;
- Aid for the cogeneration, fill in Section 3.6;
- Aid for energy-efficient district heating, fill in Section 3.7;
- Aid for waste management, fill in Section 3.8;
- Aid for the remediation of contaminated sites, fill in Section 3.9;
- Aid for the relocation of undertakings, fill in Section 3.10;
- Aid involved in tradable permit schemes, fill in Section 3.11;
- Aid in the form of reductions of or exemptions from environmental taxes, fill in Section 6.

Furthermore, please fill in: Section 4 ("Incentive effect and necessity of aid"), Section 7 ("Criteria triggering a detailed assessment"), Section 8 ("Additional information for detailed assessment") (2), and Section 10 ("Reporting and monitoring").

B. Please explain the main characteristics (objective, likely effects of the aid, aid instrument, aid intensity, beneficiaries, budget etc) of the notified measure.

C. Can the aid be combined with other aid?

- yes no

If yes, fill in Section 9 ("Cumulation") of this supplementary information sheet.

D. Is the aid granted in order to promote the execution of an important project of common European interest?

- yes no

If yes, please fill in Section 5 ("Compatibility of aid under Article 61(3)(b) of the EEA Agreement") of this supplementary information sheet.

E. In case the notified individual aid is based on an approved scheme, please provide details concerning that scheme (case number, title of the scheme, date of EFTA Surveillance Authority's approval):

.....
.....

F. Please confirm that if the aid/bonus for small enterprises is granted, the beneficiaries comply with the definition for small enterprises as defined by the EEA legislation:

yes

G. Please confirm that if the aid/bonus for medium enterprises is granted, the beneficiaries comply with the definition for medium enterprises as defined by the EEA legislation:

yes

H. If applicable, please indicate the exchange rate which has been used for the purposes of the notification:

.....
.....

I. Please number all documents provided by the EFTA States as annexes to the notification form and indicate the document numbers in the relevant parts of this supplementary information sheet.

2. Objective of the aid

A. In the light of the objectives of common interest addressed by the Environmental aid guidelines (Section 1.2) please indicate the environmental objectives pursued by the notified measure. Please give a detailed description of each distinct type of aid to be granted under the notified measure:

.....
.....

B. If the notified measure has already been applied in the past please indicate its results in terms of environmental protection (please indicate the relevant case number and date of EFTA Surveillance Authority's approval and, if possible, attach national evaluation reports on the measure):

.....
.....

C. If the measure is new, please indicate the expected results and the period over which they will be achieved:

.....
.....

3. Compatibility of aid under article 61(3)(c) of the EEA Agreement

If there are several beneficiaries involved in the project notified as individual aid, please provide the information below for each of them.

3.1. Aid for undertakings which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards ⁽³⁾

3.1.1. Nature of the supported investments, applicable standards

A. Please specify if the aid is granted for:

investments enabling the beneficiary to increase the level of environmental protection resulting from its activities by improving on the applicable Community standards ⁽⁴⁾, irrespective of the presence of mandatory national standards that are more stringent than the Community standard;

OR

investments enabling the beneficiary to increase the level of environmental protection resulting from its activities in the absence of Community standards.

B. Please provide details, including, where applicable, information on the relevant Community standards:

.....
.....

C. If the aid is granted for reaching the national standard exceeding the Community standards, please indicate the applicable national standards and attach a copy:

.....
.....

3.1.2. Aid intensities and bonuses

In the case of aid schemes, the aid intensity must be calculated for each beneficiary of aid.

A. What is the maximum aid intensity applicable to the notified measure ⁽⁵⁾?

.....

B. Is the aid granted in a genuinely competitive bidding process ⁽⁶⁾?

yes no

If yes, please provide details of the competitive process and attach a copy of the tender notice or its draft:

.....
.....

C. Bonuses:

Do the supported projects benefit from a bonus?

yes no

If yes, please specify below.

— Is an SME bonus applied under the notified measure?

- yes
- no

If yes, please specify the level of bonus applicable (7):

— Is the bonus for eco-innovation (8) applied under the notified measure?

- yes
- no

If yes, please describe how the following conditions are fulfilled:

- the eco-innovation asset or project is new or substantially improved compared to the state of the art in its industry in the Community;
- the expected environmental benefit is significantly higher than the improvement resulting from the general evolution of the state of the art in comparable activities;
- the innovative character of these assets or projects involves a clear degree of risk, in technological, market or financial terms, which is higher than the risk generally associated with comparable non-innovative assets or projects.

Please provide details demonstrating the compliance with the above mentioned conditions:

.....

.....

Specify the level of bonus applicable (9):

D. In case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

.....

3.1.3. Eligible costs (10)

A. Please confirm that the eligible costs are limited to the extra investment costs necessary to achieve a higher level of environmental protection than required by the Community standards:

- yes

B. Please further confirm that:

- the precise environmental protection related cost constitutes the eligible costs, if the cost of investing in environmental protection can be easily identified;

OR

- the extra investment costs are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment (11);

AND

- the eligible costs are calculated net of any operating benefits and operating costs related to the extra investment for environmental protection and arising during the first five years of the life of the investment concerned.

C. What form do the eligible costs take?

- investments in tangible assets;
- investments in intangible assets.

D. In case of investments in tangible assets please indicate the form(s) of investments concerned:

- investments in land which are strictly necessary in order to meet environmental objectives;
- investments in buildings intended to reduce or eliminate pollution and nuisances;
- investments in plant and equipment intended to reduce or eliminate pollution and nuisances;
- investments to adapt production methods with a view to protecting the environment.

E. In case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how) please confirm that any such intangible asset satisfies the following conditions:

- it is regarded as a depreciable asset;
- it is purchased on market terms, from an undertaking from which the acquirer has no power of direct or indirect control,
- it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽¹²⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

- the yield from the sale will be deducted from the eligible costs;

AND

- all or part of the amount of aid will, where appropriate, be reimbursed.

F. In case of investments aiming at obtaining a level of environmental protection higher than Community standards, please confirm the relevant statements:

- if the undertaking is adapting to national standards adopted in the absence of Community standards, the eligible costs consist of the additional investment costs necessary to achieve the level of environmental protection required by the national standards;
- if the undertaking is adapting to or goes beyond national standards which are more stringent than the relevant Community standards or goes beyond Community standards, the eligible costs consist of the additional investment costs necessary to achieve a level of environmental protection higher than the level required by the Community standards ⁽¹³⁾;
- if no standards exist, the eligible costs consist of the investment costs necessary to achieve a higher level of environmental protection than that which the undertaking or undertakings in question would achieve in the absence of any environmental aid.

G. For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

.....

.....

.....

For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

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

3.1.4. Specific rules on aid for the acquisition of new transport vehicles which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards (14)

In the case of aid for the acquisition of new transport vehicles which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards, in addition to sections 3.1-3.1.3:

A. Please confirm that new transport vehicles for road, railway, inland waterway and maritime transport complying with adopted Community standards have been acquired before their entry into force and that the Community standards, once mandatory, do not apply retroactively to already purchased vehicles.

yes

Please provide details:

.....
.....

B. For retrofitting operations with an environmental protection objective in the transport sector, please confirm that:

the existing means of transport are upgraded to environmental standards that were not yet in force at the date of the entry into operation of those means of transport;

OR

the means of transport are not subject to any environmental standards.

3.2. Aid for early adaptation to future Community standards (15)

3.2.1. Basic conditions

A. Please confirm that the investment is implemented and finalized at least one year before the entry into force of the standard.

yes

no

If yes, in the case of aid schemes, please provide details on how compliance with this condition is ensured:

.....
.....

If yes, in the case of individual aid please provide details and relevant evidence:

.....
.....

B. Please provide details of the relevant Community standards, including the dates relevant for ensuring compliance with condition A):

.....

3.2.2. Aid intensities

What is the basic aid intensity applicable to the notified measure?

— for small enterprises ⁽¹⁶⁾:

— for medium-sized enterprises ⁽¹⁷⁾:

— for large enterprises ⁽¹⁸⁾:

3.2.3. Eligible costs

A. Please confirm that the eligible costs are limited to the extra investment costs necessary to achieve the level of environmental protection required by the Community standard compared to the existing level of environmental protection required prior to the entry into force of this standard:

yes

B. Please further confirm that:

the precise environmental protection related cost constitutes the eligible costs, if the cost of investing in environmental protection can be easily identified;

OR

the extra investment costs are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽¹⁹⁾;

AND

eligible costs are calculated net of any operating benefits and operating costs related to the extra investment for environmental protection and arising during the first five years of the life of the investment concerned.

C. What form do the eligible costs take?

investments in tangible assets;

investments in intangible assets.

D. In case of investments in tangible assets please indicate the form(s) of investments concerned:

investments in land which are strictly necessary in order to meet environmental objectives;

investments in buildings intended to reduce or eliminate pollution and nuisances;

investments in plant and equipment intended to reduce or eliminate pollution and nuisances;

investments to adapt production methods with a view to protecting the environment.

E. In case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how) please confirm that any such intangible asset satisfies the following conditions:

- it is regarded as a depreciable asset;
- it is purchased on market terms, from an undertaking from which the acquirer has no power of direct or indirect control;
- it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽²⁰⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

- the yield from the sale will be deducted from the eligible costs;

AND

- all or part of the amount of aid will, where appropriate, be reimbursed.

F. For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

.....

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For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

.....

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.....

3.3. Aid for environmental studies ⁽²¹⁾

3.3.1. Studies directly linked to investments aiming at achieving standards which go beyond Community standards, or increase the level of environmental protection in the absence of Community standards

A. Please confirm if the aid is granted for studies directly linked to investments for the purposes of achieving standards which go beyond Community standards, or increase the level of environmental protection in the absence of Community standards.

- yes
- no

If yes, please specify which of the following purposes the investment serves:

it enables the beneficiary to increase the level of environmental protection resulting from its activities by improving on the applicable Community standards, irrespective of the presence of mandatory national standards that are more stringent than the Community standard;

OR

it enables the beneficiary to increase the level of environmental protection resulting from its activities in the absence of Community standards.

B. Please provide details, including, where applicable, the information on the relevant Community standards:

.....
.....

C. If the aid is granted for studies directly linked to investments aiming at reaching national standards which go beyond Community standards, please indicate the applicable national standards and attach a copy:

.....
.....

D. Please describe the types of studies that will be supported:

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

3.3.2. Studies directly linked to investments for the purposes of achieving energy saving

Please confirm that the aid is granted for studies directly linked to investments for the purposes of achieving energy saving.

yes no

If yes, please provide evidence on how the purpose of the relevant investment complies with the definition of energy savings as laid down in point 70(2) of the Environmental aid guidelines:

.....
.....

3.3.3. Studies directly linked to investments of producing renewable energy

A. Please confirm if the aid is granted for studies directly linked to investments for the purposes of producing renewable energy.

yes no

If yes, please provide evidence on how the purpose of the relevant investment complies with the definition of production from renewable energy sources, as laid down in point 70(5) and (9) of the Environmental aid guidelines:

.....
.....

B. Please specify the type(s) of renewable energy sources which are intended to be supported under the investment linked to the environmental study and provide details:

.....
.....

3.3.4. Aid intensities and bonuses

A. What is the maximum aid intensity applicable to the notified measure ⁽²²⁾?

.....

B. Is an SME bonus applied under the notified measure?

yes no

If yes please specify the level of bonus applicable ⁽²³⁾:

3.4. Aid for energy saving ⁽²⁴⁾

3.4.1. Basic conditions

A. Please confirm that the notified measure complies with the definition of energy savings in point 70(2) of the Environmental aid guidelines.

yes

B. Please specify the type(s) of the supported measures leading to energy saving, as well as the level of energy saving to be attained, and provide details:

.....
.....

3.4.2. Investment aid

3.4.2.1. Aid intensities and bonuses

A. What is the basic aid intensity applicable to the notified measure ⁽²⁵⁾:

B. Bonuses:

Is an SME bonus applied under the notified measure?

yes no

If yes, please specify the level of bonus applicable ⁽²⁶⁾:

C. Is the aid granted in a genuinely competitive bidding process ⁽²⁷⁾?

yes no

If yes, please provide details regarding the competitive process and attach a copy of the tender notice or its draft:

D. In case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

.....
.....

3.4.2.2. Eligible costs ⁽²⁸⁾

A. As regards the calculation of the eligible costs, please confirm that the eligible costs are limited to the extra investment costs necessary to achieve energy savings beyond the level required by the Community standards:

yes

B. Please further clarify whether:

the precise energy saving related cost constitutes the eligible costs, in case the costs of investing in energy saving can be easily identified;

OR

the part of the investment directly related to energy saving is established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽²⁹⁾;

AND

eligible costs are calculated net of any operating benefits and operating costs related to the extra investment for energy saving and arising during the first three years of the life of this investment in the case of SMEs, the first four years in the case of large undertakings that are not part of the EU CO₂ Emission Trading System and the first five years in the case of large undertakings that are part of the EU CO₂ Emission Trading System ⁽³⁰⁾.

C. In the case of investment aid for achieving a level of energy saving higher than Community standards, please confirm which one of the following statements is applicable:

if the undertaking is adapting to national standards adopted in the absence of Community standards, the eligible costs consist of the additional investment costs necessary to achieve the level of environmental protection required by the national standards;

if the undertaking is adapting to or goes beyond national standards which are more stringent than the relevant Community standards or goes beyond Community standards, the eligible costs consist of the additional investment costs necessary to achieve a level of environmental protection higher than the level required by the Community standards ⁽³¹⁾;

if no standards exist, the eligible costs consist of the investment costs necessary to achieve a higher level of environmental protection than that which the undertaking or undertakings in question would achieve in the absence of any environmental aid.

D. What form do the eligible costs take?

investments in tangible assets;

investments in intangible assets.

E. In the case of investments in tangible assets please indicate the form(s) of investments concerned:

- investments in land which are strictly necessary in order to meet environmental objectives;
- investments in buildings intended to reduce or eliminate pollution and nuisances;
- investments in plant and equipment intended to reduce or eliminate pollution and nuisances;
- investments to adapt production methods with a view to protecting the environment.

F. In the case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how) please confirm that any such intangible asset satisfies the following conditions:

- it is regarded as a depreciable asset;
- it is purchased on market terms, from an undertaking from which the acquirer has no power of direct or indirect control,
- it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽³²⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

- the yield from the sale will be deducted from the eligible costs;

AND

- all or part of the aid amount will be, where appropriate, reimbursed.

G. For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation ⁽³³⁾, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

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If the notification concerns an individual aid measure, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

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3.4.3. Operating aid

A. Please provide information/calculations demonstrating that the aid is limited to compensating for net extra production costs resulting from the investment taking account of benefits resulting from energy saving ⁽³⁴⁾:

.....
.....

B. What is the duration of the operating aid measure ⁽³⁵⁾?

C. Is the aid degressive?

yes no

What is the aid intensity of the:

— degressive aid (please indicate the degressive rates for each year) ⁽³⁶⁾:

— non-degressive aid ⁽³⁷⁾:

3.5. Aid for renewable energy sources ⁽³⁸⁾

3.5.1. Basic conditions

A. Please confirm that the aid is granted exclusively for the promotion of renewable energy sources as defined by the Environmental aid guidelines ⁽³⁹⁾:

yes no

B. In the case of biofuel promotion, please confirm that the aid is granted exclusively for the promotion of sustainable biofuels within the meaning of those guidelines:

yes no

C. Please specify the type(s) of renewable energy sources ⁽⁴⁰⁾ supported under the notified measure and provide details:

.....
.....

3.5.2. Investment aid

3.5.2.1. Aid intensities and bonuses

A. What is the basic aid intensity applicable to each renewable energy source supported by the notified measure ⁽⁴¹⁾:

B. Is an SME bonus applied under the notified measure?

yes no

If yes, please specify the level of bonus applicable ⁽⁴²⁾:

C. Is the aid granted in a genuinely competitive bidding process ⁽⁴³⁾?

yes no

If yes, please provide details of the competitive process and attach a copy of the tender notice or its draft:

.....

D. In the case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

.....

.....

3.5.2.2. Eligible costs ⁽⁴⁴⁾

A. Please confirm that the eligible costs are limited to the extra investment costs borne by the beneficiary compared with a conventional power plant or with a conventional heating system with the same capacity in terms of the effective production of energy:

yes

B. Please further confirm that:

the precise renewable energy related cost constitutes the eligible costs, in case the cost of investing renewable energy can be easily identified;

OR

the extra investment costs are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽⁴⁵⁾;

AND

eligible costs are calculated net of any operating benefits and costs related to the extra investment for renewable sources of energy and arising during the first five years of the life of the investment concerned.

C. What form do the eligible costs take?

investments in tangible assets;

investments in intangible assets.

D. In the case of investments in tangible assets, please indicate the form(s) of investments concerned:

investments in land which are strictly necessary in order to meet environmental objectives;

investments in buildings intended to reduce or eliminate pollution and nuisances;

investments in plant and equipment intended to reduce or eliminate pollution and nuisances;

investments to adapt production methods with a view to protecting the environment.

E. In the case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how) please confirm that any such intangible asset satisfies the following conditions:

it is regarded as a depreciable asset;

- it is purchased on market terms, from an undertaking from which the acquirer has not power of direct or indirect control,
- it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽⁴⁶⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

- the yield from the sale will be deducted from the eligible costs;

AND

- all or part of the aid amount will be, where appropriate, reimbursed.

F. For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

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For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

.....

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.....

3.5.3. Operating aid

Following the choice of the operating aid assessment option ⁽⁴⁷⁾, please fill in the relevant part of the section below.

3.5.3.1. Option 1

A. Please provide for the duration of the notified measure the following information demonstrating that the operating aid is granted in order to cover the difference between the cost of producing energy from renewable sources and the market price of the form of energy concerned:

- detailed analysis of the cost of producing energy from each of the relevant renewable sources ⁽⁴⁸⁾:

.....

.....

— detailed analysis of the market price of the form of energy concerned:

.....
.....

B. Please demonstrate that the aid will be granted only until the plant has been fully depreciated according to normal accounting rules ⁽⁴⁹⁾ and provide a detailed analysis of the depreciation of each type ⁽⁵⁰⁾ of the investments for environmental protection:

.....
.....

For aid schemes, please specify how the compliance with this condition will be ensured:

.....
.....

For individual aid, please provide a detailed analysis demonstrating that this condition is fulfilled:

.....
.....

C. When determining the amount of operating aid, please demonstrate how any investment aid granted to the undertaking in question in respect of a new plant is deducted from production costs:

.....
.....

D. Does the aid also cover a normal return on capital?

yes no

If yes, please provide details and the information/calculations showing the rate of the normal return and give reasons why the chosen rate is appropriate:

.....
.....

E. For aid for the production of renewable energy from biomass, where the operating aid would exceed the amount of investment, please provide data/evidence (based on calculation examples for aid schemes or detailed calculation for individual aid) demonstrating that the aggregate costs borne by the undertakings after plant depreciation are still higher than the market prices of the energy:

.....
.....

F. Please specify the precise support mechanisms (taking into account the requirements described above) and, in particular, the methods of calculating the amount of aid:

— for aid schemes based on a (theoretical) example of an eligible project:

.....
.....

Furthermore, please confirm that the calculation methodology described above will be applied to all individual aid grants based on the notified aid scheme:

yes

— for individual aid please provide a detailed calculation of the aid amount (taking into account the requirements described above):

.....
.....

G. What is the duration of the notified measure?

.....
.....

It is the practice of the Commission and the EFTA Surveillance Authority to limit its authorization to 10 years. If yes, could you please undertake to re-notify the measure within a period of 10 years?

yes

no

3.5.3.2. Option 2

A. Please provide a detailed description of the green certificate or tender system (including *inter alia* the information on the level of discretionary powers, the role of the administrator, the price determination mechanism, the financing mechanism, the penalty mechanism and re-distribution mechanism):

.....
.....

B. What is the duration of the notified measure ⁽⁵¹⁾?

.....
.....

C. Please provide data/calculations showing that the aid is essential to ensure the viability of the renewable energy sources:

.....
.....

D. Please provide data/calculations showing that the aid does not in the aggregate result in overcompensation for renewable energy:

.....
.....

E. Please provide information/calculations showing that the aid does not dissuade renewable energy producers from becoming more competitive:

.....
.....

3.5.3.3. Option 3 ⁽⁵²⁾

A. What is the duration of the operating aid measure ⁽⁵³⁾?

B. Please provide for the duration of the notified measure the following information demonstrating that the operating aid is granted to compensate for the difference between the cost of producing energy from renewable sources and the market price of the form of energy concerned:

— detailed analysis of the cost of producing energy from each of the relevant renewable sources ⁽⁵⁴⁾:

.....
.....

— detailed analysis of the market price of the form of energy concerned:

.....
.....

C. Is the aid degressive?

yes no

What is the aid intensity of the:

— degressive aid (please indicate the degressive rates for each year) ⁽⁵⁵⁾:

— non-degressive aid ⁽⁵⁶⁾:

3.6. Aid for cogeneration ⁽⁵⁷⁾

3.6.1. Basic conditions

Please confirm that the aid for cogeneration is granted exclusively to cogeneration units satisfying the definition of high efficiency cogeneration as set out in point 70(11) of the Environmental aid guidelines:

yes no

3.6.2. Investment aid

Please confirm that:

- the new cogeneration unit will overall make primary energy savings compared to separate production as defined by Directive 2004/8/EC and Commission Decision 2007/74/EC ⁽⁵⁸⁾.
- the improvement of an existing cogeneration unit or conversion of an existing power generation unit into a cogeneration unit will result in primary energy savings compared to the original situation.

Please provide details and evidence demonstrating the compliance with the above mentioned conditions:

.....

.....

3.6.2.1. Aid intensities and bonuses

A. What is the basic aid intensity applicable to the notified measure ⁽⁵⁹⁾?

B. Bonuses:

Is an SME bonus applied under the notified measure?

- yes
- no

If yes, please specify the level of bonus applicable ⁽⁶⁰⁾:

C. Is the aid granted in a genuinely competitive bidding process ⁽⁶¹⁾?

- yes
- no

If yes, please provide details of the competitive process and attach a copy of the tender notice or its draft:

.....

D. In case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

.....

.....

3.6.2.2. Eligible costs ⁽⁶²⁾

A. Please confirm that the eligible costs are limited to the extra investment costs necessary to realize a high efficiency cogeneration plant:

- yes

B. Please further confirm that:

- the precise cogeneration related cost constitutes the eligible costs, if the cost of investing in cogeneration can be easily defined;

OR

- the extra investment costs directly related to cogeneration are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽⁶³⁾;

AND

- eligible costs are calculated net of any operating benefits and operating costs related to the extra investment and arising during the first five years of the life of the investment concerned.

C. What form do the eligible costs take?

- investments in tangible assets;
- investments in intangible assets.

D. In the case of investments in tangible assets, please indicate the form(s) of investments concerned:

- investments in land which are strictly necessary in order to meet environmental objectives;
- investments in buildings intended to reduce or eliminate pollution and nuisances;
- investments in plant and equipment intended to reduce or eliminate pollution and nuisances;
- investments to adapt production methods with a view to protecting the environment.

E. In the case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how) please confirm that any such intangible asset satisfies the following conditions:

- it is regarded as a depreciable asset;
- it is purchased on market terms, from an undertaking from which the acquirer has not power of direct or indirect control;
- it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽⁶⁴⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

- the yield from the sale will be deducted from the eligible costs;

AND

- all or part of the aid amount will be, where appropriate, reimbursed.

F. For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

.....

.....

.....

.....

.....

For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

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

3.6.3. Operating aid

A. Please confirm that the existing cogeneration unit satisfies both the definition of high-efficiency cogeneration set out in point 70(11) of the Environmental aid guidelines and the requirement that there are overall primary savings compared to separate production as defined by Directive 2004/8/EC and Decision 2007/74/EC (65):

yes

B. Please confirm further that the operating aid for high efficiency cogeneration is granted exclusively to:

- undertakings distributing electric power and heat to the public, where the costs of producing such electric power or heat exceed its market price (66);
- for the industrial use of the combined production of electric power and heat where it can be shown that the production cost of one unit of energy using that technique exceeds the market price of one unit of conventional energy (67).

Please provide details and evidence that the relevant condition(s) is/are complied with:

.....
.....

3.6.3.1. Option 1

A. Please provide the following information demonstrating that the operating aid is granted in order to cover the difference between the cost of producing energy in cogeneration units and the market price of the form of energy concerned:

— detailed analysis of the cost of producing energy in cogeneration units (68):

.....
.....

— detailed analysis of the market price of the form of energy concerned:

.....
.....

B. Please demonstrate that the aid will be granted only until the plant has been fully depreciated according to normal accounting rules (69) and provide a detailed analysis of the depreciation of each type of the investments for environmental protection:

.....
.....

For aid schemes, please specify how the compliance with this condition will be ensured:

.....
.....

For individual aid, please provide a detailed analysis demonstrating that this condition is fulfilled:

.....
.....

C. When determining the amount of operating aid, please demonstrate how any investment aid granted to the undertaking in question in respect of a new plant is deducted from production costs:

.....
.....

D. Does the aid also cover a normal return on capital?

yes no

If yes, please provide details and information/calculations showing the rate of normal return and give reasons why the chosen rate is appropriate:

.....
.....

E. For aid supporting biomass-based CHP units, if the operating aid would exceed the amount of investment, please provide data/evidence (based on calculation examples for aid schemes or detailed calculation for individual aid) demonstrating that the aggregate costs borne by the undertakings after plant depreciation are still higher than the market prices of the energy:

.....
.....

F. Please specify the precise support mechanisms (taking into account the requirements described above) and in particular the methods of calculating the amount of aid:

— for aid schemes based on a (theoretical) example of an eligible project:

.....
.....

Furthermore, please confirm that the calculation methodology describe above will be applied to all individual aid grants based on the notified aid scheme:

yes

— for individual aid please provide a detailed calculation of the amount of aid (taking into account the requirements described above):

.....
.....

G. What is the duration of the notified measure?

.....
.....

It is the EFTA Surveillance Authority's practice to limit its decisions to 10 years. If yes, could you please undertake to re-notify the measure within a period of 10 years?

yes

no

3.6.3.2. Option 2

A. Please provide a detailed description of the certificate or tender system (including *inter alia* the information on the level of discretionary powers, the role of the administrator, the price determination mechanism):

.....
.....

B. What is the duration of the notified measure ⁽⁷⁰⁾?

.....
.....

C. Please provide data/calculations showing that the aid is essential to ensure the viability of the production of energy in cogeneration plants:

.....
.....

D. Please provide data/calculations showing that the aid does not in the aggregate result in overcompensation for energy produced in cogeneration plants:

.....
.....

E. Please provide information/calculations showing that the aid does not dissuade producers of energy in cogeneration from becoming more competitive:

.....
.....

3.6.3.3. Option 3

A. What is the duration of the operating aid measure ⁽⁷¹⁾?

B. Please provide for the duration of the notified measure the following information demonstrating that the operating aid is granted in order to compensate for the difference between the cost of producing energy in cogeneration plants and the market price of the form of energy concerned:

— detailed analysis of the cost of producing energy in cogeneration plants:

.....
.....

— detailed analysis of the market price of the form of energy concerned:

.....
.....

C. Is the aid degressive?

- yes no

What is the aid intensity of the:

— degressive aid (pleas indicate the degressive rates for each year) ⁽⁷²⁾:

— non-degressive aid ⁽⁷³⁾:

3.7. Aid for energy efficient district heating ⁽⁷⁴⁾

3.7.1. Basic conditions

Please confirm that:

the environmental investment aid in energy-efficient district heating installations leads to primary energy savings;

AND

the beneficiary district heating installation satisfies the definition of energy efficient district heating set out in point 70 (13) of the Environmental aid guidelines;

AND

the combined operation of the generation of heat (as well as electricity in the case of cogeneration) and the distribution of heat will result in primary energy savings;

OR

the investment is meant for the use and distribution of waste heat for district heating purposes.

In the case of aid schemes, please provide details on how compliance with this condition is ensured:

.....

In the case of individual aid, please provide details and relevant evidence:

.....

3.7.2. Aid intensities and bonuses

A. What is the basic aid intensity applicable to the notified measure ⁽⁷⁵⁾?

B. Is an SME bonus applied under the notified measure?

yes no

If yes, please specify the level of bonus applicable ⁽⁷⁶⁾:

C. Is the aid granted in a genuinely competitive bidding process ⁽⁷⁷⁾?

yes no

If yes, please provide details of the competitive process and attach a copy of the tender notice or its draft:

.....

D. In case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

.....

3.7.3. Eligible costs ⁽⁷⁸⁾

A. Please confirm that the eligible costs are limited to the extra investment costs necessary to realise an investment leading to energy-efficient district heating as compared to the reference investment:

yes

B. Please further confirm that:

the precise energy efficient district heating related cost constitutes the eligible costs, if the costs of investing in environmental protection can be easily identified;

OR

the extra investment costs are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽⁷⁹⁾;

AND

eligible costs are calculated net of any operating benefits and operating costs related to the extra investment and arising during the first five years of the life of the investment concerned.

C. What form do the eligible costs take?

investments in tangible assets;

investments in intangible assets.

D. In the case of investments in tangible assets, please indicate the form(s) of investments concerned:

investments in land which are strictly necessary in order to meet environmental objectives;

investments in buildings intended to reduce or eliminate pollution and nuisances;

investments in plant and equipment intended to reduce or eliminate pollution and nuisances;

investments to adapt production methods with a view to protecting the environment.

E. In the case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how), please confirm that any such intangible asset satisfies the following conditions:

it is regarded as a depreciable asset;

it is purchased on market terms, from an undertaking from which the acquirer has not power of direct or indirect control;

it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽⁸⁰⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

the yield from the sale will be deducted from the eligible costs;

AND

all or part of the aid amount will be, where appropriate, reimbursed.

F. For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

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.....

For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

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3.8. Aid for waste management ⁽⁸¹⁾

3.8.1. General conditions

Please confirm that the following conditions are met:

- the aid is granted for the management of waste of other undertakings, including activities of re-utilisation, recycling and recovery, which is in accordance with the hierarchical classification of the principles of waste management ⁽⁸²⁾.
- the investment is aimed at reducing pollution generated by other undertakings ("polluters") and does not extend to pollution generated by the beneficiary of the aid;
- the aid does not indirectly relieve the polluters from a burden that should be borne by them under Community law, or from a burden that should be considered as a normal company cost for the polluters;
- the investment goes beyond the "state of the art" ⁽⁸³⁾ or uses conventional technologies in an innovative manner;
- the treated materials would otherwise be disposed of, or be treated in a less environmentally friendly manner;
- the investment does not merely increase demand for the materials to be recycled without increasing collection of those materials.

Furthermore, please provide details and evidence demonstrating compliance with the above mentioned conditions:

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.....

3.8.2. Aid intensities

A. What is the basic aid intensity applicable to the notified measure ⁽⁸⁴⁾?

B. Is the SME bonus applied under the notified measure?

- yes
- no

If yes, please specify the level of bonus applicable ⁽⁸⁵⁾:

- C. In case of an aid scheme, specify the total aid intensity of the projects supported under the notified scheme (taking into account the bonuses) (%):

.....
.....

3.8.3. Eligible costs ⁽⁸⁶⁾

- A. Please confirm that the eligible costs are limited to the extra investment costs necessary to realize an investment leading to waste management and borne by the beneficiary compared to the reference investment, i.e. a conventional production not involving waste management with the same capacity:

yes

- B. Please further confirm that:

the precise waste management related costs constitute the eligible costs, if the cost of investing in waste management can be easily defined;

OR

the extra investment costs are established by comparing the investment with the counterfactual situation in the absence of aid, i.e. the reference investment ⁽⁸⁷⁾;

AND

the cost of such reference investment is deducted from the eligible costs;

eligible costs are calculated net of any operating benefits and operating costs related to the extra investment for waste management and arising during the first five years of the life of the investment concerned.

- C. What form do the eligible costs take?

investments in tangible assets;

investments in intangible assets.

- D. In the case of investments in tangible assets, please indicate the form(s) of investments concerned:

investments in land which are strictly necessary in order to meet environmental objectives;

investments in buildings intended to reduce or eliminate pollution and nuisances;

investments in plant and equipment intended to reduce or eliminate pollution and nuisances;

investments to adapt production methods with a view to protecting the environment.

- E. In the case of investments in intangible assets (technology transfer through the acquisition of operating licenses or of patented and non-patented know how), please confirm that any such intangible asset satisfies the following conditions:

it is regarded as a depreciable asset;

- it is purchased on market terms, from an undertaking from which the acquirer has not power of direct or indirect control;
- it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years ⁽⁸⁸⁾.

Furthermore, please confirm that if the intangible asset is sold during those five years:

- the yield from the sale will be deducted from the eligible costs;

AND

- all or part of the amount of the aid will, where appropriate, be reimbursed.

F. For aid schemes, please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

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For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, by reference to the counterfactual situation, and provide relevant evidence:

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3.9. Aid for the remediation of contaminated sites ⁽⁸⁹⁾

3.9.1. General conditions

Please confirm that the following conditions are fulfilled:

- the investment aid to undertakings repairing environmental damage by remediating contaminated sites ⁽⁹⁰⁾, leads to an improvement of environmental protection.

Please describe in detail the relevant improvement of the environmental protection, including, if applicable or available, information on the site, the type of contamination, a description of the activity that caused the contamination, and the proposed remediation procedure:

.....
.....

the polluter ⁽⁹¹⁾ responsible for the contamination of the site can not be identified or cannot be made to bear the costs.

Please provide details and evidence demonstrating the compliance with the above mentioned condition:

.....
.....

3.9.2. Aid intensities and eligible costs

A. What is the basic aid intensity applicable to the notified measure ⁽⁹²⁾?

.....

B. Please confirm that the total amount of aid will under no circumstances exceed the actual cost of the remediation work:

yes

C. Please specify the cost of the remediation work ⁽⁹³⁾:

.....
.....

D. Please confirm that the increase in the value of the land is deducted form the eligible costs:

yes

Please provide details on how this is ensured:

.....
.....

E. For aid schemes, please provide a calculation methodology, in line with the above mentioned principles, which will be applied to all individual aid grants based on the notified scheme and provide relevant evidence:

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.....

For individual aid measures, please provide a detailed calculation of the eligible costs of the notified investment project, complying with the above mentioned principles, and provide relevant evidence:

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3.10. Aid for relocation of undertakings ⁽⁹⁴⁾

3.10.1. General conditions

A. Please confirm that:

- the change of location is dictated by environmental protection or prevention grounds and has been ordered by the administrative or judicial decision of a competent public authority or agreed between the undertaking and the competent public authority;
- the undertaking complies with the strictest environmental standards applicable in the new region where it is located.

Please provide details and evidence demonstrating compliance with the above mentioned conditions:

.....
.....

B. Please confirm that the beneficiary:

- is an undertaking established in an urban area or in a special area of conservation designated under Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora ⁽⁹⁵⁾, which lawfully carries out an activity that creates major pollution and must, on account of this location, move from its place of establishment to a more suitable area;

OR

- is an establishment or installation falling within the scope of Seveso II Directive ⁽⁹⁶⁾.

Please provide details and evidence:

.....
.....

3.10.2. General conditions

A. What is the basic aid intensity applicable to the notified measure ⁽⁹⁷⁾?

B. Is an SME bonus applied under the notified measure?

- yes
- no

If yes, please specify the level of bonus applicable ⁽⁹⁸⁾:

C. Please provide details and the relevant evidence (if applicable) on the following elements linked to the relocation aid:

(a) benefits:

— the yield from the sale or renting of the plant or land abandoned:

.....
.....

— the compensation paid in the event of expropriation:

.....
.....

— any other gains connected with the transfer of the plant, notably gains resulting from an improvement, on the occasion of the transfer, in the technology used and accounting gains associated with better use of the plant:

.....
.....

— investments relating to any capacity increase:

.....
.....

— other potential benefits:

.....
.....

(b) costs:

— the costs connected with the purchase of land or the construction of purchase of new plant of the same capacity as the plant abandoned:

.....
.....

— any penalties imposed on the undertaking for having terminated the contract for the renting of land or buildings, if the administrative or judicial decision ordering the change of location results in the early termination of this contract:

.....
.....

— other potential costs:

.....
.....

D. For aid schemes, please provide a calculation methodology (e.g. based on a theoretical example) for eligible costs/aid amount, including the benefit/cost elements mentioned in point C, which will be applied to all individual aid grants based on the notified scheme:

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.....

For individual aid measures, please provide a detailed calculation of the eligible costs/aid amount of the notified investment project, including the benefit/cost elements mentioned in point C, and provide the relevant evidence:

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

3.11. Aid involved in tradable permit schemes ⁽⁹⁹⁾

A. Please describe in detail the tradable permit scheme, including *inter alia* the objectives, the granting methodology, the authorities/entities involved, the role of the State, the beneficiaries and the procedural aspects:

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

B. Please explain how:

the tradable permit scheme is set up in such a way as to achieve environmental objectives beyond those intended to be achieved on the basis of Community standards that are mandatory for the undertakings concerned:

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

- the allocation is carried out in a transparent way and based on objective criteria and on data sources of the highest quality available:

.....

.....

- the total amount of tradable permits or allowances granted to each undertaking for a price below their market value is not higher than its expected needs as estimated for the situation in absence of the trading scheme:

.....

.....

- the allocation methodology does not favour certain undertakings or certain sectors;

In case the allocation methodology favours certain undertakings or certain sectors, please explain how this is justified by the environmental logic of the scheme itself or is necessary for consistency with other environmental policies:

.....

.....

Furthermore, please explain how:

- new entrants shall not in principle receive permits or allowances on more favourable conditions than existing undertakings operating on the same markets:

.....

.....

- granting higher allocations to existing installations compared to new entrants should not result in creating undue barriers to entry:

.....

.....

Please provide details and evidence demonstrating compliance with the above mentioned conditions:

.....

.....

C. Please confirm that the following criteria ⁽¹⁰⁰⁾ are respected by the scheme:

- the choice of beneficiaries is based on objective and transparent criteria and the aid is granted in principle in the same way for all competitors in the same sector/relevant market if they are in a similar factual situation;

AND

- full auctioning leads to a substantial increase in production costs for each sector or category of individual beneficiaries;

AND

- the cost increase from the tradable permit scheme can not be passed on to customers without leading to important sales reductions ⁽¹⁰¹⁾;

AND

- the best performing technique in the EEA was used as a benchmark for the level of the allowance granted.

Please provide details demonstrating how these criteria are applied:

.....

4. Incentive effect and necessity of aid ⁽¹⁰²⁾

4.1. General conditions

- A. Has/have the supported project(s) started prior to the submission of the application for the aid by the beneficiary/beneficiaries to the national authorities?

yes

no

If yes, the EFTA Surveillance Authority considers that the aid does not present an incentive for the beneficiary ⁽¹⁰³⁾.

- B. If no, specify the relevant dates:

— The environmental project commenced on:

— The aid application by the beneficiary was submitted to the national authorities on:

Please provide the relevant supporting documents.

4.2. Evaluation of the incentive effect

If the aid is granted to

— non-SMEs

— SMEs but must be assessed in accordance with the detailed assessment,

the EFTA Surveillance Authority will require that the incentive effect is demonstrated by means of an evaluation. Go to the next questions. Otherwise, the EFTA Surveillance Authority considers that the incentive effect is automatically met for the measure at hand.

4.2.1. General conditions

If it is necessary to demonstrate an incentive effect for several beneficiaries participating in the notified project, please provide the information below for each of them. In order to demonstrate the incentive effect, the EFTA Surveillance Authority requires an evaluation by the Member State in order to prove that without the aid, i.e. in the counterfactual situation, the more environmentally friendly alternative would not have been retained. Please fill in the information below.

4.2.2. Criteria

A. Please demonstrate how the counterfactual situation is credible:

.....
.....

B. Have the eligible costs been calculated in accordance with the methodology set out in points 81, 82 and 83 of the Environmental aid guidelines?

yes no

Please provide details and evidence demonstrating the methodology used:

.....
.....

C. Would the investment have been sufficiently profitable without the aid?

yes no

Please provide details and evidence of the relevant profitability ⁽¹⁰⁴⁾:

.....
.....

5. **Compatibility of aid under article 61(3)(b) of the EEA Agreement**

Aid for environmental protection to promote the execution of an important project ⁽¹⁰⁵⁾ of common European interest may be considered to be compatible with the common market pursuant to Article 61(3)(b) of the EEA Agreement.

5.1. *General conditions (cumulative)*

A. Please provide details and evidence of the terms of implementation of the notified project, including its participants, its objectives and its effects and the means to achieve the objectives ⁽¹⁰⁶⁾:

.....
.....

B. Please confirm that:

the project is in the common European interest ⁽¹⁰⁷⁾: it contributes in a concrete, exemplary and identifiable manner to the Community interest in the field of environmental protection ⁽¹⁰⁸⁾;

AND

the advantage achieved by the objective of the project is not limited to one of the EFTA Member State or to the EFTA States implementing it, but extends to the EEA as a whole ⁽¹⁰⁹⁾;

AND

the project makes a substantive contribution to the Community objectives.

Please provide details and evidence:

.....
.....

C. Please provide details and evidence illustrating that the aid is necessary AND presents an incentive for the execution of the project:

.....
.....

D. Please provide details and evidence demonstrating that the project involves a high level of risk:

.....
.....

E. Please provide details and evidence illustrating that the project is of great importance with regard to its volume ⁽¹¹⁰⁾:

.....
.....

F. Please indicate the beneficiary's own contribution ⁽¹¹¹⁾ to the project:

.....
.....

G. Please list the EFTA States from which the undertakings involved in the notified project come ⁽¹¹²⁾:

.....
.....

5.2. *Description of the project*

Please provide a detailed description of the project, including *inter alia* structure/organization, beneficiaries, budget, amount of aid, aid intensity ⁽¹¹³⁾, investments concerned and eligible costs. For guidance, please see Section 3 of this supplementary information sheet.

.....
.....

6. **Aid in the form of reductions of or exemptions from environmental taxes ⁽¹¹⁴⁾**

6.1. *General conditions*

A. Please explain how the tax reductions or exemptions contribute indirectly to an improvement of the level of the environmental protection and motivate why the tax reductions and exemptions do not undermine the general objective pursued:

.....
.....

B. For reductions of or exemptions from harmonised taxes at Community level, please confirm that:

the aid is granted for a maximum period of 10 years;

AND

the beneficiaries pay at least the Community minimum tax level set by the relevant applicable directive ⁽¹¹⁵⁾.

Please provide for each category of beneficiaries evidence regarding the payable minimum tax level (rate actually paid preferably in EUR and in the same units as the applicable EEA legislation):

.....
.....

they are compatible with the relevant applicable EEA legislation and comply with the limits and conditions set out therein:

Please refer to the relevant provision(s) and provide the relevant evidence:

.....
.....

C. For reductions of or exemptions from environmental taxes which have not been harmonized or for those which have been harmonized but beneficiaries pay less than the Community minimum tax level, please confirm that the aid is granted for a maximum period of 10 years:

yes

no

Furthermore, please provide the following:

— a detailed description of the exempted sector(s):

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

— information for each sector, as to the best performing techniques within the EEA regarding the reduction of the environmental harm targeted by the tax:

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

— a list of the 20 largest beneficiaries covered by the exemptions/reductions as well as a detailed description of their situation, in particular their turnover, their market shares and the size of the tax base:

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

6.2. *Necessity of the aid*

Please confirm that:

the choice of beneficiaries is based on objective and transparent criteria and the aid is granted in principle in the same way for all competitors in the same sector/relevant market if they are in a similar factual situation;

AND

the environmental tax without reduction would lead to a substantial increase in production cost for each sector or category of individual beneficiaries ⁽¹¹⁶⁾;

AND

without the aid the substantial increase in production costs would lead to important sales reductions if it would be passed on to customers ⁽¹¹⁷⁾.

Please provide evidence related to the above mentioned conditions:

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

6.3. *Proportionality of the aid*

Please specify which one of the following conditions is met:

A. Does the scheme lay down criteria ensuring that each individual beneficiary pays a proportion of the national tax level which is broadly equivalent to the environmental performance of each individual beneficiary compared to the performance related to the best performing technique within the EEA?

yes no

Please provide details and evidence demonstrating the compliance with this condition:

.....
.....

B. Are aid beneficiaries paying at least 20 % of the national tax?

yes no

If no, please demonstrate how a lower rate can be justified in view of a limited distortion of competition:

.....
.....

C. Are the reductions or exemptions conditional on the conclusion of agreements between the EFTA State and the recipient undertakings or associations of undertakings?

yes no

If yes, please provide details and evidence illustrating that the undertakings or associations of undertakings commit themselves to achieve environmental protection objectives which have the same effect as (i) the taxation linked to environmental performance ⁽¹¹⁸⁾, or (ii) 20 % of the national tax ⁽¹¹⁹⁾ or (iii) if the Community minimum tax level is applied:

.....

Please further confirm that:

- the substance of the agreements has been negotiated by the EFTA State and specifies the targets and fixes a time schedule for reaching targets;
- the EFTA State ensures independent and timely monitoring of the commitments concluded in these agreements;
- these agreements will be revised periodically in the light of technological and other developments and stipulate effective penalty arrangements applicable if the commitments are not met.

Specify per sector the targets and time schedule and describe the monitoring and review mechanisms (for example by whom and with what periodicity) as well as the penalty mechanism:

.....

7. **Criteria triggering a detailed assessment** ⁽¹²⁰⁾

Please indicate if the notified measure falls within the following categories of aid:

- for measures covered by the General Block Exemption Regulation, the case was notified to the EFTA Surveillance Authority pursuant to a duty to notify aid individually as prescribed in the GBER;
- investment aid, where the aid amount exceeds EUR 7,5 million for one undertaking (even if part of an approved aid scheme);
- operating aid for energy saving, where the aid amount exceeds EUR 5 million per undertaking for five years;
- operating aid for the production of renewable electricity and/or combined production of renewable heat, when the aid is granted to renewable electricity installations in sites where the resulting renewable electricity generation capacity exceeds 125 MW;
- operating aid for the production of biofuel, when the aid is granted to a biofuel production installation in sites, where the resulting production exceeds 150 000 t per year;
- operating aid for cogeneration, where aid is granted to cogeneration installation with the resulting cogeneration electricity capacity exceeding 200 MW ⁽¹²¹⁾;
- operating aid granted to new plants producing renewable energy on the basis of a calculation of the external costs avoided ⁽¹²²⁾.

In this case please provide a reasoned and quantified comparative cost analysis, together with an assessment of competing energy producers' external costs, so as to demonstrate that the aid does genuinely compensate for external costs avoided ⁽¹²³⁾.

If the notified measure falls within at least one of these aid categories, it is subject to a detailed assessment and additional information should be provided in order to enable the EFTA Surveillance Authority to carry out a detailed assessment (Section 8 of this supplementary information sheet).

8. **Additional information for detailed assessment** ⁽¹²⁴⁾

If there are several beneficiaries participating in the notified project subject to a detailed assessment, please provide the information below for each of them. This is without prejudice to the full description of the notified project, including participants, in the previous sections of this supplementary sheet.

8.1. *General observations*

The purpose of this detailed assessment is to ensure that high amounts of aid for environmental protection do not distort competition to an extent contrary to the common interest, but actually contribute to the common interest. This happens when the benefits of State aid in terms of additional environmental benefits outweigh the harm for competition and trade ⁽¹²⁵⁾.

The detailed assessment is conducted on the basis of the positive and negative elements which are specified in Sections 5.2.1 and 5.2.2 of the Environmental aid guidelines and they apply in addition to the criteria set out in Chapter 3 of the Environmental aid guidelines.

Provisions below represent a guidance as to the type of information the EFTA Surveillance Authority may require in order to carry out a detailed assessment. The guidance is intended to make the EFTA Surveillance Authority's decisions and their reasoning transparent and foreseeable in order to create predictability and legal certainty. EFTA States should provide all the elements that they consider useful for the assessment of the case.

The EFTA States are in particular invited to rely on the information sources listed below. Please indicate if these supporting documents are attached to the notification:

- evaluations of past State aid schemes or measures;
- impact assessments made by the granting authority;
- other studies related to the environmental protection.

8.2. *Existence of a market failure* ⁽¹²⁶⁾

A. Please identify the expected contribution of the measure to environmental protection (in quantifiable terms) and provide the supporting documents:

.....

.....

B. Please identify the level of environmental protection targeted, as compared to existing Community standards and/or standards in other EEA States and provide the supporting documents:

.....

.....

C. In the case of the aid for adapting to national standards going beyond the Community standards, please provide the following information and (if relevant) supporting documents:

nature, type and location of the main competitors of the aid beneficiary:

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

the cost of implementation of the national standard (respectively tradable permit schemes) for the aid beneficiary had no aid been given:

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

the comparative costs of implementation of those standards for the main competitors of the aid beneficiary:

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

8.3. *Appropriate instrument* ⁽¹²⁷⁾

Please indicate on what basis the EFTA State decided to use a selective instrument such as State aid in order to increase environmental protection and provide supporting documents:

- impact assessment of the proposed measure;
- comparative analysis of other policy options considered by the EFTA State;
- evidence that the polluter pays principle is respected;
- others:

8.4. *Incentive effect and necessity of the aid* ⁽¹²⁸⁾

In addition to the calculation of extra costs outlined in Chapter 3 of the Environmental aid guidelines please specify the elements listed below.

A. Please provide evidence of the specific action(s) ⁽¹²⁹⁾ that would not have been taken by the undertaking without the aid (counterfactual situation) and provide supporting documents:

.....
.....

B. At least one of the following elements must be present for the purposes of demonstration of the expected environmental effect linked to the change in behaviour. Please specify those relevant for the notified measure and provide supporting documents.

- increase in level of environmental protection;
- increase in speed of the implementation of future standards.

C. The following elements may be used for the purposes of demonstration of an incentive effect. Please specify those relevant for the notified measure, and provide supporting documents ⁽¹³⁰⁾:

- production advantages;
- market conditions;
- possible future mandatory standards (if there are ongoing negotiations at Community level to introduce new or higher mandatory standards which the measure concerned would seek to target);
- level of risk;
- level of profitability.

D. In the case of aid granted to undertakings adapting to a national standard or going beyond Community standards or adopted in the absence of Community standards, please provide the information and supporting documents showing that the aid beneficiary would have been affected substantially in terms of increased costs and would not have been able to bear the costs associated with the immediate implementation of national standards:

.....

.....

8.5. Proportionality of the aid ⁽¹³¹⁾

A. Please provide an accurate calculation of the eligible costs demonstrating that they are indeed limited to the extra costs necessary to achieve the level of environmental protection:

.....

.....

B. Were the beneficiaries selected in an open selection process?

- yes
- no

Please provide details ⁽¹³²⁾ and supporting documents:

.....

.....

C. Please explain how it is ensured that the aid is limited to the minimum necessary and provide supporting documents:

.....

.....

8.6. Analysis of the distortion of competition and trade ⁽¹³³⁾

8.6.1. Relevant markets and effects on trade

A. Please indicate whether the aid is likely to have impact on competition between undertakings in any product market.

- yes
- no

Please specify the product markets on which the aid is likely to have impact ⁽¹³⁴⁾:

.....

.....

B. For each of these markets please provide some indicative market share of the beneficiary:

.....

.....

For each of these markets please provide some indicative market shares of the other companies present in the market. If possible, please provide the associated Herfindahl-Hirschman Index (HHI):

.....

.....

C. Please describe the structure and dynamics of the relevant markets and provide supporting documents:

.....

.....

D. If relevant, please provide information on the effects on trade (shift of trade flows and location of economic activity):

.....

.....

E. The following elements will be considered by the EFTA Surveillance Authority when assessing the likelihood that the beneficiary may increase or maintain sales as a result of the aid. Please indicate those in relation to which supporting documents are provided ⁽¹³⁵⁾:

- reduction in or compensation of production unit costs;
- more environmentally friendly production process;
- new product.

8.6.2. Dynamic incentives/crowding out

The following elements will be considered by the EFTA Surveillance Authority in its analysis of effects of the aid on competitors' dynamic incentives to invest ⁽¹³⁶⁾. Please indicate those in relation to which supporting documents are provided:

- amount of the aid;

- frequency of the aid;
- duration of the aid;
- gradual decrease of the aid;
- readiness to meet future standards;
- level of the regulatory standards in relation to the environmental objectives;
- the risk of cross subsidisation;
- technological neutrality;
- competing innovation.

8.6.3. Maintaining inefficient firms afloat ⁽¹³⁷⁾

The following elements will be considered by the EFTA Surveillance Authority in its analysis of effects of the aid in order to prevent avoid unnecessary support to undertakings, which are unable to adapt to more environmentally friendly standards and technologies because of their low levels of efficiency ⁽¹³⁸⁾. Please, indicate those in relation to which details and supporting documents are provided:

- type of beneficiaries;
- overcapacity in the sector targeted by the aid;
- normal behaviour in the sector targeted by the aid;
- relative importance of the aid;
- selection process;
- selectivity.

8.6.4. Market power/exclusionary behaviour ⁽¹³⁹⁾

The following elements will be considered by the EFTA Surveillance Authority in its analysis of effects of the aid on beneficiary's market power. Please, indicate those in relation to which details and supported documents are provided:

- market power of aid beneficiary and market structure;
- new entry;
- product differentiation and price discrimination;
- buyer power.

8.6.5. Effects on trade and location ⁽¹⁴⁰⁾

Please provide evidence that the aid was not decisive for the choice of location for the investment:

.....
.....

9. **Cumulation** ⁽¹⁴¹⁾

A. Is the aid granted under the notified measure combined with other aid ⁽¹⁴²⁾?

yes

no

B. If yes, please describe the cumulation rules applicable to the notified aid measure:

.....

.....

.....

.....

.....

C. Please specify how the respect of cumulation rules will be verified under the notified aid measure:

.....

.....

.....

.....

.....

10. **Reporting and monitoring** ⁽¹⁴³⁾10.1. *Annual reports*

Please note that this reporting obligation is without prejudice to the reporting obligation pursuant to EFTA Surveillance Authority Decision No 195/04/COL ⁽¹⁴⁴⁾.

Please undertake to submit annual reports on the implementation of the notified environmental aid measure to the EFTA Surveillance Authority, which shall contain for each approved scheme as regards large undertakings, all the elements listed below:

- names of the beneficiaries;
- aid amount per beneficiary;
- aid intensity;
- description of the objective of the measure and of what type of environmental protection it is intended to promote;
- sectors of activity where the aided projects are undertaken;
- explanation of how the incentive effect has been respected.

yes

In case of tax exemptions or reductions, please undertake to submit annual reports containing the elements listed below:

- legislative and/or regulatory text(s) establishing the aid;
- specification of the categories of undertakings benefiting from tax reductions or exemptions;
- specification of sectors of the economy most affected by these tax exemptions/reductions.

yes

10.2. *Monitoring and evaluation*

A. Please undertake to maintain detailed records regarding the granting of aid, with all information necessary to establish that the eligible costs and maximum allowable aid intensity have been observed.

yes

B. Please undertake to ensure that detailed records referred to in Section A above are maintained for 10 years from the date on which the aid was granted.

yes

C. Please undertake to submit the records referred to in Section A above on request of the EFTA Surveillance Authority.

yes

11. **Other information**

Please give any other information you consider necessary to assess the measure(s) in question under the Environmental aid guidelines.

-
- (1) EFTA Surveillance Authority Decision No 500/08/COL of 16 July 2008 on guidelines on State Aid for Environmental Protection [not yet published in the OJ]. Available at <http://www.eftasurv.int/fieldswork/fieldstateaid/guidelines/>
- (2) Please note that Sections 4, 7 and 8 do not have to be filled in, in the case of tax exemptions and reductions from environmental taxes falling under chapter 4 of the Environmental aid guidelines.
- (3) See Environmental aid guidelines, Section 3.1.1.
- (4) Please note that aid may not be granted where improvements bring companies into line with Community standards already adopted and not yet in force.
- (5) The maximum aid intensity is 50 % of the eligible investment cost.
- (6) For details of the genuinely competitive bidding process required, see point 77 of the Environmental aid guidelines.
- (7) The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.
- (8) For details see point 78 of the Environmental aid guidelines.
- (9) The aid intensity may be increased by 10 percentage points.
- (10) For details see points 80 to 84 of the Environmental aid guidelines.
- (11) The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection (corresponding to mandatory Community standards, if they exist) and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.
- (12) Please note that this condition does not apply if the intangible asset is technically out of date.
- (13) Please note that the cost of investments needed to reach the level of protection required by the Community standards is not eligible.
- (14) See Environmental aid guidelines, Section 3.1.2.
- (15) See Environmental aid guidelines, Section 3.1.3.
- (16) The maximum aid intensity is 25 % if the implementation and finalisation take place more than three years before the mandatory date of transposition or date of entry into force and 20 % if the implementation and the finalisation take place between one and three years before the mandatory date of transposition or date of entry into force.
- (17) The maximum aid intensity is 20 % if the implementation and finalisation take place more than three years before the mandatory date of transposition or date of entry into force and 15 % if the implementation and the finalisation take place between one and three years before the mandatory date of transposition or date of entry into force.
- (18) The maximum aid intensity is 15 % if the implementation and finalisation take place more than three years before the mandatory date of transposition or date of entry into force and 10 % if the implementation and the finalisation take place between one and three years before the mandatory date of transposition or date of entry into force.
- (19) The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.
- (20) Please note that this condition does not apply if the intangible asset is technically out of date.

- (²¹) See Environmental aid guidelines, Section 3.1.4.
- (²²) The maximum aid intensity is 50 % of the costs of the study.
- (²³) When the aid is undertaken on behalf of an SME, the aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.
- (²⁴) See Environmental aid guidelines, Section 3.1.5.
- (²⁵) The maximum aid intensity is 60 % of the eligible investment costs.
- (²⁶) The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.
- (²⁷) For details of the genuinely competitive bidding process required, see point 97 of the Environmental aid guidelines.
- (²⁸) For details see point 98 of the Environmental aid guidelines.
- (²⁹) The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.
- (³⁰) Please note that for large undertakings, this period can be reduced to the first three years of the life of the investment, where the depreciation time of the investment can be demonstrated not to exceed three years.
- (³¹) Please note that the cost of investments needed to reach the level of protection required by the Community standards is not eligible.
- (³²) Please note that this condition does not apply if the intangible asset is technically out of date.
- (³³) See point 81(b) of the Environmental aid guidelines.
- (³⁴) Please note that any investment aid granted to the undertaking in respect of the new plant must be deducted from production costs.
- (³⁵) Please note that the duration must be limited to maximum 5 years.
- (³⁶) The aid intensity must not exceed 100 % of the extra costs in the first year, but must have fallen in a linear fashion to zero by the end of the fifth year.
- (³⁷) The maximum aid intensity is 50 % of the extra costs.
- (³⁸) See Environmental aid guidelines, Section 3.1.6.
- (³⁹) See point 70(5) – (9) of the Environmental aid guidelines.
- (⁴⁰) Please note that aid for investment and/or operating aid for the production of biofuels shall be allowed only with regard to sustainable biofuels.
- (⁴¹) The maximum aid intensity is 60 % of the eligible investment costs.
- (⁴²) The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.
- (⁴³) For details of the genuinely competitive bidding process required, see point 104 of the Environmental aid guidelines.
- (⁴⁴) For details see points 105 and 106 of the Environmental aid guidelines.
- (⁴⁵) The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.
- (⁴⁶) Please note that this condition does not apply if the intangible asset is technically out of date.
- (⁴⁷) For details on Option 1 see point 109 of the Environmental aid guidelines, for Option 2 see point 110 of the Environmental aid guidelines and for Option 3 see point 111 of the Environmental aid guidelines.
- (⁴⁸) For aid schemes the information can be provided in the form of a (theoretical) calculation example (preferably with the amounts in net present values). The production costs should at least be specified separately for each type of renewable energy source. Specific information may also be useful for different plant capacities and for different types of production installation where the cost structure varies significantly (for example for land-based and/or off-shore wind power).
- (⁴⁹) Please note that any further energy produced by the plant will not qualify for any assistance. However, the aid may also cover a normal return on capital.
- (⁵⁰) The depreciation should at least be specified separately for each type of renewable energy source (preferably with the amounts in net present values). Specific information may also be useful for different plant capacities and land-based and/or off-shore windpower.
- (⁵¹) Please note that the EFTA Surveillance Authority can authorise such notified measure for a period of 10 years.
- (⁵²) EFTA States may grant operating aid in accordance with the provisions set out in point 100 of the Environmental aid guidelines.
- (⁵³) Please note that the duration must be limited to maximum 5 years.
- (⁵⁴) For aid schemes the information can be provided in the form of a (theoretical) calculation example (preferably with the amounts in net present values). The production costs should at least be specified separately for each type of renewable energy source. Specific information may also be useful for different plant capacities and land-based and/or off-shore wind power.
- (⁵⁵) The aid intensity must not exceed 100 % of the extra costs in the first year, but must have fallen in a linear fashion to zero by the end of the fifth year.
- (⁵⁶) The maximum aid intensity is 50 % of the extra costs.
- (⁵⁷) See Environmental aid guidelines, Section 3.1.7.
- (⁵⁸) OJ L 32, 6.2.2007, p. 183, incorporated into the EEA Agreement in point 24 of Annex IV.
- (⁵⁹) The maximum aid intensity is 60 % of the eligible investment costs.
- (⁶⁰) The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.
- (⁶¹) For details of the genuinely competitive bidding process required, see point 116 of the Environmental aid guidelines.
- (⁶²) For details see points 117 and 118 of the Environmental aid guidelines.
- (⁶³) The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.
- (⁶⁴) Please note that this condition does not apply if the intangible asset is technically out of date.

- ⁽⁶⁵⁾ OJ L 32, 6.2.2007, p. 183, incorporated into the EEA Agreement in point 24 of Annex IV.
- ⁽⁶⁶⁾ The decision as to whether the aid is necessary will take account of the costs and revenue resulting from the production and sale of the electric power or heat.
- ⁽⁶⁷⁾ The production cost may include the plant's normal return on capital, but any gains by the undertaking in terms of heat production must be deducted from production costs.
- ⁽⁶⁸⁾ For aid schemes the information can be provided in the form of an (theoretical) calculation example.
- ⁽⁶⁹⁾ Please note that any further energy produced by the plant will not qualify for any assistance. However, the aid may also cover a normal return on capital.
- ⁽⁷⁰⁾ Please note that the EFTA Surveillance Authority can authorise such notified measure for a period of 10 years.
- ⁽⁷¹⁾ Please note that the duration must be limited to maximum 5 years.
- ⁽⁷²⁾ The aid intensity must not exceed 100 % of the extra costs in the first year, but must have fallen in a linear fashion to zero by the end of the fifth year.
- ⁽⁷³⁾ The maximum aid intensity is 50 % of the extra costs.
- ⁽⁷⁴⁾ See Environmental aid guidelines, Section 3.1.8.
- ⁽⁷⁵⁾ The maximum aid intensity is 50 % of the eligible costs. If the aid is intended solely for the generation part of a district heating installation, energy-efficient district heating installations using renewable sources of energy or cogeneration, the maximum aid intensity is 60 % of the eligible costs.
- ⁽⁷⁶⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.
- ⁽⁷⁷⁾ For details of the genuinely competitive bidding process required, see point 123 of the Environmental aid guidelines.
- ⁽⁷⁸⁾ For details see points 124 and 125 of the Environmental aid guidelines.
- ⁽⁷⁹⁾ The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.
- ⁽⁸⁰⁾ Please note that this condition does not apply if the intangible asset is technically out of date.
- ⁽⁸¹⁾ See Environmental aid guidelines, Section 3.1.9.
- ⁽⁸²⁾ Classification given in the Communication from the Commission on the review of the Community Strategy for Waste Management (COM(96) 399 final, 30.7.1996). For details see footnote 53 of the Environmental aid guidelines.
- ⁽⁸³⁾ For a definition see footnote 54 of the Environmental aid guidelines.
- ⁽⁸⁴⁾ The maximum aid intensity is 50 % of the eligible investment costs.
- ⁽⁸⁵⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.
- ⁽⁸⁶⁾ For details, see points 130 and 131 of the Environmental aid guidelines.
- ⁽⁸⁷⁾ The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection and that would credibly be realised without aid. See point 81(b) of the Environmental aid guidelines.
- ⁽⁸⁸⁾ Please note that this condition does not apply if the intangible asset is technically out of date.
- ⁽⁸⁹⁾ See Environmental aid guidelines, Section 3.1.10.
- ⁽⁹⁰⁾ The environmental damage concerned covers damage to the quality of the soil or of surface water or groundwater.
- ⁽⁹¹⁾ In this context, "polluter" refers to the person liable under the law applicable in each EFTA State, without prejudice to the adoption of Community rules in the matter.
- ⁽⁹²⁾ The aid may amount up to 100 % of the eligible costs.
- ⁽⁹³⁾ All expenditure incurred by an undertaking in remediating its site, whether or not such expenditure can be shown as a fixed asset on its balance sheet, ranks as eligible investment in the case of the remediation of contaminated sites.
- ⁽⁹⁴⁾ See Environmental aid guidelines, Section 3.1.11.
- ⁽⁹⁵⁾ OJ L 206, 22.7.1992, p. 7. Directive as amended by Directive 2006/106/EC (OJ L 363, 20.12.2006, p. 368).
- ⁽⁹⁶⁾ Council Directive 96/82/EC on the control of major-accidents hazards involving dangerous substances (OJ L 10, 14.1.1997, p. 13, incorporated into the EEA by Joint Committee Decision No 97/97 (OJ L 193, 9.7.1998, p. 53 and EEA Supplement No 27, 9.7.1998, p. 81), entered into force on 1.12.1997) as amended by Directive 2003/105/EC of the European Parliament and of the Council of 16 December 2003 (incorporated into the EEA by Joint Committee Decision No 113/2004 (OJ L 376, 23.12.2004, p. 51 and EEA Supplement No 65, 23.12.2004, p. 34), entered into force 10.7.2004).
- ⁽⁹⁷⁾ The maximum aid intensity is 50 % of the eligible investment costs.
- ⁽⁹⁸⁾ The aid intensity may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises.
- ⁽⁹⁹⁾ See Environmental aid guidelines, Section 3.1.12.
- ⁽¹⁰⁰⁾ Please note that these criteria do not apply for the trading period ending on 31 December 2012 for tradable permit schemes in accordance with Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32) (incorporated into the EEA Agreement by Joint Committee Decision No 146/2007 (OJ L 100, 10.4.2008, p. 92 and EEA Supplement No 19, 10.4.2008, p. 90).
- ⁽¹⁰¹⁾ This analysis may be conducted on the basis of estimations of inter alia the product price elasticity of the sector concerned. These estimations will be made in the relevant geographic market. Estimates of lost sales as well as their impact on the profitability of the company may be used.
- ⁽¹⁰²⁾ See the Environmental aid guidelines, Section 3.2.
- ⁽¹⁰³⁾ See point 143 of the Environmental aid guidelines.
- ⁽¹⁰⁴⁾ Due account being taken of the benefits associated with the investment without aid, including the value of tradable permits which may become available to the undertaking concerned following the environmentally friendly investment.

- ⁽¹⁰⁵⁾ The EFTA Surveillance Authority may also consider a group of projects as together constituting a project.
- ⁽¹⁰⁶⁾ Please note that the projects must be specific and clearly defined as regards these aspects.
- ⁽¹⁰⁷⁾ Please note that the common European interest must be demonstrated in practical terms, for example it must be demonstrated that the project enables significant progress to be made towards achieving specific environmental Community objectives.
- ⁽¹⁰⁸⁾ Such as by being of great importance for the environmental strategy of the EEA or the European Union.
- ⁽¹⁰⁹⁾ The fact that the project is carried out by undertakings in different EEA Member States is not sufficient.
- ⁽¹¹⁰⁾ Please note that it must be substantial in size and produce substantial environmental effects.
- ⁽¹¹¹⁾ Please note that the EFTA Surveillance Authority will consider the notified projects more favourably if they include a significant own contribution of the beneficiary to the projects.
- ⁽¹¹²⁾ Please note that the EFTA Surveillance Authority will consider the notified projects more favourably if they involve undertakings from a significant number of EEA Member States.
- ⁽¹¹³⁾ Please note that the EFTA Surveillance Authority may authorise aid at higher rates than otherwise laid down in the Environmental aid guidelines.
- ⁽¹¹⁴⁾ Certain legislation establishing such Community standards may not be incorporated into the EEA Agreement. Moreover, Community legislation on tax harmonisation falls as such outside the scope of the EEA Agreement. Nonetheless, with a view to ensure a uniform application of state aid provisions and equal conditions of competition throughout the European Economic Area, the Authority will in general apply the same points of reference as that of the Community guidelines when assessing the compatibility of environmental aid with the functioning of the EEA Agreement, while taking into account the particular legislative situation of the EFTA States. The Authority emphasises that such references to Community legislation do not imply that the EFTA States are obliged to comply with the Community legislation when such legislation has not been implemented in the EEA Agreement. They serve only as a basis for the Authority for assessing the compatibility of aid measures with the functioning of the EEA Agreement in terms of Article 61(3) of the Agreement. (See paragraph 10 of the Environmental aid guidelines)
- ⁽¹¹⁵⁾ "Community minimum tax level" means the minimum level of taxation provided for in Community legislation. For energy products and electricity, the Community minimum tax level means the minimum level of taxation laid down in Annex I to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51). Directive as last amended by Directive 2004/75/EC (OJ L 157, 30.4.2004, p. 100).
- ⁽¹¹⁶⁾ With regard to energy products and electricity "energy-intensive business" as defined in Article 17(1)(a) of Directive 2003/96/EC shall be regarded as fulfilling this criterion as long as that provision remains in force.
- ⁽¹¹⁷⁾ In this respect, EFTA States may provide estimations of inter alia the product price elasticity of the sector concerned in the relevant geographic market as well as estimates of lost sales and/or reduced profits for the companies in the sector/category concerned.
- ⁽¹¹⁸⁾ Meaning the same effect as if the scheme laid down criteria ensuring that each individual beneficiary pays a proportion of the national tax level which is broadly equivalent to the environmental performance of each beneficiary compared to the performance related to the best performing technique within the EEA, see point 159(a) of the Guidelines.
- ⁽¹¹⁹⁾ Unless a lower rate can be justified in view of a limited distortion of competition, see point 159(b) of the Guidelines.
- ⁽¹²⁰⁾ See Environmental aid guidelines, Section 5.1.
- ⁽¹²¹⁾ Please note that aid for the production of heat from cogeneration will be assessed in the context of notification based on electricity.
- ⁽¹²²⁾ For details see point 161 of the Environmental aid guidelines.
- ⁽¹²³⁾ Please note that in order to calculate external avoided costs, the method of calculation used has to be internationally recognised and validated by the EFTA Surveillance Authority. Please further note that in any event, the amount of aid granted to producers that exceeds the amount of aid resulting from option 1 (see point 109 of the Environmental aid guidelines) for operating aid for renewable sources of energy must be reinvested by the firms in renewable sources of energy in accordance with section 3.1.6.1.
- ⁽¹²⁴⁾ See Environmental aid guidelines, Section 5.2.
- ⁽¹²⁵⁾ For details on detailed assessment and balancing the positive and negative elements see Section 1.3, 5.2.1 (points 166 to 174) and 5.2.2 (points 175 to 188).
- ⁽¹²⁶⁾ See Environmental aid guidelines, Section 5.2.1.1.
- ⁽¹²⁷⁾ See Environmental aid guidelines, Section 5.2.1.2.
- ⁽¹²⁸⁾ See Environmental aid guidelines, Section 5.2.1.3.
- ⁽¹²⁹⁾ For instance, a new investment, a more environmentally friendly production process and/or a new product that is more environmentally friendly.
- ⁽¹³⁰⁾ For details on different types of advantages see Section 5.2.1.3 (point 172) of the Environmental aid guidelines.
- ⁽¹³¹⁾ See Environmental aid guidelines, Section 5.2.1.4.
- ⁽¹³²⁾ For example information on how non-discrimination, transparency, openness are ensured.
- ⁽¹³³⁾ For details on negative effects of the aid measure see Section 5.2.2.
- ⁽¹³⁴⁾ For details see footnote 69 of the Environmental aid guidelines.
- ⁽¹³⁵⁾ For details see point 177 of the Environmental aid guidelines.
- ⁽¹³⁶⁾ For details see points 178 and 179 of the Environmental aid guidelines.
- ⁽¹³⁷⁾ For details see Section 5.2.2.2 of the Environmental aid guidelines.
- ⁽¹³⁸⁾ For details see Section 5.2.2.2 of the Environmental aid guidelines.
- ⁽¹³⁹⁾ For details see Section 5.2.2.3 of the Environmental aid guidelines.
- ⁽¹⁴⁰⁾ For details see Section 5.2.2.4 of the Environmental aid guidelines.
- ⁽¹⁴¹⁾ See Environmental aid guidelines, Chapter 6.
- ⁽¹⁴²⁾ Please note that aid for environmental protection must not be cumulated with *de minimis* aid in respect of the same eligible costs if such cumulation would result in an aid intensity exceeding that fixed in the Environmental aid guidelines.
- ⁽¹⁴³⁾ See Environmental aid guidelines, Section 7.1, 7.2 and 7.3.
- ⁽¹⁴⁴⁾ This Decision corresponds to Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 30.4.2004, p. 1).

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 EFTA Surveillance Authority's Guidelines on State aid to promote risk capital investments in small and medium-sized enterprises (1). Please note that if the scheme is covered by another framework or guidelines, the corresponding standard notification form for the relevant framework or guidelines should be used instead.

1. Possible beneficiaries and scope of the aid measure

1.1. Who is involved in the scheme (2) (please tick one or more boxes as appropriate):

[] investors setting up a fund or providing equity in a company or a set of companies. Please specify the advantage(s) granted:

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

Please specify possible selection criteria for the beneficiary (e.g. a call for tender or a public invitation):

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

Are the investments effected pari passu between public and private investors?

[] yes [] no

Please provide details:

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

[] investment fund or other investment vehicle and/or its manager. Please specify the advantage(s) granted:

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

Please specify possible selection criteria for the beneficiary (fund/investment vehicle and the management) and the way it has been selected (e.g. an open and transparent public tender procedure):

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

Do the fund's managers or the management company receive a remuneration, which fully reflects the current market remuneration in comparable situations?

yes

no

If yes, please provide evidence and attach relevant documents:

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

Is the fund involved in any other activities?

yes

no

If yes, please specify:

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

the target SMEs invested in. Please specify the advantage(s):

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

Please specify possible selection criteria for the beneficiary:

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

1.2. Can you confirm that the risk capital ⁽³⁾ measure excludes ⁽⁴⁾:

— aid to enterprises in the shipbuilding, coal and steel industry?

yes

— and aid to enterprises in difficulty?

yes

1.3. Can you confirm that the measure does not apply to aid to export to export-related activities, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current expenditure linked to the export activity, as well as aid contingent upon the use of domestic in preference to imported goods (3)?

yes

2. **Form of aid; the size and time frame of the measure**

2.1. The scheme envisages the following measure(s) and/or instrument(s) (please tick one or more boxes as appropriate) (6):

constitution of an investment fund (i.e. venture capital (?) fund) in which the State is a partner, investor, or participant. Please specify:

guarantees where the public coverage for potential losses does not exceed 50 % of the nominal amount of the investment guaranteed to risk capital investors or to venture capital funds, or 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 investment funds and/or their managers or to investors to undertake risk capital investments. Please specify:

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

others. Please specify:

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

2.2. What is the overall size of budget of the measure and in case of a fund what is the size of the fund? Please specify:

.....

Is the measure to be co-financed by any other public funds? Please specify:

.....

2.3. What is the duration of the measure or in case of a fund in which time period can the fund commit itself to investment and for how long can the fund hold the investments? Please specify:

.....

3. **General information about the design of the measure**

3.1. Maximum tranches of investments per target SME ⁽⁸⁾

What is the total maximum size of the tranche of finance (including both, the public and private investments) per target enterprise over a period of 12 months. Please specify:

.....

.....

Are the target enterprises in which the investments can be made, restricted to SMEs ⁽⁹⁾ and not to large companies?

yes

3.2. Restrictions to seed, start-up and expansion financing ⁽¹⁰⁾

Are the investments restricted to financing (please tick one or more boxes as appropriate):

- up to the seed stage for small enterprises;
- up to the seed stage for medium-sized enterprises;
- up to start-up stage for small enterprises;
- up to start-up stage for medium-sized enterprises;
- up to expansion stage for small enterprises;
- up to expansion stage for medium-sized enterprises located in assisted regions qualifying under Article 61(3)(a) and/or under Article 61(3)(c) of the EEA Agreement;
- other restrictions. Please specify:

.....

.....

.....

Are the investments restricted to SMEs located in assisted regions qualifying under Article 61(3)(a) and/or under Article 61(3)(c) of the EEA Agreement?

yes

no

3.3. The composition of financing in the form of equity, quasi-equity and debt ⁽¹¹⁾

Does the measure provide financing to SMEs in the form of equity ⁽¹²⁾?

yes

no

If yes, please specify the details regarding the conditions on which the financing is invested (type of remuneration, level of subordination, securitisation, etc.):

.....
.....

Does the measure provide financing to SMEs in the form of quasi-equity ⁽¹³⁾?

- yes no

If yes, please specify the details regarding the conditions on which the financing is invested (type of remuneration, level of subordination, securitisation, etc.):

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

Does the measure provide that at least 70 % of its total budget to SMEs is in the form of equity and quasi-equity investment instruments?

- yes no

Please specify the percentage of equity and quasi-equity, of the total budget:

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

Does the measure provide financing to SMEs in the form of debt ⁽¹⁴⁾?

- yes no

If yes, please specify the details regarding the conditions on which the debt is provided (type of remuneration, level of subordination, securitisation etc.):

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

Is the debt provided on market terms or is an aid element in the debt instrument authorised under an existing scheme, please specify:

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

3.4. Participation by private ⁽¹⁵⁾ investors ⁽¹⁶⁾

What percentage of funding of the investments in SMEs is provided directly or indirectly by private investors. Please specify:

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

3.5. Profit driven character of investment decisions ⁽¹⁷⁾

Does the measure ensure that at least 50 % of the funding of the investments is provided by private investors, or for at least 30 % in the case of measures targeting SMEs located in assisted areas ⁽¹⁸⁾?

yes no

Please provide details:

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

Does the measure ensure that private investors invest on a commercial basis (that is only for profits) directly or indirectly in the equity of the target enterprises?

yes no

Please provide details:

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

Does the measure ensure that there is a business plan for each investment containing details of the product, sales and profitability development and establishing the ex ante viability of the project?

yes no

Please provide details:

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

Is there a clear and realistic exit strategy ⁽¹⁹⁾ for each investment?

yes no

Please provide details:

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

3.6. Commercial management ⁽²⁰⁾

Is there an agreement between a professional manager or a management company and participants in the fund which:

— provides that the manager’s remuneration is linked to the performance?

yes no

— sets out the objectives of the fund and proposed timing of investments?

yes no

Please attach a copy of the agreement or an outline of the principles of the agreement.

Are private market investors represented in the decision-making, such as through an investors advisory committee?

yes no

If yes, please specify their role in the decision-making:

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

Is there an application of best practice and regulatory supervision in the management of the fund?

yes no

Please provide details:

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

3.7. Sectoral focus ⁽²¹⁾

Is the measure open to all sectors?

yes no

If no, please specify the technologies or sectors and the underlying reason for the choice of these technologies or sectors:

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

3.8. Other information

Please, provide any further information considered relevant to clarify the answers above:

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

4. Establishing the need to conduct detailed assessment ⁽²²⁾

Does the total maximum level of investment tranches (including both the public and private capital) exceed EUR 1,5 million per target SME over each period of twelve months?

yes no

Does the measure provide financing up to the expansion stage for medium-sized enterprises in non-assisted areas?

yes no

Does the measure provide for follow-on investments into target companies that already received aided capital injections to fund subsequent financing rounds even beyond the general safe-harbour thresholds and the companies' early-growth financing?

yes no

Does the risk capital measure provide less than 70 % of its total budget in the form of equity and quasi-equity investment instruments into target SMEs?

yes no

Does the measure provide less than 50 % of the funding of the investments provided by private investors for investments targeting SMEs in non-assisted areas or at least 30 % for SMEs in assisted areas?

yes no

Does the measure provide seed capital to small enterprises which foresee (i) less or no private participation by private investors, and/or (ii) predominance of debt investment instruments as opposed to equity and quasi-equity?

yes no

Does the measure specifically involve an investment vehicle (alternative stock markets specialised in SMEs including high-growth companies)?

yes no

Does the measure cover costs linked to the first screening of companies (scouting costs)?

yes no

Does the scheme envisage a measure(s) and/or instrument which is not covered by Section 4.2 of the RCG, i.e. necessitating that the fifth box "others" was ticked under Section 2.1 of this form, and is not explicitly referred to above?

yes no

Does the measure involve any other element leading to non-compliance with one or more conditions set out in Section 4 of the RCG?

yes

no

If yes, please specify:

.....

.....

.....

If the answer to one or more of the questions in this section 4 is "yes", please go to section 5, otherwise go to section 6.

5. Additional information for the detailed assessment ⁽²³⁾

5.1. Positive effects of the aid

5.1.1. Existence and evidence of market failure ⁽²⁴⁾

Please, attach supporting evidence of the presence of the "market failure" the measure is designed to tackle. In particular, for measures:

- providing tranches above EUR 1,5 million per target SME (including both, the public and private capital) over each period of twelve months;
- providing follow-on investments;
- financing of the expansion stage of medium-sized enterprises in non-assisted areas;
- specifically involving an investment vehicle.

The evidence must be based on a study showing the level of the "equity gap" with regard to the enterprises and sectors targeted by the risk capital measure. Please attach the study.

The relevant information concerns the supply of risk capital to SMEs and the capital raised by private investors, as well as the significance of the venture capital industry in the local economy. It should ideally be provided for periods of three to five years preceding the implementation of the measure and also for the future, on the basis of reasonable projections, if available. The evidence submitted could also include the following elements:

- development of the fundraising over the past five years, also in comparison with the correspondent national and/or European averages;
- the current overhang of money, i.e. the difference between the amount of funds raised by private investors for investments and the amount actually invested;
- the share of government aided investment programs in the total venture capital investment over the preceding three to five years;
- the percentage of new start-ups receiving venture capital;
- the distribution of investments provided by private market investors by categories of amount of investment;
- a comparison of the number of business plans presented with the number of investments made by segment (amount of investment, sector, round of financing, etc.);
- any other relevant indicator showing the existence of market failure.

For measures targeting SMEs located in assisted areas, the relevant information must be supplemented by any other relevant evidence as regards the regional specificities which justify the features of the measure envisaged. The following elements may be relevant:

- estimation of the additional size of the equity gap caused by the peripherality and other regional specificities, in particular in terms of total amount of risk capital invested, number of funds or investment vehicles present in the territory or at a short distance, availability of skilled managers, number of deals and average and minimum size of deals if available;
- specific local economic data, social and/or historic reasons for an underprovision of risk capital, in comparison with the relevant average data and/or situation at national and/or EEA level as appropriate;
- any other relevant indicator showing an increased degree of market failure.

5.1.2. Appropriateness of the instrument ⁽²⁵⁾

Is there an impact assessment of the measure?

yes no

If yes, please attach a summary or the full text of the impact assessment.

Have other policy options to tackle the equity gap than State aid instruments been considered?

yes no

If yes, please specify:

.....

.....

.....

Have other policy initiatives been taken to address the supply and demand side issues leading to the equity gap affecting the targeted SMEs.

yes no

If yes, please specify:

.....

.....

.....

Are there evaluations of how these other policy initiatives will interact with the notified risk capital measure.

yes no

If yes, please specify:

.....

.....

.....

5.1.3. Incentive effect and necessity of aid ⁽²⁶⁾

Is the risk capital measure or fund managed by professionals from the private sector?

yes no

Is the measure managed by independent professionals chosen according to a transparent, non-discriminatory procedure, preferably an open tender?

yes no

Will the management have a proven experience and a track record in capital market investments ideally in the same sector(s) targeted by the fund, as well as an understanding of the relevant legal and accounting background for the investment?

yes no

If yes, please specify:

.....
.....

Is there an investment committee, independent of the fund management company and composed of independent experts coming from the private sector with significant experience in the targeted sector, and preferably also of representatives of investors, or independent experts chosen according to a transparent, non-discriminatory procedure, preferably an open tender?

yes no

If yes, please specify:

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

Will the experts provide the managers or management company with analyses of the existing and the expected future market situation and would scrutinise and propose to them potential target enterprises with good investment prospects?

yes no

If yes, please specify:

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

Please, specify the size of budget/size of the fund:

.....

Please, specify the estimated transaction costs:

.....

Will there be a direct involvement from business angels ⁽²⁷⁾ in investments in the seed stage?

yes

no

If yes, please specify:

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

Are there other mechanisms in place to ensure an incentive effect and the necessity of aid?

yes

no

If yes, please specify:

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

5.1.4. Proportionality ⁽²⁸⁾

Does the measure involve (Please tick one or more boxes as appropriate):

open tender for managers or management company. Please specify:

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

call for tender or public invitation to investors. Please specify:

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

other mechanisms to ensure that management or investors are not overcompensated. Please specify:

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

5.2. *Negative effects of the aid*

5.2.1. Crowding-out ⁽²⁹⁾

Please attach evidence as regards the risk of crowding-out of investments at the level of investors, funds and/or investment vehicles.

The following elements may for instance be relevant:

- the number of venture capital firms/funds/investment vehicles present at national level or in the area in case of a regional fund and the segments in which they are active;
- the targeted enterprises in terms of size of companies, growth stage, and business sector;
- the average deal size and possibly the minimum deal size the funds or investors would scrutinise;
- the total amount of venture capital available for the target enterprises, sector and stage targeted by the relevant measure.

If investments are not restricted to assisted regions and if they go beyond the start-up stage for medium-sized enterprises, is there a limit per enterprise on total funding through the measure.

yes no

If yes, please specify:

.....

.....

.....

For measures providing for follow-on investment, does the measure foresee specific limits to the maximum amount to be invested into each target SME, to the investment stage eligible for intervention, and/or to the period during which aid may be granted, having also regard to the sector concerned and to the size of the fund?

yes no

If yes, please specify:

.....

.....

.....

Does the measure foresee a limitation related to the number of investment rounds per target SME or a maximum amount which can be invested in on target enterprise?

yes no

If yes, please specify:

.....

.....

.....

If follow-on investment is foreseen, is there a maximum amount to be invested into each target SME, to the investment stage eligible for intervention, and/or to the period during which aid may be granted, having also regard to the sector concerned and to the size of the fund?

yes

no

If yes, please specify:

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

If a lower participation of private investors is foreseen, is there a progressive increase of the participation of private investors over the life of the fund, having particular regard to the business stage, the sector, the respective levels of profit-sharing and subordination, and possibly the localisation in assisted areas of the target SMEs.

yes

no

If yes, please specify:

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

For measures providing seed capital only, is there any mechanism ensuring that the State receives an adequate return on its investment commensurate with the risks incurred for these investments, in particular where the State finances the investment in the form of quasi-equity or debt instruments, the return on which should, for instance, be linked to potential rights of exploitation (for example, royalties) generated by intellectual property rights created as a result of the investment.

yes

no

If yes, please specify:

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

5.2.2. Other distortions of competition ⁽³⁰⁾

What is the expected overall profitability of the firms invested in over time and prospects of future profitability. Please specify:

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

What is the expected rate of enterprise failure targeted by the measure. Please specify:

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

What is the total maximum size of investment tranche (including both the public and private investments) envisaged by the measure as compared to the turnover and costs of the target SMEs. Please specify:

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

In case of sectoral focus of the measure, is there over-capacity of the sector benefiting from the aid. Please give a brief description of the economic situation in the sector(s):

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

Are there any other mechanisms in place in order to limit the distortions of competition. Please specify:

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

6. **Cumulation of the aid** ⁽³¹⁾

Can be the aid granted under the notified measure combined with other aid ⁽³²⁾?

yes no

If yes, please provide the details (e.g. type of aid with which the aid granted under the notified measure is combined):

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

If yes, please confirm the following:

The EFTA State undertakes to reduce the relevant aid ceilings or maximum eligible amounts by 50 % in general and by 20 % for target SMEs located in assisted areas during the first three years of the first risk capital investment and up to the total amount received, where the capital provided to a target enterprise under the risk capital measure is used to finance initial investment or other costs eligible for aid under the General Block Exemption Regulation, guidelines, frameworks, or other state aid documents. This reduction does not apply to aid intensities provided for in the Authority's Guidelines for State aid for Research, Development and Innovation ⁽³³⁾ or any successor framework or block exemption regulation in this field.

yes

7. **Monitoring** ⁽³⁴⁾

The EFTA State undertakes to submit annual reports to the EFTA Surveillance Authority containing a summary table with a breakdown of the investments effected by a fund or under the risk capital measure including a list of all the enterprise beneficiaries of risk capital measures as well as a brief description of the activity of investments funds with details of potential deals scrutinised and of the transactions actually undertaken as well as the performance of investment vehicles with aggregate information about the amount of capital raised through the vehicle.

yes

The EFTA State undertakes to publish the full text of the final aid schemes as approved by the EFTA Surveillance Authority on the internet and to communicate the internet address of the publication to the EFTA Surveillance Authority.

yes

The EFTA State undertakes to maintain for at least 10 years detailed records regarding the granting of aid for the risk capital measure containing all information necessary to establish that the conditions laid down in the RCG have been observed, notably as regards the size of the tranche, the size of the company (small or medium-sized), the development stage of the company (seed, start-up or expansion), its sector of activity (preferably at 4 digit level of the NACE classification) as well as information on the management of the funds and on the other criteria mentioned in these guidelines.

yes

The EFTA State undertakes to submit the records referred to above on request of the EFTA Surveillance Authority.

yes

8. Other information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under the *EFTA Surveillance Authority's Guidelines on State aid to promote risk capital investments in small and medium-sized enterprises*.

⁽¹⁾ EFTA Surveillance Authority Decision No 313/06/COL of 25 October 2006 on Guidelines on State aid to promote risk capital investments in small and medium-sized enterprises (OJ C 126, 7.6.2007 p. 19 and EEA Supplement No 27, 7.6.2007, p. 1). Hereinafter "the RCG". Available at: <http://www.eftasurv.int/fieldsOfWork/fieldstateaid/guidelines/>

⁽²⁾ For details see Section 3.2 of the RCG.

⁽³⁾ For definition of "risk capital" and "risk capital measures", see Section 2.2(k), (l) of the RCG.

⁽⁴⁾ See Section 2.1 of the RCG.

⁽⁵⁾ Idem.

⁽⁶⁾ See Section 4.2 of the RCG.

⁽⁷⁾ For definition see Section 2.2(i) of the RCG.

⁽⁸⁾ For details and restrictions see Section 4.3.1 of the RCG.

⁽⁹⁾ For definition see Section 2.2(q) of the RCG.

⁽¹⁰⁾ For details see Section 4.3.2 of the RCG. For definitions of "seed", "start-up" and "expansion capital", see Section 2.2(e), (f) and (h) of the RCG.

⁽¹¹⁾ For details and conditions see Section 4.3.3 of the RCG.

⁽¹²⁾ For definition see Section 2.2(a) of the RCG.

⁽¹³⁾ For definition see Section 2.2(c) of the RCG.

⁽¹⁴⁾ For definition of "debt" see Section 2.2(d) of the RCG.

⁽¹⁵⁾ For details concerning private investments/funding please see Section 2.2(b) and 3.2 (second paragraph) of the RCG.

⁽¹⁶⁾ For details and conditions see Section 4.3.4 of the RCG.

⁽¹⁷⁾ For details and conditions see Section 4.3.5 of the RCG.

⁽¹⁸⁾ For definition see Section 2.2(t) of the RCG.

⁽¹⁹⁾ For definition see Section 2.2(p) of the RCG.

⁽²⁰⁾ For details and conditions see Section 4.3.6 of the RCG.

⁽²¹⁾ For details and conditions see Section 4.3.7 of the RCG.

⁽²²⁾ See Section 5.1 of the RCG.

⁽²³⁾ For details on detailed assessment and balancing test see Sections 5(1)-(3) and 1.3 of the RCG.

⁽²⁴⁾ See Section 5.2.1 of the RCG.

⁽²⁵⁾ See Section 5.2.2 of the RCG.

⁽²⁶⁾ See Section 5.2.3 of the RCG.

⁽²⁷⁾ For definition see Section 2.2(s) of the RCG.

⁽²⁸⁾ See Section 5.2.4 of the RCG.

⁽²⁹⁾ See Section 5.3.1 of the RCG.

⁽³⁰⁾ See Section 5.3.2 of the RCG.

⁽³¹⁾ See Section 6 of the RCG.

⁽³²⁾ For cumulation of *de minimis* aid please see Article 2(5) of *de minimis* block exemption (Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to *de minimis* aid, OJ L 379, 28.12.2006, p. 5) as incorporated into Annex XV of the EEA Agreement by Joint Committee Decision No 29/2007 (OJ L 209, 9.8.2007, p. 52 and EEA Supplement No 38, 9.8.2007, p. 34), entered into force on 28.4.2007.

⁽³³⁾ EFTA Surveillance Authority Decision No 59/96/COL of 15 May 1996 on the Guidelines for State aid for Research and Development (OJ L 245, 26.9.1996, p. 20 and EEA Supplement No 43, 26.9.1996, p. 1).

⁽³⁴⁾ See Section 7.1 of the RCG.

2. Annex I to Decision No 195/04/COL should be amended as follows:

‘ANNEX II

SIMPLIFIED NOTIFICATION FORM

This form may be used for the simplified notification pursuant to Article 4(2) of the EFTA Surveillance Authority Decision No 195/04/COL 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⁽¹⁾.

1. Prior approved aid scheme⁽²⁾

- 1.1. Case number allocated by the EFTA Surveillance Authority:
- 1.2. Title:
- 1.3. Date of approval [by reference to the EFTA Surveillance Authority decision]:
- 1.4. Publication in the *Official Journal of the European Union* and EEA Supplement:
- 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):

3. Validity of commitments

- Please confirm that the commitments provided by the EFTA State for the purposes of the prior approved aid scheme are valid in their entirety also for the new notified measure.

Please attach a copy (or a web link) of the relevant extracts of the final text(s) of the legal basis.

⁽¹⁾ Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 30.4.2004, p. 1).

⁽²⁾ If the aid scheme has been notified to the EFTA Surveillance Authority on more than one occasion, please provide details for the latest complete notification that has been approved by the EFTA Surveillance Authority.’

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