

Is áis doiciméadúcháin amháin an téacs seo agus níl aon éifeacht dhlíthiúil aige. Ní ghabhann institiúidí an Aontais aon dlíteanas orthu féin i leith inneachar an téacs. Is iad na leaganacha de na gníomhartha a foilsíodh in Iris Oifigiúil an Aontais Eorpaigh agus atá ar fáil ar an suíomh gréasáin EUR-Lex na leaganacha barántúla de na gníomhartha ábhartha, brollach an téacs san áireamh. Is féidir teacht ar na téacsanna oifigiúla sin ach na naisc atá leabaithe sa doiciméad seo a bhrú

► B **COMMISSION REGULATION (EU) No 651/2014**
of 17 June 2014
declaring certain categories of aid compatible with the internal market in application of
Articles 107 and 108 of the Treaty
 (Text with EEA relevance)
 (IO L 187, 26.6.2014, lch. 1)

Arna leasú le:

		Iris Oifigiúil		
		Uimh	Leathanach	Dáta
► <u>M1</u>	Commission Regulation (EU) 2017/1084 of 14 June 2017 (*)	L 156	1	20.6.2017
► <u>M2</u>	Commission Regulation (EU) 2020/972 of 2 July 2020 (*)	L 215	3	7.7.2020
► <u>M3</u>	Rialachán (AE) 2021/452 ón gCoimisiún an 15 Márta 2021	L 89	1	16.3.2021
► <u>M4</u>	Rialachán (AE) 2021/1237 ón gCoimisiún an 23 Iúil 2021	L 270	39	29.7.2021

Arna cheartú le:

- C1 Ceartúchán, IO 2018, L 26, 31.1.2018, lch. 14 (2017/1084)

(*) Níor foilsíodh an gníomh seo i nGaeilge.

**COMMISSION REGULATION (EU) No 651/2014****of 17 June 2014****declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty****(Text with EEA relevance)**

TABLE OF CONTENTS

CHAPTER I:	Common provisions
CHAPTER II:	Monitoring
CHAPTER III:	Specific provisions for different categories of aid
Section 1 —	Regional aid
Section 2 —	Aid to SMEs
Roinn 2A —	Cabhair do Chomhar Críochach Eorpach
Section 3 —	Aid for access to finance for SMEs
Section 4 —	Aid for research and development and innovation
Section 5 —	Training aid
Section 6 —	Aid for disadvantaged workers and for workers with disabilities
Section 7 —	Aid for environmental protection
Section 8 —	Aid to make good the damage caused by certain natural disasters
Section 9 —	Social aid for transport for residents of remote regions
Section 10 —	Aid for broadband infrastructures
Section 11 —	Aid for culture and heritage conservation
Section 12 —	Aid for sport and multifunctional recreational infrastructures
Section 13 —	Aid for local infrastructures
Section 14 —	Aid for regional airports
Section 15 —	Aid for ports
Roinn 16 —	Cabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo
CHAPTER IV:	Final Provisions

▼B

CHAPTER I
COMMON PROVISIONS

Article 1

Scope

1. This Regulation shall apply to the following categories of aid:
- (a) regional aid;
 - (b) aid to SMEs in the form of investment aid, operating aid and SMEs' access to finance;
 - (c) aid for environmental protection;
 - (d) aid for research and development and innovation;
 - (e) training aid;
 - (f) recruitment and employment aid for disadvantaged workers and workers with disabilities;
 - (g) aid to make good the damage caused by certain natural disasters;
 - (h) social aid for transport for residents of remote regions;
 - (i) aid for broadband infrastructures;
 - (j) aid for culture and heritage conservation;

▼M1

- (k) aid for sport and multifunctional recreational infrastructure;
- (l) aid for local infrastructures;

▼M4

- (m) cabhair d'aerfoirt réigiúnacha;
- (n) cabhair do chalafoirt;
- (o) cabhair do thionscail Chomhair Chríochoigh Eorpaigh; agus
- (p) cabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo.

▼B

2. This Regulation shall not apply to:

▼M4

- (a) scéimeanna faoi Chaibidil III, Ranna 1 (cé is moite d'Airteagal 15), 2, 3, 4, 7 (cé is moite d'Airteagal 44) agus 10, den Rialachán seo, agus cabhair a chuirtear chun feidhme i bhfoirm táirgí airgeadais faoi Roinn 16 den Chaibidil sin, má théann an meánbhuiséad bliantúil Stáitchabhrach in aghaidh an Bhallstáit thar EUR 150 milliún, ó 6 mhí tar éis a dteachta i bhfeidhm. I gcás cabhair faoi Chaibidil III, Roinn 16, den Rialachán seo, is amhlaidh, maidir le ranníocaíochtaí ó Bhallstát le hurrann na mBallstát den ráthaíocht

▼M4

AE dá dtagraítear in Airteagal 9(1), pointe (b), de Rialachán (AE) 2021/523 ó Pharlaimint na hEorpa agus ón gComhairle ⁽¹⁾, ar ranníocaíochtaí iad a chuirtear i leataobh le haghaidh táirge airgeadais ar leith, nach gcuirfeadh ach na ranníocaíochtaí sin san áireamh le linn a mheasúnú cé acu is mó nó nach mó ná EUR 150 milliún an meánbhuiséad bliantúil Státchabhrach atá ag an mBallstát sin maidir leis an táirge airgeadais. Féadfaidh an Coimisiún a chinneadh go leanfar le feidhm a bheith ag an Rialachán seo go ceann tréimhse níos faide maidir le ceann ar bith de na scéimeanna cabhrach sin tar éis measúnú a dhéanamh ar an bplean meastóireachta ábhartha ar thug an Ballstát fógra don Choimisiún faoi, laistigh de 20 lá oibre ón uair a tháinig an scéim i bhfeidhm. I gcás inar fhadaigh an Coimisiún cur i bhfeidhm an Rialacháin seo thar na 6 mhí thosaigh maidir le scéimeanna den sórt sin cheana féin, féadfaidh na Ballstáit a chinneadh na scéimeanna sin a fhadú go dtí deireadh thréimhse chur i bhfeidhm an Rialacháin seo, ar choinníoll gur chuir an Ballstát lena mbaineann tuarascáil meastóireachta isteach ar aon dul leis an bplean meastóireachta arna fhormheas ag an gCoimisiún. Mar sin féin, an chabhair réigiúnach a dheonaítear faoin Rialachán seo, féadfar í a fhadú, de mhaolú, go dtí deireadh thréimhse bhailíochta na mapaí ábhartha den chabhair réigiúnach;

▼B

- (b) any alterations of schemes referred to in Article 1(2)(a), other than modifications which cannot affect the compatibility of the aid scheme under this Regulation or cannot significantly affect the content of the approved evaluation plan;
- (c) aid to export-related activities towards third countries or Member States, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current costs linked to the export activity;
- (d) aid contingent upon the use of domestic over imported goods.

▼M1

- 3. This Regulation shall not apply to:

▼M4

- (a) cabhair a dheonaítear in earnáil an iascaigh agus an do Bharshaothraithe, mar a chumhdaítear le Rialachán (AE) Uimh. 1379/2013 ó Pharlaimint na hEorpa agus ón gComhairle ⁽²⁾, cé is moite de chabhair oiliúna, cabhair do rochtain fiontar beag agus meánmhéide ar mhaoiniú, cabhair i réimse an taighde agus na forbartha, cabhair nuálaíochta d'fhiontair bheaga agus mheánmhéide, cabhair d'oibríthe faoi mhíbhuntáiste agus d'oibríthe faoi mhíchumas, cabhair faoi choinne infheistíocht réigiúnach sna réigiúin is forimeallaí, scéimeanna cabhrach oibriúcháin réigiúnaí, cabhair do

⁽¹⁾ Rialachán (AE) 2021/523 ó Pharlaimint na hEorpa agus ón gComhairle an 24 Márta 2021 lena mbunaítear Clár InvestEU agus lena leasaítear Rialachán (AE) 2015/1017 (IO L 107, 26.3.2021, lch. 30).

⁽²⁾ Rialachán (AE) Uimh. 1379/2013 ó Pharlaimint na hEorpa agus ón gComhairle an 11 Nollaig 2013 maidir le comheagrú na margáí i dtáirgí iascaigh agus do Bharshaothraithe, lena leasaítear Rialachán (CE) Uimh. 1184/2006 ón gComhairle agus Rialachán (CE) Uimh. 1224/2009 ón gComhairle agus lena n-aisghairtear Rialachán (CE) Uimh. 104/2000 ón gComhairle (IO L 354, 28.12.2013, lch. 1).

▼ M4

thionscadail de chuid Ghrúpaí Oibríochtúla na Comhpháirtíochta Eorpaí um Nuáil maidir le táirgiúlacht agus inbhuanaitheacht talmhaíochta ('CEN'), cabhair do thionscadail forbartha áitiúla faoi stiúir an phobail, cabhair do thionscadail Chomhair Chríochnaigh Eorpaigh, agus cabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo, cé is moite de na hoibríochtaí a liostaítear in Airteagal 1(1) de Rialachán (AE) Uimh. 717/2014 ón gCoimisiún ⁽¹⁾;

- (b) cabhair a dheonaítear in earnáil an táirgthe phríomhúil talmhaíochta, cé is moite de chabhair faoi choinne infheistíocht réigiúnach sna réigiúin is forimeallaí, scéimeanna cabhrach oibríocháin réigiúnaí, cabhair do shainchomhairleoireacht i bhfabhar fiontar beag agus meánmhéide, cabhair um maoiniú riosca, cabhair do thaighde agus forbairt, cabhair nuálaíochta d'fhiontair bheaga agus mheánmhéide, cabhair comhshaoil, cabhair oiliúna, cabhair d'oibríthe faoi mhíbhuntáiste agus d'oibríthe faoi mhíchumas, cabhair do thionscadail de chuid Ghrúpaí Oibríochtúla na Comhpháirtíochta Eorpaí um Nuáil maidir le táirgiúlacht agus inbhuanaitheacht talmhaíochta ('CEN'), cabhair do thionscadail forbartha áitiúla faoi stiúir an phobail, cabhair do thionscadail Chomhair Chríochnaigh Eorpaigh, agus cabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo;

▼ M1

- (c) aid granted in the sector of processing and marketing of agricultural products, in the following cases:
- (i) where the amount of the aid is fixed on the basis of the price or quantity of such products purchased from primary producers or put on the market by the undertakings concerned;
- (ii) where the aid is conditional on being partly or entirely passed on to primary producers;
- (d) aid to facilitate the closure of uncompetitive coal mines, as covered by Council Decision 2010/787/EU ⁽²⁾;
- (e) the categories of regional aid referred to in Article 13.

▼ B

Where an undertaking is active in the excluded sectors as referred to in points (a), (b) or (c) of the first subparagraph and in sectors which fall within the scope of this Regulation, this Regulation applies to aid granted in respect of the latter sectors or activities, provided that Member States ensure by appropriate means, such as separation of activities or distinction of costs, that the activities in the excluded sectors do not benefit from the aid granted in accordance with this Regulation.

⁽¹⁾ Rialachán (AE) Uimh. 717/2014 ón gCoimisiún an 27 Meitheamh 2014 maidir le cur i bhfeidhm Airteagal 107 agus Airteagal 108 den Chonradh ar Fheidhmiú an Aontais Eorpaigh maidir le cabhair de minimis in earnáil an iascaigh agus an doibharshaothraithe (IO L 190, 28.6.2014, lch. 45).

⁽²⁾ Council Decision 2010/787/EU of 10 December 2010 on State aid to facilitate the closure of uncompetitive coal mines (OJ L 336, 21.12.2010, p. 24).

▼M4

4. Ní bheidh feidhm ag an Rialachán seo maidir leo seo:
- (a) scéimeanna cabhrach nach gcuirtear as an áireamh go sainráite iontu cabhair aonair a íoc i bhfabhar gnóthas atá faoi réir ordú gnóthaithe amuigh tar éis cinneadh roimhe ón gCoimisiún lenar dearbhaíodh cabhair ar dheonaigh an t-aon Bhallstát amháin í a bheith neamhdhleathach agus neamh-chomhoiriúnach leis an margadh inmheánach, cé is moite de scéimeanna cabhrach lena slánaítear an damáiste arna dhéanamh ag tubaistí nádúrtha áirithe agus de scéimeanna cabhrach a chumhdaítear le hAirteagal 19b, Roinn 2a, agus le Roinn 16 de Chaibidil III;
 - (b) cabhair *ad hoc* i bhfabhar gnóthas dá dtagraítear i bpointe (a);
 - (c) cabhair do ghnóthais atá i gcrúachás, cé is moite de scéimeanna cabhrach lena slánaítear an damáiste arna dhéanamh ag tubaistí nádúrtha áirithe, scéimeanna cabhrach le haghaidh gnólachtaí nuathionscanta, scéimeanna cabhrach oibriúcháin réigiúnaí, scéimeanna cabhrach a chumhdaítear le hAirteagal 19b, cabhair d'fhiontair bheaga agus mheánmhéide faoi Airteagal 56f agus cabhair d'idirghabhálaithe airgeadais faoi Airteagail 16, 21, 22 agus 39 agus faoi Roinn 16 de Chaibidil III, ar choinníoll nach gcaitear le gnóthais atá i gcrúachás ar bhealach atá níos fabhraí ná an bealach a chaitear le gnóthais eile. Mar sin féin, beidh feidhm ag an Rialachán seo, de mhaolú, maidir le gnóthais nach raibh i gcrúachás an 31 Nollaig 2019 ach a d'éirigh ina ngnóthais i gcrúachás le linn na tréimhse ón 1 Eanáir 2020 go dtí an 31 Nollaig 2021.

▼B

5. This Regulation shall not apply to State aid measures, which entail, by themselves, by the conditions attached to them or by their financing method a non-severable violation of Union law, in particular:
- (a) aid measures where the grant of aid is subject to the obligation for the beneficiary to have its headquarters in the relevant Member State or to be predominantly established in that Member State; However, the requirement to have an establishment or branch in the aid granting Member State at the moment of payment of the aid is allowed.
 - (b) aid measures where the grant of aid is subject to the obligation for the beneficiary to use nationally produced goods or national services;
 - (c) aid measures restricting the possibility for the beneficiaries to exploit the research, development and innovation results in other Member States.

*Article 2***Definitions**

For the purposes of this Regulation the following definitions shall apply:

- (1) 'aid' means any measure fulfilling all the criteria laid down in Article 107(1) of the Treaty;
- (2) 'small and medium-sized enterprises' or 'SMEs' means undertakings fulfilling the criteria laid down in Annex I;

▼B

- (3) ‘worker with disabilities’ means any person who:
- (a) is recognised as worker with disabilities under national law; or
 - (b) has long-term physical, mental, intellectual or sensory impairment(s) which, in interaction with various barriers, may hinder their full and effective participation in a work environment on an equal basis with other workers;
- (4) ‘disadvantaged worker’ means any person who:
- (a) has not been in regular paid employment for the previous 6 months; or
 - (b) is between 15 and 24 years of age; or
 - (c) has not attained an upper secondary educational or vocational qualification (International Standard Classification of Education 3) or is within two years after completing full-time education and who has not previously obtained his or her first regular paid employment; or
 - (d) is over the age of 50 years; or
 - (e) lives as a single adult with one or more dependents; or
 - (f) works in a sector or profession in a Member State where the gender imbalance is at least 25 % higher than the average gender imbalance across all economic sectors in that Member State, and belongs to that underrepresented gender group; or
 - (g) is a member of an ethnic minority within a Member State and who requires development of his or her linguistic, vocational training or work experience profile to enhance prospects of gaining access to stable employment;
- (5) ‘transport’ means transport of passengers by aircraft, maritime transport, road, rail, or by inland waterway or freight transport services for hire or reward;
- (6) ‘transport costs’ means the costs of transport for hire or reward actually paid by the beneficiaries per journey, comprising:
- (a) freight charges, handling costs and temporary stocking costs, in so far as these costs relate to the journey;
 - (b) insurance costs applied to the cargo;
 - (c) taxes, duties or levies applied to the cargo and, if applicable, to the deadweight, both at point of origin and point of destination; and
 - (d) safety and security control costs, surcharges for increased fuel costs;

▼B

- (7) ‘remote regions’ means outermost regions, Malta, Cyprus, Ceuta and Melilla, islands which are part of the territory of a Member State and sparsely populated areas;
- (8) ‘marketing of agricultural products’ means holding or display with a view to sale, offering for sale, delivery or any other manner of placing on the market, except the first sale by a primary producer to resellers or processors and any activity preparing a product for such first sale; a sale by a primary producer to final consumers shall be considered to be marketing if it takes place in separate premises reserved for that purpose;
- (9) ‘primary agricultural production’ means production of products of the soil and of stock farming, listed in Annex I to the Treaty, without performing any further operation changing the nature of such products;
- (10) ‘processing of agricultural products’ means any operation on an agricultural product resulting in a product which is also an agricultural product, except on-farm activities necessary for preparing an animal or plant product for the first sale;
- (11) ‘agricultural product’ means the products listed in Annex I to the Treaty, except fishery and aquaculture products listed in Annex I to Regulation (EU) No 1379/2013 of the European Parliament and of the Council of 11 December 2013;
- (12) ‘outermost regions’ means regions as defined in Article 349 of the Treaty. In accordance with European Council Decision 2010/718/EU, from 1 January 2012, Saint-Barthélemy ceased to be an outermost region. In accordance with European Council Decision 2012/419/EU on 1 January 2014, Mayotte became an outermost region;
- (13) ‘coal’ means high-grade, medium-grade and low-grade category A and B coal within the meaning of the international codification system for coal established by the United Nations Economic Commission for Europe and clarified in the Council decision of 10 December 2010 on State aid to facilitate the closure of uncompetitive coal mines ⁽¹⁾;
- (14) ‘individual aid’ means:
- (i) ad hoc aid; and
 - (ii) awards of aid to individual beneficiaries on the basis of an aid scheme;
- (15) ‘aid scheme’ means any act on the basis of which, without further implementing measures being required, individual aid awards may be made to undertakings defined within the act in a general and abstract manner and any act on the basis of which aid which is not linked to a specific project may be granted to one or several undertakings for an indefinite period of time and/or for an indefinite amount;

⁽¹⁾ OJ L 336, 21.12.2010, p. 24.

▼B

- (16) ‘evaluation plan’ means a document containing at least the following minimum elements: the objectives of the aid scheme to be evaluated, the evaluation questions, the result indicators, the envisaged methodology to conduct the evaluation, the data collection requirements, the proposed timing of the evaluation including the date of submission of the final evaluation report, the description of the independent body conducting the evaluation or the criteria that will be used for its selection and the modalities for ensuring the publicity of the evaluation;
- (17) ‘ad hoc aid’ means aid not granted on the basis of an aid scheme;
- (18) ‘undertaking in difficulty’ means an undertaking in respect of which at least one of the following circumstances occurs:
- (a) In the case of a limited liability company (other than an SME that has been in existence for less than three years or, for the purposes of eligibility for risk finance aid, an SME within 7 years from its first commercial sale that qualifies for risk finance investments following due diligence by the selected financial intermediary), where more than half of its subscribed share capital has disappeared as a result of accumulated losses. This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital. For the purposes of this provision, ‘limited liability company’ refers in particular to the types of company mentioned in Annex I of Directive 2013/34/EU ⁽¹⁾ and ‘share capital’ includes, where relevant, any share premium.
- (b) In the case of a company where at least some members have unlimited liability for the debt of the company (other than an SME that has been in existence for less than three years or, for the purposes of eligibility for risk finance aid, an SME within 7 years from its first commercial sale that qualifies for risk finance investments following due diligence by the selected financial intermediary), where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses. For the purposes of this provision, ‘a company where at least some members have unlimited liability for the debt of the company’ refers in particular to the types of company mentioned in Annex II of Directive 2013/34/EU.

⁽¹⁾ Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC.

▼ B

- (c) Where the undertaking is subject to collective insolvency proceedings or fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors.
- (d) Where the undertaking has received rescue aid and has not yet reimbursed the loan or terminated the guarantee, or has received restructuring aid and is still subject to a restructuring plan.
- (e) In the case of an undertaking that is not an SME, where, for the past two years:
 - (1) the undertaking's book debt to equity ratio has been greater than 7,5 and
 - (2) the undertaking's EBITDA interest coverage ratio has been below 1,0.

(19) 'territorial spending obligations': mean the obligations imposed by the authority granting the aid on beneficiaries to spend a minimum amount and/or conduct a minimum level of production activity in a particular territory;

(20) 'adjusted aid amount' means the maximum permissible aid amount for a large investment project, calculated according to the following formula:

$$\text{maximum aid amount} = R \times (A + 0,50 \times B + 0 \times C)$$

where: R is the maximum aid intensity applicable in the area concerned established in an approved regional map and which is in force on the date of granting the aid, excluding the increased aid intensity for SMEs; A is the initial EUR 50 million of eligible costs, B is the part of eligible costs between EUR 50 million and EUR 100 million and C is the part of eligible costs above EUR 100 million

(21) 'repayable advance' means a loan for a project which is paid in one or more instalments and the conditions for the reimbursement of which depend on the outcome of the project;

(22) 'gross grant equivalent' means the amount of the aid if it had been provided in the form of a grant to the beneficiary, before any deduction of tax or other charge;

(23) 'start of works' means the earlier of either the start of construction works relating to the investment, or the first legally binding commitment to order equipment or any other commitment that makes the investment irreversible. Buying land and preparatory works such as obtaining permits and conducting feasibility studies are not considered start of works. For take-overs, 'start of works' means the moment of acquiring the assets directly linked to the acquired establishment;

(24) 'large enterprises' means undertakings not fulfilling the criteria laid down in Annex I;

▼ B

- (25) ‘fiscal successor scheme’ means a scheme in the form of tax advantages which constitutes an amended version of a previously existing scheme in the form of tax advantages and which replaces it.
- (26) ‘aid intensity’ means the gross aid amount expressed as a percentage of the eligible costs, before any deduction of tax or other charge;

▼ M2

- (27) ‘assisted areas’ means areas designated in an approved regional aid map approved in application of Articles 2020-2021, 107(3)(a) and (c) of the Treaty for the period from 1 July 2014 to 31 December 2021 for regional aid granted until 31 December 2021 and areas designated in an approved regional aid map approved in application of Articles 107(3)(a) and (c) of the Treaty for the period from 1 January 2022 to 31 December 2027 for regional aid granted after 31 December 2021;

▼ B

- (28) ‘date of granting of the aid’ means the date when the legal right to receive the aid is conferred on the beneficiary under the applicable national legal regime;
- (29) ‘tangible assets’ means assets consisting of land, buildings and plant, machinery and equipment;
- (30) ‘intangible assets’ means assets that do not have a physical or financial embodiment such as patents, licences, know-how or other intellectual property;
- (31) ‘wage cost’ means the total amount actually payable by the beneficiary of the aid in respect of the employment concerned, comprising over a defined period of time the gross wage before tax and compulsory contributions such as social security, child care and parent care costs;
- (32) ‘net increase in the number of employees’ means a net increase in the number of employees in the establishment concerned compared with the average over a given period in time, and that any posts lost during that period must therefore be deducted and that the number of persons employed full-time, part-time and seasonal has to be considered with their annual labour unit fractions;
- (33) ‘dedicated infrastructure’ means infrastructure that is built for *ex-ante* identifiable undertaking(s) and tailored to their needs.
- (34) ‘financial intermediary’ means any financial institution regardless of its form and ownership, including fund-of-funds, private equity investment funds, public investment funds, banks, micro-finance institutions and guarantee societies;

▼ B

- (35) ‘journey’ means the movement of goods from the point of origin to the point of destination, including any intermediary sections or stages within or outside the Member State concerned, made using one or more means of transport;
- (36) ‘fair rate of return (FRR)’ means the expected rate of return equivalent to a risk-adjusted discount rate which reflects the level of risk of a project and the nature and level of capital the private investors plan to invest;
- (37) ‘total financing’ means the overall investment amount made into an eligible undertaking or project under Section 3 or under Articles 16 or 39 of this Regulation to the exclusion of entirely private investments provided on market terms and outside the scope of the relevant State aid measure;
- (38) ‘competitive bidding process’ means a non-discriminatory bidding process that provides for the participation of a sufficient number of undertakings and where the aid is granted on the basis of either the initial bid submitted by the bidder or a clearing price. In addition, the budget or volume related to the bidding process is a binding constraint leading to a situation where not all bidders can receive aid;

▼ M1

- (39) ‘operating profit’ means the difference between the discounted revenues and the discounted operating costs over the economic lifetime of the investment, where this difference is positive. The operating costs include costs such as personnel costs, materials, contracted services, communications, energy, maintenance, rent, administration, but exclude depreciation charges and the costs of financing if these have been covered by investment aid. Discounting revenues and operating costs using an appropriate discount rate allows a reasonable profit to be made.

▼ B**Definitions applying to regional aid**

- (40) Definitions applying to aid for broadband infrastructures (Section 10) are applicable to the relevant regional aid provisions;
- (41) ‘regional investment aid’ means regional aid granted for an initial investment or an initial investment in favour of a new economic activity;

▼ M1

- (42) ‘regional operating aid’ means aid to reduce an undertaking's current expenditure. This includes cost categories such as personnel costs, materials, contracted services, communications, energy, maintenance, rent, administration, but excludes depreciation charges and the costs of financing if these have been included in the eligible costs when granting investment aid;

▼ B

- (43) ‘steel sector’ means all activities related to the production of one or more of the following products:

▼B

(a) pig iron and ferro-alloys:

pig iron for steelmaking, foundry and other pig iron, spiegeleisen and high-carbon ferro-manganese, not including other ferro-alloys;

(b) crude and semi-finished products of iron, ordinary steel or special steel:

liquid steel whether or not cast into ingots, including ingots for forging semi-finished products: blooms, billets and slabs; sheet bars and tinplate bars; hot-rolled wide coils, with the exception of production of liquid steel for castings from small and medium-sized foundries;

(c) hot finished products of iron, ordinary steel or special steel:

rails, sleepers, fishplates, soleplates, joists, heavy sections of 80 mm and over, sheet piling, bars and sections of less than 80 mm and flats of less than 150 mm, wire rod, tube rounds and squares, hot-rolled hoop and strip (including tube strip), hot-rolled sheet (coated or uncoated), plates and sheets of 3 mm thickness and over, universal plates of 150 mm and over, with the exception of wire and wire products, bright bars and iron castings;

(d) cold finished products:

tinplate, terneplate, blackplate, galvanised sheets, other coated sheets, cold-rolled sheets, electrical sheets and strip for tinplate, cold-rolled plate, in coil and in strip;

(e) tubes:

all seamless steel tubes, welded steel tubes with a diameter of over 406.4 mm;

(44) 'synthetic fibres sector' means:

(a) extrusion/texturisation of all generic types of fibre and yarn based on polyester, polyamide, acrylic or polypropylene, irrespective of their end-uses; or

(b) polymerisation (including polycondensation) where it is integrated with extrusion in terms of the machinery used; or

(c) any ancillary process linked to the contemporaneous installation of extrusion/texturisation capacity by the prospective beneficiary or by another company in the group to which it belongs and which, in the specific business activity concerned, is normally integrated with such capacity in terms of the machinery used;

(45) 'transport sector' means the transport of passengers by aircraft, maritime transport, road or rail and by inland waterway or freight transport services for hire or reward; more specifically, the 'transport sector' means the following activities in terms of NACE Rev. 2:

▼ B

- (a) NACE 49: Land transport and transport via pipelines, excluding NACE 49.32 Taxi operation, 49.42 Removal services, 49.5 Transport via pipeline;
 - (b) NACE 50: Water transport;
 - (c) NACE 51: Air transport, excluding NACE 51.22 Space transport.
- (46) ‘scheme targeted at a limited number of specific sectors of economic activity’ means a scheme which covers activities falling within the scope of less than five classes (four-digit numerical code) of the NACE Rev. 2 statistical classification.
- (47) ‘tourism activity’ means the following activities in terms of NACE Rev. 2:
- (a) NACE 55: Accommodation;
 - (b) NACE 56: Food and beverage service activities;
 - (c) NACE 79: Travel agency, tour operator reservation service and related activities;
 - (d) NACE 90: Creative, arts and entertainment activities;
 - (e) NACE 91: Libraries, archives, museums and other cultural activities;
 - (f) NACE 93: Sports activities and amusement and recreation activities;

▼ M1

- (48) ‘sparsely populated areas’ means NUTS 2 regions with less than 8 inhabitants per km² or NUTS 3 regions with less than 12,5 inhabitants per km² or areas which are recognized by the Commission as such in an individual decision on a regional aid map in force at the time the aid is granted;
- (48a) ‘very sparsely populated areas’ means NUTS 2 regions with less than 8 inhabitants per km² or areas which are recognized by the Commission as such in an individual decision on a regional aid map in force at the time the aid is granted;

▼ B

- (49) ‘initial investment’ means:
- (a) an investment in tangible and intangible assets related to the setting-up of a new establishment, extension of the capacity of an existing establishment, diversification of the output of an establishment into products not previously produced in the establishment or a fundamental change in the overall production process of an existing establishment; or
 - (b) an acquisition of assets belonging to an establishment that has closed or would have closed had it not been purchased, and is bought by an investor unrelated to the seller and excludes sole acquisition of the shares of an undertaking;

▼B

- (50) ‘the same or a similar activity’ means an activity falling under the same class (four-digit numerical code) of the NACE Rev. 2 statistical classification of economic activities as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains ⁽¹⁾;
- (51) ‘initial investment in favour of new economic activity’ means:
- (a) an investment in tangible and intangible assets related to the setting up of a new establishment, or to the diversification of the activity of an establishment, under the condition that the new activity is not the same or a similar activity to the activity previously performed in the establishment;
 - (b) the acquisition of the assets belonging to an establishment that has closed or would have closed had it not been purchased, and is bought by an investor unrelated to the seller, under the condition that the new activity to be performed using the acquired assets is not the same or a similar activity to the activity performed in the establishment prior to the acquisition;
- (52) ‘large investment project’ means an initial investment with eligible costs exceeding EUR 50 million, calculated at prices and exchange rates on the date of granting the aid;
- (53) ‘point of destination’ means the place where the goods are unloaded;
- (54) ‘point of origin’ means the place where the goods are loaded for transport;

▼M1

- (55) ‘areas eligible for operating aid’ means an outermost region referred to in Article 349 of the Treaty, a sparsely populated area or a very sparsely populated area;

▼B

- (56) ‘means of transport’ means rail transport, road freight transport, inland waterway transport, maritime transport, air transport, and intermodal transport;
- (57) ‘urban development fund’ (‘UDF’) means a specialised investment vehicle set up for the purpose of investing in urban development projects under an urban development aid measure. UDFs are managed by an urban development fund manager;
- (58) ‘urban development fund manager’ means a professional management company with legal personality, selecting and making investments in eligible urban development projects;

⁽¹⁾ OJ L 393, 30.12.2006, p. 1.

▼ B

- (59) ‘urban development project’ (‘UDP’) means an investment project that has the potential to support the implementation of interventions envisaged by an integrated approach to sustainable urban development and contribute to achieving of the objectives defined therein, including projects with an internal rate of return which may not be sufficient to attract financing on a purely commercial basis. An urban development project may be organised as a separate block of finance within the legal structures of the beneficiary private investor or as a separate legal entity, e.g. a special purpose vehicle;
- (60) ‘integrated sustainable urban development strategy’ means a strategy officially proposed and certified by a relevant local authority or public sector agency, defined for a specific urban geographic area and period, that set out integrated actions to tackle the economic, environmental, climate, demographic and social challenges affecting urban areas;
- (61) ‘in-kind contribution’ means the contribution of land or real estate where the land or real estate forms part of the urban development project;

▼ M1

- (61a) ‘relocation’ means a transfer of the same or similar activity or part thereof from an establishment in one contracting party to the EEA Agreement (initial establishment) to the establishment in which the aided investment takes place in another contracting party to the EEA Agreement (aided establishment). There is a transfer if the product or service in the initial and in the aided establishments serves at least partly the same purposes and meets the demands or needs of the same type of customers and jobs are lost in the same or similar activity in one of the initial establishments of the beneficiary in the EEA;

▼ B**Definitions for Aid to SMEs**

- (62) ‘employment directly created by an investment project’ means employment concerning the activity to which the investment relates, including employment created following an increase in the utilisation rate of the capacity created by the investment;

▼ M4**▼ B****Definitions for Aid for access to finance for SMEs**

- (66) ‘quasi-equity investment’ means a type of financing that ranks between equity and debt, having a higher risk than senior debt and a lower risk than common equity and whose return for the holder is predominantly based on the profits or losses of the underlying target undertaking and which are unsecured in the event of default. Quasi-equity investments can be structured as debt, unsecured and subordinated, including mezzanine debt, and in some cases convertible into equity, or as preferred equity;

▼B

- (67) ‘guarantee’ in the context of sections 1, 3 and 7 of the Regulation means a written commitment to assume responsibility for all or part of a third party’s newly originated loan transactions such as debt or lease instruments, as well as quasi-equity instruments.;
- (68) ‘guarantee rate’ means the percentage of loss coverage by a public investor of each and every transaction eligible under the relevant State aid measure;
- (69) ‘exit’ means the liquidation of holdings by a financial intermediary or investor, including trade sale, write-offs, repayment of shares/loans, sale to another financial intermediary or another investor, sale to a financial institution and sale by public offering, including an initial public offering (IPO);
- (70) ‘financial endowment’ means a repayable public investment made to a financial intermediary for the purposes of making investments under a risk finance measure, and where all the proceeds shall be returned to the public investor;
- (71) ‘risk finance investment’ means equity and quasi-equity investments, loans including leases, guarantees, or a mix thereof to eligible undertakings for the purposes of making new investments;
- (72) ‘independent private investor’ means a private investor who is not a shareholder of the eligible undertaking in which it invests, including business angels and financial institutions, irrespective of their ownership, to the extent that they bear the full risk in respect of their investment. Upon the creation of a new company, private investors, including the founders, are considered to be independent from that company;
- (73) ‘natural person’ for the purpose of Articles 21 and 23 means a person other than a legal entity who is not an undertaking for the purposes of Article 107(1) of the Treaty;
- (74) ‘equity investment’ means the provision of capital to an undertaking, invested directly or indirectly in return for the ownership of a corresponding share of that undertaking;
- (75) ‘first commercial sale’ means the first sale by a company on a product or service market, excluding limited sales to test the market;
- (76) ‘unlisted SME’ means an SME which is not listed on the official list of a stock exchange, except for alternative trading platforms.
- (77) ‘follow-on investment’ means additional risk finance investment in a company subsequent to one or more previous risk finance investment rounds;
- (78) ‘replacement capital’ means the purchase of existing shares in a company from an earlier investor or shareholder;

▼ B

- (79) ‘entrusted entity’ means the European Investment Bank and the European Investment Fund, an international financial institution in which a Member State is a shareholder, or a financial institution established in a Member State aiming at the achievement of public interest under the control of a public authority, a public law body, or a private law body with a public service mission: the entrusted entity can be selected or directly appointed in accordance with the provisions of Directive 2004/18/EC on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts,⁽¹⁾ or any subsequent legislation replacing that Directive in full or in part;
- (80) ‘innovative enterprise’ means an enterprise:
- (a) that can demonstrate, by means of an evaluation carried out by an external expert that it will in the foreseeable future develop products, services or processes which are new or substantially improved compared to the state of the art in its industry, and which carry a risk of technological or industrial failure, or
 - (b) the research and development costs of which represent at least 10 % of its total operating costs 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;
- (81) ‘alternative trading platform’ means a multilateral trading facility as defined in Article 4(1)(15) of Directive 2004/39/EC where the majority of the financial instruments admitted to trading are issued by SMEs;
- (82) ‘loan’ means an agreement which obliges the lender to make available to the borrower an agreed amount of money for an agreed period of time and under which the borrower is obliged to repay the amount within the agreed period. It may take the form of a loan, or another funding instrument, including a lease, which provides the lender with a predominant component of minimum yield. The refinancing of existing loans shall not be an eligible loan.

Definitions for Aid for research and development and innovation

- (83) ‘research and knowledge-dissemination organisation’ means an entity (such as universities or research institutes, technology transfer agencies, innovation intermediaries, research-oriented physical or virtual collaborative entities), irrespective of its legal status (organised under public or private law) or way of financing, whose primary goal is to independently conduct fundamental research, industrial research or experimental development or to widely disseminate the results of such activities by

⁽¹⁾ OJ L 134, 30.4.2004, p. 114.

▼ B

way of teaching, publication or knowledge transfer. Where such entity also pursues economic activities the financing, the costs and the revenues of those economic activities must be accounted for separately. Undertakings that can exert a decisive influence upon such an entity, in the quality of, for example, shareholders or members, may not enjoy preferential access to the results generated by it;

- (84) ‘fundamental research’ means experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any direct commercial application or use in view;
- (85) ‘industrial research’ means the planned research or critical investigation aimed at the acquisition of new knowledge and skills for developing new products, processes or services or for bringing about a significant improvement in existing products, processes or services. It comprises the creation of components parts of complex systems, and may include the construction of prototypes in a laboratory environment or in an environment with simulated interfaces to existing systems as well as of pilot lines, when necessary for the industrial research and notably for generic technology validation;
- (86) ‘experimental development’ means acquiring, combining, shaping and using existing scientific, technological, business and other relevant knowledge and skills with the aim of developing new or improved products, processes or services. This may also include, for example, activities aiming at the conceptual definition, planning and documentation of new products, processes or services;

Experimental development may comprise prototyping, demonstrating, piloting, testing and validation of new or improved products, processes or services in environments representative of real life operating conditions where the primary objective is to make further technical improvements on products, processes or services that are not substantially set. This may include the development of a commercially usable prototype or pilot which is necessarily the final commercial product and which is too expensive to produce for it to be used only for demonstration and validation purposes.

Experimental development does not include routine or periodic changes made to existing products, production lines, manufacturing processes, services and other operations in progress, even if those changes may represent improvements;

- (87) ‘feasibility study’ means the evaluation and analysis of the potential of a project, which aims at supporting the process of decision-making by objectively and rationally uncovering its strengths and weaknesses, opportunities and threats, as well as identifying the resources required to carry it through and ultimately its prospects for success;

▼B

- (88) ‘personnel costs’ means the costs of researchers, technicians and other supporting staff to the extent employed on the relevant project or activity;
- (89) ‘arm's length’ means that the conditions of the transaction between the contracting parties do not differ from those which would be stipulated between independent enterprises and contain no element of collusion. Any transaction that results from an open, transparent and non-discriminatory procedure is considered as meeting the arm's length principle;
- (90) ‘effective collaboration’ means collaboration between at least two independent parties to exchange knowledge or technology, or to achieve a common objective based on the division of labour where the parties jointly define the scope of the collaborative project, contribute to its implementation and share its risks, as well as its results. One or several parties may bear the full costs of the project and thus relieve other parties of its financial risks. Contract research and provision of research services are not considered forms of collaboration.
- (91) ‘research infrastructure’ means facilities, resources and related services that are used by the scientific community to conduct research in their respective fields and covers scientific equipment or sets of instruments, knowledge-based resources such as collections, archives or structured scientific information, enabling information and communication technology-based infrastructures such as grid, computing, software and communication, or any other entity of a unique nature essential to conduct research. Such infrastructures may be ‘single-sited’ or ‘distributed’ (an organised network of resources) in accordance with Article 2(a) of Council Regulation (EC) No 723/2009 of 25 June 2009 on the Community legal framework for a European Research Infrastructure Consortium (ERIC) ⁽¹⁾;
- (92) ‘innovation clusters’ means structures or organised groups of independent parties (such as innovative start-ups, small, medium and large enterprises, as well as research and knowledge dissemination organisations, non-for-profit organisations and other related economic actors) designed to stimulate innovative activity through promotion, sharing of facilities and exchange of knowledge and expertise and by contributing effectively to knowledge transfer, networking, information dissemination and collaboration among the undertakings and other organisations in the cluster;
- (93) ‘highly qualified personnel’ means staff having a tertiary education degree and at least 5 years of relevant professional experience which may also include doctoral training;
- (94) ‘innovation advisory services’ means consultancy, assistance and training in the fields of knowledge transfer, acquisition, protection and exploitation of intangible assets, use of standards and regulations embedding them;

⁽¹⁾ OJ L 206, 8.8.2009, p. 1.

▼ B

- (95) ‘innovation support services’ means the provision of office space, data banks, libraries, market research, laboratories, quality labelling, testing and certification for the purpose of developing more effective products, processes or services;
- (96) ‘organisational innovation’ means the implementation of a new organisational method in an undertaking's business practices, workplace organisation or external relations, excluding changes that are based on organisational methods already in use in the undertaking, changes in management strategy, mergers and acquisitions, ceasing to use a process, simple capital replacement or extension, changes resulting purely from changes in factor prices, customisation, localisation, regular, seasonal and other cyclical changes and trading of new or significantly improved products;
- (97) ‘process innovation’ means the implementation of a new or significantly improved production or delivery method (including significant changes in techniques, equipment or software), excluding minor changes or improvements, increases in production or service capabilities through the addition of manufacturing or logistical systems which are very similar to those already in use, ceasing to use a process, simple capital replacement or extension, changes resulting purely from changes in factor prices, customisation, localisation, regular, seasonal and other cyclical changes and trading of new or significantly improved products;
- (98) ‘secondment’ means temporary employment of staff by a beneficiary with the right for the staff to return to the previous employer;

Definitions for aid for disadvantaged workers and for workers with disabilities

- (99) ‘severely disadvantaged worker’ means any person who:
- (a) has not been in regular paid employment for at least 24 months; or
 - (b) has not been in regular paid employment for at least 12 months and belongs to one of the categories (b) to (g) mentioned under the definition of ‘disadvantaged worker’.
- (100) ‘sheltered employment’ means employment in an undertaking where at least 30 % of workers are workers with disabilities;

Definitions applying to aid for environmental protection

- (101) ‘environmental protection’ means any action designed to remedy or prevent damage to physical surroundings or natural resources by a beneficiary's own activities, to reduce risk of such damage or to lead to a more efficient use of natural resources, including energy-saving measures and the use of renewable sources of energy;

▼ B

- (102) ‘Union standard’ means:
- (a) a mandatory Union standard setting the levels to be attained in environmental terms by individual undertakings; or
 - (b) the obligation under Directive 2010/75/EU of the European Parliament and of the Council ⁽¹⁾ to use the best available techniques (BAT) and ensure that emission levels of pollutants are not higher than they would be when applying BAT; for the cases where emission levels associated with the BAT have been defined in implementing acts adopted under Directive 2010/75/EU, those levels will be applicable for the purpose of this Regulation; where those levels are expressed as a range, the limit where the BAT is first achieved will be applicable;

▼ M4

- (102a) ciallaíonn ‘bonneagar athluchtaithe’ bonneagar fosaithe nó móibíleach lena soláthraítear leictreachas d’fheithiclí bóthair;
- (102b) ciallaíonn ‘bonneagar athbhreoslaithe’ bonneagar fosaithe nó móibíleach lena soláthraítear hidrigin d’fheithiclí bóthair;
- (102c) ciallaíonn ‘hidrigin inathnuaite’ hidrigin a tháirgtear trí leictrealú uisce (i leictrealóir, a chumhachtaítear le leictreachas a eascraíonn as foinsí inathnuaite), nó trí athchóiriú bithgháis nó trí thiontú bithcheimiceach bithmhaise, má tá sé i gcomhréir le critéir inbhuanaitheachta a leagtar amach in Airteagal 29 de Threoir (AE) 2018/2001 ó Pharlaimint na hEorpa agus ón gComhairle ⁽²⁾;

▼ B

- (103) ‘energy efficiency’ means an amount of saved energy determined by measuring and/or estimating consumption before and after implementation of an energy-efficiency improvement measure, whilst ensuring normalisation for external conditions that affect energy consumption;

▼ M4

- (103a) ciallaíonn ‘foirgneamh cónaithe’ foirgneamh atá comhdhéanta go heisiach de theaghaisí aonteaghlaigh nó ilteaghlaigh;
- (103b) ciallaíonn ‘seirbhísí sóisialta’ seirbhísí atá sainaitheanta go soiléir lena bhfreastalaítear ar riachtanais shóisialta, go háirithe maidir le cúram sláinte agus cúram fadtéarmach, cúram leanáí, rochtain ar mhargadh an tsaothair agus athimeascadh isteach i margadh an tsaothair, tithíocht shóisialta (a chiallaíonn tithíocht do shaoránaigh faoi mhíbhuntáiste nó do ghrúpaí nach bhfuil na buntáistí sóisialta céanna acu agus nach bhfuil in ann, de bharr srianta sócmhainneachta, tithíocht a fháil ag coinníollacha margaidh) agus cúram agus cuimsiú sóisialta grúpaí leochailleacha (mar a mhínítear in aithris 11 de Chinneadh 2012/21/AE ón gCoimisiún ⁽³⁾);

⁽¹⁾ OJ L 24, 29.1.2008, p. 8.

⁽²⁾ Treoir (AE) 2018/2001 ó Pharlaimint na hEorpa agus ón gComhairle an 11 Nollaig 2018 maidir le húsáid fuinnimh ó fhoinsí inathnuaite a chur chun cinn (IO L 328, 21.12.2018, lch. 82).

⁽³⁾ Cinneadh 2012/21/AE ón gCoimisiún an 20 Nollaig 2011 maidir le hAirteagal 106(2) den Chonradh ar Fheidhmiú an Aontais Eorpaigh a chur i bhfeidhm ar Státchabhair i bhfoirm cúiteamh seirbhíse poiblí arna thabhairt do ghnóthais áirithe a bhfuil de chúram orthu seirbhísí ar mhaithe leis an leas eacnamaíoch i gcoitinne a oibriú (IO L 7, 11.1.2012, lch. 3).

▼ M4

- (103c) ciallaíonn ‘digitíú’ glacadh teicneolaíochtaí a dhéantar le gléasanna leictreonacha agus/nó córais leictreonacha lenar féidir feidhmiúlacht táirgí a mhéadú, seirbhísí ar líne a fhorbairt, próisis a nuachóiriú, nó aistriú chuig samhlacha gnó atá bunaithe ar tháirgeadh earraí agus soláthar seirbhíse a dhí-idirmheánú, agus tionchar bunathraitheach á tháirgeadh aige sa deireadh;
- (103d) ciallaíonn ‘ullmhacht chliste’ acmhainn na bhfoirgneamh (nó na n-aonad foirgnimh) chun a n-oibriú a oiriúnú do riachtanais an áititheora, lena n-áirítear éifeachtúlacht fuinnimh agus feidhmíocht fhoriomlán a bharrfheabhsú, agus chun a n-oibriú a oiriúnú mar fhreagairt do chomharthaí ón eangach;
- (103e) ciallaíonn ‘cuideachta mheánchaipitlithe bheag’ gnóthas nach fiontar beag agus meánmhéide é agus nach mó a líon fostaithe ná 499 nduine, a ríomhtar i gcomhréir le hAirteagail 3 go 6 d’Iarscríbhinn I, nach mó a láimhdeachas bliantúil ná EUR 100 milliún nó nach mó a chlár comhardaithe bliantúil ná EUR 86 mhilliún; measfar roinnt eintiteas a bheith ina ngnóthas amháin má chomhlíontar ceann ar bith de na coiníollacha a liostaítear in Airteagal 3(3) d’Iarscríbhinn I;

▼ B

- (104) ‘energy efficiency project’ means an investment project that increases the energy efficiency of a building;
- (105) ‘energy efficiency fund (EEF)’ means a specialised investment vehicle set up for the purpose of investing in energy efficiency projects aimed at improving the energy efficiency of buildings in both the domestic and non-domestic sectors. EEFs are managed by an energy efficiency fund manager;
- (106) ‘energy efficiency fund manager’ means a professional management company with a legal personality, selecting and making investments in eligible energy efficiency projects;
- (107) ‘high-efficiency cogeneration’ means cogeneration which satisfies the definition of high efficiency cogeneration as set out in Article 2(34) of Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC ⁽¹⁾;
- (108) ‘cogeneration’ or combined heat and power (CHP) means the simultaneous generation in one process of thermal energy and electrical and/or mechanical energy;
- (109) ‘energy from renewable energy sources’ means energy produced by plants using only renewable energy sources, as well as the share in terms of calorific value of energy produced from renewable energy sources in hybrid plants which also use conventional energy sources. It includes renewable electricity used for filling storage systems, but excludes electricity produced as a result of storage systems;

⁽¹⁾ OJ L 315, 14.11.2012, p. 1.

▼B

- (110) ‘renewable energy sources’ means the following renewable non-fossil energy sources: wind, solar, aerothermal, geothermal, hydrothermal and ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas and biogases;
- (111) ‘biofuel’ means liquid or gaseous fuel for transport produced from biomass;
- (112) ‘sustainable biofuel’ means a biofuel fulfilling the sustainability criteria set out in Article 17 of Directive 2009/28/EC;
- (113) ‘food based biofuel’ means a biofuel produced from cereal and other starch rich crops, sugars and oil crops as defined in the Commission's Proposal for a Directive of the European Parliament and of the Council amending Directive 98/70/EC relating to the quality of petrol and diesel fuels and amending Directive 2009/28/EC on the promotion of the use of energy from renewable sources ⁽¹⁾;
- (114) ‘new and innovative technology’ means a new and unproven technology compared to the state of the art in the industry, which carries a risk of technological or industrial failure and is not an optimisation or scaling up of an existing technology;
- (115) ‘balancing responsibilities’ means responsibility for imbalances (deviations between generation, consumption and commercial transactions) of a market participant or its chosen representative, referred to as the ‘Balance Responsible Party’, within a given period of time, referred to as the ‘Imbalance Settlement Period’;
- (116) ‘standard balancing responsibilities’ means non-discriminatory balancing responsibilities across technologies which do not exempt any generator from those responsibilities;
- (117) ‘biomass’ means the biodegradable fraction of products, waste and residues from agriculture (including vegetal and animal substances), forestry and related industries including fisheries and aquaculture, as well as biogases and the biodegradable fraction of industrial and municipal waste;
- (118) ‘total levelized costs of producing energy’ is a calculation of the cost of generating electricity at the point of connection to a load or electricity grid. It includes the initial capital, discount rate, as well as the costs of continuous operation, fuel, and maintenance;
- (119) ‘environmental tax’ means a tax with a specific tax base that has a clear negative effect on the environment or which seeks to tax certain activities, goods or services so that the environmental costs may be included in their price and/or so that producers and consumers are oriented towards activities which better respect the environment;

⁽¹⁾ COM (2012) 595, 17.10.2012.

▼B

- (120) ‘Union minimum tax level’ means the minimum level of taxation provided for in the Union legislation; for energy products and electricity it 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 ⁽¹⁾;
- (121) ‘contaminated site’ means a site where there is a confirmed presence, caused by man, of hazardous substances of such a level that they pose a significant risk to human health or the environment taking into account current and approved future use of the land;
- (122) ‘polluter pays principle’ or ‘PPP’ means that the costs of measures to deal with pollution should be borne by the polluter who causes the pollution;
- (123) ‘pollution’ means the damage caused by a polluter directly or indirectly damaging the environment, or by creating conditions leading to such damage to physical surroundings or natural resources;
- (124) ‘energy efficient district heating and cooling’ means a district heating and cooling system which satisfies the definition of efficient district heating and cooling system set out in Article 2(41) and (42) of Directive 2012/27/EU. The definition includes the heating/cooling production plants and the network (including related facilities) necessary to distribute the heat/cooling from the production units to the customer premises;
- (125) ‘polluter’ means someone who directly or indirectly damages the environment or who creates conditions leading to such damage.
- (126) ‘re-use’ means any operation by which products or components that are not waste are used again for the same purpose for which they were conceived;
- (127) ‘preparing for re-use’ means checking, cleaning or repairing recovery operations, by which products or components of products that have become waste are prepared so that they can be re-used without any other pre-processing;
- (128) ‘recycling’ means any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations;
- (129) ‘state of the art’ means a process in which the re-use of a waste product to manufacture an end product is economically profitable normal practice. Where appropriate, the concept of state of the art must be interpreted from a Union technological and internal market perspective;

⁽¹⁾ OJ L 283, 31.10.2003, p. 51.

▼B

(130) ‘energy infrastructure’ means any physical equipment or facility which is located within the Union or linking the Union to one or more third countries and falling under the following categories:

- (a) concerning electricity:
- (i) infrastructure for transmission, as defined in Article 2(3) by Directive 2009/72/EC of 13 July 2009 concerning common rules for internal market in electricity ⁽¹⁾;
 - (ii) infrastructure for distribution, as defined in Article 2(5) by Directive 2009/72/EC;
 - (iii) electricity storage, defined as facilities used for storing electricity on a permanent or temporary basis in above-ground or underground infrastructure or geological sites, provided they are directly connected to high-voltage transmission lines designed for a voltage of 110 kV or more;
 - (iv) any equipment or installation essential for the systems defined in points (i) to (iii) to operate safely, securely and efficiently, including protection, monitoring and control systems at all voltage levels and substations; and
 - (v) smart grids, defined as any equipment, line, cable or installation, both at transmission and low and medium voltage distribution level, aiming at two-way digital communication, real-time or close to real-time, interactive and intelligent monitoring and management of electricity generation, transmission, distribution and consumption within an electricity network in view of developing a network efficiently integrating the behaviour and actions of all users connected to it — generators, consumers and those that do both — in order to ensure an economically efficient, sustainable electricity system with low losses and high quality and security of supply and safety;
- (b) concerning gas:
- (i) transmission and distribution pipelines for the transport of natural gas and bio gas that form part of a network, excluding high-pressure pipelines used for upstream distribution of natural gas;
 - (ii) underground storage facilities connected to the high-pressure gas pipelines mentioned in point (i);
 - (iii) reception, storage and regasification or decompression facilities for liquefied natural gas (‘LNG’) or compressed natural gas (‘CNG’); and
 - (iv) any equipment or installation essential for the system to operate safely, securely and efficiently or to enable bi-directional capacity, including compressor stations;

⁽¹⁾ OJ L 211, 14.8.2009, p. 55.

▼B

- (c) concerning oil:
- (i) pipelines used to transport crude oil;
 - (ii) pumping stations and storage facilities necessary for the operation of crude oil pipelines; and
 - (iii) any equipment or installation essential for the system in question to operate properly, securely and efficiently, including protection, monitoring and control systems and reverse-flow devices;
- (d) concerning CO₂: networks of pipelines, including associated booster stations, for the transport of CO₂ to storage sites, with the aim to inject the CO₂ in suitable underground geological formations for permanent storage;

- (131) ‘internal energy market legislation’ includes Directive 2009/72/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in electricity, Directive 2009/73/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in natural gas⁽¹⁾, Regulation (EC) No 713/2009 of the European Parliament and of the Council of 13 July 2009 establishing an Agency for the Cooperation of Energy Regulators⁽²⁾; Regulation (EC) No 714/2009 of the European Parliament and of the Council of 13 July 2009 on conditions for access to the network for cross-border exchanges⁽³⁾ and Regulation (EC) No 715/2009 of the European Parliament and of the Council of 13 July 2009 on conditions for access to the natural gas transmission networks⁽⁴⁾ or any subsequent legislation replacing these acts in full or in part;

Definitions applying to social aid for transport for residents of remote regions

- (132) ‘normal residence’ means the place where a natural person lives for at least 185 days, in each calendar year, because of personal and occupational ties; in the case of a person whose occupational ties are in a different place from his/her personal ties and who lives in two or more Member States, the place of normal residence is regarded as the place of his/her personal ties provided that he/she returns there regularly; where a person is living in a Member State in order to carry out a task of a set duration, the place of residence is still regarded as being the place of his/her personal ties, irrespective of whether he/she returns there during the course of this activity; attendance at a university or school in another Member State does not constitute a transfer of normal residence; alternatively, ‘normal residence’ shall have the meaning attributed to it in Member States’ national law.

⁽¹⁾ OJ L 211, 14.8.2009, p. 94.

⁽²⁾ OJ L 211, 14.8.2009, p. 1.

⁽³⁾ OJ L 211, 14.8.2009, p. 15.

⁽⁴⁾ OJ L 211, 14.8.2009, p. 36.

▼ B**Definitions for aid for broadband infrastructures****▼ M4****▼ B**

- (134) ‘broadband-related civil engineering works’ means the civil engineering works which are necessary for the deployment of a broadband network, such as digging up a road in order to enable the placement of (broadband) ducts;
- (135) ‘ducts’ means underground pipes or conduits used to house (fibre, copper or coax) cables of a broadband network;
- (136) ‘physical unbundling’ grants access to the end-consumer access line and allows competitors' own transmission systems to directly transmit over it;

▼ M4

- (137) ciallaíonn ‘líonra éighníomhach’ líonra nach bhfuil aon ghné ghníomhach aige, amhail: bonneagar innealtóireachta sibhialta, píobáin, ductanna, dúnphoill iniúchta, dúnphoill, snáithín dorcha, caibinéid, soláthar cumhachta, suiteálacha aeróige, aeróga éighníomhacha, crainn, cuailí agus túir;

▼ B

- (139) ‘wholesale access’ means access which enables an operator to utilise the facilities of another operator. The widest possible access to be provided over the relevant network shall include, on the basis of the current technological developments, at least the following access products. For FTTH/FTTB networks: ducts access, access to dark fibre, unbundled access to the local loop, and bit-stream access. For cable networks: duct access and bit-stream access. For FTTC networks: duct access, sub-loop unbundling and bit-stream access. For passive network infrastructure: duct access, access to dark fibre and/or unbundled access to the local loop. For ADSL-based broadband networks: unbundled access to the local loop, bit-stream access. For mobile or wireless networks: bit-stream, sharing of physical masts and access to the backhaul networks. For satellite platforms: bit-stream access;

▼ M4

- (139a) ciallaíonn ‘áitribh in-nasctha’ áitribh is féidir a nascadh laistigh de thréimhse ghearr ama ag an ngnáth-tháille gníomhachtúcháin don úsáideoir deiridh, is cuma cé acu atá nó nach bhfuil na háitribh sin nasctha leis an líonra. Ní thuirisceoidh oibreoir áitreabh a bheith in-nasctha ach amháin i gcás inarb amhlaidh, tar éis iarraidh a fháil ó úsáideoir deiridh, go ngabhann sé air an t-áitreabh a nascadh as gnáth-tháillí gníomhachtúcháin, rud a fhágann nach ngearrfar aon chostas breise ná eisceachtúil agus, i gcás ar bith, as táille nach mó í ná an ghnáth-tháille gníomhachtúcháin sa Bhallstát lena mbaineann. Beidh soláthraí na líonraí cumarsáide leictreonaí agus na seirbhísí cumarsáide leictreonaí in ann an tseirbhís a nascadh agus a ghníomhachtú ag an áitreabh ar leith laistigh de 4 seachtaine ó dháta na hiarrata;

▼M4

- (139b) ciallaíonn ‘spreagthaí socheacnamaíocha’ eintitis ar féidir leo, trína misean, trína gcineál nó trína láthair, sochair shocheacnamaíocha thábhachtacha a ghiniúint go díreach nó go hindíreach do shaoránaigh, gnólachtaí agus pobail áitiúla atá lonnaithe ina geríoch mórthimpeall nó ina limistéar tionchair, lena n-áirítear, i measc nithe eile, údaráis phoiblí, eintitis phoiblí nó phríobháideacha a gcuirtear de chúram orthu seirbhísí ar mhaithe leis an leas i gcoitinne nó seirbhísí ar mhaithe leis an leas eacnamaíoch i gcoitinne a oibriú mar a leagtar amach in Airteagal 106(2) den Chonradh agus frontair atá dian ón taobh digiteach de;
- (139c) ciallaíonn ‘conair 5G’ cosán iompair, bóthar, iarnród nó uiscebhealach intíre a chumhaítear go hiomlán le bonneagar nascachta digití, córais 5G go háirithe, agus lena gcumasaítear seirbhísí digiteacha sineirge mar a shainmhínítear i Rialachán (AE) 2021/1153 ó Pharlaimint na hEorpa agus ón gComhairle ⁽¹⁾, lena n-áirítear soghluaisteacht nasctha agus uathoibrithe, seirbhísí soghluaisteachta cliste comhchosúla d’iarnróid nó nascacht dhigiteach ar uiscebhealaí intíre;

▼B**Definitions for aid for culture and heritage conservation**

- (140) ‘difficult audiovisual works’: means the works identified as such by Member States on the basis of pre-defined criteria when setting up schemes or granting the aid and may include films whose sole original version is in a language of a Member State with a limited territory, population or language area, short films, films by first-time and second-time directors, documentaries, or low budget or otherwise commercially difficult works;
- (141) Development Assistance Committee (DAC) List of the OECD: means all countries and territories that are eligible to receive official development assistance and included in the list compiled by the Organisation for Economic Cooperation and Development (OECD);
- (142) ‘reasonable profit’ shall be determined with respect to the typical profit for the sector concerned. In any event, a rate of return on capital that does not exceed the relevant swap rate plus a premium of 100 basis points will be considered to be reasonable.

Definitions for aid for sport and multifunctional recreational infrastructures

- (143) ‘professional sport’ means the practice of sport in the nature of gainful employment or remunerated service, irrespective of whether or not a formal labour contract has been established between the professional sportsperson and the relevant sport organisation, where the compensation exceeds the cost of participation and constitutes a significant part of the income for the sportsperson. Travel and accommodation expenses to participate to the sport event shall not be considered as compensation for the purposes of this Regulation.

⁽¹⁾ Rialachán (AE) 2021/1153 ó Pharlaimint na hEorpa agus ón gComhairle an 7 Iúil 2021 lena mbunaítear an tSaoráid um Chónascadh na hEorpa agus lena n-aisghairtear Rialachán (AE) Uimh. 1316/2013 agus (AE) Uimh. 283/2014 (IO L 249, 14.7.2021, lch. 38).

▼ **M1****Definitions for Aid for regional airports**

- (144) ‘airport infrastructure’ means infrastructure and equipment for the provision of airport services by the airport to airlines and the various service providers, including runways, terminals, aprons, taxiways, centralised ground handling infrastructure and any other facilities that directly support the airport services, excluding infrastructure and equipment which is primarily necessary for pursuing non-aeronautical activities;
- (145) ‘airline’ means any airline with a valid operating licence issued by a Member State or a Member of the Common European Aviation Area pursuant to Regulation (EC) No 1008/2008 of the European Parliament and of the Council ⁽¹⁾;
- (146) ‘airport’ means an entity or group of entities performing the economic activity of providing airport services to airlines;
- (147) ‘airport services’ means services provided to airlines by an airport or any of its subsidiaries, to ensure the handling of aircraft, from landing to take-off, and of passengers and freight, so as to enable airlines to provide air transport services, including the provision of ground handling services and the provision of centralised ground handling infrastructure;
- (148) ‘average annual passenger traffic’ means a figure determined on the basis of the inbound and outbound passenger traffic during the two financial years preceding that in which the aid is granted;
- (149) ‘centralised ground handling infrastructure’ means infrastructure which is normally operated by the airport manager and put at the disposal of the various providers of ground handling services active at the airport in exchange for remuneration, excluding equipment owned or operated by the providers of ground handling services;
- (150) ‘high-speed train’ means a train capable of reaching speeds of over 200 km/h;
- (151) ‘ground handling services’ means services provided to airport users at airports as described in the Annex to Council Directive 96/67/EC ⁽²⁾;
- (152) ‘non-aeronautical activities’ means commercial services to airlines or other users of the airport, including ancillary services to passengers, freight forwarders or other service providers, renting out of offices and shops, car parking and hotels;

⁽¹⁾ Regulation (EC) No 1008/2008 of the European Parliament and of the Council of 24 September 2008 on common rules for the operation of air services in the Community (OJ L 293, 31.10.2008, p. 3).

⁽²⁾ Council Directive 96/67/EC of 15 October 1996 on access to the ground-handling market at Community airports (OJ L 272, 25.10.1996, p. 36).

▼ M1

- (153) ‘regional airport’ means an airport with average annual passenger traffic of up to 3 million passengers;

Definitions for Aid for ports

- (154) ‘port’ means an area of land and water made up of such infrastructure and equipment, so as to permit the reception of waterborne vessels, their loading and unloading, the storage of goods, the receipt and delivery of those goods and the embarkation and disembarkation of passengers, crew and other persons and any other infrastructure necessary for transport operators in the port;
- (155) ‘maritime port’ means a port for, principally, the reception of sea-going vessels;
- (156) ‘inland port’ means a port other than a maritime port, for the reception of inland waterway vessels;
- (157) ‘port infrastructure’ means infrastructure and facilities for the provision of transport related port services, for example berths used for the mooring of ships, quay walls, jetties and floating pontoon ramps in tidal areas, internal basins, backfills and land reclamation, alternative fuel infrastructure and infrastructure for the collection of ship-generated waste and cargo residues;
- (158) ‘port superstructure’ means surface arrangements (such as for storage), fixed equipment (such as warehouses and terminal buildings) as well as mobile equipment (such as cranes) located in a port for the provision of transport related port services;
- (159) ‘access infrastructure’ means any type of infrastructure necessary to ensure access and entry from land or sea and river by users to a port, or in a port, such as roads, rail tracks, channels and locks;
- (160) ‘dredging’ means the removal of sediments from the bottom of the waterway access to a port, or in a port;
- (161) ‘alternative fuel infrastructure’ means a fixed, mobile or offshore port infrastructure allowing a port to supply vessels with energy sources such as electricity, hydrogen, biofuels as defined in point (i) of Article 2 of Directive 2009/28/EC, synthetic and paraffinic fuels, natural gas, including biomethane, in gaseous form (compressed natural gas (CNG)) and liquefied form (liquefied natural gas (LNG)), and liquefied petroleum gas (LPG) which serve, at least partly, as a substitute for fossil oil sources in the energy supply to transport and which have the potential to contribute to its decarbonisation and enhance the environmental performance of the transport sector;
- (162) ‘vessels’ mean floating structures, whether self-propelled or not, with one or more surface displacement hulls;
- (163) ‘sea-going vessels’ mean vessels other than those which navigate solely or mainly in inland waterways or in waters within, or closely adjacent to, sheltered waters;

▼ **M1**

- (164) ‘inland waterway vessels’ mean vessels intended solely or mainly for navigation on inland waterways or in waters within, or closely adjacent to, sheltered waters;
- (165) ‘infrastructure for the collection of ship-generated waste and cargo residues’ means fixed, floating or mobile port facilities capable of receiving ship-generated waste or cargo residues as defined in Directive 2000/59/EC of the European Parliament and of the Council ⁽¹⁾.

▼ **M4**

Sainmhínte le haghaidh cabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo (beidh ag téarmaí a shainmhíntear faoi cheannteidil eile den Airteagal seo an bhrí chéanna a leagtar síos istigh iontu le haghaidh cabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo freisin)

- (166) tá ag ‘an Ciste InvestEU’, ‘ráthaíocht AE’, ‘táirge airgeadais’, ‘bainc nó institiúidí náisiúnta le haghaidh spreagadh’ agus ‘comhpháirtí cur chun feidhme’ an bhrí a leagtar amach in Airteagal 2 de Rialachán (AE) 2021/523;
- (167) ciallaíonn ‘idirghabhálaí airgeadais’, chun críocha Roinn 16, idirghabhálaí airgeadais de réir bhrí phointe (34), cé is moite de chomhpháirtithe cur chun feidhme;
- (168) ciallaíonn ‘idirghabhálaí airgeadais tráchtála’ idirghabhálaí airgeadais a oibríonn ar bhonn brabúis agus ar a riosca iomlán féin, gan ráthaíocht phoiblí, agus ní mheastar bainc ná institiúidí náisiúnta le haghaidh spreagadh a bheith ina n-idirghabhálaithe airgeadais tráchtála;
- (169) tá ag ‘nód uirbeach TEN-T’ an bhrí a leagtar amach in Airteagal 3, pointe (p), de Rialachán (AE) Uimh. 1315/2013 ó Pharlaimint na hEorpa agus ón gComhairle ⁽²⁾;
- (170) ciallaíonn ‘iontrálaí nua’ gnóthas iarnróid de réir bhrí Airteagal 3(1) de Threoir 2012/34/AE ó Pharlaimint na hEorpa agus ón gComhairle ⁽³⁾, a chomhlíonann na coinníollacha seo a leanas:
- (a) fuair sé ceadúnas de bhun Airteagal 17(3) de Threoir 2012/34/AE le haghaidh na deighleoige ábhartha den mhargadh níos lú ná fiche bliain sula ndeonaítear an chabhair;
- (b) níl sé ceangailte, de réir bhrí Airteagal 3(3) d’Iarscríbhinn I a ghabhann leis an Rialachán seo, le gnóthas iarnróid a fuair ceadúnas de réir bhrí Airteagal 3(14) de Threoir 2012/34/AE roimh an 1 Eanáir 2010;

⁽¹⁾ Directive 2000/59/EC of the European Parliament and of the Council of 27 November 2000 on port reception facilities for ship-generated waste and cargo residues (OJ L 332, 28.12.2000, p. 81).

⁽²⁾ Rialachán (AE) Uimh. 1315/2013 ó Pharlaimint na hEorpa agus ón gComhairle an 11 Nollaig 2013 maidir le treoirlínte an Aontais chun an gréasán tras-Eorpach iompair a fhorbairt agus lena n-aisghairtear Cinneadh Uimh. 661/2010/AE (IO L 348, 20.12.2013, lch. 1).

⁽³⁾ Treoir 2012/34/AE ó Pharlaimint na hEorpa agus ón gComhairle an 21 Samhain 2012 lena mbunaítear limistéar Eorpach aonair iarnróid (IO L 343, 14.12.2012, lch. 32).

▼M4

- (171) ciallaíonn ‘iompar uirbeach’ iompar laistigh de chathair nó de cheirtleán agus laistigh de chriosanna comaitéireachta na cathrach sin nó an cheirtleáin sin;
- (172) tá ag ‘éiceachóras’, ‘bithéagsúlacht’ agus ‘ríocht maith éiceachórais’ an bhri a leagtar amach in Airteagal 2 de Rialachán (AE) 2020/852 ó Pharlaimint na hEorpa agus ón gComhairle ⁽¹⁾;

▼B*Article 3***Conditions for exemption**

Aid schemes, individual aid granted under aid schemes and ad hoc aid shall be compatible with the internal market within the meaning of Article 107(2) or (3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty provided that such aid fulfils all the conditions laid down in Chapter I of this Regulation, as well as the specific conditions for the relevant category of aid laid down in Chapter III of this Regulation.

*Article 4***Notification thresholds**

1. This Regulation shall not apply to aid which exceeds the following thresholds:
- (a) for regional investment aid: the ‘adjusted aid amount’ of aid, as calculated in accordance with the mechanism defined in Article 2, point 20 for an investment with eligible costs of EUR 100 million;
- (b) for regional urban development aid, EUR 20 million as laid down in Article 16(3);
- (c) for investment aid to SMEs: EUR 7,5 million per undertaking per investment project;
- (d) for aid for consultancy in favour of SMEs: EUR 2 million per undertaking, per project;
- (e) for aid to SMEs for participation in fairs: EUR 2 million per undertaking, per year;

▼M4

- (f) i gcás cabhrach do ghnóthais atá ag glacadh páirt i dtionscadail Chomhair Chriochaigh Eorpaigh; i gcás cabhrach faoi Airteagal 20, EUR 2 mhilliún in aghaidh an ghnóthais in aghaidh an tionscadail; i gcás cabhrach faoi Airteagal 20a, na méideanna a leagtar síos in Airteagal 20a(2) in aghaidh an ghnóthais in aghaidh an tionscadail;

▼B

- (g) for risk finance aid: EUR 15 million per eligible undertaking as laid down in Article 21(9);

⁽¹⁾ Rialachán (AE) 2020/852 ó Pharlaimint na hEorpa agus ón gComhairle an 18 Meitheamh 2020 maidir le creat a bhunú chun infheistíocht inbhuanaithe a éascú, agus lena leasaítear Rialachán (AE) 2019/2088 (IO L 198, 22.6.2020, lch. 13).

▼B

- (h) for aid for start-ups: the amounts laid down per undertaking in Article 22(3), (4) and (5);
- (i) for aid for research and development:
 - (i) if the project is predominantly fundamental research: EUR 40 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of fundamental research;
 - (ii) if the project is predominantly industrial research: EUR 20 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of industrial research or within the categories of industrial research and fundamental research taken together;
 - (iii) if the project is predominantly experimental development: EUR 15 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of experimental development;
 - (iv) if the project is a Eureka project or is implemented by a Joint Undertaking established on the basis of Article 185 or of Article 187 of the Treaty, the amounts referred to in points (i) to (iii) are doubled.
 - (v) if the aid for research and development projects is granted in the form of repayable advances which, in the absence of an accepted methodology to calculate their gross grant equivalent, are expressed as a percentage of the eligible costs and the measure provides that in case of a successful outcome of the project, as defined on the basis of a reasonable and prudent hypothesis, the advances will be repaid with an interest rate at least equal to the discount rate applicable at the time of grant, the amounts referred to in points (i) to (iv) are increased by 50 %;
 - (vi) aid for feasibility studies in preparation for research activities: EUR 7,5 million per study;

▼M4

- (vii) i gcás cabhrach d'fhiontair bheaga agus mheánmhéide le haghaidh tionscadaíl taighde agus forbartha ar dámhadh lipéad cáilíochta Séala Barr Feabhais dóibh agus a chuirtear chun feidhme faoi Airteagal 25a, an méid dá dtagraítear in Airteagal 25a;
- (viii) i gcás cabhrach do ghníomhaíochtaí Marie Skłodowska-Curie agus do ghníomhaíochtaí Chruthúnas Coincheapa na Comhairle Eorpaí um Thaighde a chuirtear chun feidhme faoi Airteagal 25b, na méideanna dá dtagraítear in Airteagal 25b;
- (ix) i gcás cabhrach atá bainteach le tionscadaíl chomhchistithe taighde agus forbartha a chuirtear chun feidhme faoi Airteagal 25c, na méideanna dá dtagraítear in Airteagal 25c;
- (x) i gcás cabhrach do Chur le chéile, na méideanna dá dtagraítear in Airteagal 25d;

▼B

- (j) for investment aid for research infrastructures: EUR 20 million per infrastructure;

▼B

- (k) for aid for innovation clusters: EUR 7,5 million per cluster;
- (l) innovation aid for SMEs: EUR 5 million per undertaking, per project;
- (m) for aid for process and organisational innovation: EUR 7,5 million per undertaking, per project;
- (n) for training aid: EUR 2 million per training project;
- (o) for aid for the recruitment of disadvantaged workers: EUR 5 million per undertaking, per year;
- (p) for aid for the employment of workers with disabilities in the form of wage subsidies: EUR 10 million per undertaking, per year;
- (q) for aid for compensating the additional costs of employing workers with disabilities: EUR 10 million per undertaking, per year;
- (r) for aid for compensating the costs of assistance provided to disadvantaged workers: EUR 5 million per undertaking, per year;

▼M4

- (s) i gcás cabhair infheistíochta le haghaidh chosaint an chomhshaoil, gan cabhair infheistíochta le haghaidh bonneagar athluchtaithe nó athbhreoslaithe atá ar fáil go poiblí le haghaidh feithiclí astaíochtaí nialasacha nó ísle, cabhair infheistíochta le haghaidh láithreáin éillithe a leigheas agus cabhair le haghaidh an líonra dáileacháin atá mar chuid den tsuiteáil téimh agus fuaraithe ceantair atá éifeachtúil ar fhuinneamh a áireamh: EUR 15 mhilliún in aghaidh an ghnóthais in aghaidh an tionscadail infheistíochta; EUR 30 milliún le haghaidh cabhair d'infheistíochtaí éifeachtúlachta fuinnimh i bhfoirgnimh áirithe a thagann faoi raon feidhme Airteagal 38(3a); agus EUR 30 milliún de mhaoiniú ainmniúil iomlán amuigh le haghaidh cabhair d'infheistíochtaí éifeachtúlachta fuinnimh i bhfoirgnimh áirithe a thagann faoi raon feidhme Airteagal 38(7);
- (sa) i gcás cabhair infheistíochta do bhonneagar athluchtaithe nó athbhreoslaithe atá ar fáil go poiblí le haghaidh feithiclí astaíochtaí nialasacha nó ísle: EUR 15 mhilliún in aghaidh an ghnóthais in aghaidh an tionscadail agus, i gcás scéimeanna, meánbhuiséad bliantúil suas le EUR 150 milliún;
- (t) i gcás cabhair infheistíochta do thionscadail éifeachtúlachta fuinnimh, na méideanna a leagtar amach in Airteagal 39(5);

▼B

- (u) for investment aid for remediation of contaminated sites: EUR 20 million per undertaking per investment project;
- (v) for operating aid for the production of electricity from renewable sources and operating aid for the promotion of energy from renewable sources in small scale installations: EUR 15 million per undertaking per project. When the aid is granted on the basis of a competitive bidding process under Article 42: EUR 150 million per year taking into account the combined budget of all schemes falling under Article 42;

▼B

- (w) for investment aid for the district heating or cooling distribution network: EUR 20 million per undertaking per investment project;
- (x) for investment aid for energy infrastructure: EUR 50 million per undertaking, per investment project;

▼M4

- (y) i gcás cabhair le haghaidh imscaradh líonraí leathanbhanda fhosaithe ar cabhair í a dhámhtar i bhfoirm deontais: costais iomlána EUR 100 milliún in aghaidh an tionscadail; i gcás cabhrach do bhonneagair leathanbhanda fhosaithe a dhámhtar i bhfoirm ionstraime airgeadais, ní mór nach rachaidh méid ainmniúil an mhaoiniúcháin iomláin a thugtar d'aon tairbhí deiridh in aghaidh an tionscadail thar EUR 150 milliún;
- (ya) i gcás cabhair le haghaidh imscaradh líonraí móibíleacha 4G nó 5G ar cabhair í a dhámhtar i bhfoirm deontais: costais iomlána EUR 100 milliún in aghaidh an tionscadail; i gcás cabhrach do líonraí móibíleacha 4G nó 5G a dhámhtar i bhfoirm ionstraime airgeadais, ní mór nach rachaidh méid ainmniúil an mhaoiniúcháin iomláin a thugtar d'aon tairbhí deiridh in aghaidh an tionscadail thar EUR 150 milliún;
- (yb) i gcás cabhair do thionscadail áirithe leasa choitinn i réimse na mbonneagar nascachta digití tras-Eorpach a mhaoinítear faoi Rialachán (AE) 2021/1153 nó ar dámhadh lipéad cáilíochta Séala Barr Feabhais dóibh faoin Rialachán sin, ar cabhair í a dhámhtar i bhfoirm deontais: costais iomlána EUR 100 milliún in aghaidh an tionscadail; i gcás cabhair do thionscadail leasa choitinn i réimse na mbonneagar nascachta digití tras-Eorpach ar cabhair í a dhámhtar i bhfoirm ionstraime airgeadais, méid ainmniúil an mhaoiniúcháin iomláin a thugtar d'aon tairbhí deiridh in aghaidh an tionscadail, ní mór nach rachaidh sé thar EUR 150 milliún;
- (yc) i gcás cabhair i bhfoirm scéimeanna dearbhán nascachta: an buiséad iomlán Státchabhrach thar 24 mhí le haghaidh na scéimeanna dearbhán nascachta uile i mBallstát, ní mór nach rachaidh sé thar EUR 50 milliún (méid iomlán agus scéimeanna náisiúnta dearbhán i dteannta le scéimeanna réigiúnacha nó áitiúla dearbhán ar áireamh ann);

▼M1

- (z) for investment aid for culture and heritage conservation: EUR 150 million per project; operating aid for culture and heritage conservation: EUR 75 million per undertaking per year;

▼B

- (aa) for aid schemes for audiovisual works: EUR 50 million per scheme per year;

▼M1

- (bb) for investment aid for sport and multifunctional recreational infrastructures: EUR 30 million or the total costs exceeding EUR 100 million per project; operating aid for sport infrastructure: EUR 2 million per infrastructure per year;

▼B

- (cc) for investment aid for local infrastructures: EUR 10 million or the total costs exceeding EUR 20 million for the same infrastructure;

▼ M1

- (dd) for aid for regional airports: the aid intensities and aid amounts laid down in Article 56a;
- (ee) for aid for maritime ports: eligible costs of EUR 130 million per project (or EUR 150 million per project in a maritime port included in the work plan of a Core Network Corridor as referred to in Article 47 of Regulation (EU) No 1315/2013 of the European Parliament and of the Council⁽¹⁾); as regards dredging a project is defined as all dredging carried out within one calendar year;
- (ff) for aid for inland ports: eligible costs of EUR 40 million per project (or EUR 50 million per project in an inland port included in the work plan of a Core Network Corridor as referred to in Article 47 of Regulation (EU) No 1315/2013); as regards dredging a project is defined as all dredging carried out within one calendar year;

▼ M4

- (gg) i gcás cabhrach atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo: na méideanna a leagtar síos i gCaibidil III, Roinn 16;
- (hh) i gcás cabhrach d'fhiontair bheaga agus mheánmhéide le haghaidh na gcostas a thabhaítear trí pháirt a ghlacadh i dtionscadail forbartha áitiúla faoi stiúir an phobail agus i dtionscadail de chuid Ghrúpaí Oibríochtúla na Comhpháirtíochta Eorpaí um Nuáil maidir le táirgiúlacht agus inbhuanaitheacht talmhaíochta ('CEN'): i gcás cabhrach faoi Airteagal 19a, EUR 2 mhilliún in aghaidh an ghnóthais in aghaidh an tionscadail; i gcás cabhrach faoi Airteagal 19b, na méideanna a leagtar síos in Airteagal 19b(2) in aghaidh an tionscadail.

▼ B

2. The thresholds set out or referred to in paragraph 1 shall not be circumvented by artificially splitting up the aid schemes or aid projects.

*Article 5***Transparency of aid**

1. This Regulation shall apply only to aid in respect of which it is possible to calculate precisely the gross grant equivalent of the aid *ex ante* without any need to undertake a risk assessment ('transparent aid').
2. The following categories of aid shall be considered to be transparent:
 - (a) aid comprised in grants and interest rate subsidies;
 - (b) aid comprised in loans, where the gross grant equivalent has been calculated on the basis of the reference rate prevailing at the time of the grant;

⁽¹⁾ Regulation (EU) No 1315/2013 of the European Parliament and of the Council of 11 December 2013 on Union guidelines for the development of the trans-European transport network and repealing Decision No 661/2010/EU (OJ L 348, 20.12.2013, p. 1).

▼B

- (c) aid comprised in guarantees:
 - (i) where the gross grant equivalent has been calculated on the basis of safe-harbour premiums laid down in a Commission notice; or
 - (ii) where before the implementation of the measure, the methodology to calculate the gross grant equivalent of the guarantee has been accepted on the basis of the Commission Notice on the application of Articles 87 and 88 of the EC Treaty to State aid in the form of guarantees ⁽¹⁾, or any successor notice, following notification of that methodology to the Commission under any regulation adopted by the Commission in the State aid area applicable at the time, and the approved methodology explicitly addresses the type of guarantee and the type of underlying transaction at stake in the context of the application of this Regulation;
- (d) aid in the form of tax advantages, where the measure provides for a cap ensuring that the applicable threshold is not exceeded;
- (e) aid for regional urban development if the conditions laid down in Article 16 are fulfilled;

▼M4

- (ea) cabhair do ghnóthais as a rannpháirtíocht i dtionscadail Chomhair Chríochoaigh Eorpaigh faoi Airteagal 20a, lena bhforáiltear d'uasteorainn lena n-áirithítear nach rachfar thar an tairseach is infheidhme a leagtar síos in Airteagal 20a;

▼B

- (f) aid comprised in risk finance measures if the conditions laid down in Article 21 are fulfilled;
- (g) aid for start-ups if the conditions laid down in Article 22 are fulfilled;
- (h) aid for energy efficiency projects if the conditions laid down in Article 39 are fulfilled;
- (i) aid in the form of premiums in addition to the market price if the conditions laid down in Article 42 are fulfilled;
- (j) aid in the form of repayable advances, if the total nominal amount of the repayable advance does not exceed the thresholds applicable under this Regulation or if, before implementation of the measure, the methodology to calculate the gross grant equivalent of the repayable advance has been accepted following its notification to the Commission;

▼M1

- (k) aid in the form of the sale or the lease of tangible assets below market rates where the value is established either by an independent expert evaluation prior to the transaction or by reference to a publicly available, regularly updated and generally accepted benchmark;

▼M4

- (l) cabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo, má chomhlíontar na coinníollacha a leagtar síos i gCaibidil III, Roinn 16.

⁽¹⁾ OJ C 155, 20.6.2008, p. 10.

▼B*Article 6***Incentive effect**

1. This Regulation shall apply only to aid which has an incentive effect.
2. Aid shall be considered to have an incentive effect if the beneficiary has submitted a written application for the aid to the Member State concerned before work on the project or activity starts. The application for the aid shall contain at least the following information:
 - (a) undertaking's name and size;
 - (b) description of the project, including its start and end dates;
 - (c) location of the project;
 - (d) list of project costs;
 - (e) type of aid (grant, loan, guarantee, repayable advance, equity injection or other) and amount of public funding needed for the project;
3. Ad hoc aid granted to large enterprises shall be considered to have an incentive effect if, in addition to ensuring that the condition laid down in paragraph 2 is fulfilled, the Member State has verified, before granting the aid concerned, that documentation prepared by the beneficiary establishes that the aid will result in one or more of the following:
 - (a) in the case of regional investment aid: that a project is carried out, which would not have been carried out in the area concerned or would not have been sufficiently profitable for the beneficiary in the area concerned in the absence of the aid.
 - (b) in all other cases, that there is:
 - a material increase in the scope of the project/activity due to the aid, or
 - a material increase in the total amount spent by the beneficiary on the project/activity due to the aid, or
 - a material increase in the speed of completion of the project/activity concerned;
4. By way of derogation from paragraphs 2 and 3, measures in the form of tax advantages shall be deemed to have an incentive effect if the following conditions are fulfilled:
 - (a) the measure establishes a right to aid in accordance with objective criteria and without further exercise of discretion by the Member State; and
 - (b) the measure has been adopted and is in force before work on the aided project or activity has started, except in the case of fiscal successor schemes, where the activity was already covered by the previous schemes in the form of tax advantages.

▼B

5. By way of derogation from paragraphs 2, 3 and 4, the following categories of aid are not required to have or shall be deemed to have an incentive effect:

▼M1

(a) regional operating aid and regional urban development aid, where the relevant conditions laid down in Articles 15 and 16 are fulfilled;

▼B

(b) aid for access to finance for SMEs, if the relevant conditions laid down in Articles 21 and 22 are fulfilled;

(c) aid for the recruitment of disadvantaged workers in the form of wage subsidies and aid for the employment of workers with disabilities in the form of wage subsidies, if the relevant conditions laid down in Articles 32 and 33 respectively are fulfilled;

▼M1

(d) aid compensating for the additional costs of employing workers with disabilities and aid for compensating the costs of assistance provided to disadvantaged workers, where the relevant conditions laid down in Articles 34 and 35 are fulfilled;

▼B

(e) aid in the form of reductions in environmental taxes under Directive 2003/96/EC, if the conditions laid down in Article 44 of this Regulation are fulfilled;

(f) aid to make good the damage caused by certain natural disasters, if the conditions laid down in Article 50 are fulfilled;

(g) social aid for transport for residents of remote regions, if the conditions laid down in Article 51 are fulfilled;

(h) aid for culture and heritage conservation, if the conditions laid down in Article 53 are fulfilled;

▼M4

(i) cabhair do ghnóthais atá ag glacadh páirt i dtionscail Chomhair Chríochnaigh Eorpaigh, má chomhlíontar na coinníollacha ábhartha in Airteagal 20 nó in Airteagal 20a;

(j) cabhair do thionscail taighde agus forbartha ar dámhadh lipéad cáilíochta Séala Barr Feabhais dóibh, do ghníomhaíochtaí Marie Skłodowska-Curie agus do ghníomhaíochtaí Chruthúnas Coincheapa na Comhairle Eorpaí um Thaighde ar dámhadh lipéad cáilíochta Séala Barr Feabhais dóibh, cabhair atá bainteach le tionscail chomhchistithe agus le gníomhaíochtaí comhchistithe oiliúna foirme, má chomhlíontar na coinníollacha ábhartha a leagtar síos in Airteagail 25a, 25b, 25c nó 25d;

(k) cabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo, má chomhlíontar na coinníollacha a leagtar síos i gCaibidil III, Roinn 16;

▼ M4

- (l) cabhair d'fhiontair bheaga agus mheánmhéide atá ag glacadh páirt i dtionscadail forbartha áitiúla faoi stiúir an phobail agus i dtionscadail de chuid Ghrúpaí Oibríochtúla na Comhpháirtíochta Eorpaí um Nuáil maidir le táirgiúlacht agus inbhuanaitheacht talmhaíochta ('CEN') nó cabhair d'fhiontair bheaga agus mheánmhéide atá ag tairbhiú de thionscadail den sórt sin, má chomhlíontar na coiníollacha ábhartha in Airteagal 19a nó in Airteagal 19b.

▼ B*Article 7***Aid intensity and eligible costs**

1. For the purposes of calculating aid intensity and eligible costs, all figures used shall be taken before any deduction of tax or other charge. The eligible costs shall be supported by documentary evidence which shall be clear, specific and contemporary. ► **M4** Féadfar méideanna na gcostas incháilithe a ríomh i gcomhréir leis na roghanna costais simplithe a leagtar amach i Rialachán (AE) Uimh. 1303/2013 ó Pharlaimint na hEorpa agus ón gComhairle ⁽¹⁾, nó i Rialachán (AE) 2021/1060 ó Pharlaimint na hEorpa agus ón gComhairle ⁽²⁾, cibé acu is infheidhme, ar choinníoll go maoinítear an oibríocht go páirteach ar a laghad trí chiste de chuid an Aontais lena gceadaítear úsáid na roghanna costais simplithe sin agus gurb incháilithe atá an chatagóir costas i gcomhréir leis an bhforáil maidir le díolúine ábhartha. ◀

2. Where aid is granted in a form other than a grant, the aid amount shall be the gross grant equivalent of the aid.

3. ► **M1** Aid payable in the future, including aid payable in several instalments, shall be discounted to its value at the moment it is granted. ◀ The eligible costs shall be discounted to their value at the moment the aid is granted. The interest rate to be used for discounting purposes shall be the discount rate applicable at the moment the aid is granted.

▼ M1**▼ B**

5. Where aid is granted in the form of repayable advances which, in the absence of an accepted methodology to calculate their gross grant equivalent, are expressed as a percentage of the eligible costs and the measure provides that in case of a successful outcome of the project, as

⁽¹⁾ Rialachán (AE) Uimh. 1303/2013 ó Pharlaimint na hEorpa agus ón gComhairle an 17 Nollaig 2013 lena leagtar síos forálacha coiteanna maidir le Ciste Forbraíochta Réigiúnaí na hEorpa, le Ciste Sóisialta na hEorpa, leis an gCiste Comhtháthaithe, leis an gCiste Eorpach Talmhaíochta um Fhorbairt Tuaithe agus leis an gCiste Eorpach Muirí agus Iascaigh agus lena leagtar síos forálacha ginearálta maidir le Ciste Forbraíochta Réigiúnaí na hEorpa, le Ciste Sóisialta na hEorpa, leis an gCiste Comhtháthaithe agus leis an gCiste Eorpach Muirí agus Iascaigh agus lena n-aisghairtear Rialachán (CE) Uimh. 1083/2006 ón gComhairle (IO L 347, 20.12.2013, lch. 320).

⁽²⁾ Rialachán (AE) 2021/1060 ó Pharlaimint na hEorpa agus ón gComhairle an 24 Meitheamh 2021 lena leagtar síos forálacha coiteanna maidir le Ciste Forbraíochta Réigiúnaí na hEorpa, Ciste Sóisialta na hEorpa Plus, an Ciste Comhtháthaithe, an Ciste um Aistriú Cóir agus an Ciste Eorpach Muirí, Iascaigh agus Dobharshaothraithe agus rialacha airgeadais maidir leis na cistí sin agus maidir leis an gCiste um Thearmann, Imirce agus Lánpháirtíocht, an Ciste Slándála Inmheánaí agus an Ionstraim le haghaidh Tacaíocht Airgeadais don Bhainistiú Teorainneacha agus don Bheartas Víosáí (IO L 231, 30.6.2021, lch. 159).

▼B

defined on the basis of a reasonable and prudent hypothesis, the advances will be repaid with an interest rate at least equal to the discount rate applicable at the moment the aid is granted, the maximum aid intensities laid down in Chapter III may be increased by 10 percentage points.

6. Where regional aid is granted in the form of repayable advances, the maximum aid intensities established in a regional aid map in force at the moment the aid is granted may not be increased.

*Article 8***Cumulation**

1. In determining whether the notification thresholds in Article 4 and the maximum aid intensities in Chapter III are respected, the total amount of State aid for the aided activity or project or undertaking shall be taken into account.

2. Where Union funding centrally managed by the institutions, agencies, joint undertakings or other bodies of the Union that is not directly or indirectly under the control of the Member State is combined with State aid, only the latter shall be considered for determining whether notification thresholds and maximum aid intensities or maximum aid amounts are respected, provided that the total amount of public funding granted in relation to the same eligible costs does not exceed the most favourable funding rate laid down in the applicable rules of Union law.

3. Aid with identifiable eligible costs exempted by this Regulation may be cumulated with:

(a) any other State aid, as long as those measures concern different identifiable eligible costs,

▼M4

(b) aon Stáitchabhair eile, i dtaca leis na costais incháilithe chéanna, bíodh siad ag forluí go hiomlán nó go páirteach ar a chéile, i gcás nach é an toradh atá ar charnadh den sórt sin ann go dtéitear thar an déine cabhrach is airde nó an méid cabhrach is airde is infheidhme maidir leis an gcabhair sin faoin Rialachán seo agus sa chás sin amháin.

Maidir le maoiniú a thugtar do na tairbhíthe deiridh le tacaíocht ón gCiste InvestEU a chumhdaítear le Caibidil III, Roinn 16, agus leis an gcostas a chumhdaítear leis an maoiniú sin, ní bhreithneofar é chun a chinneadh cé acu a chomhlíontar nó nach gcomhlíontar na forálacha carntha a leagtar síos sa chéad abairt den phointe seo. Ina ionad sin, ba cheart an méid atá ábhartha le haghaidh chomhlíonadh fhorálacha carntha na chéad abairte den phointe seo a chinneadh a ríomh mar a leanas. Ar an gcéad dul síos, déanfar méid ainmniúil an mhaoiniúcháin a dtacaíonn an Ciste InvestEU leis a asbhaint ó chostais incháilithe iomlána an tionscadail, agus na costais incháilithe iomlána atá fágtha á suí; ar an dara dul síos, ríomhfar an uaschabhair trí gan an déine cabhrach ábhartha is airde nó an méid cabhrach ábhartha is airde a chur i bhfeidhm ach amháin maidir leis na costais incháilithe iomlána atá fágtha.

▼M4

I gcás na nAirteagal ar ina leith a luaitear an tairseach um fhógra a thabhairt mar uasmhéid cabhrach, ní dhéanfar méid ainmniúil an mhaoiniúcháin a thugtar do na tairbhíthe deiridh le tacaíocht ón gCiste InvestEU a bhreithniú ach oiread chun a chinneadh cé acu a chloítear nó nach gcloítear leis na tairseacha in Airteagal 4 um fhógra a thabhairt.

De rogha air sin, i gcás iasachtaí sinsearacha nó ráthaíochtaí ar iasachtaí sinsearacha a dtacaíonn an Ciste InvestEU leo faoi Caibidil III, Roinn 16, féadfar coibhéis deontais chomhláin na cabhrach atá i gceist le hiasachtaí nó ráthaíochtaí den sórt sin a thugtar do na tairbhíthe deiridh a ríomh i gcomhréir le hAirteagal 5(2), pointe (b) nó pointe (c) de réir mar is iomchuí. Féadfar coibhéis deontais chomhláin na cabhrach a úsáid chun a áirithiú, ar aon dul leis an gcéad abairt den phointe seo, nach é an toradh atá ar chnadh le haon chabhair eile le haghaidh na gcostas incháilithe in-sainaitheanta céanna go dtéitear thar an déine cabhrach is airde nó an méid cabhrach is airde is infheidhme maidir leis an gcabhair faoin Rialachán seo nó an tairseach ábhartha um fhógra a thabhairt faoin Rialachán seo.

4. Féadfar cabhair nach bhfuil aon chostais incháilithe in-sainaitheanta a dhíolmhaítear faoi Airteagail 19b, 20a, 21, 22 nó 23, faoi Airteagal 56e(5), pointe (a)(ii) nó (iii), faoi Airteagal 56e(8), pointe (d), faoi Airteagal 56e(10) agus faoi Airteagal 56f aici a chnadh le haon Státchabhair eile a bhfuil costais incháilithe in-sainaitheanta aici. Féadfar cabhair nach bhfuil aon chostais incháilithe in-sainaitheanta aici a chnadh le haon Státchabhair eile nach bhfuil aon chostais incháilithe in-sainaitheanta aici, suas leis an tairseach maoiniúcháin iomláin ábhartha is airde a shocraítear in imthosca sonracha gach cáis ar leith leis seo nó le rialachán bloodhiólúine eile nó cinneadh eile arna ghlacadh ag an gCoimisiún. Féadfar cabhair nach bhfuil aon chostais incháilithe in-sainaitheanta a dhíolmhaítear faoi Airteagal 56e(5), pointe (a)(ii) nó (iii), faoi Airteagal 56e(8), pointe (d), faoi Airteagal 56e(10) agus faoi Airteagal 56f aici a chnadh le cabhair eile nach bhfuil aon chostais incháilithe in-sainaitheanta a dhíolmhaítear faoi na hAirteagail sin aici.

▼B

5. State aid exempted under this Regulation shall not be cumulated with any de minimis aid in respect of the same eligible costs if such cumulation would result in an aid intensity exceeding those laid down in Chapter III of this Regulation.

6. By way of derogation from paragraph 3(b), aid in favour of workers with disabilities, as provided for in Articles 33 and 34 may be cumulated with other aid exempted under this Regulation in relation to the same eligible costs above the highest applicable threshold under this Regulation, provided that such cumulation does not result in an aid intensity exceeding 100 % of the relevant costs over any period for which the workers concerned are employed.

▼M1

7. By way of derogation from paragraphs 1 to 6, in determining whether the ceilings for regional operating aid in outermost regions, as set out in Article 15(4), are respected, only regional operating aid in outermost regions implemented under this Regulation shall be taken into account.

▼B*Article 9***Publication and information****▼M4**

1. Áiríteoidh an Ballstát lena mbaineann go bhfoilseofar ar shuíomh gréasáin cuimsitheach Státchabhrach ar an leibhéal náisiúnta nó réigiúnach:

- (a) an fhaisnéis achomair dá dtagraítear in Airteagal 11 san fhormaid chaighdeánaithe a leagtar síos in Iarscríbhinn II nó nasc lena dtugtar rochtain ar an bhfaisnéis sin;
- (b) téacs iomlán gach birt chabhrach dá dtagraítear in Airteagal 11 nó nasc lena dtugtar rochtain ar an téacs iomlán;
- (c) an fhaisnéis dá dtagraítear in Iarscríbhinn III faoi gach dámhachtain cabhrach aonair os cionn EUR 500 000, nó, i gcás tairbhíthe atá gníomhach i dtáirgeadh príomhúil talmhaíochta, seachas iad sin a bhfuil feidhm ag Roinn 2a maidir leo, gach dámhachtain cabhrach aonair le haghaidh an táirgthe sin atá os cionn EUR 60 000 agus, i gcás tairbhíthe atá gníomhach in earnáil an iascaigh agus an dobh-shaothraithe, seachas iad sin a bhfuil feidhm ag Roinn 2a maidir leo, gach dámhachtain cabhrach aonair os cionn EUR 30 000.

Maidir le cabhair a dheonaítear do thionscadail Chomhair Chríochoigh Eorpaigh dá dtagraítear in Airteagal 20, cuirfear an fhaisnéis dá dtagraítear sa mhír seo ar shuíomh gréasáin an Bhallstáit ar lonnaithe ann atá an tÚdarás Bainistíochta lena mbaineann, mar a shainmhínítear in Airteagal 21 de Rialachán (AE) Uimh. 1299/2013 ó Pharlaimint na hEorpa agus ón gComhairle ⁽¹⁾, nó in Airteagal 45 de Rialachán (AE) 2021/1059 ó Pharlaimint na hEorpa agus ón gComhairle ⁽²⁾, cibé acu is infheidhme. De rogha air sin, féadfaidh na Ballstáit rannpháirteacha a chinneadh go dtabharfaidh gach ceann díobh ar na suíomhanna gréasáin faoi seach an fhaisnéis a bhaineann leis na bearta cabhrach laistigh dá gcríoch.

Ní bheidh feidhm ag na hoibleagáidí chun foilsíú a leagtar síos sa chéad fhomhír maidir le cabhair a dheonaítear do thionscadail Chomhair Chríochoigh Eorpaigh dá dtagraítear in Airteagal 20a, ná maidir le tionscadail de chuid Ghrúpaí Oibríochtúla na Comhpháirtíochta Eorpaí um Nuáil maidir le táirgiúlacht agus inbhuanaitheacht talmhaíochta ("CEN") ná le tionscadail forbartha áitiúla faoi stiúir an phobail faoi Airteagal 19b.

2. I gcás scéimeanna atá i bhfoirm buntáistí cánach, agus i gcás scéimeanna a chumhdaítear le hAirteagal 16 agus le hAirteagal 21 ⁽³⁾, measfar na coinníollacha a leagtar amach i mír 1, an chéad fhomhír, pointe (c), den Airteagal seo a bheith comhlíonta má fhoilsíonn na Ballstáit an fhaisnéis riachtanach faoi mhéideanna cabhrach aonair sna raonta seo a leanas (in EUR milliún):

⁽¹⁾ Rialachán (AE) Uimh. 1299/2013 ó Pharlaimint na hEorpa agus ón gComhairle an 17 Nollaig 2013 maidir le forálacha sonracha i dtaca le tacaíocht ó Chiste Forbraíochta Réigiúnaí na hEorpa do sprioc an chomhair chríochoigh Eorpaigh (IO L 347, 20.12.2013, lch. 259).

⁽²⁾ Rialachán (AE) 2021/1059 ó Pharlaimint na hEorpa agus ón gComhairle an 24 Meitheamh 2021 maidir le forálacha sonracha le haghaidh sprioc an chomhair chríochoigh Eorpaigh (Interreg) a fhaigheann tacaíocht ó Chiste Forbraíochta Réigiúnaí na hEorpa agus ionstraimí maoinithe sheachtraigh (IO L 231, 30.6.2021, lch. 94).

⁽³⁾ I gcás scéimeanna faoi Airteagal 16 agus Airteagal 21 den Rialachán reatha, féadfar an ceanglas chun faisnéis a fhoilsíú faoi gach dámhachtain aonair os cionn EUR 500 000 a tharscaoileadh i dtaca le frontair bheaga agus mheánmhéide nach ndearna aon díol tráchtála in aon mhargadh.

▼M4

0,03-0,5 (i gcás an iascaigh agus an do Bharshaothraithe);

0,06-0,5 (i gcás an táirgthe phríomhúil talmhaíochta amháin);

0,5-1;

1-2;

2-5;

5-10;

10-30; agus

30 agus níos mó.

▼B

3. For schemes under Article 51 of this Regulation, the publication obligations laid down in this article shall not apply to final consumers.

▼M4

3a. Más rud é gur chuir Ballstát táirge airgeadais chun feidhme faoi urrann na mBallstát den Chiste InvestEU nó gur chuir banc náisiúnta le haghaidh spreagadh atá ag gníomhú mar chomhpháirtí cur chun feidhme nó atá ag gníomhú mar idirghabhálaí airgeadais faoin gCiste InvestEU an táirge airgeadais chun feidhme, beidh oibleagáid ar an mBallstát fós a áirithiú go bhfoilseofar faisnéis mar a leagtar síos i mír 1, an chéad fhomhír, pointe (c). Measfar an oibleagáid sin a bheith comhlíonta, áfach, más rud é go dtugann an comhpháirtí cur chun feidhme don Choimisiún an fhaisnéis a leagtar síos i mír 1, an chéad fhomhír, pointe (c), tráth nach déanaí ná an 30 Meitheamh sa bhliain tar éis na bliana airgeadais inar deonáíodh an chabhair agus go sonraítear sa chomhaontú ráthaíochta arna shíniú idir an Coimisiún agus an comhpháirtí cur chun feidhme an ceanglas chun an fhaisnéis a leagtar síos i mír 1, an chéad fhomhír, pointe (c), a thabhairt don Choimisiún.

▼B

4. The information referred to in paragraph 1(c) of this Article shall be organised and accessible in a standardised manner, as described in Annex III, and shall allow for effective search and download functions. The information referred to in paragraph 1 shall be published within 6 months from the date the aid was granted, or for aid in the form of tax advantage, within 1 year from the date the tax declaration is due, and shall be available for at least 10 years from the date on which the aid was granted.

5. The Commission shall publish on its website:

(a) the links to the State aid websites referred to in paragraph 1 of this Article;

(b) the summary information referred to in Article 11.

6. Member States shall comply with the provisions of this Article at the latest within two years after the entry into force of this Regulation.

▼ **B**CHAPTER II
MONITORING*Article 10***Withdrawal of the benefit of the block exemption**

Where a Member State grants aid allegedly exempted from the notification requirement under this Regulation without fulfilling the conditions set out in Chapters I to III, the Commission may, after having provided the Member State concerned with the possibility to make its views known, adopt a decision stating that all or some of the future aid measures adopted by the Member State concerned which would otherwise fulfil the requirements of this Regulation, are to be notified to the Commission in accordance with Article 108(3) of the Treaty. The measures to be notified may be limited to the measures granting certain types of aid or in favour of certain beneficiaries or aid measures adopted by certain authorities of the Member State concerned.

▼ **M2***Article 11***Reporting**▼ **M4**

1. Maidir leis na Ballstáit nó, de rogha air sin i gcás cabhrach a dheonaítear do thionscádail Chomhair Chriochaigh Eorpaigh faoi Airteagal 20, maidir leis an mBallstát ar lonnaithe ann atá an tÚdarás Bainistíochta, mar a shainmhínítear in Airteagal 21 de Rialachán (AE) Uimh. 1299/2013, nó in Airteagal 45 de Rialachán (AE) 2021/1059, cibé acu is infheidhme, tarchuirfidh na Ballstáit nó an Ballstát sin chuig an gCoimisiún:

- (a) trí chóras fógartha leictreonach an Choimisiúin, an fhaisnéis achomair faoi gach beart cabhrach a dhíolmhaítear faoin Rialachán seo san fhormaid chaighdeánaithe a leagtar síos in Iarscríbhinn II, mar aon le nasc lena dtugtar rochtain ar théacs iomlán an bhirt cabhrach, lena n-áirítear na leasuithe a rinneadh air, laistigh de 20 lá oibre tar éis a theachta i bhfeidhm; agus
- (b) tuarascáil bhliantúil dá dtagraítear i Rialachán (CE) Uimh. 794/2004 ón gCoimisiún⁽¹⁾ i bhfoirm leictreonach, ar chur i bhfeidhm an Rialacháin seo, ina gcuimsítear an fhaisnéis a chuirtear in iúl sa Rialachán sin, i dtaca le gach bliain iomlán nó gach cuid den bhliain a bhfuil feidhm ag an Rialachán seo lena linn. I gcás táirgí airgeadais ar chuir Ballstát iad chun feidhme faoi urrann na mBallstát den Chiste InvestEU nó ar chuir banc náisiúnta le haghaidh spreagadh atá ag gníomhú mar chomhpháirtí cur chun feidhme nó atá ag gníomhú mar idirghabhálaí airgeadais faoin gCiste InvestEU iad chun feidhme, measfar an oibleagáid sin ar an mBallstát a bheith comhlíonta, más rud é go dtugann an comhpháirtí cur chun feidhme na tuarascálacha bliantúla don Choimisiún, i gcomhréir leis na ceanglais tuairiscithe ábhartha a leagtar síos sa chomhaontú ráthaíochta arna shíniú idir an Coimisiún agus an comhpháirtí cur chun feidhme.

⁽¹⁾ Rialachán (CE) Uimh. 794/2004 ón gCoimisiún an 21 Aibreán 2004 lena gcuirtear chun feidhme Rialachán (AE) 2015/1589 ón gComhairle lena leagtar síos rialacha mionsonraithe chun Airteagal 108 de Chonradh ar Fheidhmiú an Aontais Eorpaigh a chur i bhfeidhm (IO L 140, 30.4.2004, lch. 1).

▼ M4

Ní bheidh feidhm ag an gcéad fhomhír seo maidir le cabhair a dheonaítear do thionscadail Chomhair Chríochoigh Eorpaigh dá dtagraítear in Airteagal 20a, ná maidir le tionscadail de chuid Ghrúpaí Oibríochtúla na Comhpháirtíochta Eorpaí um Nuáil maidir le táirgiúlacht agus inbhuanaitheacht talmhaíochta ('CEN') ná le tionscadail forbartha áitiúla faoi stiúir an phobail dá dtagraítear in Airteagal 19b.

▼ M2

2. Where, as a consequence of the extension of the application period of this Regulation until 31 December 2023 by Commission Regulation (EU) 2020/972 ⁽¹⁾, a Member State plans to extend measures in respect of which the summary information was submitted to the Commission in accordance with paragraph 1 of this Article, that Member State shall update that summary information regarding the extension of those measures and communicate that update to the Commission within 20 working days following the entry into force of the act which extends the respective measure by the Member State.

▼ M1*Article 12***Monitoring**▼ M4

1. Chun cur ar chumas an Choimisiúin faireachán a dhéanamh ar an gcabhair a dhíolmhaítear ó fhógra a thabhairt leis an Rialachán seo, déanfaidh na Ballstáit nó, de rogha air sin i gcás cabhrach a dheonaítear do thionscadail Chomhair Chríochoigh Eorpaigh dá dtagraítear in Airteagal 20a, an Ballstát ina bhfuil an tÚdarás Bainistíochta lonnaithe, taifid mhionsonraithe a choinneáil ina bhfuil an fhaisnéis agus an doiciméadacht tacaíochta is gá chun a shuí an gcomhlíontar nó nach gcomhlíontar na coinníollacha uile a leagtar síos sa Rialachán seo. Coinneofar taifid den sórt sin ar feadh 10 mbliana ón dáta ar ar deonaíodh an chabhair *ad hoc* nó ar ar deonaíodh an chabhair dheiridh faoin scéim.

Ní bheidh feidhm ag an gcéad fhomhír maidir le cabhair a dheonaítear do thionscadail Chomhair Chríochoigh Eorpaigh dá dtagraítear in Airteagal 20a, ná maidir le tionscadail de chuid Ghrúpaí Oibríochtúla na Comhpháirtíochta Eorpaí um Nuáil maidir le táirgiúlacht agus inbhuanaitheacht talmhaíochta ná le tionscadail forbartha áitiúla faoi stiúir an phobail dá dtagraítear in Airteagal 19b.

▼ M1

2. In the case of schemes under which fiscal aid is granted automatically, such as those based on tax declarations of the beneficiaries, and where there is no *ex ante* verification that all compatibility conditions are met for each beneficiary, Member States shall regularly verify, at least *ex post* and on a sample basis, that all compatibility conditions are met, and draw the necessary conclusions. Member States shall maintain detailed records of the verifications for at least 10 years from the date of the controls.

3. The Commission may request, from each Member State, all the information and supporting documentation which the Commission considers necessary to monitor the application of this Regulation, including the information mentioned in paragraphs 1 and 2. The

⁽¹⁾ Commission Regulation (EU) 2020/972 of 2 July 2020 amending Regulation (EU) No 1407/2013 as regards its prolongation and amending Regulation (EU) No 651/2014 as regards its prolongation and relevant adjustments (OJ L 215, 7.7.2020, p. 3).

▼ M1

Member State concerned shall provide the Commission with the requested information and supporting documents within a period of 20 working days from receipt of the request or such longer period as may be fixed in the request.

▼ B

CHAPTER III

SPECIFIC PROVISIONS FOR DIFFERENT CATEGORIES OF AID*SECTION 1****Regional aid***

Subsection A

Regional investment and operating aid**▼ M1***Article 13***Scope of regional aid**

This Section shall not apply to:

- (a) aid which favours activities in the steel sector, the coal sector, the shipbuilding sector or the synthetic fibres sector;
- (b) aid to the transport sector as well as the related infrastructure, and aid for energy generation, distribution and infrastructure, except for regional investment aid in outermost regions and regional operating aid schemes;
- (c) regional aid in the form of schemes which are targeted at a limited number of specific sectors of economic activity; schemes aimed at tourism activities, broadband infrastructures or processing and marketing of agricultural products are not considered to be targeted at specific sectors of economic activity;
- (d) regional operating aid granted to undertakings whose principal activities fall under Section K 'Financial and insurance activities' of the NACE Rev. 2 or to undertakings that perform intra-group activities whose principal activities fall under classes 70.10 'Activities of head offices' or 70.22 'Business and other management consultancy activities' of NACE Rev. 2.

▼ B*Article 14***Regional investment aid**

1. Regional investment aid measures shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. The aid shall be granted in assisted areas.

▼B

3. In assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty, the aid may be granted for an initial investment regardless of the size of the beneficiary. In assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty, the aid may be granted to SMEs for any form of initial investment. Aid to large enterprises shall only be granted for an initial investment in favour of new economic activity in the area concerned.

4. The eligible costs shall be as follows:

- (a) investment costs in tangible and intangible assets;
- (b) the estimated wage costs arising from job creation as a result of an initial investment, calculated over a period of two years; or
- (c) a combination of points (a) and (b) not exceeding the amount of (a) or (b), whichever is higher.

5. The investment shall be maintained in the recipient area for at least five years, or at least three years in the case of SMEs, after completion of the investment. This shall not prevent the replacement of plant or equipment that has become outdated or broken within this period, provided that the economic activity is retained in the area concerned for the relevant minimum period.

6. The assets acquired shall be new except for SMEs and for the acquisition of an establishment. Costs related to the lease of tangible assets may be taken into account under the following conditions:

- (a) for land and buildings, the lease must continue for at least five years after the expected date of completion of the investment project for large undertakings or three years in the case of SMEs;
- (b) for plant or machinery, the lease must take the form of financial leasing and must contain an obligation for the beneficiary of the aid to purchase the asset upon expiry of the term of the lease.

►**MI** In the case of acquisition of the assets of an establishment within the meaning of point 49 or point 51 of Article 2, only the costs of buying the assets from third parties unrelated to the buyer shall be taken into consideration. ◀ The transaction shall take place under market conditions. If aid has already been granted for the acquisition of assets prior to their purchase, the costs of those assets shall be deducted from the eligible costs related to the acquisition of an establishment. Where a member of the family of the original owner, or an employee, takes over a small enterprise, the condition that the assets be bought from third parties unrelated to the buyer shall be waived. The acquisition of shares does not constitute initial investment.

▼B

7. ►**M1** For aid granted to large undertakings for a fundamental change in the production process, the eligible costs must exceed the depreciation of the assets linked to the activity to be modernised in the course of the preceding three fiscal years. ◀ For aid granted for a diversification of an existing establishment, the eligible costs must exceed by at least 200 % the book value of the assets that are reused, as registered in the fiscal year preceding the start of works.

8. Intangible assets are eligible for the calculation of investment costs if they fulfil the following conditions:

- (a) they must be used exclusively in the establishment receiving the aid;
- (b) they must be amortisable;
- (c) they must be purchased under market conditions from third parties unrelated to the buyer; and
- (d) they must be included in the assets of the undertaking receiving the aid and must remain associated with the project for which the aid is granted for at least five years or three years in the case of SMEs.

For large undertakings, costs of intangible assets are eligible only up to a limit of 50 % of the total eligible investment costs for the initial investment.

9. Where eligible costs are calculated by reference to the estimated wage costs as referred to in paragraph 4(b), the following conditions shall be fulfilled:

- (a) the investment project shall lead to a net increase in the number of employees in the establishment concerned, compared with the average over the previous 12 months, meaning that any job lost shall be deducted from the apparent created number of jobs during that period;
- (b) each post shall be filled within three years of completion of works; and

▼M4

- (c) déanfar gach post a chruthaítear tríd an infheistíocht a choinneáil sa limistéar lena mbaineann go ceann tréimhse 5 bliana ar a laghad ón dáta ar ar líonadh an post den chéad uair, nó go ceann tréimhse 3 bliana i gcás fiontar beag agus meánmhéide, seachas i gcás ina gcailltear an post idir an 1 Eanáir 2020 agus an 30 Meitheamh 2021.

▼B

10. Regional aid for broadband network development shall fulfil the following conditions:

- (a) aid shall be granted only in areas where there is no network of the same category (either basic broadband or NGA) and where no such network is likely to be developed on commercial terms within three years from the decision to grant the aid; and

▼B

(b) the subsidised network operator must offer active and passive wholesale access under fair and non-discriminatory conditions including physical unbundling in the case of NGA networks; and

(c) aid shall be allocated on the basis of a competitive selection process.

11. Regional aid for research infrastructures shall be granted only if the aid is made conditional on giving transparent and non-discriminatory access to the aided infrastructure.

12. The aid intensity in gross grant equivalent shall not exceed the maximum aid intensity established in the regional aid map which is in force at the time the aid is granted in the area concerned. Where the aid intensity is calculated on the basis of paragraph 4(c), the maximum aid intensity shall not exceed the most favourable amount resulting from the application of that intensity on the basis of investment costs or wage costs. For large investment projects the aid amount shall not exceed the adjusted aid amount calculated in accordance with the mechanism defined in Article 2, point 20;

13. Any initial investment started by the same beneficiary (at group level) within a period of three years from the date of start of works on another aided investment in the same level 3 region of the Nomenclature of Territorial Units for Statistics shall be considered to be part of a single investment project. Where such single investment project is a large investment project, the total aid amount for the single investment project shall not exceed the adjusted aid amount for large investment projects.

14. The aid beneficiary must provide a financial contribution of at least 25 % of the eligible costs, either through its own resources or by external financing, in a form, which is free of any public support. In the outermost regions an investment made by an SME may receive an aid with a maximum aid intensity above 75 %, in such situations the remainder shall be provided by way of a financial contribution from the aid beneficiary.

▼M4

15. I gcás infheistíocht tosaigh atá ceangailte le tionscadail chomhair chríochnaigh Eorpaigh a chumhdaítear le Rialachán (AE) Uimh. 1299/2013, nó leis Rialachán (AE) 2021/1059, beidh feidhm ag déine cabhrach an limistéir a bhfuil an infheistíocht tosaigh lonnaithe ann maidir le gach tairbhí atá ag glacadh páirt sa tionscadal. Más rud é go bhfuil an infheistíocht tosaigh lonnaithe in dhá cheann nó níos mó de limistéir fhóirithinte, beidh an uasdéine cabhrach ar an gceann is infheidhme sa limistéar fóirithinte ina dtabhaítear an méid is airde de chostais incháilithe. I limistéir fhóirithinte atá incháilithe le haghaidh cabhrach faoi Airteagal 107(3), pointe (c), den Chonradh, ní bheidh feidhm ag an bhforáil seo maidir le gnóthais mhóra ach amháin má bhaineann an infheistíocht tosaigh le gníomhaíocht eacnamaíoch nua.

▼M1

16. The beneficiary shall confirm that it has not carried out a relocation to the establishment in which the initial investment for which aid is requested is to take place, in the two years preceding the application for aid and give a commitment that it will not do so up to a period of two years after the initial investment for which aid is requested is completed. ►M2 With regard to commitments given prior to 31 December 2019, any loss of jobs, in the same or similar activity in one of the initial establishments of the beneficiary in the EEA, occurring between 1 January 2020 and 30 June 2021, shall not be considered a transfer within the meaning of Article 2(61a) of this Regulation. ◀

▼ **M1**

17. In the fisheries and aquaculture sector, aid shall not be granted to undertakings that have committed one or more of the infringements set out in Article 10(1)(a) to (d) and Article 10(3) of Regulation (EU) No 508/2014 of the European Parliament and of the Council ⁽¹⁾ and for operations of Article 11 of that Regulation.

*Article 15***Regional operating aid**

1. Regional operating aid schemes in outermost regions, sparsely populated areas and very sparsely populated areas shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. In sparsely populated areas, the regional operating aid schemes shall compensate for the additional transport costs of goods which have been produced in areas eligible for operating aid, as well as additional transport costs of goods that are further processed in those areas, under the following conditions:

- (a) the aid is objectively quantifiable in advance on the basis of a fixed sum or per tonne/kilometre ratio or any other relevant unit;
- (b) the additional transport costs are calculated on the basis of the journey of the goods inside the national border of the Member State concerned using the means of transport which results in the lowest costs for the beneficiary.

The aid intensity shall not exceed 100 % of the additional transport costs as set out in this paragraph.

3. In very sparsely populated areas, the regional operating aid schemes shall prevent or reduce depopulation under the following conditions:

- (a) the beneficiaries have their economic activity in the area concerned;
- (b) the annual aid amount per beneficiary under all operating aid schemes does not exceed 20 % of the annual labour costs incurred by the beneficiary in the area concerned.

4. ► **C1** In outermost regions, the operating aid schemes shall compensate for the additional operating costs incurred in those regions as a direct result of one or several of the permanent handicaps referred to in Article 349 of the Treaty, where the beneficiaries have their economic activity in an outermost region provided that the annual aid amount per beneficiary under all operating aid schemes implemented under this Regulation does not exceed one of the following percentages: ◀

⁽¹⁾ Regulation (EU) No 508/2014 of the European Parliament and of the Council of 15 May 2014 on the European Maritime and Fisheries Fund and repealing Council Regulations (EC) No 2328/2003, (EC) No 861/2006, (EC) No 1198/2006 and (EC) No 791/2007 and Regulation (EU) No 1255/2011 of the European Parliament and of the Council (OJ L 149, 20.5.2014, p. 1).

▼ M1

- (a) 35 % of the gross value added annually created by the beneficiary in the outermost region concerned;
- (b) 40 % of the annual labour costs incurred by the beneficiary in the outermost region concerned;
- (c) 30 % of the annual turnover of the beneficiary realised in the outermost region concerned.

▼ B**Subsection B****Urban development aid***Article 16***Regional urban development aid**

1. Regional urban development aid shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. Urban development projects shall fulfil the following criteria:
 - (a) they are implemented via urban development funds in assisted areas;
 - (b) they are co-financed by the European Structural and Investment Funds;
 - (c) they support the implementation of an ‘integrated sustainable urban development strategy’.
3. The total investment in an urban development project under any urban development aid measure shall not exceed EUR 20 million.

▼ M4

4. Is é a bheidh sna costais incháilithe costais fhoriomlána an tion-scadaíl forbartha uirbí a mhéid a chomhlíonann siad Airteagal 37 agus Airteagal 65 de Rialachán (AE) Uimh. 1303/2013, nó in Airteagal 67 agus Airteagal 68 de Rialachán (AE) 2021/1060, cibé acu is infheidhme.

▼ B

5. Aid granted by an urban development fund to the eligible urban development projects may take the form of equity, quasi-equity, loans, guarantees, or a mix thereof.
6. The urban development aid shall leverage additional investment from private investors at the level of the urban development funds or the urban development projects, so as to achieve an aggregate amount reaching minimum 30 % of the total financing provided to an urban development project.
7. Private and public investors may provide cash or an in-kind contribution or a combination of those for the implementation of an urban development project. An in-kind contribution shall be taken into account at its market value, as certified by an independent qualified expert or duly authorised official body.

▼ B

8. The urban development measures shall fulfil the following conditions:

- (a) urban development fund managers shall be selected through an open, transparent and non-discriminatory call in accordance with the applicable Union and national laws. In particular, there shall be no discrimination between urban development fund managers on the basis of their place of establishment or incorporation in any Member State. Urban development fund managers may be required to fulfil predefined criteria objectively justified by the nature of the investments;
- (b) the independent private investors shall be selected through an open, transparent and non-discriminatory call in accordance with applicable Union and national laws aimed at establishing the appropriate risk-reward sharing arrangements whereby, for investments other than guarantees, asymmetric profit-sharing shall be given preference over downside protection. If the private investors are not selected by such a call, the fair rate of return to the private investors shall be established by an independent expert selected via an open, transparent and non-discriminatory call;
- (c) in the case of asymmetric loss-sharing between public and private investors, the first loss assumed by the public investor shall be capped at 25 % of the total investment;
- (d) in the case of guarantees to private investors in urban development projects, the guarantee rate shall be limited to 80 % and total losses assumed by a Member State shall be capped at 25 % of the underlying guaranteed portfolio;
- (e) the investors shall be allowed to be represented in the governance bodies of the urban development fund, such as the supervisory board or the advisory committee;
- (f) the urban development fund shall be established according to the applicable laws. The Member State shall provide for a due diligence process in order to ensure a commercially sound investment strategy for the purpose of implementing the urban development aid measure.

9. Urban development funds shall be managed on a commercial basis and shall ensure profit-driven financing decisions. This is considered to be the case when the managers of the urban development fund fulfill the following conditions:

- (a) the managers of urban development funds shall be obliged by law or contract to act with the diligence of a professional manager in good faith and avoiding conflicts of interest; best practices and regulatory supervision shall apply;
- (b) the remuneration of the managers of urban development funds shall conform to market practices. This requirement is considered to be met where a manager is selected through an open, transparent and non-discriminatory call, based on objective criteria linked to experience, expertise and operational and financial capacity;

▼B

- (c) the managers of urban development funds shall receive a remuneration linked to performance, or shall share part of the investment risks by co-investing own resources so as to ensure that their interests are permanently aligned with the interests of the public investors;
- (d) the managers of urban development funds shall set out an investment strategy, criteria and the proposed timing of investments in urban development projects, establishing the *ex ante* financial viability and their expected impact on urban development;
- (e) a clear and realistic exit strategy shall exist for each equity and quasi-equity investment.

10. Where an urban development fund provides loans or guarantees to urban development projects, the following conditions shall be fulfilled:

- (a) in the case of loans, the nominal amount of the loan is taken into account in calculating the maximum investment amount for the purposes of paragraph 3 of this Article;
- (b) in the case of guarantees, the nominal amount of the underlying loan is taken into account in calculating the maximum investment amount for the purposes of paragraph 3 of this Article.

11. The Member State may assign the implementation of the urban development aid measure to an entrusted entity.

*SECTION 2**Aid to SMEs**Article 17***Investment aid to SMEs**

1. Investment aid to SMEs operating inside or outside the territory of the Union shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. The eligible costs shall be either or both of the following:

- (a) the costs of investment in tangible and intangible assets;
- (b) the estimated wage costs of employment directly created by the investment project, calculated over a period of two years.

3. In order to be considered an eligible cost for the purposes of this Article, an investment shall consist of the following:

- (a) an investment in tangible and/or intangible assets relating to the setting-up of a new establishment, the extension of an existing establishment, diversification of the output of an establishment into new additional products or a fundamental change in the overall production process of an existing establishment; or

▼B

- (b) the acquisition of the assets belonging to an establishment, where the following conditions are fulfilled:
- the establishment has closed or would have closed had it not been purchased;
 - the assets are purchased from third parties unrelated to the buyer;
 - the transaction takes place under market conditions.

Where a member of the family of the original owner, or an employee, takes over a small enterprise, the condition that the assets shall be bought from third parties unrelated to the buyer shall be waived. The sole acquisition of the shares of an undertaking shall not constitute investment.

4. Intangible assets shall fulfil all of the following conditions:
- (a) they shall be used exclusively in the establishment receiving the aid;
 - (b) they shall be regarded as amortizable assets;
 - (c) they shall be purchased under market conditions from third parties unrelated to the buyer;
 - (d) they shall be included in the assets of the undertaking for at least three years;
5. Employment directly created by an investment project shall fulfil the following conditions:
- (a) it shall be created within three years of completion of the investment;
 - (b) there shall be a net increase in the number of employees in the establishment concerned, compared with the average over the previous 12 months;
 - (c) it shall be maintained during a minimum period of three years from the date the post was first filled.
6. The aid intensity shall not exceed:
- (a) 20 % of the eligible costs in the case of small enterprises;
 - (b) 10 % of the eligible costs in the case of medium-sized enterprises.

*Article 18***Aid for consultancy in favour of SMEs**

1. Aid for consultancy in favour of SMEs shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. The aid intensity shall not exceed 50 % of the eligible costs.
3. The eligible costs shall be the costs of consultancy services provided by external consultants.
4. The services concerned shall not be a continuous or periodic activity nor relate to the undertaking's usual operating costs, such as routine tax consultancy services, regular legal services or advertising.

▼ **B***Article 19***Aid to SMEs for participation in fairs**

1. Aid to SMEs for participation in fairs shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. The eligible costs shall be the costs incurred for renting, setting up and running the stand for the participation of an undertaking in any particular fair or exhibition.
3. The aid intensity shall not exceed 50 % of the eligible costs.

▼ **M4***Airteagal 19a*

Cabhair do na costais a thabhaíonn fiontair bheaga agus mheánmhéide atá ag glacadh páirt i dtionscadail forbartha áitiúla faoi stiúir an phobail nó i dtionscadail de chuid Ghrúpaí Oibríochtúla na Comhpháirtíochta Eorpaí um Nuáil maidir le táirgiúlacht agus inbhuanaitheacht talmhaíochta ('CEN')

1. Maidir le cabhair do na costais a thabhaíonn fiontair bheaga agus mheánmhéide atá ag glacadh páirt i dtionscadail forbartha áitiúla faoi stiúir an phobail, a ainmnítear mar thionscadail forbartha áitiúla de chuid Chlár LEADER faoin gCiste Eorpach Talmhaíochta um Fhorbairt Tithíochta, a chumhdaítear le Rialachán (AE) Uimh. 1303/2013 nó le Rialachán (AE) 2021/1060, agus maidir le cabhair do thionscadail de chuid Ghrúpaí Oibríochtúla CEN a chumhdaítear le hAirteagal 35 de Rialachán (AE) Uimh. 1305/2013, beidh siad comhoiriúnach leis an margadh inmheánach de réir bhí Airteagal 107(3) den Chonradh agus díolmhófar iad ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.
2. Na costais seo a leanas a leagtar amach in Airteagal 35(1) de Rialachán (AE) Uimh. 1303/2013 nó i Airteagal 34(1) de Rialachán (AE) 2021/1060, cibé acu is infheidhme, beidh siad incháilithe maidir le tionscadail forbartha áitiúla faoi stiúir an phobail agus le tionscadail de chuid Ghrúpaí Oibríochtúla CEN:
 - (a) costais na tacaíochta ullmhúcháin, an fhothaithe acmhainneachta, na hoiliúna agus an líonraithe d'fhonn ullmhú agus cur chun feidhme a dhéanamh ar straitéis forbartha áitiúla faoi stiúir an phobail nó ar thionscadal de chuid Grúpa Oibríochtúil de chuid CEN;
 - (b) cur chun feidhme na n-oibríochtaí formheasta;
 - (c) ullmhú agus cur chun feidhme ghníomhaíochtaí comhair an ghrúpa;
 - (d) costais oibríocháin atá ceangailte le bainistiú chur chun feidhme na straitéise forbartha áitiúla faoi stiúir an phobail nó an tionscadail de chuid Grúpa Oibríochtúil de CEN;
 - (e) cur i bhfeidhm phobal CEN nó na straitéise forbartha áitiúla faoi stiúir an phobail chun malartú idir páirtithe leasmhara a éascú ar mhaithe le faisnéis a sholáthar agus an straitéis agus na tionscadail a chur chun cinn, agus chun tacú le tairbhíthe féideartha d'fhonn oibríochtaí a fhorbairt agus iarratais a ullmhú.

▼M4

3. Ní rachaidh an déine cabhrach thar na huasrátaí cómhaoiniúcháin dá bhforáiltear sna Rialacháin a bhaineann go sonrach le Cistí agus lena dtacaítear leis an bhforbairt áitiúil faoi stiúir an phobail agus le Grúpaí Oibríochtúla CEN.

Airteagal 19b

Méideanna teoranta cabhrach d'fhiontair bheaga agus mheánmhéide atá ag tairbhiú de thionscadail forbartha áitiúla faoi stiúir an phobail nó de thionscadail de chuid Ghrúpaí Oibríochtúla na Comhpháirtíochta Eorpaí um Nuáil maidir le táirgiúlacht agus inbhuanaitheacht talmhaíochta ('CEN')

1. Maidir le cabhair do ghnóthais atá ag glacadh páirt i dtionscadail forbartha áitiúla faoi stiúir an phobail nó i dtionscadail de chuid Ghrúpaí Oibríochtúla CEN dá dtagraítear in Airteagal 19a(1), nó maidir le cabhair do ghnóthais atá ag tairbhiú de thionscadail den sórt sin, beidh sí comhoiriúnach leis an margadh inmheánach de réir bhrí Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.

2. Méid iomlán na cabhrach faoin Airteagal seo a dheonaítear in aghaidh an tionscadail, ní rachaidh sé thar EUR 200 000 i gcás tionscadail forbartha áitiúla faoi stiúir an phobail, agus ní rachaidh sé thar EUR 350 000 i gcás tionscadail de chuid Ghrúpaí Oibríochtúla CEN.

*ROINN 2A**Cabhair do Chomhar Críochach Eorpach**Airteagal 20*

Cabhair do na costais a thabhaíonn gnóthais atá ag glacadh páirt i dtionscadal Comhair Chríochaigh Eorpaigh

1. Maidir le cabhair do na costais a thabhaíonn gnóthais atá ag glacadh páirt i dtionscadail Chomhair Chríochaigh Eorpaigh a chumhdaítear le Rialachán (AE) Uimh. 1299/2013 nó le Rialachán (AE) 2021/1059, beidh sí comhoiriúnach leis an margadh inmheánach de réir bhrí Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.

2. A mhéid atá siad ceangailte leis an tionscadal comhair, is costais incháilithe a bheidh sna costais seo a leanas, a mbeidh acu an bhrí a thugtar dóibh i Rialachán Tarmligthe (AE) Uimh. 481/2014 ón gCoimisiún ⁽¹⁾, nó in Airteagail 38 go 44 de Rialachán (AE) 2021/1059, cibé acu is infheidhme:

- (a) costais foirne;
- (b) costais oifige agus riaracháin;
- (c) costais taistil agus chóiríochta;
- (d) costais saineolais sheachtraigh agus seirbhísí seachtracha;
- (e) costais trealaimh;
- (f) costais a bhaineann le bonneagar agus le hoibreacha.

⁽¹⁾ Rialachán Tarmligthe (AE) Uimh. 481/2014 ón gCoimisiún an 4 Márta 2014 lena bhforlíontar Rialachán (AE) Uimh. 1299/2013 ó Pharlaimint na hEorpa agus ón gComhairle maidir le rialacha sonracha maidir le hincháilitheacht cáiteachais le haghaidh clár comhair (IO L 138, 13.5.2014, lch. 45).

▼M4

3. Ní rachaidh an déine cabhrach thar an uasráta cómhaoiniúcháin dá bhforáiltear i Rialachán (AE) Uimh. 1303/2013 nó i Rialachán (AE) 2021/1060 agus/nó i Rialachán (AE) 2021/1059, cibé acu is infheidhme.

*Airteagal 20a***Méideanna teoranta cabhrach do ghnóthais as a rannpháirtíocht i dtionscadail Chomhair Chríochaigh Eorpaigh**

1. Maidir le cabhair do ghnóthais as a rannpháirtíocht i dtionscadail Chomhair Chríochaigh Eorpaigh a chumhdaítear le Rialachán (AE) Uimh. 1299/2013 nó le Rialachán (AE) 2021/1059, beidh sí comhoiriúnach leis an margadh inmheánach de réir bhrí Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.

2. Ní rachaidh an méid iomlán cabhrach faoin Airteagal seo a dheonaítear do ghnóthas in aghaidh an tionscadail thar EUR 20 000.

▼B*SECTION 3**Aid for access to finance for SMEs**Article 21***Risk finance aid**

1. Risk finance aid schemes in favour of SMEs shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled.

2. At the level of financial intermediaries, risk finance aid to independent private investors may take one of the following forms:

- (a) equity or quasi-equity, or financial endowment to provide risk finance investments directly or indirectly to eligible undertakings;
- (b) loans to provide risk finance investments directly or indirectly to eligible undertakings;
- (c) guarantees to cover losses from risk finance investments directly or indirectly to eligible undertakings.

3. At the level of independent private investors, risk finance aid may take the forms mentioned in paragraph 2 of this Article, or be in the form of tax incentives to private investors who are natural persons providing risk finance directly or indirectly to eligible undertakings.

▼B

4. At the level of eligible undertakings, risk finance aid may take the form of equity, quasi-equity investments, loans, guarantees, or a mix thereof.
5. Eligible undertakings shall be undertakings which at the time of the initial risk finance investment are unlisted SMEs and fulfil at least one of the following conditions:
 - (a) they have not been operating in any market;
 - (b) they have been operating in any market for less than 7 years following their first commercial sale;
 - (c) they require an initial risk finance investment which, based on a business plan prepared in view of entering a new product or geographical market, is higher than 50 % of their average annual turnover in the preceding 5 years.
6. The risk finance aid may also cover follow-on investments made in eligible undertakings, including after the 7 year period mentioned in paragraph 5(b), if the following cumulative conditions are fulfilled:
 - (a) the total amount of risk finance mentioned in paragraph 9 is not exceeded;
 - (b) the possibility of follow-on investments was foreseen in the original business plan;
 - (c) the undertaking receiving follow-on investments has not become linked, within the meaning of Article 3(3) of Annex I with another undertaking other than the financial intermediary or the independent private investor providing risk finance under the measure, unless the new entity fulfils the conditions of the SME definition.
7. For equity and quasi-equity investments in eligible undertakings, a risk finance measure may provide support for replacement capital only if the latter is combined with new capital representing at least 50 % of each investment round into the eligible undertakings.
8. For equity and quasi-equity investments as referred to in paragraph 2(a), no more than 30 % of the financial intermediary's aggregate capital contributions and uncalled committed capital may be used for liquidity management purposes.
9. The total amount of risk finance referred to in paragraph 4 shall not exceed EUR 15 million per eligible undertaking under any risk finance measure.
10. For risk finance measures providing equity, quasi-equity or loan investments to eligible undertakings, the risk finance measure shall leverage additional finance from independent private investors at the level of the financial intermediaries or the eligible undertakings, so as to achieve an aggregate private participation rate reaching the following minimum thresholds:

▼B

- (a) 10 % of the risk finance provided to the eligible undertakings prior to their first commercial sale on any market;
- (b) 40 % of the risk finance provided to the eligible undertakings referred to in paragraph 5(b) of this Article;
- (c) 60 % of the risk finance for investment provided to eligible undertakings mentioned in paragraph 5(c) and for follow-on investments in eligible undertakings after the 7-year period mentioned in paragraph 5(b).

11. Where a risk finance measure is implemented through a financial intermediary targeting eligible undertakings at different development stages as referred to in paragraph 10 and does not provide for private capital participation at the level of the eligible undertakings the financial intermediary shall achieve a private participation rate that represents at least the weighted average based on the volume of the individual investments in the underlying portfolio and resulting from the application of the minimum participation rates to such investments as referred to in paragraph 10.

12. A risk finance measure shall not discriminate between financial intermediaries on the basis of their place of establishment or incorporation in any Member State. Financial intermediaries may be required to fulfil predefined criteria objectively justified by the nature of the investments.

13. A risk finance measure shall fulfil the following conditions:

- (a) it shall be implemented via one or more financial intermediaries, except for tax incentives to private investors in respect of their direct investments into eligible undertakings;
- (b) financial intermediaries, as well as investors or fund managers shall be selected through an open, transparent and non-discriminatory call which is made in accordance with applicable Union and national laws and aimed at establishing appropriate risk-reward sharing arrangements whereby, for investments other than guarantees, asymmetric profit sharing shall be given preference over downside protection;
- (c) in the case of asymmetric loss-sharing between public and private investors, the first loss assumed by the public investor shall be capped at 25 % of the total investment;
- (d) in the case of guarantees falling under point 2(c), the guarantee rate shall be limited to 80 % and total losses assumed by a Member State shall be capped at a maximum of 25 % of the underlying guaranteed portfolio. Only guarantees covering expected losses of the underlying guaranteed portfolio can be provided for free. If a guarantee also comprises coverage of unexpected losses, the financial intermediary shall pay, for the part of the guarantee covering unexpected losses, a market-conform guarantee premium.

▼B

14. Risk finance measures shall ensure profit-driven financing decisions. This is considered to be the case where all of the following conditions are fulfilled:

- (a) financial intermediaries shall be established according to the applicable laws.
- (b) the Member State, or the entity entrusted with the implementation of the measure, shall provide for a due diligence process in order to ensure a commercially sound investment strategy for the purpose of implementing the risk finance measure, including an appropriate risk diversification policy aimed at achieving economic viability and efficient scale in terms of size and territorial scope of the relevant portfolio of investments;
- (c) risk finance provided to the eligible undertakings shall be based on a viable business plan, containing details of product, sales and profitability development, establishing *ex-ante* financial viability;
- (d) a clear and realistic exit strategy shall exist for each equity and quasi-equity investment.

15. Financial intermediaries shall be managed on a commercial basis. This requirement is considered to be fulfilled where the financial intermediary and, depending on the type of risk finance measure, the fund manager, fulfil the following conditions:

- (a) they shall be obliged by law or contract to act with the diligence of a professional manager in good faith and avoiding conflicts of interest; best practices and regulatory supervision shall apply;
- (b) their remuneration shall conform to market practices. This requirement is presumed to be met where the manager or the financial intermediary is selected through an open, transparent and non-discriminatory selection call, based on objective criteria linked to experience, expertise and operational and financial capacity;
- (c) they shall receive a remuneration linked to performance, or shall share part of the investment risks by co-investing own resources so as to ensure that their interests are permanently aligned with the interests of the public investor;
- (d) they shall set out an investment strategy, criteria and the proposed timing of investments;
- (e) investors shall be allowed to be represented in the governance bodies of the investment fund, such as the supervisory board or the advisory committee.

16. ►**MI** A risk finance measure providing guarantees or loans to eligible undertakings or providing quasi-equity investments structured as debt in eligible undertakings, shall fulfil the following conditions: ◀

▼B

- (a) as a result of the measure, the financial intermediary shall undertake investments that would not have been carried out or would have been carried out in a restricted or different manner without the aid. The financial intermediary shall be able to demonstrate that it operates a mechanism that ensures that all the advantages are passed on to the largest extent to the final beneficiaries in the form of higher volumes of financing, riskier portfolios, lower collateral requirements, lower guarantee premiums or lower interest rates;

▼M1

- (b) in the case of loans and quasi-equity investments structured as debt, the nominal amount of the instrument is taken into account in calculating the maximum investment amount for the purposes of paragraph 9;

▼B

- (c) in the case of guarantees, the nominal amount of the underlying loan is taken into account in calculating the maximum investment amount for the purposes of paragraph 9. The guarantee shall not exceed 80 % of the underlying loan.

17. A Member State may assign the implementation of a risk finance measure to an entrusted entity.

18. Risk finance aid for SMEs that do not fulfil the conditions laid down in paragraph 5 shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that

- (a) at the level of the SMEs, the aid fulfils the conditions laid down in Regulation (EU) No 1407/2013; and
- (b) all the conditions laid down in the present Article, with the exception of those set out in paragraphs 5, 6, 9, 10, and 11, are fulfilled; and
- (c) for risk finance measures providing equity, quasi-equity or loan investments to eligible undertakings, the measure shall leverage additional financing from independent private investors at the level of the financial intermediaries or the SMEs, so as to achieve an aggregate private participation rate reaching at least 60 % of the risk finance provided to the SMEs.

*Article 22***Aid for start-ups**

1. Start-up aid schemes shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled.

▼M1

2. Eligible undertakings shall be any unlisted small enterprise up to five years following its registration, which fulfils the following conditions:

- (a) it has not taken over the activity of another enterprise;
- (b) it has not yet distributed profits;

▼ M1

- (c) it has not been formed through a merger.

For eligible undertakings that are not subject to registration, the five year eligibility period may be considered to start from the moment when the enterprise either starts its economic activity or is liable to tax for its economic activity.

By way of derogation from point (c) of the first subparagraph, enterprises formed through a merger between undertakings eligible for aid under this Article shall also be considered eligible undertakings up to five years from the date of registration of the oldest enterprise participating in the merger.

▼ B

3. Start-up aid shall take the form of:

- (a) loans with interest rates which are not conform with market conditions, with a duration of 10 years and up to a maximum nominal amount of EUR 1 million, or EUR 1,5 million for undertakings established in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty, or EUR 2 million for undertakings established in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty. For loans with a duration comprised between 5 and 10 years the maximum amounts may be adjusted by multiplying the amounts above by the ratio between 10 years and the actual duration of the loan. For loans with a duration of less than 5 years, the maximum amount shall be the same as for loans with a duration of 5 years;
- (b) guarantees with premiums which are not conform with market conditions, with a duration of 10 years and up to maximum EUR 1,5 million of amount guaranteed, or EUR 2,25 million for undertakings established in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty, or EUR 3 million for undertakings established in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty. For guarantees with a duration comprised between 5 and 10 years the maximum amount guaranteed amounts may be adjusted by multiplying the amounts above by the ratio between 10 years and the actual duration of the guarantee. For guarantees with a duration of less than 5 years, the maximum amount guaranteed shall be the same as for guarantees with a duration of 5 years. The guarantee shall not exceed 80 % of the underlying loan.
- (c) grants, including equity or quasi equity investment, interests rate and guarantee premium reductions up to EUR 0,4 million gross grant equivalent or EUR 0,6 million for undertakings established in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty, or EUR 0,8 million for undertakings established in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty.

4. A beneficiary can receive support through a mix of the aid instruments referred to in paragraph 3 of this Article, provided that the proportion of the amount granted through one aid instrument, calculated on the basis of the maximum aid amount allowed for that instrument, is taken into account in order to determine the residual proportion of the maximum aid amount allowed for the other instruments forming part of such a mixed instrument.

5. For small and innovative enterprises, the maximum amounts set out in paragraph 3 may be doubled.

▼B*Article 23***Aid to alternative trading platforms specialised in SMEs**

1. Aid in favour of alternative trading platforms specialised in SMEs shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled.
2. Where the platform operator is a small enterprise, the aid measure may take the form of start-up aid to the platform operator, in which case the conditions laid down in Article 22 shall apply.

The aid measure may take the form of tax incentives to independent private investors that are natural persons in respect of their risk finance investments made through an alternative trading platform into undertakings eligible under the conditions laid down in Article 21.

*Article 24***Aid for scouting costs**

1. Aid for scouting costs shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled.
2. The eligible costs shall be the costs for initial screening and formal due diligence undertaken by managers of financial intermediaries or investors to identify eligible undertakings pursuant to Articles 21 and 22.
3. The aid intensity shall not exceed 50 % of the eligible costs.

*SECTION 4****Aid for research and development and innovation****Article 25***Aid for research and development projects****▼M4**

1. Maidir le cabhair do thionscadail taighde agus forbartha, lena n-áirítear tionscadail taighde agus forbartha atá tar éis lipéad cáilíochta Séala Barr Feabhais a fháil faoin gclár Fis 2020 nó faoin gclár Fis Eorpach agus tionscadail chomhchistithe taighde agus forbartha agus, i gcás inarb infheidhme, maidir le cabhair do chur le chéile comhchistithe, beidh siad comhoiriúnach leis an margadh inmheánach de réir bhrí Airteagal 107(3) den Chonradh agus díolmhófar iad ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.

▼B

2. The aided part of the research and development project shall completely fall within one or more of the following categories:

▼ B

- (a) fundamental research;
- (b) industrial research;
- (c) experimental development;
- (d) feasibility studies.

3. The eligible costs of research and development projects shall be allocated to a specific category of research and development and shall be the following:

- (a) personnel costs: researchers, technicians and other supporting staff to the extent employed on the project;
- (b) costs of instruments and equipment to the extent and for the period used for the project. Where such instruments and equipment are not used for their full life for the project, only the depreciation costs corresponding to the life of the project, as calculated on the basis of generally accepted accounting principles are considered as eligible.
- (c) Costs for of buildings and land, to the extent and for the duration period used for the project. With regard to buildings, only the depreciation costs corresponding to the life of the project, as calculated on the basis of generally accepted accounting principles are considered as eligible. For land, costs of commercial transfer or actually incurred capital costs are eligible.
- (d) costs of contractual research, knowledge and patents bought or licensed from outside sources at arm's length conditions, as well as costs of consultancy and equivalent services used exclusively for the project;
- (e) additional overheads and other operating expenses, including costs of materials, supplies and similar products, incurred directly as a result of the project;

4. The eligible costs for feasibility studies shall be the costs of the study.

5. The aid intensity for each beneficiary shall not exceed:

- (a) 100 % of the eligible costs for fundamental research;
- (b) 50 % of the eligible costs for industrial research;
- (c) 25 % of the eligible costs for experimental development;
- (d) 50 % of the eligible costs for feasibility studies.

6. The aid intensities for industrial research and experimental development may be increased up to a maximum aid intensity of 80 % of the eligible costs as follows:

- (a) by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises;

▼B

(b) by 15 percentage points if one of the following conditions is fulfilled:

(i) the project involves effective collaboration:

- between undertakings among which at least one is an SME, or is carried out in at least two Member States, or in a Member State and in a Contracting Party of the EEA Agreement, and no single undertaking bears more than 70 % of the eligible costs, or
- between an undertaking and one or more research and knowledge-dissemination organisations, where the latter bear at least 10 % of the eligible costs and have the right to publish their own research results;

(ii) the results of the project are widely disseminated through conferences, publication, open access repositories, or free or open source software.

7. The aid intensities for feasibility studies may be increased by 10 percentage points for medium-sized enterprises and by 20 percentage points for small enterprises;

▼M4*Airteagal 25a***Cabhair do thionscadail ar dámhadh lipéad cáilíochta Séala Barr Feabhais dóibh**

1. Maidir le cabhair d'fhiontair bheaga agus mheánmhéide le haghaidh tionscadail taighde agus forbartha agus staidéir indéantachta ar dámhadh lipéad cáilíochta Séala Barr Feabhais dóibh faoin gclár Fís 2020 nó faoin gclár Fís Eorpach, beidh sí comhoiriúnach leis an margadh inmheánach de réir bhrí Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.

2. Is é a bheidh i ngníomhaíochtaí incháilithe an tionscadail taighde agus forbartha nó an staidéir indéantachta atá cuidithe na gníomhaíochtaí sin a shainítear a bheith incháilithe faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach, cé is moite de ghníomhaíochtaí a théann níos faide ná gníomhaíochtaí forbartha turgnamhaí.

3. Is é a bheidh i gcatagóirí, uasmhéideanna agus modhanna ríofa chostais incháilithe an tionscadail taighde agus forbartha nó an staidéir indéantachta atá cuidithe na catagóirí, na huasmhéideanna agus na modhanna ríofa sin a shainítear a bheith incháilithe faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach.

4. Ní rachaidh an t-uasmhéid cabhrach thar EUR 2,5 milliún in aghaidh an fhiontair bhig agus mheánmhéide in aghaidh an tionscadail taighde agus forbartha nó an staidéir indéantachta.

5. Ní rachaidh an cistiú poiblí iomlán a thugtar do gach tionscadal taighde agus forbartha nó gach staidéir indéantachta thar an ráta cistiúcháin a leagtar amach le haghaidh an tionscadail taighde agus forbartha sin nó an staidéir indéantachta sin faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach.

▼M4

*Airteagal 25b***Cabhair do ghníomhaíochtaí Marie Skłodowska-Curie agus do ghníomhaíochtaí Chruthúnas Coincheapa na Comhairle Eorpaí um Thaighde**

1. Maidir le cabhair do ghníomhaíochtaí Marie Skłodowska-Curie agus do ghníomhaíochtaí Chruthúnas Coincheapa na Comhairle Eorpaí um Thaighde ar dámhadh lipéad cáilíochta Séala Barr Feabhais dóibh faoin gclár Fís 2020 nó faoin gclár Fís Eorpach, beidh sí comhoiriúnach leis an margadh inmheánach de réir bhrí Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.
2. Is é a bheidh i ngníomhaíochtaí incháilithe na gníomhaíochta cuidithe na gníomhaíochtaí sin a shainítear a bheith incháilithe faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach.
3. Is é a bheidh i gcatagóirí, uasmhéideanna agus modhanna ríofa chostais incháilithe na gníomhaíochta cuidithe na catagóirí, na huasmhéideanna agus na modhanna ríofa sin a shainítear a bheith incháilithe faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach.
4. Ní rachaidh an cistiú poiblí iomlán a thugtar do gach gníomhaíocht cuidithe thar an uasleibhéal tacaíochta dá bhforáiltear sa chláir Fís 2020 nó sa chláir Fís Eorpach.

*Airteagal 25c***Cabhair atá bainteach le tionscadail chomhchistithe taighde agus forbartha**

1. Maidir le cabhair a thugtar do thionscadal comhchistithe taighde agus forbartha nó do staidéar comhchistithe indéantachta (lena n-áirítear tionscadail taighde agus forbartha a chuirtear chun feidhme faoi Chomhpháirtíocht institiúidithe Eorpach atá bunaithe ar Airteagal 185 nó Airteagal 187 den Chonradh nó faoi ghníomhaíocht comhchistite cláir, mar a shainmhínítear i rialacha an chláir Fís Eorpach) a gcuireann trí Bhallstát ar a laghad, nó dhá Bhallstát agus tír chomhlachaithe amháin ar a laghad, é chun feidhme agus a ndéantar é a roghnú ar bhonn na meastóireachta agus an rangaithe arna ndéanamh ag saineolaithe neamhspleácha tar éis glaonna trasnáisiúnta i gcomhréir le rialacha an chláir Fís 2020 nó an chláir Fís Eorpach, beidh sí comhoiriúnach leis an margadh inmheánach de réir bhrí Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.
2. Is é a bheidh i ngníomhaíochtaí incháilithe an tionscadail taighde agus forbartha nó an staidéir indéantachta atá cuidithe na gníomhaíochtaí sin a shainítear a bheith incháilithe faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach, cé is moite de ghníomhaíochtaí a théann níos faide ná gníomhaíochtaí forbartha turgnamhaí.
3. Is é a bheidh i gcatagóirí, uasmhéideanna agus modhanna ríofa na gcostas incháilithe na catagóirí, na huasmhéideanna agus na modhanna ríofa sin a shainítear a bheith incháilithe faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach.
4. Ní rachaidh an cistiú poiblí iomlán a thugtar thar an ráta cistiúcháin arna shuí le haghaidh an tionscadail taighde agus forbartha nó an staidéir indéantachta tar éis an roghnúcháin, an rangúcháin agus na meastóireachta faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach.

▼M4

5. Cumhdófar leis an gcistiú arna thabhairt ag an gclár Fís 2020 nó ag an gclár Fís Eorpach 30 % ar a laghad de na costais incháilithe iomlána de chuid gníomhaíocht taighde agus nuálaíochta nó de chuid gníomhaíocht nuálaíochta mar a shainmhínítear faoin gclár Fís 2020 nó faoin gclár Fhís Eorpach.

*Airteagal 25d***Cabhair do chur le chéile**

1. Maidir le cabhair a thugtar do chur le chéile comhchistithe a bhfuil baint ag dhá Bhallstát ar a laghad leis agus a ndéantar é a roghnú ar bhonn na meastóireachta agus an rangaithe arna ndéanamh ag saineoilithe neamhspleácha tar éis glaonna trasnáisiúnta faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach, beidh sí comhoiriúnach leis an margadh inmheánach de réir bhrí Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.

2. Is é a bheidh i ngníomhaíochtaí incháilithe an chuir le chéile chomhchistithe na gníomhaíochtaí sin a shainítear a bheith incháilithe faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach. Cuirtear as áireamh na gníomhaíochtaí sin a théann níos faide ná gníomhaíochtaí forbartha turgnamhaí.

3. Is é a bheidh i gcatagóirí, uasmhéideanna agus modhanna ríofa na gcostas incháilithe na catagóirí, na huasmhéideanna agus na modhanna ríofa sin a shainítear a bheith incháilithe faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach. De bhreis air sin, is incháilithe a bheidh costais infheistíochta i sócmhainní inláimhsithe agus doláimhsithe a bhaineann leis an tionscadal.

4. Ní rachaidh an cistiú poiblí iomlán a thugtar thar an ráta cistiúcháin arna shuí le haghaidh an chuir le chéile tar éis an roghnúcháin, an rangúcháin agus na meastóireachta faoi rialacha an chláir Fís 2020 nó an chláir Fís Eorpach. De bhreis air sin, ní rachaidh an chabhair thar 70 % de na costais infheistíochta i gcás infheistíochtaí i sócmhainní inláimhsithe agus doláimhsithe a bhaineann leis an tionscadal.

5. I gcás cabhair infheistíochta do bhonneagair faoi chur le chéile, beidh feidhm ag na coinníollacha breise seo a leanas:

- (a) i gcás ina saothrófar leis an mbonneagar gníomhaíochtaí eacnamaíochta agus gníomhaíochtaí neamheacnamaíochta araon, cuirfear maoiniú, costais agus ioncam gach cineáil ghníomhaíochta san áireamh ar leithligh, bunaithe ar phrionsabail chuntasaíochta costála a chuirtear i bhfeidhm go comhsheasmhach agus a bhféadfar údar oibiachtúil a thabhairt leo;
- (b) is comhfhreagrach do mhargadhphraghas a bheidh an praghas a ghearrtar as an mbonneagar a oibriú nó a úsáid;
- (c) beidh rochtain ar an mbonneagar ar oscailt do roinnt úsáideoirí agus deonófar í ar bhonn trédhearcach neamh-idirdhealaitheach. Féadfar rochtain tosaíochta faoi choinníollacha níos fabhraí a dheonú do ghnóthais a mhaoinigh 10 % ar a laghad de chostais infheistíochta an bhonneagair. Chun róchúiteamh a sheachaint, beidh an rochtain sin comhréireach le ranníocaíocht an ghnóthais leis na costais infheistíochta agus cuirfear na coinníollacha sin ar fáil go poiblí;

▼M4

- (d) i gcás ina bhfaighidh an bonneagar cistiú poiblí le haghaidh gníomhaíochtaí eacnamaíocha agus gníomhaíochtaí neamheacnamaíocha araon, cuirfidh na Ballstáit sásra faireacháin agus aisghlámtha i bhfeidhm chun a áirithiú nach rachfar thar an déine cabhrach is infheidhme mar thoradh ar mhéadú i sciar na ngníomhaíochtaí eacnamaíocha i gcomparáid leis an staid a beartaíodh tráth dhámhachtain na cabhrach.

▼B*Article 26***Investment aid for research infrastructures**

1. Aid for the construction or upgrade of research infrastructures that perform economic activities shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. Where a research infrastructure pursues both economic and non-economic activities, the financing, costs and revenues of each type of activity shall be accounted for separately on the basis of consistently applied and objectively justifiable cost accounting principles.
3. The price charged for the operation or use of the infrastructure shall correspond to a market price.
4. Access to the infrastructure shall be open to several users and be granted on a transparent and non-discriminatory basis. Undertakings which have financed at least 10 % of the investment costs of the infrastructure may be granted preferential access under more favourable conditions. In order to avoid overcompensation, such access shall be proportional to the undertaking's contribution to the investment costs and these conditions shall be made publicly available.
5. The eligible costs shall be the investment costs in intangible and tangible assets.
6. The aid intensity shall not exceed 50 % of the eligible costs.
7. Where a research infrastructure receives public funding for both economic and non-economic activities, Member States shall put in place a monitoring and claw-back mechanism in order to ensure that the applicable aid intensity is not exceeded as a result of an increase in the share of economic activities compared to the situation envisaged at the time of awarding the aid.

*Article 27***Aid for innovation clusters**

1. Aid for innovation clusters shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. Aid for innovation clusters shall be granted exclusively to the legal entity operating the innovation cluster (cluster organisation).

▼B

3. Access to the cluster's premises, facilities and activities shall be open to several users and be granted on a transparent and non-discriminatory basis. Undertakings which have financed at least 10 % of the investment costs of the innovation cluster may be granted preferential access under more favourable conditions. In order to avoid overcompensation, such access shall be proportional to the undertaking's contribution to the investment costs and these conditions shall be made publicly available.

4. The fees charged for using the cluster's facilities and for participating in the cluster's activities shall correspond to the market price or reflect their costs.

5. Investment aid may be granted for the construction or upgrade of innovation clusters. The eligible costs shall be the investment costs in intangible and tangible assets.

6. The aid intensity of investment aid for innovation clusters shall not exceed 50 % of the eligible costs. The aid intensity may be increased by 15 percentage points for innovation clusters located in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty and by 5 percentage points for innovation clusters located in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty

7. Operating aid may be granted for the operation of innovation clusters. It shall not exceed 10 years.

8. The eligible costs of operating aid for innovation clusters shall be the personnel and administrative costs (including overhead costs) relating to:

- (a) animation of the cluster to facilitate collaboration, information sharing and the provision or channelling of specialised and customised business support services;
- (b) marketing of the cluster to increase participation of new undertakings or organisations and to increase visibility;
- (c) management of the cluster's facilities; organisation of training programmes, workshops and conferences to support knowledge sharing and networking and transnational cooperation.

9. The aid intensity of operating aid shall not exceed 50 % of the total eligible costs during the period over which the aid is granted.

*Article 28***Innovation aid for SMEs**

1. Innovation aid for SMEs shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled:

▼B

2. The eligible costs shall be the following:
 - (a) costs for obtaining, validating and defending patents and other intangible assets;
 - (b) costs for secondment of highly qualified personnel from a research and knowledge-dissemination organization or a large enterprise, working on research, development and innovation activities in a newly created function within the beneficiary and not replacing other personnel;
 - (c) costs for innovation advisory and support services;
3. The aid intensity shall not exceed 50 % of the eligible costs.
4. In the particular case of aid for innovation advisory and support services the aid intensity can be increased up to 100 % of the eligible costs provided that the total amount of aid for innovation advisory and support services does not exceed EUR 200 000 per undertaking within any three year period.

*Article 29***Aid for process and organisational innovation**

1. Aid for process and organisational innovation shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled.
2. Aid to large undertakings shall only be compatible if they effectively collaborate with SMEs in the aided activity and the collaborating SMEs incur at least 30 % of the total eligible costs.
3. The eligible costs shall be the following:
 - (a) personnel costs;
 - (b) costs of instruments, equipment, buildings and land to the extent and for the period used for the project;
 - (c) costs of contractual research, knowledge and patents bought or licensed from outside sources at arm's length conditions;
 - (d) additional overheads and other operating costs, including costs of materials, supplies and similar products, incurred directly as a result of the project.
4. The aid intensity shall not exceed 15 % of the eligible costs for large undertakings and 50 % of the eligible costs for SMEs.

▼B*Article 30***Aid for research and development in the fishery and aquaculture sector**

1. Aid for research and development in the fishery and aquaculture sector shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. The aided project shall be of interest to all undertakings in the particular sector or sub-sector concerned.
3. Prior to the date of the start of the aided project the following information shall be published on the internet:
 - (a) that the aided project will be carried out;
 - (b) the goals of the aided project;
 - (c) the approximate date for the publication of the results expected from the aided project and its place of publication on the internet;
 - (d) a reference that the results of the aided project will be available to all undertakings active in the particular sector or sub-sector concerned at no cost.
4. The results of the aided project shall be made available on internet from the end date of the aided project or the date on which any information concerning those results is given to members of any particular organisation, whatever comes first. The results shall remain available on internet for a period of at least 5 years starting from the end date of the aided project.
5. Aid shall be granted directly to the research and knowledge-dissemination organisation and shall not involve the direct granting of non-research related aid to an undertaking producing, processing or marketing fishery or aquaculture products.
6. The eligible costs shall be those provided in Article 25(3).
7. The aid intensity shall not exceed 100 % of the eligible costs.

*SECTION 5****Training aid****Article 31***Training aid**

1. Training aid shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. Aid shall not be granted for training which undertakings carry out to comply with national mandatory standards on training.

▼B

3. The eligible costs shall be the following:
- (a) trainers' personnel costs, for the hours during which the trainers participate in the training;

▼M1

- (b) trainers' and trainees' operating costs directly relating to the training project such as travel expenses, accommodation costs, materials and supplies directly related to the project, depreciation of tools and equipment, to the extent that they are used exclusively for the training project;

▼B

- (c) costs of advisory services linked to the training project;
- (d) trainees' personnel costs and general indirect costs (administrative costs, rent, overheads) for the hours during which the trainees participate in the training.

4. The aid intensity shall not exceed 50 % of the eligible costs. It may be increased, up to a maximum aid intensity of 70 % of the eligible costs, as follows:

- (a) by 10 percentage points if the training is given to workers with disabilities or disadvantaged workers;
- (b) by 10 percentage points if the aid is granted to medium-sized enterprises and by 20 percentage points if the aid is granted to small enterprises.

5. Where the aid is granted in the maritime transport sector, the aid intensity may be increased to 100 % of the eligible costs provided that the following conditions are met:

- (a) the trainees are not active members of the crew but are supernumerary on board; and
- (b) the training is carried out on board of ships entered in Union registers.

*SECTION 6**Aid for disadvantaged workers and for workers with disabilities**Article 32***Aid for the recruitment of disadvantaged workers in the form of wage subsidies**

1. Aid schemes for the recruitment of disadvantaged workers shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled.

2. Eligible costs shall be the wage costs over a maximum period of 12 months following recruitment of a disadvantaged worker. Where the worker concerned is a severely disadvantaged worker, eligible costs shall be the wage costs over a maximum period of 24 months following recruitment.

▼B

3. Where the recruitment does not represent a net increase, compared with the average over the previous 12 months, in the number of employees in the undertaking concerned, the post or posts shall have fallen vacant following voluntary departure, disability, retirement on grounds of age, voluntary reduction of working time or lawful dismissal for misconduct and not as a result of redundancy.
4. Except in the case of lawful dismissal for misconduct, the disadvantaged workers shall be entitled to continuous employment for a minimum period consistent with the national legislation concerned or any collective agreements governing employment contracts.
5. If the period of employment is shorter than 12 months, or 24 months in the case of severely disadvantaged workers, the aid shall be reduced pro rata accordingly.
6. The aid intensity shall not exceed 50 % of the eligible costs.

*Article 33***Aid for the employment of workers with disabilities in the form of wage subsidies**

1. Aid for the employment of workers with disabilities shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled.
2. Eligible costs shall be the wage costs over any given period during which the worker with disabilities is employed.
3. Where the recruitment does not represent a net increase, compared with the average over the previous 12 months, in the number of employees in the undertaking concerned, the post or posts shall have fallen vacant following voluntary departure, disabilities, retirement on grounds of age, voluntary reduction of working time or lawful dismissal for misconduct and not as a result of redundancy.
4. Except in the case of lawful dismissal for misconduct, the workers with disabilities shall be entitled to continuous employment for a minimum period consistent with the national legislation concerned or any collective agreements which are legally binding for the undertaking and governing employment contracts.
5. The aid intensity shall not exceed 75 % of the eligible costs.

*Article 34***Aid for compensating the additional costs of employing workers with disabilities**

1. Aid for compensating the additional costs of employing workers with disabilities shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled.

▼B

2. The eligible costs shall be the following:
 - (a) costs of adapting the premises;
 - (b) costs of employing staff solely for time spent on the assistance of the workers with disabilities and of training such staff to assist workers with disabilities;
 - (c) costs of adapting or acquiring equipment, or acquiring and validating software for use by workers with disabilities, including adapted or assistive technology facilities, which are additional to those which the beneficiary would have incurred had it employed workers who are not workers with disabilities;
 - (d) costs directly linked to transport of workers with disabilities to the working place and for work related activities;
 - (e) wage costs for the hours spent by a worker with disabilities on rehabilitation;
 - (f) where the beneficiary provides sheltered employment, the costs of constructing, installing or modernising the production units of the undertaking concerned, and any costs of administration and transport, provided that such costs result directly from the employment of workers with disabilities.
3. The aid intensity shall not exceed 100 % of the eligible costs.

*Article 35***Aid for compensating the costs of assistance provided to disadvantaged workers**

1. Aid for compensating the costs of assistance provided to disadvantaged workers shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempt from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled.
2. The eligible costs shall be the costs of:
 - (a) employing staff solely for time spent on the assistance of the disadvantaged workers over a maximum period of 12 months following recruitment of a disadvantaged worker or over a maximum period of 24 months following recruitment of a severely disadvantaged worker;
 - (b) of training such staff to assist disadvantaged workers.
3. The assistance provided shall consist of measures to support the disadvantaged worker's autonomy and adaptation to the work environment, in accompanying the worker in social and administrative procedures, facilitation of communication with the entrepreneur and managing conflicts.
4. The aid intensity shall not exceed 50 % of the eligible costs.

▼B*SECTION 7**Aid for environmental protection**Article 36***Investment aid enabling undertakings to go beyond Union standards for environmental protection or to increase the level of environmental protection in the absence of Union standards**

1. Investment aid enabling undertakings to go beyond Union standards for environmental protection or to increase the level of environmental protection in the absence of Union standards shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. The investment shall fulfil one of the following conditions:
 - (a) it shall enable the beneficiary to increase the level of environmental protection resulting from its activities by going beyond the applicable Union standards, irrespective of the presence of mandatory national standards that are more stringent than the Union standards;
 - (b) it shall enable the beneficiary to increase the level of environmental protection resulting from its activities in the absence of Union standards.
3. Aid shall not be granted where investments are undertaken to ensure that undertakings comply with Union standards already adopted and not yet in force.
4. By way of derogation from paragraph 3, aid may be granted for
 - (a) the acquisition of new transport vehicles for road, railway, inland waterway and maritime transport complying with adopted Union standards, provided that the acquisition occurs before those standards enter into force and that, once mandatory, they do not apply to vehicles already purchased before that date.
 - (b) retrofitting of existing transport vehicles for road, railway, inland waterway and maritime transport, provided that the Union standards were not yet in force at the date of entry into operation of those vehicles and that, once mandatory, they do not apply retroactively to those vehicles.
5. The eligible costs shall be the extra investment costs necessary to go beyond the applicable Union standards or to increase the level of environmental protection in the absence of Union standards. They shall be determined as follows:
 - (a) where the costs of investing in environmental protection can be identified in the total investment cost as a separate investment, this environmental protection-related cost shall constitute the eligible costs;

▼B

- (b) in all other cases, the costs of investing in environmental protection are identified by reference to a similar, less environmentally friendly investment that would have been credibly carried out without the aid. The difference between the costs of both investments identifies the environmental protection-related cost and constitutes the eligible costs.

The costs not directly linked to the achievement of a higher level of environmental protection shall not be eligible.

6. The aid intensity shall not exceed 40 % of the eligible costs.
7. The aid intensity may be increased by 10 percentage points for aid granted to medium sized undertakings and by 20 percentage points for aid granted to small undertakings.
8. The aid intensity may be increased by 15 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty and by 5 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty.

▼M4*Airteagal 36a*

Cabhair infheistíochta do bhonneagar athluchtaithe nó athbhreoslaithe atá ar fáil go poiblí le haghaidh feithiclí bóthair astaíochtaí nialasacha agus ísle

1. Maidir le cabhair d'imcaradh bonneagair athluchtaithe nó athbhreoslaithe le haghaidh fuinneamh a sholáthar d'fheithiclí bóthair astaíochtaí nialasacha nó ísle chun críoch iompair, beidh sí comhoiriúnach leis an margadh inmheánach de réir bhrí Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.
2. Ní chumhdófar leis an Airteagal seo ach cabhair a dheonaítear le haghaidh imscaradh bonneagair athluchtaithe nó athbhreoslaithe lena soláthraítear leictreachas inathnuaite nó hidrigin inathnuaite d'fheithiclí chun críoch iompair. Áiritheoidh an Ballstát gur ar fud shaolré eacnamaíoch an bhonneagair a chomhlíonfar an ceanglas chun hidrigin inathnuaite a sholáthar.
3. Is é a bheidh sna costais incháilithe na costais le haghaidh an bhonneagair athluchtaithe nó athbhreoslaithe a thógáil, a shuiteáil nó a uasghrádú. Féadfar go n-áireofar leo sin na costais a bhaineann leis an mbonneagar athluchtaithe nó athbhreoslaithe é féin, suiteáil nó uasghráduithe a dhéanamh ar chomhpháirteanna leictreacha nó ar chomhpháirteanna eile, lena n-áirítear trasfhoirmeoirí cumhachta a theastaíonn le haghaidh an bhonneagair athluchtaithe nó athbhreoslaithe a nascadh leis an eangach nó le haonad áitiúil táirgthe nó stórála leictreachais nó hidriline, mar aon le trealamh teicniúil gaolmhar, oibreacha gaolmhara innealtóireachta sibhialta, oiriúnuithe gaolmhara talún nó bóthair, costais ghaolmhara suiteála agus costais ghaolmhara le haghaidh ceadanna gaolmhara a fháil. Na costais a bhaineann leis na haonaid áitiúla táirgthe nó stórála ina ndéantar an leictreachas a ghiniúint nó a stóráil, agus na costais a bhaineann leis na haonaid áitiúla táirgthe hidriline, is costais iad sin a eisiatar.

▼M4

4. An chabhair a dheonófar faoin Airteagal seo, is i bpróiseas tairisceana iomaíoch a dheonófar í, próiseas atá bunaithe ar chritéir shoiléire, thrédhearcacha agus neamh-idirdhealaitheacha, agus féadfaidh sé gur suas le 100 % de na costais incháilithe a bheidh i ndéine na cabhrach.

5. An chabhair a dheonófar do thairbhí aonair ar bith, ní rachaidh sí thar 40 % de bhuiséad foriomlán na scéime lena mbaineann.

6. Bonneagar athluchtaithe nó athbhreoslaithe atá inrochtana ag an bpobal agus lena soláthraítear rochtain neamh-idirdhealaitheach d'úsáideoirí, lena n-áirítear maidir le taraifí, le modhanna fiordheimhniúcháin agus íocaíochta, agus le téarmaí agus coinníollacha eile úsáide, is le haghaidh tógáil nó suiteáil a bhonneagair sin nó le haghaidh uasghrádú a dhéanamh air a dheonófar cabhair faoin Airteagal seo, agus le haghaidh na nithe sin amháin.

7. An gá atá le dreasú imscaradh bonneagair athluchtaithe nó athbhreoslaithe den aon chatagóir amháin (mar shampla, maidir le bonneagar athluchtaithe: gnáthchumhacht nó ardhchumhacht), is gá é a fhíorófar trí chomhairliúchán poiblí oscailte *ex ante* nó trí staidéar neamhspleách margaidh. Fíorófar go háirithe gurb amhlaidh nach dóigh go n-imscarfar bonneagar den sórt sin ar théarmaí tráchtála laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe.

8. De mhaolú ar mhír 7, féadfar a thiomhdiú go bhfuil gá le bonneagar athluchtaithe nó athbhreoslaithe i gcás inar lú an líon feithiclí ceallra-leictreacha (i gcás bonneagair athluchtaithe) nó an líon feithiclí hidrigine (i gcás bonneagair athbhreoslaithe) faoi seach ná 2 % d'fhlíit iomlán na bhfeithiclí ar den chatagóir céanna iad atá cláraithe sa Bhallstát lena mbaineann. Chun críoch na míre seo, measfar carranna paisinéirí agus feithiclí tráchtála éadroma a bheith ina gcuid den aon chatagóir feithiclí amháin.

9. Maidir le haon lamháltas nó aon ní eile a thugtar do thríú páirtí chun an bonneagar athluchtaithe nó athbhreoslaithe faoi thacaíocht a oibriú, sannfar é ar bhonn iomaíoch, thrédhearcach agus neamh-idirdhealaitheach, agus aird chuí á tabhairt ar na rialacha soláthair is infheidhme.

▼B*Article 37***Investment aid for early adaptation to future Union standards**

1. Aid encouraging undertakings to comply with new Union standards which increase the level of environmental protection and are not yet in force shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. The Union standards shall have been adopted and the investment shall be implemented and finalised at least one year before the date of entry into force of the standard concerned.

3. The eligible costs shall be the extra investment costs necessary to go beyond the applicable Union standards. They shall be determined as follows:

▼B

- (a) where the costs of investing in environmental protection can be identified in the total investment cost as a separate investment, this environmental protection-related cost shall constitute the eligible costs;
- (b) in all other cases, the costs of investing in environmental protection are identified by reference to a similar, less environmentally friendly investment that would have been credibly carried out without the aid. The difference between the costs of both investments identifies the environmental protection-related cost and constitutes the eligible costs.

The costs not directly linked to the achievement of a higher level of environmental protection shall not be eligible.

4. The aid intensity shall not exceed the following:

- (a) 20 % of the eligible costs for small undertakings, 15 % of the eligible costs for medium-sized undertakings and 10 % of the eligible costs for large undertakings if the implementation and finalisation of the investment take place more than three years before the date of entry into force of the new Union standard;
- (b) 15 % of the eligible costs for small undertakings, 10 % of the eligible costs for medium-sized undertakings and 5 % of the eligible costs for large undertakings if the implementation and finalisation of the investment take place between one and three years before the date of entry into force of the new Union standard.

5. The aid intensity may be increased by 15 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty and by 5 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty.

Article 38

Investment aid for energy efficiency measures

1. Investment aid enabling undertakings to achieve energy efficiency shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. Aid shall not be granted under this Article where improvements are undertaken to ensure that undertakings comply with Union standards already adopted, even if they are not yet in force.

▼M4

3. Is é a bheidh sna costais incháilithe na costais infheistíochta sa bhreis a theastaíonn chun an leibhéal éifeachtúlachta fuinnimh níos airde a bhaint amach. Cinnfear iad mar a leanas:

- (a) i gcás inar féidir na costais a bhaineann le hinfheistiú in éifeachtúlacht fuinnimh a shainaithint sa chostas infheistíochta iomlán mar infheistíocht ar leithligh, is é a bheidh sa chostas sin atá bainteach le héifeachtúlacht fuinnimh na costais incháilithe;

▼ **M4**

- (b) i gcás ina mbainfidh an infheistíocht le feabhas a chur ar (i) éifeachtúlacht fuinnimh foirgneamh cónaithe, (ii) éifeachtúlacht fuinnimh foirgneamh atá tiomnaithe don oideachas nó seirbhísí sóisialta a sholáthar, (iii) éifeachtúlacht fuinnimh foirgneamh atá tiomnaithe do ghníomhaíochtaí a bhaineann le riarachán poiblí nó do sheirbhísí ceartais, póilíneachta nó comhraicthe dóiteáin, nó (iv) éifeachtúlacht fuinnimh na bhfoirgneamh dá dtagraítear i bpointe (i), pointe (ii) nó pointe (iii) agus ina ndéantar gníomhaíochtaí seachas iad sin a luaitear sna pointí sin in achar níos lú ná 35 % den achar urláir inmheánach, is é a bheidh sna costais infheistíochta iomlána a theastaíonn chun leibhéal éifeachtúlachta fuinnimh níos airde a bhaint amach na costais incháilithe, ar choinníoll go mbeidh na feabhsuithe éifeachtúlachta fuinnimh ina gcúis le laghdú san éileamh fuinnimh phríomhúil is comhionann le 20 % ar a laghad i gcás athchóirithe agus ina gcúis le coigiltí fuinnimh phríomhúil is comhionann le 10 % ar a laghad i gcomparáid leis an tairseach a shocraítear le haghaidh na gceanglas i leith foirgneamh nach mór neodrach ó thaobh fuinnimh i mbearta náisiúnta lena gcuirtear Treoir 2010/31/AE ó Pharlaimint na hEorpa agus ón gComhairle ⁽¹⁾ chun feidhme i gcás foirgneamh nua. Suífean an t-éileamh tosaigh fuinnimh phríomhúil agus an feabhsú measta trí thagairt do Theastas Feidhmíochta Fuinnimh mar a shainmhínítear in Airteagal 2(12) de Threoir 2010/31/AE;
- (c) i ngach cás eile, sainaitheofar na costais a bhaineann le hinfeistiú in éifeachtúlacht fuinnimh faoi threoir infheistíochta atá comhchósúil agus níos neamhéifeachtúla ar fhuinneamh a dhéanfaí go hinchreidte in éagmais na cabhrach. Sainaithear leis an difríocht idir costais an dá infheistíocht an costas atá bainteach le héifeachtúlacht fuinnimh agus is é atá sa difríocht sin na costais incháilithe.

Ní incháilithe a bheidh na costais nach bhfuil ceangailte go díreach le leibhéal éifeachtúlachta fuinnimh níos airde a bhaint amach.

3a. I gcás na bhfoirgneamh dá dtagraítear i mír 3, pointe (b), féadfar an infheistíocht in éifeachtúlacht fuinnimh an fhoirgnimh a fheabhsú a chomhcheangal le hinfeistíochtaí i gceann ar bith, nó gach ceann, de na nithe seo a leanas:

- (a) suiteálacha comhtháite fuinnimh inathnuaite ar an láithreán lena ngintear leictreachas agus/nó téamh;
- (b) trealamh le haghaidh stóráil a dhéanamh ar an bhfuinneamh a ghintear leis an tsuiteáil fuinnimh inathnuaite ar an láithreán;
- (c) trealamh agus bonneagar gaolmhar a chuirtear ar áireamh san fhoirgneamh le haghaidh feithiclí leictreacha úsáideoirí an fhoirgnimh a athluchtú;
- (d) infheistíochtaí le haghaidh an foirgneamh a dhigitiú, go háirithe chun cur lena ullmhacht chliste. Féadfaidh idirghabhálacha atá teoranta do shreangú éighníomhach inmheánach nó cáblú struchtúrtha éighníomhach inmheánach do líonraí sonraí agus, más gá, an chuid choimhdeach den líonra éighníomhach ar an réadmhaoin phríobháideach lasmuigh den fhoirgneamh a bheith i gceist leis na hinfeistíochtaí incháilithe. Eisiatar sreangú nó cáblú do líonraí sonraí lasmuigh den réadmhaoin phríobháideach.

I gcás aon oibreacha comhcheangailte den sórt sin a leagtar amach sa chéad fhomhír, pointí (a) go (d), is é a bheidh i gcostas infheistíochta iomlán na bpíosaí éagsúla trealamh na costais incháilithe.

⁽¹⁾ Treoir 2010/31/AE ó Pharlaimint na hEorpa agus ón gComhairle an 19 Bealtaine 2010 maidir le feidhmíocht fuinnimh foirgneamh (IO L 153, 18.6.2010, lch. 13).

▼M4

Féadfar an chabhair a dheonú d'úinéir/d'úinéirí nó tionónta/tionóntaí an fhoirgnimh nó don tionónta/do na tionóntaí, ag brath ar cé atá ag coimisiúnú na n-oibreacha éifeachtúlachta fuinnimh.

▼B

4. The aid intensity shall not exceed 30 % of the eligible costs.
5. The aid intensity may be increased by 20 percentage points for aid granted to small undertakings and by 10 percentage points for aid granted to medium-sized undertakings.
6. The aid intensity may be increased by 15 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty and by 5 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty.

▼M4

7. Féadfaidh cabhair do bhearta lena gcuirtear feabhas ar éifeachtúlacht fuinnimh na bhfoirgneamh a bheith bainteach freisin le conarthaí feidhmíochta fuinnimh a éascú faoi réir na gcoinníollacha carnacha seo a leanas:

- (a) tugtar an tacaíocht i bhfoirm iasachta nó ráthaíochta do sholáthraí na mbeart feabhsúcháin éifeachtúlachta fuinnimh faoi chonradh feidhmíochta fuinnimh, nó is é atá i gceist léi táirge airgeadais a bhfuil mar aidhm leis an soláthraí faoi seach a athmhaoiniú (e.g. fachtóireacht, forghéilleadh);
- (b) ní théann méid ainmniúil an mhaoiniúcháin iomláin amuigh a sholáthraítear faoin mír seo in aghaidh an tairbhí thar EUR 30 milliún;
- (c) tugtar an tacaíocht d'fhiontair bheaga agus mheánmhéide nó do chuideachtaí meánchaipitlithe beaga;
- (d) tugtar an tacaíocht do chonraitheoireacht um fheidhmíocht fuinnimh de réir bhrí Airteagal 2(27), de Threoir 2012/27/AE;
- (e) baineann an chonraitheoireacht um fheidhmíocht fuinnimh le foirgneamh dá dtagraítear i mír 3, pointe (b).

*Airteagal 39***Cabhair infheistíochta do thionscadail éifeachtúlachta fuinnimh i bhfoirgnimh i bhfoirm ionstraimí airgeadais****▼B**

1. Investment aid for energy efficiency projects in buildings shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. Eligible for aid under the present Article are energy efficiency projects relating to buildings.

▼M4

2a. I gcás ina mbainfidh an infheistíocht le feabhas a chur ar (i) éifeachtúlacht fuinnimh foirgneamh cónaithe, (ii) éifeachtúlacht fuinnimh foirgneamh atá tiomnaithe don oideachas nó seirbhísí sóisialta a sholáthar, (iii) éifeachtúlacht fuinnimh foirgneamh atá tiomnaithe do ghníomhaíochtaí a bhaineann le riarachán poiblí nó do sheirbhísí ceartais, póilíneachta nó comhraicthe dóiteáin, nó (iv) éifeachtúlacht fuinnimh na bhfoirgneamh dá dtagraítear i bpointe (i), pointe (ii) nó pointe (iii) agus ina ndéantar gníomhaíochtaí seachas iad sin a luaitear sna pointí sin in achar níos lú ná 35 % den achar urláir, féadfar tionscadail éifeachtúlachta fuinnimh faoin Airteagal seo a chomhcheangal freisin le ceann ar bith de na hinfeistíochtaí seo a leanas:

- (a) suiteáil chomhtháite fuinnimh inathnuaite ar an láithreán lena ngintear leictreachas agus/nó téamh;
- (b) trealamh le haghaidh stóráil a dhéanamh ar an bhfuinneamh a ghintear leis an tsuiteáil fuinnimh inathnuaite ar an láithreán;
- (c) trealamh agus bonneagar gaolmhar a chuirtear ar áireamh san fhoirgneamh le haghaidh feithiclí leictreacha úsáideoirí an fhoirgnimh a luchtú;
- (d) Infheistíochtaí i ndigitíú an fhoirgnimh, go háirithe chun cur lena ullmhacht chliste. Féadfaidh idirghabhálacha atá teoranta do shreangú éighníomhach inmheánach nó cáblú struchtúrtha éighníomhach inmheánach do líonraí sonraí agus, más gá, an chuid choimhdeach den líonra éighníomhach ar an réadmhaoin phríobháideach lasmuigh den fhoirgneamh a bheith i gceist leis na hinfeistíochtaí incháilithe. Eisiatar sreangú nó cáblú do líonraí sonraí lasmuigh den réadmhaoin phríobháideach.

3. Is é a bheidh sna costais incháilithe costais fhoriomlána an tionscadail éifeachtúlachta fuinnimh, seachas i gcás na bhfoirgneamh dá dtagraítear i mír 2a, i gcás inarb é a bheidh sna costais incháilithe costais fhoriomlána an tionscadail éifeachtúlachta fuinnimh agus costas infheistíochta na bpíosaí éagsúla trealamh a liostaítear i mír 2a.

4. Deonófar an chabhair i bhfoirm dearlaice, cothromais, ráthaíochta nó iasachta do chiste éifeachtúlachta fuinnimh nó d'idirghabhálaí airgeadais eile, a thabharfaidh ar aghaidh í a mhéid is féidir do na tairbhíthe deiridh, arb iad úinéirí nó tionóntaí an fhoirgnimh iad, i bhfoirm méideanna maoiniúcháin níos airde, ceanglas comhthaobhachta níos ísle, prémheanna ráthaíochta níos ísle nó rátaí úis níos ísle.

5. Féadfar an chabhair a dheonaítear leis an gciste éifeachtúlachta fuinnimh nó a ndeonaíonn idirghabhálaí airgeadais eile í do na tionscadail incháilithe éifeachtúlachta fuinnimh a bheith i bhfoirm iasachtaí nó ráthaíochtaí. Ní rachaidh luach ainmniúil na hiasachta nó an mhéid a ráthaítear thar EUR 15 mhilliún in aghaidh an tionscadail ar leibhéal na dtairbhíthe deiridh, seachas i gcás infheistíochtaí comhcheangailte dá dtagraítear i mír 2a, i gcás nach rachaidh sé thar EUR 30 milliún ann. Ní rachaidh an ráthaíocht thar 80 % den iasacht bhunúsach.

▼B

6. The repayment by the building owners to the energy efficiency fund or other financial intermediary shall not be less than the nominal value of the loan.

7. The energy efficiency aid shall leverage additional investment from private investors reaching at minimum 30 % of the total financing provided to an energy efficiency project. When the aid is provided by an energy efficiency fund, the leverage of private investment can be done at the level of the energy efficiency fund and/or at the level of the energy efficiency projects, so as to achieve an aggregate minimum 30 % of the total financing provided to an energy efficiency project.

▼ B

8. Member States can set up energy efficiency funds and/or can use financial intermediaries when providing energy efficiency aid. The following conditions must then be fulfilled:

- (a) Financial intermediary managers, as well as energy efficiency fund managers shall be selected through an open, transparent and non-discriminatory call in accordance with applicable Union and national laws. In particular, there shall be no discrimination on the basis of their place of establishment or incorporation in any Member State. Financial intermediaries and energy efficiency fund managers may be required to fulfil predefined criteria objectively justified by the nature of the investments;
- (b) The independent private investors shall be selected through an open, transparent and non-discriminatory call in accordance with applicable Union and national laws aimed at establishing the appropriate risk-reward sharing arrangements whereby, for investments other than guarantees, asymmetric profit-sharing shall be given preference over downside protection. If the private investors are not selected by such a call, the fair rate of return to the private investors shall be established by an independent expert selected via an open, transparent and non-discriminatory call;
- (c) In the case of asymmetric loss-sharing between public and private investors, the first loss assumed by the public investor shall be capped at 25 % of the total investment;
- (d) In the case of guarantees, the guarantee rate shall be limited to 80 % and total losses assumed by a Member State shall be capped at 25 % of the underlying guaranteed portfolio. Only guarantees covering the expected losses of the underlying guaranteed portfolio can be provided for free. If a guarantee also comprises coverage of unexpected losses, the financial intermediary shall pay, for the part of the guarantee covering unexpected losses, a market-conform guarantee premium;
- (e) The investors shall be allowed to be represented in the governance bodies of the energy efficiency fund or financial intermediary, such as the supervisory board or the advisory committee;
- (f) The energy efficiency fund or financial intermediary shall be established according to the applicable laws and the Member State shall provide for a due diligence process in order to ensure a commercially sound investment strategy for the purpose of implementing the energy efficiency aid measure.

9. Financial intermediaries, including energy efficiency funds shall be managed on a commercial basis and shall ensure profit-driven financing decisions. This is considered to be the case when the financial intermediary and, as the case may be, the managers of the energy efficiency fund fulfil the following conditions:

▼B

- (a) they are obliged by law or contract to act with the diligence of a professional manager in good faith and avoiding conflicts of interest; best practices and regulatory supervision shall apply;
- (b) their remuneration conforms with market practices. This requirement is considered to be met where the manager is selected through an open, transparent and non-discriminatory call, based on objective criteria linked to experience, expertise and operational and financial capacity;
- (c) they shall receive a remuneration linked to performance, or shall share part of the investment risks by co-investing own resources so as to ensure that their interests are permanently aligned with the interests of the public investor;
- (d) they shall set out an investment strategy, criteria and the proposed timing of investments in energy efficiency projects, establishing the *ex-ante* financial viability and their expected impact on energy efficiency.
- (e) a clear and realistic exit strategy shall exist for the public funds invested in the energy efficiency fund or granted to the financial intermediary, allowing the market to finance energy efficiency projects when the market is ready to do so.

10. Energy efficiency improvements undertaken to ensure that the beneficiary complies with Union standards which have already been adopted shall not be exempted from the notification requirement under this Article.

*Article 40***Investment aid for high-efficiency cogeneration**

1. Investment aid for high-efficiency cogeneration shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. The investment aid shall be granted in respect of newly installed or refurbished capacities only.
3. The new cogeneration unit shall provide overall primary energy savings compared to separate production of heat and electricity as provided for by Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC ⁽¹⁾. The improvement of an existing cogeneration unit or conversion of an existing power generation unit into a cogeneration unit shall result in primary energy savings compared to the original situation.

⁽¹⁾ OJ L 315, 14.11.2012, p. 1.

▼B

4. The eligible costs shall be the extra investment costs for the equipment needed for the installation to operate as a high-efficiency cogeneration installation, compared to conventional electricity or heating installations of the same capacity or the extra investment cost to upgrade to a higher efficiency when an existing installation already meets the high-efficiency threshold.
5. The aid intensity shall not exceed 45 % of the eligible costs. The aid intensity may be increased by 20 percentage points for aid granted to small undertakings and by 10 percentage points for aid granted to medium-sized undertakings.
6. The aid intensity may be increased by 15 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty and by 5 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty.

*Article 41***Investment aid for the promotion of energy from renewable sources**

1. Investment aid for the promotion of energy from renewable energy sources shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. Investment aid for the production of biofuels shall be exempted from the notification requirement only to the extent that the aided investments are used for the production of sustainable biofuels other than food-based biofuels. However, investment aid to convert existing food-based biofuel plants into advanced biofuel plants shall be exempted under this Article, provided that the food-based production would be reduced commensurate to the new capacity.
3. Aid shall not be granted for biofuels which are subject to a supply or blending obligation.
4. Aid shall not be granted for hydropower installations that do not comply with Directive 2000/60/EC of the European Parliament.
5. The investment aid shall be granted to new installations only. No aid shall be granted or paid out after the installation started operations and aid shall be independent from the output.
6. The eligible costs shall be the extra investment costs necessary to promote the production of energy from renewable sources. They shall be determined as follows:
 - (a) where the costs of investing in the production of energy from renewable sources can be identified in the total investment cost as a separate investment, for instance as a readily identifiable add-on component to a pre-existing facility, this renewable energy-related cost shall constitute the eligible costs;

▼B

- (b) where the costs of investing in the production of energy from renewable sources can be identified by reference to a similar, less environmentally friendly investment that would have been credibly carried out without the aid, this difference between the costs of both investments identifies the renewable energy-related cost and constitutes the eligible costs;
- (c) for certain small installations where a less environmentally friendly investment cannot be established as plants of a limited size do not exist, the total investment costs to achieve a higher level of environmental protection shall constitute the eligible costs.

The costs not directly linked to the achievement of a higher level of environmental protection shall not be eligible.

7. The aid intensity shall not exceed:

- (a) 45 % of the eligible costs if the eligible costs are calculated on the basis of point (6)(a) or point (6)(b);
- (b) 30 % of the eligible cost if the eligible costs are calculated on the basis of point point (6)(c).

8. The aid intensity may be increased by 20 percentage points for aid granted to small undertakings and by 10 percentage points for aid granted to medium-sized undertakings.

9. The aid intensity may be increased by 15 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty and by 5 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty.

10. Where aid is granted in a competitive bidding process on the basis of clear, transparent and non-discriminatory criteria, the aid intensity may reach 100 % of the eligible costs. Such a bidding process shall be non-discriminatory and provide for the participation of all interested undertakings. The budget related to the bidding process shall be a binding constraint in the sense that not all participants can receive aid and the aid shall be granted on the basis of the initial bid submitted by the bidder, therefore excluding subsequent negotiations.

Article 42

Operating aid for the promotion of electricity from renewable sources

1. Operating aid for the promotion of electricity from renewable energy sources shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. Aid shall be granted in a competitive bidding process on the basis of clear, transparent and non-discriminatory criteria which shall be open to all generators producing electricity from renewable energy sources on a non-discriminatory basis.

▼B

3. The bidding process can be limited to specific technologies where a process open to all generators would lead to a suboptimal result which cannot be addressed in the process design in view of in particular:

- (i) the longer-term potential of a given new and innovative technology; or
- (ii) the need to achieve diversification; or
- (iii) network constraints and grid stability; or
- (iv) system (integration) costs; or
- (v) the need to avoid distortions on the raw material markets from biomass support

Member States shall carry out a detailed assessment of the applicability of such conditions and report it to the Commission according to the modalities described in Article 11 (a).

4. Aid shall be granted to new and innovative renewable energy technologies in a competitive bidding process open to at least one such technology on the basis of clear, transparent and non-discriminatory criteria. Such aid shall not be granted for more than 5 % of the planned new electricity capacity from renewable energy sources per year in total.

5. Aid shall be granted as a premium in addition to the market price whereby the generators sell their electricity directly in the market.

6. Aid beneficiaries shall be subject to standard balancing responsibilities. Beneficiaries may outsource balancing responsibilities to other undertakings on their behalf, such as aggregators.

7. Aid shall not be granted when prices are negative.

8. Aid may be granted in the absence of a competitive bidding process as described in paragraph 2 to installations with an installed electricity capacity of less than 1 MW for the production of electricity from all renewable sources except for wind energy, where aid may be granted in the absence of a competitive bidding process as described in paragraph 2 to installations with an installed electricity capacity of less than 6 MW or to installations with less than 6 generation units. Without prejudice to paragraph 9, when aid is granted in the absence of a competitive bidding process, the conditions under paragraphs 5, 6 and 7 shall be respected. In addition, when aid is granted in the absence of a competitive bidding process, the conditions under Article 43 paragraphs 5, 6 and 7 shall be applicable.

9. The conditions under paragraphs 5, 6 and 7 shall not apply to operating aid granted to installations with an installed electricity capacity of less than 500 kW for the production of electricity from all renewable sources except for wind energy, where these conditions shall not apply to operating aid granted to installations with an installed electricity capacity of less than 3 MW or to installations with less than 3 generation units.

▼B

10. For the purpose of calculating the above maximum capacities referred to in paragraphs 8 and 9, installations with a common connection point to the electricity grid shall be considered as one installation.

11. Aid shall only be granted until the plant generating the electricity from renewable sources has been fully depreciated according to generally accepted accounting principles. Any investment aid previously received must be deducted from the operating aid.

*Article 43***Operating aid for the promotion of energy from renewable sources in small scale installations**

1. Operating aid for the promotion of energy from renewable energy sources in small scale installations shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. Aid shall only be granted to installations with an installed capacity of less than 500 kW for the production of energy from all renewable sources except for wind energy, for which aid shall be granted to installations with an installed capacity of less than 3 MW or with less than 3 generation units and for biofuels, for which aid shall be granted to installations with an installed capacity of less than 50 000 tonnes/year. For the purpose of calculating those maximum capacities, small scale installations with a common connection point to the electricity grid shall be considered as one installation.

3. Aid shall only be granted to installations producing sustainable biofuels other than food-based biofuels. However, operating aid to plants producing food-based biofuels that have started operation before 31 December 2013 and are not yet fully depreciated shall be exempted under this Article but in any event no later than 2020.

4. Aid shall not be granted for biofuels which are subject to a supply or blending obligation.

5. The aid per unit of energy shall not exceed the difference between the total levelized costs of producing energy from the renewable source in question and the market price of the form of energy concerned. The levelized costs shall be updated regularly and at least every year.

6. The maximum rate of return used in the levelized cost calculation shall not exceed the relevant swap rate plus a premium of 100 basis points. The relevant swap rate shall be the swap rate of the currency in which the aid is granted for a maturity that reflects the depreciation period of the installations supported.

7. Aid shall only be granted until the installation has been fully depreciated according to generally accepted accounting principles. Any investment aid granted to an installation shall be deducted from the operating aid.

*Article 44***Aid in the form of reductions in environmental taxes under Directive 2003/96/EC**

1. Aid schemes in the form of reductions in environmental taxes fulfilling the conditions of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity⁽¹⁾ shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. The beneficiaries of the tax reduction shall be selected on the basis of transparent and objective criteria and shall pay at least the respective minimum level of taxation set by Directive 2003/96/EC.
3. Aid schemes in the form of tax reductions shall be based on a reduction of the applicable environmental tax rate or on the payment of a fixed compensation amount or on a combination of these mechanisms.
4. Aid shall not be granted for biofuels which are subject to a supply or blending obligation.

*Article 45***Investment aid for remediation of contaminated sites**

1. Investment aid to undertakings repairing environmental damage by remediating contaminated sites shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. The investment shall lead to the repair of the environmental damage, including damage to the quality of the soil or of surface water or groundwater.
3. Where the legal or physical person liable for the environmental damage under the law applicable in each Member State without prejudice to the Union rules in this matter — in particular Directive 2004/35/EC of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage⁽²⁾ as amended by Directive 2006/21/EC of the European Parliament and of the Council of 15 March 2006 on the management of waste from extractive industries⁽³⁾, Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European

⁽¹⁾ OJ L 283, 31.10.2003, p. 51.

⁽²⁾ OJ L 143, 30.4.2004, p. 56.

⁽³⁾ OJ L 102, 11.4.2006, p. 1.

▼B

Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/2006 ⁽¹⁾ and Directive 2013/30/EU of the European Parliament and of the Council of 12 June 2013 on safety of offshore oil and gas operations and amending Directive 2004/35/EC ⁽²⁾ — is identified, that person must finance the remediation in accordance with the ‘polluter pays’ principle, and no State aid shall be granted. Where the person liable under the applicable law is not identified or cannot be made to bear the costs, the person responsible for the remediation or decontamination work may receive State aid.

4. The eligible costs shall be the costs incurred for the remediation work, less the increase in the value of the land. 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, may be considered as eligible investment in the case of the remediation of contaminated sites.

5. Evaluations of the increase in value of the land resulting from remediation shall be carried out by an independent expert.

6. The aid intensity shall not exceed 100 % of the eligible costs.

*Article 46***Investment aid for energy efficient district heating and cooling**

1. Investment aid for the installation of energy efficient district heating and cooling system shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. The eligible costs for the production plant shall be the extra costs needed for the construction, expansion and refurbishment of one or more generation units to operate as an energy efficient district heating and cooling system compared to a conventional production plant. The investment shall be an integral part of the energy efficient district heating and cooling system.

3. The aid intensity for the production plant shall not exceed 45 % of the eligible costs. The aid intensity may be increased by 20 percentage points for aid granted to small undertakings and by 10 percentage points for aid granted to medium-sized undertakings.

4. The aid intensity for the production plant may be increased by 15 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty and by 5 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty.

⁽¹⁾ OJ L 140, 5.6.2009, p. 114.

⁽²⁾ OJ L 178, 28.6.2013, p. 66.

▼B

5. The eligible costs for the distribution network shall be the investment costs.
6. The aid amount for the distribution network shall not exceed the difference between the eligible costs and the operating profit. The operating profit shall be deducted from the eligible costs *ex ante* or through a claw-back mechanism.

*Article 47***Investment aid for waste recycling and re-utilisation**

1. Investment aid for waste recycling and re-utilisation shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. The investment aid shall be granted for the recycling and re-utilisation of waste generated by other undertakings.
3. The recycled or re-used materials treated would otherwise be disposed of, or be treated in a less environmentally friendly manner. Aid to waste recovery operations other than recycling shall not be block exempted under this Article.
4. The aid shall not indirectly relieve the polluters from a burden that should be borne by them under Union law, or from a burden that should be considered a normal company cost.
5. The investment shall not merely increase demand for the materials to be recycled without increasing collection of those materials.
6. The investment shall go beyond the state of the art.
7. The eligible costs shall be the extra investment costs necessary to realise an investment leading to better or more efficient recycling or re-use activities compared to a conventional process of re-use and recycling activities with the same capacity that would be constructed in the absence of the aid.
8. The aid intensity shall not exceed 35 % of the eligible costs. The aid intensity may be increased by 20 percentage points for aid granted to small undertakings and by 10 percentage points for aid granted to medium-sized undertakings.
9. The aid intensity may be increased by 15 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty and by 5 percentage points for investments located in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty.
10. Aid for investments relating to the recycling and re-utilisation of the beneficiary's own waste shall not be exempt from the notification requirement under this Article.

▼B*Article 48***Investment aid for energy infrastructure**

1. Investment aid for the construction or upgrade of energy infrastructure shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. Aid shall be granted for energy infrastructure located in assisted areas.
3. The energy infrastructure shall be subject to full tariff and access regulation according to internal energy market legislation.
4. The eligible costs shall be the investment costs.
5. The aid amount shall not exceed the difference between the eligible costs and the operating profit of the investment. The operating profit shall be deducted from the eligible costs *ex ante* or through a claw-back mechanism.
6. Aid for investments in electricity and gas storage projects and oil infrastructure shall not be exempt from the notification requirement under this Article.

*Article 49***Aid for environmental studies**

1. Aid for studies, including energy audits, directly linked to investments referred to in this Section shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. The eligible costs shall be the costs of the studies referred to in paragraph 1.
3. The aid intensity shall not exceed 50 % of the eligible costs.
4. The aid intensity may be increased by 20 percentage points for studies undertaken on behalf of small enterprises and by 10 percentage points for studies undertaken on behalf of medium size enterprises.
5. Aid shall not be granted to large undertakings for energy audits carried out under Article 8(4) of the Directive 2012/27/EU, unless the energy audit is carried out in addition to the mandatory energy audit under that Directive.

▼B*SECTION 8**Aid to make good the damage caused by certain natural disasters**Article 50***Aid schemes to make good the damage caused by certain natural disasters**

1. Aid schemes to make good the damage caused by earthquakes, avalanches, landslides, floods, tornadoes, hurricanes, volcanic eruptions and wild fires of natural origin shall be compatible with the internal market within the meaning of Article 107(2)(b) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. Aid shall be granted subject to the following conditions:

(a) the competent public authorities of a Member State have formally recognised the character of the event as a natural disaster; and

(b) there is a direct causal link between the natural disaster and the damages suffered by the affected undertaking.

3. Aid schemes related to a specific natural disaster shall be introduced within three years following the occurrence of the event. Aid on the basis of such schemes shall be granted within four years following the occurrence.

4. The costs arising from the damage incurred as a direct consequence of the natural disaster, as assessed by an independent expert recognised by the competent national authority or by an insurance undertaking shall be eligible costs. Such damage may include material damage to assets such as buildings, equipment, machinery or stocks and loss of income due to the full or partial suspension of activity for a period not exceeding six months from the occurrence of the disaster. The calculation of the material damage shall be based on the repair cost or economic value of the affected asset before the disaster. It shall not exceed the repair cost or the decrease in fair market value caused by the disaster, that is to say the difference between the property's value immediately before and immediately after the occurrence of the disaster. Loss of income shall be calculated on the basis of financial data of the affected undertaking (earnings before interest and taxes (EBIT), depreciation and labour costs related only to the establishment affected by the natural disaster) by comparing the financial data for the six months after the occurrence of the disaster with the average of three years chosen among the five years preceding the occurrence of the disaster (by excluding the two years giving the best and the worst financial result) and calculated for the same six months period of the year. The damage shall be calculated at the level of the individual beneficiary.

5. The aid and any other payments received to compensate for the damage, including payments under insurance policies, shall not exceed 100 % of the eligible costs.

▼B*SECTION 9**Social aid for transport for residents of remote regions**Article 51***Social aid for transport for residents of remote regions**

1. Aid for air and maritime passenger transport shall be compatible with the internal market pursuant to Article 107(2)(a) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. The entire aid shall be for the benefit of final consumers who have their normal residence in remote regions.
3. The aid shall be granted for passenger transport on a route linking an airport or port in a remote region with another airport or port within the European Economic Area.
4. The aid shall be granted without discrimination as to the identity of the carrier or type of service and without limitation as to the precise route to or from the remote region.
5. The eligible costs shall be the price of a return ticket from or to the remote region, including all taxes and charges invoiced by the carrier to the consumer.
6. The aid intensity shall not exceed 100 % of the eligible costs.

*SECTION 10**Aid for broadband infrastructures***▼M4***Airteagal 52***Cabhair do líonraí leathanbhanda fhosaithe**

1. Beidh cabhair d'imscaidh líonraí leathanbhanda fhosaithe comhoiriúnach leis an margadh inmheánach de bhun Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.
2. Is é a bheidh sna costais incháilithe na costais uile le haghaidh líonra leathanbhanda fhosaithe a thógáil, a bhainistiú agus a oibriú. Déanfar an t-uasmhéid cabhrach do thionscadal a shuí ar bhonn próiseas roghnúcháin iomaíoch, mar a leagtar amach i mír 6, pointe (a). I gcás ina ndéanfar infheistíocht i gcomhréir le mír 6, pointe (b), gan próiseas roghnúcháin iomaíoch, ní rachaidh an méid cabhrach thar an dífríocht idir na costais incháilithe agus brabús oibriúcháin na hinfeistíochta. Asbhainfear an brabús oibriúcháin ó na costais incháilithe *ex ante* ar bhonn réamh-mheastachán réasúnach agus fíorófar é *ex post* trí shásra aisghlámtha.

▼M4

3. Is incháilithe atá na cineálacha malartacha infheistíochta seo a leanas:

- (a) imscaradh líonraí leathanbhanda fhosaithe chun teaghlaigh agus spreagthaí socheacnamaíocha a nascadh i limistéir nach bhfuil aon líonra atá in ann luasanna íoslódála 30 Mbps ar a laghad (luasanna tairsí) a sholáthar go hiontaoifa i láthair iontu nó nach bhfuil sé beartaithe go hinchreidte ceann a imscaradh iontu laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe nó laistigh den tréimhse ama chéanna ina n-imscarfar an líonra fóirdheonaithe, ar tréimhse í nach mbeidh níos giorra ná 2 bhliain. Fíorófar seo trí léarscáiliú agus trí chomhairliúchán poiblí i gcomhréir le mír 4. Eisiafar limistéir ina bhfuil líonra amháin ar a laghad atá in ann luasanna íoslódála 30 Mbps ar a laghad a sholáthar go hiontaoifa i láthair nó beartaithe go hinchreidte. Áiritheoidh an líonra cuidithe go dtiocfaidh méadú ar luasanna íoslódála agus uaslódála ionas gurb é a dhá oiread luais ar a laghad a bheidh ann i gcomparáid leis na líonraí atá i láthair nó atá beartaithe go hinchreidte, agus beidh siad in ann luasanna íoslódála 30 Mbps ar a laghad (spriocluasanna) a sholáthar go hiontaoifa;
- (b) imscaradh líonraí leathanbhanda fhosaithe chun teaghlaigh agus spreagthaí socheacnamaíocha a nascadh i limistéir nach bhfuil aon líonra atá in ann soláthar a dhéanamh ar luasanna íoslódála 100 Mbps ar a laghad (luasanna tairsí) i láthair iontu nó nach bhfuil sé beartaithe go hinchreidte ceann a imscaradh iontu laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe nó laistigh den tréimhse ama chéanna ina n-imscarfar an líonra fóirdheonaithe, ar tréimhse í nach mbeidh níos giorra ná 2 bhliain. Fíorófar seo trí léarscáiliú agus trí chomhairliúchán poiblí i gcomhréir le mír 4. Eisiafar limistéir ina bhfuil ar a laghad líonra amháin, bíodh sé ann faoi láthair nó beartaithe go hinchreidte, ar líonra é atá in ann luasanna íoslódála 100 Mbps ar a laghad a sholáthar go hiontaoifa. Áiritheoidh an líonra cuidithe go dtiocfaidh méadú ar luasanna íoslódála agus uaslódála ionas gurb é a dhá oiread luais ar a laghad a bheidh ann i gcomparáid leis na líonraí atá ann faoi láthair nó atá beartaithe go hinchreidte agus beidh siad in ann luasanna íoslódála 300 Mbps ar a laghad agus luasanna uaslódála 100 Mbps ar a laghad (spriocluasanna) a sholáthar go hiontaoifa;
- (c) imscaradh líonraí leathanbhanda fhosaithe chun spreagthaí socheacnamaíocha amháin a nascadh i limistéir nach bhfuil ach líonra amháin atá in ann luasanna is combhionann le 100 Mbps ar a laghad le haghaidh íoslódála agus ar lú iad ná 300 Mbps le haghaidh uaslódála (luasanna tairsí) a sholáthar go hiontaoifa i láthair iontu nó atá beartaithe go hinchreidte lena imscaradh iontu laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe nó laistigh den tréimhse ama chéanna ina n-imscarfar an líonra fóirdheonaithe, ar tréimhse í nach mbeidh níos giorra ná 2 bhliain. Fíorófar seo trí léarscáiliú agus trí chomhairliúchán poiblí i gcomhréir le mír 4. Eisiafar limistéir ina bhfuil ar a laghad líonra amháin, bíodh sé ann faoi láthair nó beartaithe go hinchreidte, ar líonra é atá in ann luasanna íoslódála 300 Mbps ar a laghad a sholáthar go hiontaoifa. Eisiafar freisin limistéir ina bhfuil dhá líonra ar a laghad, bíodh ina líonraí atá ann faoi láthair nó beartaithe go hinchreidte, ar líonraí iad atá in ann luasanna íoslódála 100 Mbps ar a laghad a sholáthar go hiontaoifa. Is rud é an líonra cuidithe lena n-áiríteofar go dtiocfaidh méadú ar luasanna íoslódála agus uaslódála ionas gurb é a dhá oiread luais ar a laghad a bheidh ann gcomparáid leis na líonraí atá faoi láthair nó atá beartaithe go hinchreidte, agus is rud é freisin lena mbeifear in ann luasanna íoslódála 1 Gbps ar a laghad (spriocluasanna) a sholáthar go hiontaoifa.

4. Déanfar na ceanglais seo a leanas go léir a chomhlíonadh sa léarscáiliú agus sa chomhairliúchán poiblí dá dtagraítear i mír 3.

▼M4

- (a) sainaitheofar leis an léarscáiliú na sprioclimistéir gheografacha atá beartaithe a chumhdach faoin idirghabháil phoiblí agus cuirfear san áireamh ann na líonraí poiblí agus príobháideacha uile atá ann faoi láthair darb acmhainn na luasanna tairsí a shainaitheann i mír 3 de réir an chineáil infheistíochta, na luasanna sin a sholáthar go hiontaofa. Déanfar an léarscáiliú: (i) ar leibhéal seolta, ar bhonn na n-áitreabh in-nasctha, i gcás líonraí lánfhosaithe, agus (ii) ar leibhéal seolta, ar bhonn na n-áitreabh in-nasctha nó ar bhonn eangach 100x100 méadar ar a mhéad, i gcás líonraí fosaithe rochtana gan sreang. I gcás phointe (i) agus phointe (ii), fíorófar an léarscáiliú trí chomhairliúchán poiblí i ngach cás;
- (b) déanfaidh an t-údarás poiblí inniúil an comhairliúchán poiblí trí phríomh-shaintréithe an bhirt atá beartaithe agus liosta na sprioclimistéir geografach a sainaitheann sa chleachtadh léarscáilithe i gcomhréir le pointe (a) a fhoilsiú ar shuíomh gréasáin iomchuí (lena n-áirítear ar an leibhéal náisiúnta). Tabharfar cuireadh do pháirtithe leasmhara le linn an chomhairliúcháin phoiblí trácht a dhéanamh ar an mbeart agus faisnéis a bhfuil bunús léi a chur isteach i gcomhréir le mír (a) maidir leis na líonraí dá gcuid atá in ann na luasanna tairsí a leagtar amach i mír 3 sa sprioclimistéir a sholáthar, ar líonraí iad atá ann faoi láthair nó a bhfuil sé beartaithe go hinchreidte iad a imscaradh ann laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe. I gcás ina dtógfaidh an t-údarás deonúcháin tréimhse ama is giorra nó is faide ná 3 bliana tar éis imscaradh an bhonneagair fhóirdheonaithe, ní mór an tréimhse ama chéanna, ar tréimhse í nach bhféadfaidh a bheith níos giorra ná 2 bhliain, a úsáid chun a mheasúnú an bhfuil na líonraí dá dtagraítear san abairt roimhe seo beartaithe go hinchreidte lena n-imscaradh. Mairfidh an comhairliúchán poiblí 30 lá ar a laghad.

5. Bainfidh an tionscadal cuidithe feabhas mór (athrú ó bhonn) amach i gcomparáid le líonraí atá ann faoi láthair nó a bhfuil sé beartaithe go hinchreidte iad a imscaradh laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe nó laistigh den tréimhse ama chéanna ina n-imscarfar an líonra fóirdheonaithe, ar tréimhse í nach bhféadfaidh a bheith níos giorra ná 2 bhliain, i gcomhréir le mír 4. Tarlóidh athrú ó bhonn i gcás inarb amhlaidh, mar thoradh ar an idirghabháil fhóirdheonaithe, go ndéanfar infheistíocht mhór nua sa líonra leathanbhanda agus go bhféadfaidh an líonra fóirdheonaithe gur fearr i bhfad a bheidh cumas an mhargaidh maidir le hinfhaighteacht agus acmhainneacht seirbhísí rochtana idirlín leathanbhanda, le luasanna na seirbhísí sin agus leis an iomaíocht i réimse na seirbhísí sin, i gcomparáid leis na líonraí atá ann faoi láthair nó atá beartaithe go hinchreidte. Ní mór go n-áireofar leis an tionscadal infheistíochtaí substaintiúla i mbonneagar éighníomhach, ar infheistíochtaí iad a théann níos faide ná infheistíochtaí beaga a bhaineann le huasghrádú na ngnéithe gníomhacha den líonra agus leis sin amháin.

6. Deonófar an chabhair mar seo a leanas:

- (a) leithdháileadh na cabhrach ar sholáthraithe líonraí cumarsáide leictreonaí agus ar sholáthraithe seirbhísí cumarsáide leictreonaí, is leithdháileadh é a dhéanfar ar bhonn nós imeachta roghnúcháin iomaíoch a bheidh oscailte, trédhearcach agus neamh-idirdhealaitheach, níos imeachta a bheidh i gcomhréir le príonsabail na rialacha soláthair phoiblí agus lena n-urramófar príonsabal neodracht na teicneolaíochta, a bheidh gan dochar do na rialacha soláthair phoiblí is infheidhme, agus a bhunófar ar an tairiscint is buntáistí go heacnamaíoch. Chun críocha an nós imeachta roghnúcháin iomaíoch, déanfaidh údarás deonaithe na cabhrach critéir dhámhachtana cáilíochtúla a bhunú roimh ré, critéir a bheidh oibiachtúil, trédhearcach agus neamh-idirdhealaitheach, agus nach móra mheas in aghaidh mhéid na cabhrach a iarrfar. Agus coinníollacha cáilíochta cosúla á n-úsáid, dámhfar an chabhair don tairgeoir a bhfuil an méid cabhrach is ísle a iarrtar aige.

▼M4

(b) i gcás ina ndéanfar an chabhair a dheonú gan nós imeachta roghnúcháin iomaíoch d'údarás poiblí chun líonra leathanbhanda fhosaithe a imscaradh agus a bhainistiú go díreach nó trí eintiteas inmheánach, ní sholáthróidh an t-údarás poiblí nó an t-eintiteas inmheánach, de réir mar a bheidh, ach seirbhísí mórdhíola tríd an líonra fóirdheonaithe a úsáid. Áiríteoidh an t-údarás poiblí leithscaradh cuntasaióchta idir na cistí a úsáidtear chun an líonra a oibriú agus cistí eile atá ar fáil dó. Aon lamháltas nó aon ní eile a thabharfar do thríú páirtí chun an líonra a thógáil nó a oibriú, is trí nós imeachta roghnúcháin iomaíoch oscailte, trédhearcach agus neamh-idirdhealaitheach a dhéanfar é a leithdháileadh, nós imeachta bheidh i gcomhréir le prionsabail na rialacha soláthair phoiblí, lena n-urramófar prionsabal neodracht na teicneolaíochta, a bheidh gan dochar do na rialacha soláthair phoiblí is infheidhme, agus a bheidh bunaithe ar an tairiscint is buntáistí go heacnamaíoch.

7. Tairgfídh oibriú an líonra fhóirdheonaithe an rochtain mhórdhíola ghníomhach agus éighníomhach is leithne is féidir, i gcomhréir le hAirteagal 2, pointe (139), faoi choinníollacha cothroma agus neamh-idirdhealaitheacha, lena n-áirítear díchuachadh fisiciúil. Féadfaidh tionscadal díchuachadh fíorúil, seachas díchuachadh fisiciúil, a thairiscint, más rud é go ndearbhaíonn an t-údarás rialála náisiúnta an táirge rochtana fíorúil a bheith coibhéiseach le díchuachadh fisiciúil. Deonófar rochtain mhórdhíola ghníomhach ar feadh 7 mbliana ar a laghad agus ní bheidh aon teorainn ama ann leis an rochtain mhórdhíola ar an mbonneagar fisiciúil, lena n-áirítear duchtanna agus cuailí. Beidh feidhm ag na coinníollacha rochtana céanna maidir leis an líonra fóirdheonaithe ar fad, lena n-áirítear ar chodanna den líonra inar úsáideadh bonneagair atá ann cheana. Forfheidhmeofar na hoibleagáidí rochtana gan beann ar aon athrú in úinéireacht, bainistíocht nó oibriú an líonra fhóirdheonaithe. I gcás cabhair do thógáil duchtanna, beidh na duchtanna mór go leor chun freastal ar thrí líonra ar a laghad agus ar thoipeolaíochtaí líonra difriúla.

8. Beidh an praghas rochtana mórdhíola bunaithe ar cheann amháin de na tagarmharcanna seo a leanas: (i) na meánphraghsanna foilsithe mórdhíola atá i réim i limistéir inchoimparáide níos iomaíche eile den Bhallstát nó den Aontas; nó (ii) in éagmais praghsanna foilsithe den sórt sin, na praghsanna rialáilte atá socraithe nó formheasta cheana féin ag an údarás rialála náisiúnta do na margaí agus na seirbhísí lena mbaineann; nó (iii) in éagmais praghsanna foilsithe nó rialáilte den sórt sin, comhlíonfaidh an phraghsáil an treoshuíomh costas agus an mhodheolaíocht arna sainordú i gcomhréir leis an gcreat rialála eárnála. Gan dochar d'inniúlachtaí an údaráis rialála náisiúnta faoin gcreat rialála, rachfar i ndáil chomhairle leis an údarás rialála náisiúnta maidir leis na téarmaí agus na coinníollacha le haghaidh rochtana, lena n-áirítear maidir le praghsanna, agus maidir le díospóidí a bhaineann le cur i bhfeidhm an Airteagail seo.

9. Cuirfidh na Ballstáit sásra faireacháin agus aisghlámtha i bhfeidhm más rud é go rachaidh an méid cabhrach a dheonaítear don tionscadal thar EUR 10 milliún.

*Airteagal 52a***Cabhair do líonraí móibíleacha 4G agus 5G**

1. Beidh cabhair d'imscaradh líonraí móibíleacha 4G agus 5G comhoiriúnach leis an margadh inmheánach de bhun Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.

▼ M4

2. Is é a bheidh sna costais incháilithe na costais uile le haghaidh líonra móibíleach éighníomhach a thógáil, a bhainistiú agus a oibriú. Déanfar an t-uasmhéid cabhrach do thionscadal a shuí ar bhonn próiseas roghnúcháin iomaíoch, mar a leagtar amach i mír 7, pointe (a). I gcás ina ndéanfar infheistíocht i gcomhréir le mír 7, pointe (b), gan próiseas roghnúcháin iomaíoch, ní rachaidh an méid cabhrach thar an difríocht idir na costais incháilithe agus brabús oibriúcháin na hinfeistíochta. Asbhainfear an brabús oibriúcháin ó na costais incháilithe *ex ante* ar bhonn réamh-mheastachán réasúnach agus fíorófar é *ex post* trí shásra aisghlámtha.

3. Beidh infheistíocht 5G lonnaithe i limistéir nár imscaradh líonraí móibíleacha iontu nó nach bhfuil ar fáil iontu ach líonraí móibíleacha atá in ann tacú le seirbhísí móibíleacha suas le 3G agus nach bhfuil aon líonraí móibíleacha 4G ná 5G i láthair iontu nó nach bhfuil sé beartaithe go hinchreidte na líonraí sin a imscaradh iontu laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe nó laistigh den tréimhse ionchasach ama chéanna ina n-imscarfar an líonra fóirdheonaithe, ar tréimhse í nach mbeidh níos giorra ná 2 bhliain. Fíorófar seo trí léarscáiliú agus trí chomhairliúchán poiblí i gcomhréir le mír 4. Beidh infheistíocht 4G lonnaithe i limistéir nár imscaradh líonraí móibíleacha iontu nó nach bhfuil ar fáil iontu ach líonraí móibíleacha atá in ann tacú le seirbhísí móibíleacha suas le 2G agus nach bhfuil aon líonraí móibíleacha 3G, 4G ná 5G i láthair iontu nó nach bhfuil sé beartaithe go hinchreidte na líonraí sin a imscaradh iontu laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe nó laistigh den tréimhse ionchasach ama chéanna ina n-imscarfar an líonra fóirdheonaithe, ar tréimhse í nach mbeidh níos giorra ná 2 bhliain. Fíorófar seo trí léarscáiliú agus trí chomhairliúchán poiblí i gcomhréir le mír 4.

4. Déanfar na ceanglais seo a leanas go léir a chomhlíonadh sa léarscáiliú agus sa chomhairliúchán poiblí dá dtagraítear i mír 3:

(a) sainaitheofar go soiléir sa léarscáiliú na sprioclimistéir gheografacha atá beartaithe a chumhdach faoin idirghabháil phoiblí agus cuirfear san áireamh ann na líonraí móibíleacha uile atá ann faoi láthair, de réir an chineáil infheistíochta. Déanfar an léarscáiliú ar bhonn eangach 100 x100 méadar ar a mhéad. Fíorófar an léarscáiliú trí chomhairliúchán poiblí i ngach cás.

(b) déanfaidh an t-údarás poiblí inniúil an comhairliúchán poiblí trí phríomh-shaintréithe an bhirt atá beartaithe agus liosta na sprioclimistéir geografach a sainaitníodh sa chleachtadh léarscáilithe i gcomhréir le pointe (a) a fhoilsiú ar shuíomh gréasáin iomchuí (lena n-áirítear ar an leibhéal náisiúnta). Tabharfar cuireadh do pháirtithe leasmhara le linn an chomhairliúcháin phoiblí trácht a dhéanamh ar an mbeart agus faisnéis a bhfuil bunús léi a chur isteach i gcomhréir le pointe (a) maidir leis na líonraí móibíleacha dá gcuid sa sprioclimistéir, ar líonraí iad atá i láthair ann nó a bhfuil sé beartaithe go hinchreidte iad a imscaradh ann laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe. I gcás ina dtógfadh an t-údarás deonúcháin tréimhse ama is giorra nó is faide ná 3 bliana tar éis imscaradh an bhonneagair fhóirdheonaithe, ní mór an tréimhse ama chéanna, ar tréimhse í nach bhféadfaidh a bheith níos giorra ná 2 bhliain, a úsáid chun a mheasúnú an bhfuil na líonraí dá dtagraítear san abairt roimhe beartaithe go hinchreidte lena n-imscaradh. Mairfidh an comhairliúchán poiblí 30 lá ar a laghad.

▼M4

5. Ní chuirfear an bonneagar cuidithe san áireamh chun comhlíonadh a dhéanamh ar na hoibleagáidí cumhdaigh de chuid oibreoirí líonraí móibíleacha a eascróidh as coinníollacha atá ceangailte le cearta chun speictream 4G agus 5G a úsáid.

6. An tionscadal lena dtacófar, is tionscadal é lena mbainfear feabhas mór (athrú ó bhonn) amach i gcomparáid le líonraí móibíleacha atá ann faoi láthair nó a bhfuil sé beartaithe go hinchreidte iad a imscaradh laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe, nó laistigh den tréimhse ama chéanna ina n-imscarfar an líonra fóirdheonaithe, tréimhse nach bhféadfaidh a bheith níos giorra ná 2 bhliain, i gcomhréir le mír 4. Tarlóidh athrú ó bhonn i gcás inarb amhlaidh, mar thoradh ar an idirghabháil fhóirdheonaithe, go ndéanfar infheistíocht mhór nua sa líonra móibíleach agus go bhféadfaidh an líonra fóirdheonaithe gur fearr i bhfad a bheidh cumas an mhargaidh maidir le hinfhaighteacht agus acmhainneacht seirbhísí móibíleacha, le luasanna na seirbhísí sin, agus leis an iomaíocht i réimse na seirbhísí sin, i gcomparáid leis na líonraí atá ann faoi láthair nó atá beartaithe go hinchreidte. Ní mór go n-áireofar leis an tionscadal infheistíochtaí substaintiúla i mbonneagar éighníomhach, ar infheistíochtaí iad a théann níos faide ná infheistíochtaí beaga a bhaineann le huasghrádú na gnéithe gníomhacha den líonra agus leis sin amháin.

7. Deonófar an chabhair mar seo a leanas:

(a) leithdháilfear an chabhair ar sholáthraithe líonraí cumarsáide leictreonaí agus ar sholáthraithe seirbhísí cumarsáide leictreonaí ar bhonn próisis roghnúcháin iomaíoch atá oscailte, trédhearcach agus neamh-idirdhealaitheach, ar aon dul le prionsabail na rialacha soláthair phoiblí, agus prionsabal neodracht na teicneolaíochta á urramú, gan dochar do na rialacha soláthair phoiblí is infheidhme, bunaithe ar an tairiscint is buntáistí go heacnamaíoch. Chun críocha an nós imeachta roghnúcháin iomaíoch, déanfaidh an t-údarás deontúcháin cabhrach critéir dhámhachtana cáilíochtúla atá oibiachtúil, trédhearcach agus neamh-idirdhealaitheach a bhunú roimh ré, ar critéir iad nach mór a mheas in aghaidh an mhéid chabhrach a iarrtar. Agus coinníollacha cáilíochta cosúla á n-úsáid, dámhfar an chabhair don tairgeoir a bhfuil an méid cabhrach is ísle a iarrtar aige.

(b) i gcás ina ndéanfar an chabhair a dheonú gan nós imeachta roghnúcháin iomaíoch d'údarás poiblí chun líonra móibíleach éighníomhach a imscaradh agus a bhainistiú go díreach nó trí eintiteas inmheánach, ní sholáthróidh an t-údarás poiblí nó an t-eintiteas inmheánach, de réir mar a bheidh, ach seirbhísí mórdhíola tríd an líonra fóirdheonaithe a úsáid. Áiritheoidh an t-údarás poiblí leithscaradh cuntasaiochta idir na cistí a úsáidtear chun an líonra a oibriú agus cistí eile atá ar fáil don údarás poiblí. Déanfar aon lamháltas nó aon ní eile a thugtar do thríú páirtí chun an líonra a thógáil nó a oibriú a leithdháileadh trí phróiseas roghnúcháin iomaíoch atá oscailte, trédhearcach agus neamh-idirdhealaitheach, ar aon dul le prionsabail na rialacha soláthair phoiblí, agus prionsabal neodracht na teicneolaíochta á urramú, gan dochar do na rialacha soláthair phoiblí is infheidhme, bunaithe ar an tairiscint is buntáistí go heacnamaíoch.

8. Tairgfídh oibriú an líonra fhóirdheonaithe an rochtain mhórdhíola ghníomhach agus éighníomhach is leithne is féidir, i gcomhréir le hAirteagal 2, pointe (139), faoi choinníollacha cothroma agus neamh-idirdhealaitheacha. Deonófar rochtain mhórdhíola ghníomhach ar feadh 7 mbliana ar a laghad agus ní bheidh aon teorainn ama ann leis an rochtain mhórdhíola ar an mbonneagar fisiciúil, lena n-áirítear ductanna agus cuailí. Beidh feidhm ag na coinníollacha rochtana céanna maidir leis an líonra fóirdheonaithe ar fad, lena n-áirítear ar na

▼ **M4**

codanna de líonra den sórt sin inar úsáideadh bonneagair atá ann cheana. Forfheidhmeofar na hoibleagáidí rochtana beag beann ar aon athrú in úinéireacht, bainistíocht nó oibriú an líonra fóirdheonaithe. I gcás cabhair do thógáil duchtanna, beidh na duchtanna mór go leor chun freastal ar na hoibreoirí líonraí móibileacha uile atá ann cheana ar a laghad.

9. Beidh an praghas rochtana mórdhíola bunaithe ar cheann amháin de na tagarmharcanna seo a leanas: (i) na meánphragsanna foilsithe mórdhíola atá i réim i limistéir inchoimparáide níos iomaíche eile den Bhallstát nó den Aontas; nó (ii) in éagmais pragsanna foilsithe den sórt sin, na pragsanna rialáilte atá socraithe nó formheasta cheana féin ag an údarás rialála náisiúnta do na margaí agus na seirbhísí lena mbaineann; nó (iii) in éagmais pragsanna foilsithe nó rialáilte den sórt sin, comhlíonfaidh an phragsáil an treoshuíomh costas agus an mhodheolaíocht arna sainordú i gcomhréir leis an gcreat rialála earnála. Gan dochar d'inniúlachtaí an údaráis rialála náisiúnta faoin gcreat rialála, rachfar i ndáil chomhairle leis an údarás rialála náisiúnta maidir leis na téarmaí agus na coinníollacha le haghaidh rochtana, lena n-áirítear maidir le pragsanna, agus maidir le díospóidí a bhaineann le cur i bhfeidhm an Airteagail seo.

10. Cuirfidh na Ballstáit sásra faireacháin agus aisghlámtha i bhfeidhm más rud é go rachaidh an méid cabhrach a dheonaítear don tionscadal thar EUR 10 milliún.

11. Ní cheadófar an líonra 4G nó 5G atá cistithe go poiblí a úsáid chun seirbhísí rochtana fosaithe gan sreang a sholáthar ach amháin mar seo a leanas:

- (a) I limistéir nach bhfuil aon líonra atá in ann luasanna íoslódála 30 Mbps ar a laghad (luasanna tairsí) a sholáthar go hiontaoifa i láthair iontu nó nach bhfuil sé beartaithe go hinchreidte ceann a imscaradh iontu laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe nó laistigh den tréimhse ama chéanna ina n-imscarfar an líonra fóirdheonaithe, ar tréimhse í nach bhféadfaidh a bheith níos giorra ná 2 bhliain, i gcás ina gcomhlíonfar na coinníollacha carnacha seo a leanas: (i) cuirtear san áireamh sa chleachtadh léarscáilithe agus comhairliúcháin phoiblí freisin na líonraí leathanbhanda fhosaithe atá ann faoi láthair nó atá beartaithe go hinchreidte a chinntear i gcomhréir le hAirteagal 52(4); (ii) an réiteach rochtana fosaithe 4G nó 5G gan sreang lena dtacófar, is réiteach é lena mbeifear in ann luasanna íoslódála 30 Mbps ar a laghad a sholáthar go hiontaoifa agus tá sé in ann cur leis an luas íoslódála agus uaslódála ionas gurb é a dhá oiread luais ar a laghad a bheidh ann i gcomparáid leis na líonraí fosaithe atá i láthair nó atá beartaithe go hinchreidte sna limistéir sin;
- (b) I limistéir nach bhfuil aon líonra atá in ann luasanna íoslódála 100 Mbps ar a laghad (luasanna tairsí) a sholáthar go hiontaoifa iontu faoi láthair nó nach bhfuil sé beartaithe go hinchreidte ceann a imscaradh iontu laistigh de 3 bliana ó fhoilsiú an bhirt cabhrach atá beartaithe nó laistigh den tréimhse ama chéanna ina n-imscarfar an líonra fóirdheonaithe, ar tréimhse í nach bhféadfaidh a bheith níos giorra ná 2 bhliain, i gcás ina gcomhlíonfar na coinníollacha carnacha seo a leanas: (i) cuirtear san áireamh sa chleachtadh léarscáilithe agus comhairliúcháin phoiblí freisin na líonraí leathanbhanda fhosaithe atá ann faoi láthair nó atá beartaithe go hinchreidte a chinntear i gcomhréir le hAirteagal 52(4); (ii) réiteach rochtana fosaithe 4G nó 5G gan sreang lena dtacófar, is réiteach é lena mbeifear in ann luasanna íoslódála 300 Mbps ar a laghad agus luasanna uaslódála 100 Mbps ar a laghad a sholáthar go hiontaoifa, chomh maith le méadú ar an luas íoslódála agus uaslódála a mhéadú ionas gurb é a dhá oiread luais ar a laghad a bheidh ann i gcomparáid leis na líonraí fosaithe atá i láthair nó atá beartaithe go hinchreidte sna limistéir sin.

▼ **M4***Airteagal 52b***Cabhair do thionscadail leasa choitinn i réimse an bhonneagair thras-Eorpaigh nascachta digití**

1. Maidir le cabhair do thionscadail leasa choitinn i réimse an bhonneagair thras-Eorpaigh nascachta digití a mhaoinítear faoi Rialachán (AE) 2021/1153 nó ar dámhadh lipéad cáilíochta Séala Barr Feabhais dóibh faoin Rialachán sin, beidh sí comhoiriúnach leis an margadh inmheánach de réir bhrí Airteagal 107(3) den Chonradh agus díolmhófár í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.

2. Comhlíonfaidh tionscadail na coinníollacha comhoiriúnachta ginearálta carnacha a leagtar síos i mír 3. Ina theannta sin, tiocfaidh siad faoi cheann amháin de na catagóirí tionscadal incháilithe a leagtar síos i mír 4 agus comhlíonfaidh siad na coinníollacha comhoiriúnachta sonracha uile don chatagóir ábhartha a leagtar síos sa mhír sin. Ní thagann faoi raon feidhme na díolúine a sholáthraítear i mír (1) ach na tionscadail sin nach dtagraíonn ach do na gnéithe agus na heintitis a shonraítear faoi gach catagóir ábhartha i mír (4).

3. Is mar a leagtar amach a leanas a bheidh na coinníollacha comhoiriúnachta carnacha ginearálta:

- (a) ní mór don tairbhí ranníocaíocht airgeadais ar fiú 25 % ar a laghad de na costais incháilithe í a sholáthar trína acmhainní dílse nó trí mhaoiniú seachtrach nach bhfuil aon tacaíocht airgeadais phoiblí i gceist leis. I gcás ina soláthrófar an ranníocaíocht 25 % ón tairbhí trí mhaoiniú seachtrach trí ardán infheistíochta ina gcomhcheanglaítear foinsí difriúla maoiniúcháin, cuirfear in ionad an choinníll nár cheart aon tacaíocht airgeadais phoiblí a bheith i gceist le maoiniú seachtrach, mar a leagtar síos san abairt roimhe sin, an ceanglas go mbeadh infheistíocht phríobháideach ar fiú 30 % ar a laghad í a bheith ann san ardán.
- (b) ní bheidh incháilithe do chabhair ach costais ar costais infheistíochta incháilithe iad faoi Rialachán (AE) 2021/1153 maidir leis an mbonneagar a imlonnú.
- (c) ní mór an tionscadal a roghnú i gcomhréir le Rialachán (AE) 2021/1153 ar cheann de na bealaí seo a leanas:
 - (i) ag idirghabhálaí airgeadais neamhspleách arna cheapadh ag an gCoimisiún Eorpach ar bhonn treoirínte infheistíochta atá comhaontaithe go coiteann;
 - (ii) ag an gCoimisiún trí phróiseas tairisceana iomaíoch atá bunaithe ar chritéir shoiléire, thrédhearcacha agus neamh-idirdhealaitheacha; nó
 - (iii) ag saineolaithe neamhspleácha arna gceapadh ag an gCoimisiún.
- (d) ní mór don tionscadal inniúlachtaí nascachta a chumasú a théann níos faide ná na ceanglais a bhaineann le hoibleagáidí dlíthiúla ar bith atá ann cheana, amhail iad sin a ghabhann le speictream maidir le ceart úsáide.
- (e) ní mór don tionscadal rochtain mhórdhíola oscailte tríú páirtí a áirithiú, lena n-áirítear díchuachadh, faoi choinníollacha cothroma, réasúnacha agus neamh-idirdhealaitheacha, i gcomhréir le hAirteagal 52(7) agus (8) nó le hAirteagal 52a(8) agus (9), de réir mar is iomchuí.

▼ **M4**

4. Catagóirí na dtionscadal incháilithe agus na coinníollacha comhoiriúnachta sonracha carnacha is infheidhme maidir leo, is mar seo a leanas a bheidh na catagóirí agus na coinníollacha:

(a) infheistíochtaí i gcuid trasteorann de chonair 5G a imscaradh feadh conair iompair a shaináithnítear sna treoirlínte maidir leis an ngréasán tras-Eorpach iompair mar a leagtar síos i Rialachán (AE) Uimh. 1315/2013 (conairí TEN-T), ar infheistíochtaí iad a chomhlíonann na coinníollacha sonracha carnacha seo a leanas:

(i) is é atá sa tionscadal cuid trasteorann de chonair 5G a thrasnaíonn an teorainn idir dhá Bhallstát nó níos mó nó a thrasnaíonn an teorainn idir Ballstát amháin nr a laghad agus tír amháin ar a laghad den Limistéar Eorpach Eacnamaíoch;

(ii) ní bheidh sna codanna trasteorann iomlána de chonairí 5G atá lonnaithe i mBallstát níos mó ná 15 % d'fhad iomlán na gconairí 5G feadh an chroíghréasáin thras-Eorpaigh iompair sa Bhallstát sin nach gcumhdaítear le haon oibleagáidí dlíthiúla atá ann cheana, amháil iad sin a ghabhann le speictream maidir le ceart úsáide. Ar bhonn eisceachtúil, má thacaíonn Ballstát le conairí trasteorann 5G a imscaradh feadh a ghréasáin chuimsithigh thras-Eorpaigh iompair, ní bheidh sna codanna trasteorann iomlána de chonairí 5G atá lonnaithe sa Bhallstát sin níos mó ná 15 % d'fhad iomlán na gconairí 5G feadh an ghréasáin chuimsithigh thras-Eorpaigh iompair sa Bhallstát sin nach gcumhdaítear le haon oibleagáidí dlíthiúla atá ann cheana, amháil iad sin a ghabhann le speictream maidir le ceart úsáide;

(iii) áirithíonn an tionscadal infheistíocht mhór nua sa líonra móibíleach 5G, arb infheistíocht í atá oiriúnach do sheirbhísí soghluaisteachta nasctha agus uathoibríthe a théann níos faide ná infheistíochtaí beaga a bhaineann le huasghrádú na n-eilimintí gníomhacha den líonra agus leis sin amháin;

(iv) ní thacaíonn an tionscadal le himscaradh bonneagair éighníomhach nua ach amháin más rud é nach féidir bonneagar éighníomhach atá ann cheana a athúsáid.

(b) infheistíochtaí in imscaradh coda trasteorann de líonra uile-Eorpach cnámh droma teirighiotáin lena dtacaítear le cuspóirí an Chomhghnóthais Ríomhaireachta Ardfheidhmíochta Eorpaigh trí shaoráidí ríomhaireachta, saoráidí sár-ríomhaireachta agus bonneagair shonraí áirithe a idirnascadh, ar infheistíochtaí iad a chomhlíonann na coinníollacha sonracha carnacha seo a leanas:

(i) déanfaidh an tionscadal sócmhainní nascachta, lena n-áirítear Cearta Dochloite Úsáide, snáithín dorcha nó trealamh, a imscaradh nó a fháil le haghaidh cuid trasteorann de líonra cnámh droma uile-Eorpach a thógáil lena dtacaítear leis an idirnasc le nascacht neamhiallaithe ó cheann go ceann 1 Tbps ar a laghad, rud ina bhfuil dhá cheann ar a laghad de shaoráidí ríomhaireachta, de shaoráidí sár-ríomhaireachta nó de bhonneagair shonraí: (1) ar eintitis óstála an Chomhghnóthais Ríomhaireachta Ardfheidhmíochta Eorpaigh a bunaíodh i gcomhréir le Rialachán (AE) 2018/1488 ón gComhairle⁽¹⁾ iad nó ar bonneagair thaighde agus bonneagair eile ríomhaireachta agus

⁽¹⁾ Rialachán (AE) 2018/1488 ón gComhairle an 28 Meán Fómhair 2018 lena mbunaítear an Comhghnóthas Ríomhaireachta Ardfheidhmíochta Eorpach (IO L 252, 8.10.2018, lch. 1).

▼M4

shonraí iad lena dtacaítear le tionscadail shuaitheanta taighde agus misin a leagtar amach i Rialachán (AE) 2021/695 ó Pharlaimint na hEorpa agus ón gComhairle⁽¹⁾ agus i Rialachán (CE) Uimh. 723/2009 ón gComhairle lena rannchuidítear le cuspóirí an Chomhghnóthais Ríomhaireachta Ardfeidhmíochta Eorpaigh; agus (2) atá lonnaithe in dhá Bhallstát ar a laghad nó i mBallstát amháin ar a laghad agus i mball amháin ar a laghad den Limistéar Eorpach Taighde;

- (ii) áirithíonn an tionscadal infheistíocht mhór nua sa líonra cnámh droma, ar infheistíocht í a théann níos faide ná infheistíochtaí beaga, amhail infheistíochtaí a bhaineann le huasghráduithe bogearraí nó le ceadúnú agus leo sin amháin;
 - (iii) is trí sholáthar poiblí a fhaightear sócmhainní nascachta; agus
 - (iv) ní thacaíonn an tionscadal le himscaradh bonneagair éighníomhach nua ach amháin más rud é nach féidir bonneagar éighníomhach atá ann cheana a athúsáid.
- (c) infheistíochtaí in imscaradh coda trasteorann de líonra cnámh droma lena n-idirnasctar néalbhoneagair spreagthaí socheacnamaíochá áirithe, ar infheistíochtaí iad a chomhlíonann na coinníollacha sonracha carnacha seo a leanas:
- (i) idirnasctann an tionscadal néalbhoneagair spreagthaí socheacnamaíochá ar riaracháin phoiblí iad nó ar eintitis phoiblí nó phríobháideacha iad a gcuirtear de chúram orthu seirbhísí ar mhaithe leis an leas i gcoitinne nó seirbhísí ar mhaithe leis an leas eacnamaíoch i gcoitinne a oibriú de réir bhri Airteagal 106(2) den Chonradh;
 - (ii) is é atá sa tionscadal cuid trasteorann d'imscaradh líonraí cnámh droma nua trasteorann nó uasghrádú mór ar líonraí den sórt sin atá ann cheana (1) a thrasnaíonn an teorainn idir dhá Bhallstát nó níos mó nó (2) a thrasnaíonn an teorainn idir Ballstát amháin ar a laghad agus tír amháin ar a laghad den Limistéar Eorpach Eacnamaíoch;
 - (iii) cumhdaíonn an tionscadal dhá spreagadh shocheacnamaíochá incháilithe ar a laghad faoi phointe (i), spreagthaí a n-oibríonn gach ceann díobh i mBallstát difriúil, nó a n-oibríonn ceann amháin díobh i mBallstát amháin agus an ceann eile i dtír de chuid an Limistéir Eorpaigh Eacnamaíoch;
 - (iv) áirithíonn an tionscadal infheistíocht mhór nua sa líonra cnámh droma, arb infheistíocht í a théann níos faide ná infheistíochtaí beaga, amhail infheistíochtaí a bhaineann le huasghráduithe bogearraí nó le ceadúnú agus leis na nithe sin amháin. Beidh an tionscadal in ann luasanna siméadracha íoslódála agus uaslódála arb iolraithe ar 10 Gbps ar a laghad a bheidh iontu a sholáthar go hiontaofa;
 - (v) ní thacaíonn an tionscadal le himscaradh bonneagair éighníomhach nua ach amháin más rud é nach féidir bonneagar éighníomhach atá ann cheana a athúsáid.

⁽¹⁾ Rialachán (AE) 2021/695 ó Pharlaimint na hEorpa agus ón gComhairle an 28 Aibreán 2021 lena mbunaítear Fís Eorpach – an Clár Réime um Thaighde agus um Nuálaíocht, lena leagtar síos a rialacha maidir le rannpháirtíocht agus scaipeadh, agus lena n-aisghairtear Rialachán (AE) Uimh. 1290/2013 agus (AE) Uimh. 1291/2013 (IO L 170, 12.5.2021, lch. 1).

▼ **M4**

- (d) infheistíochtaí in imscaradh líonra fhomhuirí cáblaí, ar infheistíochtaí iad a chomhlíonann na coinníollacha sonracha carnacha seo a leanas:
- (i) is é atá sa tionscadal cuid trasteorann de líonra cábla fhomhuirí (1) a thrasnaíonn an teorainn idir dhá Bhallstát nó níos mó nó (2) a thrasnaíonn an teorainn idir Ballstát amháin ar a laghad agus tír amháin ar a laghad den Limistéar Eorpach Eacnamaíoch. De rogha air sin, ní áiríteoidh an t-eintiteas a bhfuil cabhair á fáil aige ach an soláthar seirbhísí mórdhíola agus feabhsófar leis an mbonneagar faoi thacaíocht nascacht na réigiún Eorpach is forimeallaí, na geríoch Eorpach thar lear nó na réigiún oileánda Eorpach, fiú laistigh de Bhallstát aonair;
 - (ii) níor cheart bealaí a bhfreastalaítear orthu cheana féin le dhá líonra cnámh droma ar a laghad atá i láthair nó atá beartaithe go hinchreidte a bheith i gceist leis an tionscadal;
 - (iii) áirithíonn an tionscadal infheistíocht mhór nua sa líonra cábla fhomhuirí trí chábla fhomhuirí nua nó nasc nua le cábla fhomhuirí atá ann cheana a chur i bhfeidhm, trí aghaidh a thabhairt ar shaincheisteanna iomarcaíochta agus trí dhul níos faide ná infheistíochtaí beaga. Beidh an tionscadal in ann luasanna siméadracha íoslódála agus uaslódála 1 Gbps ar a laghad a sholáthar go hiontaofa;
 - (iv) ní thacaíonn an tionscadal le himscaradh bonneagair éighníomhach nua ach amháin más rud é nach féidir bonneagar éighníomhach atá ann cheana a athúsáid.

*Airteagal 52c***Dearbháin Nascachta**

1. Maidir le cabhair a bheidh i bhfoirm scéime dearbhán nascachta do thomhaltóirí chun teilea-oibriú, oideachas ar líne agus seirbhísí oiliúna a éascú nó d'fhiontair bheaga agus mheánmhéide, beidh sí comhoiriúnach leis an margadh inmheánach de bhun Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos san Airteagal seo agus i gCaibidil I.
2. Ní mhairfidh aon scéim dearbhán níos mó ná 24 mhí.
3. Beidh na catagóirí scéimeanna dearbhán seo a leanas incháilithe:
 - (a) scéimeanna dearbhán atá ar fáil do thomhaltóirí le haghaidh sintiús a íoc le seirbhís rochtana idirlín leathanbhanda nua nó le haghaidh an sintiús reatha a uasghrádú go seirbhís a sholáthraíonn luasanna íoslódála 30 Mbps ar a laghad, ar choinníoll go mbeidh gach soláthraí seirbhísí cumarsáide leictreonaí atá in ann luasanna íoslódála 30 Mbps ar a laghad a sholáthar go hiontaofa incháilithe faoin scéim dearbhán, áit nach mbronnfar dearbháin le haghaidh athrú idir soláthraithe a sholáthraíonn na luasanna céanna ná le haghaidh uasghráduithe ar shintiús reatha lena ngabhann luas íoslódála 30 Mbps ar a laghad;

▼M4

- (b) scéimeanna dearbhán atá ar fáil d'fhiontair bheaga agus mheánmhéide le haghaidh síntiús a íoc le seirbhís rochtana idirlín leathanbhanda nua nó le haghaidh an síntiús reatha a uasghrádú go seirbhís a sholáthraíonn luasanna íoslódála 100 Mbps ar a laghad, ar choinníoll go mbeidh gach soláthraí atá in ann luasanna íoslódála 100 Mbps ar a laghad a sholáthar go hiontaofa incháilithe faoin scéim dearbhán, áit nach mbronnfar dearbháin le haghaidh athrú idir soláthraithe a sholáthraíonn na luasanna céanna ná le haghaidh uasghráduithe ar shíntiús reatha lena ngabhann luas íoslódála 100 Mbps ar a laghad.

4. Cumhdófar leis na dearbháin suas le 50 % de na costais suiteála iomlána agus den táille mhíosúil iomlán a bhaineann le síntiús a ghlacadh le seirbhís rochtana idirlín leathanbhanda lena ngabhann na luasanna a shonraítear i mír 3, bíodh sé sin ar bhonn aonair nó mar chuid de bheartán seirbhísí, lena n-áirítear, ar a laghad, an trealamh teirminéalach (móideim/ródaire) atá riachtanach le haghaidh rochtain idirlín lena ngabhann na luasanna a shonraítear i mír 3 a fháil. Íocfaidh na húdaráis phoiblí an dearbhán go díreach leis na húsáideoirí deiridh nó íocfaidh siad é go díreach leis an soláthraí seirbhíse arna roghnú ag na húsáideoirí deiridh, áit a ndéanfar méid an dearbháin a asbhaint ó shonrasc na n-úsáideoirí deiridh.

5. Ní bheidh na dearbháin ar fáil do thomhaltóirí ná d'fhiontair bheaga agus mheánmhéide ach amháin i limistéir a bhfuil líonra amháin ar a laghad iontu cheana atá in ann na luasanna a shonraítear i mír 3 a sholáthar go hiontaofa, rud a fhíorófar trí léarscáiliú agus trí chomhairliúchán poiblí. Sa chleachtadh léarscáilithe agus sa chomhairliúchán poiblí, sainnithneofar na sprioclimistéir gheografacha a chumhdaítear le líonra amháin ar a laghad atá in ann an luas a shonraítear i mír 3 a sholáthar go hiontaofa ar feadh thréimhse na scéime dearbhán, sainnithneofar na soláthraithe incháilithe atá i láthair sa limistéar agus baileofar faisnéis chun a sciar den mhargadh a ríomh. Déanfar an léarscáiliú (i) ar leibhéal seolta, ar bhonn na n-áitreabh in-nasctha, i gcás líonraí fosaithe atá bunaithe ar shreanglíne, agus (ii) ar leibhéal seolta, ar bhonn na n-áitreabh in-nasctha nó ar bhonn eangach 100x100 méadar ar a mhéad, i gcás líonraí fosaithe rochtana gan sreang nó i gcás líonraí móibíleacha. Fíorófar an léarscáiliú trí chomhairliúchán poiblí i ngach cás. Déanfaidh an t-údarás poiblí inniúil an comhairliúchán poiblí trí phríomh-shaintréithe an bhirt atá beartaithe agus liosta na sprioclimistéar geografach a sainnithníodh sa chleachtadh léarscáilithe a fhoilsiú ar shuíomh gréasáin iomchuí, lena n-áirítear ar an leibhéal náisiúnta. Sa chomhairliúchán poiblí, tabharfar cuireadh do pháirtithe leasmhara trácht a dhéanamh ar an dréachtbheart agus faisnéis a bhfuil bunús léi a chur isteach maidir leis na líonraí atá in ann cheana atá in ann an luas a shonraítear i mír 3 a sholáthar go hiontaofa. Mairfidh an comhairliúchán poiblí 30 lá ar a laghad.

6. Leis an scéim dearbhán, comhlíonfar prionsabal neodracht na teicneolaíochta, a mhéid a fhéadfar na dearbháin a úsáid le haghaidh síntiús a ghlacadh le seirbhísí de chuid aon oibreoirí atá in ann na luasanna a shonraítear i mír 3 a sholáthar go hiontaofa thar líonra leathanbhanda atá in ann cheana, gan beann ar na teicneolaíochtaí a úsáidtear. Chun rogha na dtomhaltóirí nó na bhfiontar beag agus meánmhéide a éascú, déanfar an liosta soláthraithe incháilithe do gach ceann de na sprioclimistéir gheografacha a fhoilsiú ar líne agus beidh gach soláthraí leasmhar in ann iarratas a dhéanamh ar a gcuidsiú ann ar bhonn critéar oscailte, trédhearcach agus neamh-idirdhealaitheach.

▼M4

7. Chun bheith incháilithe, i gcásanna ina mbeidh soláthraí na seirbhíse rochtana idirlín leathanbhanda comhtháite go hingearach agus inar mó ná 25 % a sciar den mhargadh miondíola, ní mór dó táirge rochtana mórdhíola amháin ar a laghad atá in ann a áirithiú go mbeidh an t-iarrthóir rochtana in ann seirbhís mhiondíola a sholáthar go hiontaofa ag an luas a shonraítear i mír 3 a thairiscint d'aon soláthraí seirbhísí cumarsáide leictreonáil ar an margadh comhfhreagrach rochtana mórdhíola faoi choinníollacha oscailte, trédhearcacha agus neamh-idirdhealaitheacha. Socrófar an praghas rochtana mórdhíola bunaithe ar cheann amháin de na tagarmharcanna seo a leanas: (i) na meánphragsanna foilsithe mórdhíola atá i réim i limistéir inchoimparáide níos iomaíche eile den Bhallstát nó den Aontas; nó (ii) in éagmais pragsanna foilsithe den sórt sin, na pragsanna rialáilte atá socraithe nó formheasta cheana féin ag an údarás rialála náisiúnta do na margáil agus na seirbhísí lena mbaineann; nó (iii) in éagmais pragsanna foilsithe nó rialáilte den sórt sin, comhlíonfaidh an phragsáil an treoshuíomh costas agus an mhodheolaíocht arna sainordú i gcomhréir leis an gcreat rialála eárnála. Gan dochar d'inniúlachtaí an údaráis rialála náisiúnta faoin gcreat rialála, rachfar i ndáil chomhairle leis an údarás rialála náisiúnta maidir leis na téarmaí agus na coinníollacha le haghaidh rochtana, lena n-áirítear maidir le pragsanna, agus maidir le díospóidí a bhaineann le cur i bhfeidhm an Airteagail seo.

▼B*SECTION 11**Aid for culture and heritage conservation**Article 53***Aid for culture and heritage conservation**

1. Aid for culture and heritage conservation shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled.

2. The aid shall be granted for the following cultural purposes and activities:

▼M1

(a) museums, archives, libraries, artistic and cultural centres or spaces, theatres, cinemas, opera houses, concert halls, other live performance organisations, film heritage institutions and other similar artistic and cultural infrastructures, organisations and institutions;

▼B

(b) tangible heritage including all forms of movable or immovable cultural heritage and archaeological sites, monuments, historical sites and buildings; natural heritage linked to cultural heritage or if formally recognized as cultural or natural heritage by the competent public authorities of a Member State;

(c) intangible heritage in any form, including folklorist customs and crafts;

(d) art or cultural events and performances, festivals, exhibitions and other similar cultural activities;

▼B

- (e) cultural and artistic education activities as well as promotion of the understanding of the importance of protection and promotion of the diversity of cultural expressions through educational and greater public awareness programs, including with the use of new technologies;
 - (f) writing, editing, production, distribution, digitisation and publishing of music and literature, including translations.
3. The aid may take the form of:
- (a) investment aid, including aid for the construction or upgrade of culture infrastructure;
 - (b) operating aid.
4. For investment aid, the eligible costs shall be the investment costs in tangible and intangible assets, including:
- (a) costs for the construction, upgrade, acquisition, conservation or improvement of infrastructure, if at least 80 % of either the time or the space capacity per year is used for cultural purposes;
 - (b) costs for the acquisition, including leasing, transfer of possession or physical relocation of cultural heritage;
 - (c) costs for safeguarding, preservation, restoration and rehabilitation of tangible and intangible cultural heritage, including extra costs for storage under appropriate conditions, special tools, materials and costs for documentation, research, digitalisation and publication;
 - (d) costs for improving the accessibility of cultural heritage to the public, including costs for digitisation and other new technologies, costs to improve accessibility for persons with special needs (in particular, ramps and lifts for disabled persons, braille indications and hands-on exhibits in museums) and for promoting cultural diversity with respect to presentations, programmes and visitors;
 - (e) costs for cultural projects and activities, cooperation and exchange programmes and grants including costs for selection procedures, costs for promotion and costs incurred directly as a result of the project;
5. For operating aid, the eligible costs shall be the following:
- (a) the cultural institution's or heritage site's costs linked to continuous or periodic activities including exhibitions, performances and events and similar cultural activities that occur in the ordinary course of business;
 - (b) costs of cultural and artistic education activities as well as promotion of the understanding of the importance of protection and promotion of the diversity of cultural expressions through educational and greater public awareness programs, including with the use of new technologies;

▼B

- (c) costs of the improvement of public access to the cultural institution or heritage sites and activities including costs of digitisation and of use of new technologies as well as costs of improving accessibility for persons with disabilities;
- (d) operating costs directly relating to the cultural project or activity, such as rent or lease of real estate and cultural venues, travel expenses, materials and supplies directly related to the cultural project or activity, architectural structures for exhibitions and stage sets, loan, lease and depreciation of tools, software and equipment, costs for access rights to copyright works and other related intellectual property rights protected contents, costs for promotion and costs incurred directly as a result of the project or activity; depreciation charges and the costs of financing are only eligible if they have not been covered by investment aid;
- (e) costs for personnel working for the cultural institution or heritage site or for a project;
- (f) costs for advisory and support services provided by outside consultants and service providers, incurred directly as a result of the project.

6. For investment aid, the aid amount shall not exceed the difference between the eligible costs and the operating profit of the investment. The operating profit shall be deducted from the eligible costs *ex ante*, on the basis of reasonable projections, or through a claw-back mechanism. The operator of the infrastructure is allowed to keep a reasonable profit over the relevant period.

7. For operating aid, the aid amount shall not exceed what is necessary to cover the operating losses and a reasonable profit over the relevant period. This shall be ensured *ex ante*, on the basis of reasonable projections, or through a claw-back mechanism.

▼M1

8. For aid not exceeding EUR 2 million, the maximum amount of aid may be set at 80 % of eligible costs, as an alternative to application of the method referred to in paragraphs 6 and 7.

▼B

9. ►**M1** For the activities defined in paragraph 2(f), the maximum aid amount shall not exceed either the difference between the eligible costs and the project's discounted revenues or 70 % of the eligible costs. ◀ The revenues shall be deducted from the eligible costs *ex ante* or through a clawback mechanism. The eligible costs shall be the costs for publishing of music and literature, including the authors' fees (copyright costs), translators' fees, editors' fees, other editorial costs (proofreading, correcting, reviewing), layout and pre-press costs and printing or e-publication costs.

10. Aid to press and magazines, whether they are published in print or electronically, shall not be eligible under this Article.

▼B*Article 54***Aid schemes for audiovisual works**

1. Aid schemes to support the script-writing, development, production, distribution and promotion of audiovisual works shall be compatible with the internal market pursuant to Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided the conditions laid down in this Article and in Chapter I are fulfilled.

2. Aid shall support a cultural product. To avoid manifest errors in the qualification of a product as cultural, each Member State shall establish effective processes, such as selection of proposals by one or more persons entrusted with the selection or verification against a predetermined list of cultural criteria.

3. Aid may take the form of:

- (a) aid to the production of audiovisual works;
- (b) pre-production aid; and
- (c) distribution aid.

4. Where a Member States makes the aid subject to territorial spending obligations, aid schemes for the production of audiovisual works may either:

- (a) require that up to 160 % of the aid granted to the production of a given audiovisual work is spent in the territory of the Member State granting the aid; or
- (b) calculate the aid granted to the production of a given audiovisual work as a percentage of the expenditure on production activities in the granting Member State, typically in case of aid schemes in the form of tax incentives.

▼M1

In both cases, the maximum expenditure subject to territorial spending obligations shall in no case exceed 80 % of the overall production budget.

For projects to be eligible for aid, a Member State may also require a minimum level of production activity in the territory concerned, but that level shall not exceed 50 % of the overall production budget.

▼B

5. The eligible costs shall be the following:

- (a) for production aid: the overall costs of production of audiovisual works including costs to improve accessibility for persons with disabilities.
- (b) for pre-production aid: the costs of script-writing and the development of audiovisual works.
- (c) for distribution aid: the costs of distribution and promotion of audiovisual works.

▼B

6. The aid intensity for the production of audiovisual works shall not exceed 50 % of the eligible costs.
7. The aid intensity may be increased as follows:
- (a) to 60 % of the eligible costs for cross-border productions funded by more than one Member State and involving producers from more than one Member State;
 - (b) to 100 % of the eligible costs for difficult audiovisual works and co-productions involving countries from the Development Assistance Committee (DAC) List of the OECD.
8. The aid intensity for pre-production shall not exceed 100 % of the eligible costs. If the resulting script or project is made into an audiovisual work such as a film, the pre-production costs shall be incorporated in the overall budget and taken into account when calculating the aid intensity. The aid intensity for distribution shall be the same as the aid intensity for production.
9. Aid shall not be reserved for specific production activities or individual parts of the production value chain. Aid for film studio infrastructures shall not be eligible under this Article.
10. Aid shall not be reserved exclusively for nationals and beneficiaries shall not be required to have the status of undertaking established under national commercial law.

*SECTION 12**Aid for sport and multifunctional recreational infrastructures**Article 55***Aid for sport and multifunctional recreational infrastructures**

1. Aid for sport and multifunctional recreational infrastructures shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.
2. Sport infrastructure shall not be used exclusively by a single professional sport user. Use of the sport infrastructure by other professional or non-professional sport users shall annually account for at least 20 % of time capacity. If the infrastructure is used by several users simultaneously, corresponding fractions of time capacity usage shall be calculated.
3. Multifunctional recreational infrastructure shall consist of recreational facilities with a multi-functional character offering, in particular, cultural and recreational services with the exception of leisure parks and hotel facilities.
4. Access to the sport or multifunctional recreational infrastructures shall be open to several users and be granted on a transparent and non-discriminatory basis. Undertakings which have financed at least 30 % of the investment costs of the infrastructure may be granted preferential access under more favourable conditions, provided those conditions are made publicly available.

▼B

5. If sport infrastructure is used by professional sport clubs, Member States shall ensure that the pricing conditions for its use are made publicly available.

6. Any concession or other entrustment to a third party to construct, upgrade and/or operate the sport or multifunctional recreational infrastructure shall be assigned on a open, transparent and non-discriminatory basis, having due regard to the applicable procurement rules.

7. The aid may take the form of:

(a) investment aid, including aid for the construction or upgrade of sport and multifunctional recreational infrastructure;

(b) operating aid for sport infrastructure;

8. For investment aid for sport and multifunctional recreational infrastructure the eligible costs shall be the investment costs in tangible and intangible assets.

9. For operating aid for sport infrastructure the eligible costs shall be the operating costs of the provision of services by the infrastructure. Those operating costs include costs such as personnel costs, materials, contracted services, communications, energy, maintenance, rent, administration, etc., but exclude depreciation charges and the costs of financing if these have been covered by investment aid.

10. For investment aid for sport and multifunctional recreational infrastructure, the aid amount shall not exceed the difference between the eligible costs and the operating profit of the investment. The operating profit shall be deducted from the eligible costs *ex ante*, on the basis of reasonable projections, or through a claw-back mechanism.

11. For operating aid for sport infrastructure, the aid amount shall not exceed the operating losses over the relevant period. This shall be ensured *ex ante*, on the basis of reasonable projections, or through a claw-back mechanism.

▼M1

12. For aid not exceeding EUR 2 million, the maximum amount of aid may be set at 80 % of eligible costs, as an alternative to application of the method referred to in paragraphs 10 and 11.

▼B*SECTION 13**Aid for local infrastructures**Article 56***Investment aid for local infrastructures**

1. Financing for the construction or upgrade of local infrastructures which concerns infrastructure that contribute at a local level to improving the business and consumer environment and modernising and developing the industrial base shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempt from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

▼B

2. This Article shall not apply to aid for infrastructures that is covered by other sections of Chapter III of this Regulation with the exception of Section 1 — Regional aid. This Article shall also not apply to airport infrastructure and port infrastructure.
3. The infrastructure shall be made available to interested users on an open, transparent and non-discriminatory basis. The price charged for the use or the sale of the infrastructure shall correspond to market price.
4. Any concession or other entrustment to a third party to operate the infrastructure shall be assigned on an open, transparent and non-discriminatory basis, having due regard to the applicable procurement rules.
5. The eligible costs shall be the investment costs in tangible and intangible assets.
6. The aid amount shall not exceed the difference between the eligible costs and the operating profit of the investment. The operating profit shall be deducted from the eligible costs *ex ante*, on the basis of reasonable projections, or through a claw-back mechanism.
7. Dedicated infrastructure shall not be exempted under this Article.

▼M1*SECTION 14**Aid for regional airports**Article 56a***Aid for regional airports**

1. Investment aid to an airport shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in paragraphs 3 to 14 of this Article and in Chapter I are fulfilled.
2. Operating aid to an airport shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in paragraphs 3, 4, 10 and 15 to 18 of this Article and in Chapter I are fulfilled.
3. The airport shall be open to all potential users. In the case of physical limitation of capacity, the allocation shall take place on the basis of pertinent, objective, transparent and non-discriminatory criteria.
4. The aid shall not be granted for the relocation of existing airports or for the creation of a new passenger airport, including the conversion of an existing airfield into a passenger airport.
5. The investment concerned shall not exceed what is necessary to accommodate the medium-term expected traffic on the basis of reasonable traffic forecasts.

▼ M1

6. The investment aid shall not be granted to an airport located within 100 kilometres or 60 minutes travelling time by car, bus, train or high-speed train from an existing airport from which scheduled air services, within the meaning of Article 2(16) of Regulation (EC) No 1008/2008, are operated.

7. Paragraphs 5 and 6 shall not apply to airports with average annual passenger traffic of up to 200 000 passengers during the two financial years preceding the year in which aid is actually granted if the investment aid is not expected to result in the airport increasing its average annual passenger traffic to above 200 000 passengers within two financial years following the granting of the aid. Investment aid granted to such airports shall comply either with paragraph 11 or with paragraphs 13 and 14.

8. Paragraph 6 shall not apply where the investment aid is granted to an airport situated within 100 kilometres from existing airports from which scheduled air services, within the meaning of Article 2(16) of Regulation (EC) No 1008/2008, are operated, provided the route between each of these other existing airports and the airport receiving the aid necessarily involves either a total travelling time by maritime transportation of at least 90 minutes or air transportation.

9. The investment aid shall not be granted to airports with average annual passenger traffic of more than three million passengers during the two financial years preceding the year in which aid is actually granted. The investment aid shall not be expected to result in the airport increasing its average annual traffic to above three million passengers within two financial years following the granting of the aid.

10. The aid shall not be granted to airports with average annual freight traffic of more than 200 000 tonnes during the two financial years preceding the year in which aid is actually granted. The aid shall not be expected to result in the airport increasing its average annual freight traffic to above 200 000 tonnes within two financial years following the granting of the aid.

11. The investment aid amount shall not exceed the difference between the eligible costs and the operating profit of the investment. The operating profit shall be deducted from the eligible costs *ex ante*, on the basis of reasonable projections, or through a claw-back mechanism.

12. The eligible costs shall be the costs relating to the investments in airport infrastructure, including planning costs.

13. The investment aid amount shall not exceed:

- (a) 50 % of eligible costs for airports with an average annual passenger traffic of one to three million passengers during the two financial years preceding the year in which aid is actually granted;
- (b) 75 % of the eligible costs for airports with average annual passenger traffic of up to one million passengers during the two financial years preceding the year in which aid is actually granted.

14. The maximum aid intensities set out in paragraph 13 may be increased by 20 percentage points for airports located in remote regions.

▼ **M1**

15. Operating aid shall not be granted to airports with average annual passenger traffic of more than 200 000 passengers during the two financial years preceding the year in which aid is actually granted.

16. The amount of operating aid shall not exceed what is necessary to cover the operating losses and a reasonable profit over the relevant period. The aid shall be granted either in the form of periodic instalments fixed *ex ante*, which shall not be increased during the period for which the aid is granted, or in the form of amounts defined *ex post* based on the observed operating losses.

17. Operating aid shall not be paid out in respect of any calendar year during which the annual passenger traffic of the airport exceeds 200 000 passengers.

18. The granting of the operating aid shall not be made conditional upon the conclusion of arrangements with specific airlines relating to airport charges, marketing payments or other financial aspects of the airlines' operations at the airport concerned.

*SECTION 15****Aid for ports****Article 56b***Aid for maritime ports**

1. Aid for maritime ports shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. The eligible costs shall be the costs, including planning costs, of:

- (a) investments for the construction, replacement or upgrade of port infrastructures;
- (b) investments for the construction, replacement or upgrade of access infrastructure;
- (c) dredging.

3. Costs relating to non-transport related activities, including industrial production facilities active in a port, offices or shops, as well as for port superstructures shall not be eligible costs.

4. The aid amount shall not exceed the difference between the eligible costs and the operating profit of the investment or dredging. The operating profit shall be deducted from the eligible costs *ex ante*, on the basis of reasonable projections, or through a claw-back mechanism.

5. The aid intensity per investment referred to in point (a) of paragraph 2 shall not exceed:

- (a) 100 % of the eligible costs where total eligible costs of the project are up to EUR 20 million;

▼ M1

- (b) 80 % of the eligible costs where total eligible costs of the project are above EUR 20 million and up to EUR 50 million;
- (c) 60 % of the eligible costs where total eligible costs of the project are above EUR 50 million and up to the amount laid down in point (ee) of Article 4(1).

The aid intensity shall not exceed 100 % of the eligible costs determined in point (b) of paragraph 2 and point (c) of paragraph 2 up to the amount laid down in point (ee) of Article 4(1).

6. The aid intensities laid down in points (b) and (c) of the first subparagraph of paragraph 5 may be increased by 10 percentage points for investments located in assisted areas fulfilling the conditions of point (a) of Article 107(3) of the Treaty and by 5 percentage points for investments located in assisted areas fulfilling the conditions of point (c) of Article 107(3) of the Treaty.

7. Any concession or other entrustment to a third party to construct, upgrade, operate or rent aided port infrastructure shall be assigned on a competitive, transparent, non-discriminatory and unconditional basis.

8. The aided port infrastructure shall be made available to interested users on an equal and non-discriminatory basis on market terms.

9. For aid not exceeding EUR 5 million, the maximum amount of aid may be set at 80 % of eligible costs, as an alternative to application of the method referred to in paragraphs 4, 5 and 6.

*Article 56c***Aid for inland ports**

1. Aid for inland ports shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

2. The eligible costs shall be the costs, including planning costs, of:

- (a) investments for the construction, replacement or upgrade of port infrastructures;
- (b) investments for the construction, replacement or upgrade of access infrastructure;
- (c) dredging.

3. Costs relating to non-transport related activities, including industrial production facilities active in a port, offices or shops, as well as for port superstructures shall not be eligible costs.

4. The aid amount shall not exceed the difference between the eligible costs and the operating profit of the investment or dredging. The operating profit shall be deducted from the eligible costs *ex ante*, on the basis of reasonable projections, or through a claw-back mechanism.

▼M1

5. The maximum aid intensity shall not exceed 100 % of the eligible costs up to the amount laid down in point (ff) of Article 4(1).
6. Any concession or other entrustment to a third party to construct, upgrade, operate or rent aided port infrastructure shall be assigned on a competitive, transparent, non-discriminatory and unconditional basis.
7. The aided port infrastructure shall be made available to interested users on an equal and non-discriminatory basis on market terms.
8. For aid not exceeding EUR 2 million, the maximum amount of aid may be set at 80 % of eligible costs, as an alternative to application of the method referred to in paragraphs 4 and 5.

*ROINN 16****Cabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo****Airteagal 56d***Raon feidhme agus coinníollacha coiteanna**

1. Beidh feidhm ag an Roinn seo maidir le cabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo, ar táirgí iad lena soláthraítear cabhair do chomhpháirtithe cur chun feidhme, d'idirgh-abhálaíthe airgeadais nó do thairbhíthe deiridh.
2. Beidh an chabhair comhoiriúnach leis an margadh inmheánach de réir bhrí Airteagal 107(3) den Chonradh agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt, ar choinníoll go gcomhlíonfar na coinníollacha a leagtar síos i gCaibidil I, san Airteagal seo agus i gceachtar d'Airteagal 56e nó d'Airteagal 56f.
3. Comhlíonfaidh an chabhair na coinníollacha infheidhme uile a leagtar síos i Rialachán (AE) 2021/523 agus na Treoirínte Infheistíochta InvestEU a leagtar síos san Iarscríbhinn a ghabhann le Rialachán Tarmligthe (AE) 2021/1078 ón gCoimisiún ⁽¹⁾.
4. Beidh feidhm ag na huastairseacha a leagtar síos in Airteagal 56e agus in Airteagal 56f maidir leis an maoiniú iomlán atá amuigh, a mhéid atá cabhair i gceist leis an maoiniú sin a sholáthraítear faoi aon táirge airgeadais a dtacaíonn an Ciste InvestEU leis. Beidh feidhm ag na huastairseacha:
 - (a) in aghaidh an tionscadail, i gcás cabhrach a chumhdaítear le hAirteagal 56e(2) agus (4), le hAirteagal 56e(5), pointe (a)(i), le hAirteagal 56e(6) agus (7), le hAirteagal 56e(8), pointe (a) agus pointe (b), agus le hAirteagal 56e(9);

⁽¹⁾ Rialachán Tarmligthe (AE) 2021/1078 ón gCoimisiún an 14 Aibreán 2021 lena bhforlíontar Rialachán (AE) 2021/523 ó Pharlaimint na hEorpa agus ón gComhairle lena leagtar amach na treoirínte infheistíochta maidir le Ciste InvestEU (IO L 234, 2.7.2021, lch. 18).

▼M4

- (b) in aghaidh an tairbhí deiridh, i gcás cabhrach a chumhdaítear le hAirteagal 56e(5), pointí (a)(ii) agus (iii), le hAirteagal 56e(8), pointe (d), le hAirteagal 56e(10) agus le hAirteagal 56f.

5. Ní dheonófar cabhair i bhfoirm punann atá ann cheana de chuid idirghabhálaithe airgeadais a athmhaoiniú ná i bhfoirm rátháíochtaí ar phunanna atá ann cheana de chuid idirghabhálaithe airgeadais.

*Airteagal 56e***Coinníollacha do chabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo**

1. Maidir le cabhair a thugtar don tairbhí deiridh faoi tháirge airgeadais a dtacaíonn an Ciste InvestEU leis:

- (a) comhlíonfaidh sí na coinníollacha a leagtar amach i gceann amháin de mhíreanna 2 go 9; agus
- (b) i gcás ina soláthrófar an maoiniú i bhfoirm iasachtaí don tairbhí deiridh, is cabhair í lena mbainfidh ráta úis a chomhfhreagraíonn do bhonnráta an ráta tagartha is infheidhme tráth a dheonaítear an iasacht ar a laghad.

2. Maidir le cabhair do thionscadail leasa choitinn i réimse an bhonneagair thras-Eorpaigh nascachta digití a mhaoinítear faoi Rialachán (AE) 2021/1153 nó ar dámhadh lipéad cáilíochta Séala Barr Feabhais dóibh faoin Rialachán sin, ní dheonófar í ach amháin do thionscadail a chomhlíonann na coinníollacha comhoiriúnachta ginearálta agus sonracha uile a leagtar síos in Airteagal 52b. Ní rachaidh méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear d'aon tairbhí deiridh in aghaidh an tionscadail faoi thacaíocht an Chiste InvestEU thar EUR 150 milliún.

3. Maidir le cabhair d'infheistíochtaí i líonraí leathanbhanda fhosaithe nach bhfuil beartaithe ach amháin chun spreagthaí socheacnamaíocha incháilíthe áirithe a nascadh, comhlíonfaidh sí na coinníollacha seo a leanas:

- (a) ní dheonófar cabhair ach amháin do thionscadail a chomhlíonann na coinníollacha comhoiriúnachta uile a leagtar síos in Airteagal 52, mura léirítear a mhalairt i bpointe (c) agus i bpointe (d) den mhír seo;
- (b) ní rachaidh méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear d'aon tairbhí deiridh in aghaidh an tionscadail faoi thacaíocht an Chiste InvestEU thar EUR 150 milliún;
- (c) ní nascann an tionscadal ach spreagthaí socheacnamaíocha ar riaracháin phoiblí iad nó ar eintitis phoiblí nó phriobháideacha iad a gcuirtear de chúram orthu seirbhísí ar mhaithe leis an leas i gcoitinne nó seirbhísí ar mhaithe leis an leas eacnamaíoch i gcoitinne a oibriú de réir bhrí Airteagal 106(2) den Chonradh. Eisiatar tionscadail lena gcuimsítear eilimintí nó eintitis seachas iad sin a shonraítear faoin bpointe seo;
- (d) de mhaolú ar Airteagal 52(4), ní mór an teip margaidh shainitheanta a fhíorú trí léarscáiliú iomchuí atá ar fáil nó, i gcás nach mbeidh léarscáiliú den sórt sin ar fáil ann, trí chomhairliúchán poiblí, mar a leanas:

▼M4

- (i) Is féidir an léarscáiliú a mheas a bheith iomchuí mura sine ná 18 mí é agus má áirítear leis gach líonra atá in ann luasanna íoslódála 100 Mbps ar a laghad agus ar lú iad ná 300 Mbps (luasanna tairsí) agus atá in-nasctha le háitribh aon spreagtha shocheacnamaíoch incháilithe a shainaithear i bpointe (c) a sholáthar go hiontaofa. Ní mór don údarás poiblí inniúil an léarscáiliú sin a dhéanamh, ní mór aird a thabhairt ann ar gach líonra atá in ann na luasanna tairsí a sholáthar go hiontaofa agus atá ann faoi láthair nó atá beartaithe go hinchreidte sna chéad 3 bliana eile nó laistigh den tréimhse ama chéanna leis an idirghabháil bheartaithe faoi thacaíocht, ar tréimhse í nach bhféadfaidh a bheith níos giorra ná 2 bhliain, agus ní mór é a dhéanamh (i) ar leibhéal seolta, ar bhonn na n-áitreabh in-nasctha, i gcás líonraí lánfhosaithe; agus (ii) ar leibhéal seolta, ar bhonn na n-áitreabh in-nasctha nó ar bhonn eangach 100 x100 méadar ar a mhéad, i gcás líonraí fosaithe rochtana gan sreang;
- (ii) ní mór don údarás poiblí inniúil an comhairliúchán poiblí a dhéanamh trí é a fhoilsiú ar shuíomh gréasáin iomchuí, agus cuireadh á thabhairt do pháirtithe leasmhara trácht a dhéanamh ar an dréachtbheart agus faisnéis a bhfuil bunús léi a chur isteach maidir le líonraí atá in ann luasanna íoslódála 100 Mbps ar a laghad agus ar lú iad ná 300 Mbps (luasanna tairsí) a sholáthar go hiontaofa agus atá ann faoi láthair nó atá beartaithe go hinchreidte sna chéad 3 bliana eile nó laistigh den tréimhse ama chéanna leis an idirghabháil bheartaithe faoi thacaíocht, ar tréimhse í nach bhféadfaidh a bheith níos giorra ná 2 bhliain, atá in-nasctha le háitreabh aon spreagtha shocheacnamaíoch incháilithe dá dtagraítear i bpointe (c), bunaithe ar fhaisnéis: (i) ar leibhéal seolta, ar bhonn na n-áitreabh in-nasctha, i gcás líonraí lánfhosaithe; agus (ii) ar leibhéal seolta, ar bhonn na n-áitreabh in-nasctha nó ar bhonn eangach 100x100 méadar ar a mhéad, i gcás líonraí fosaithe rochtana gan sreang. Mairfidh an comhairliúchán poiblí 30 lá ar a laghad.

4. Maidir le cabhair do ghiniúint fuinnimh agus do bhonneagar fuinnimh, comhlíonfaidh sí na coinníollacha seo a leanas:

- (a) ní dheonófar cabhair ach amháin d'infheistíochtaí i mbonneagar fuinnimh i ngás agus i leictreachas nach ndíolmhaítear ó rochtain tríú páirtí, ó rialáil taraifí agus ó dhíchuchadh, bunaithe ar reachtaíocht an mhargaidh inmheánaigh fuinnimh do na catagóirí tionscadal seo a leanas:
- (i) a mhéid a bhaineann le bonneagar gáis, tionscadail a chuirtear ar áireamh i liosta reatha an Aontais de Thionscadail Leasa Choitinn in Iarscríbhinn VII a ghabhann le Rialachán (AE) Uimh. 347/2013 ó Pharlaimint na hEorpa agus ón gComhairle ⁽¹⁾;

- (ii) a mhéid a bhaineann le bonneagar leictreachais:

⁽¹⁾ Rialachán (AE) Uimh. 347/2013 ó Pharlaimint na hEorpa agus ón gComhairle an 17 Aibreán 2013 maidir le treoirlínte le haghaidh bonneagair thras-Eorpaigh fuinnimh agus lena n-aisghairtear Cinneadh Uimh. 1364/2006/CE agus lena leasaítear Rialachán (CE) Uimh. 713/2009, Rialachán (CE) Uimh. 714/2009 agus Rialachán (CE) Uimh. 715/2009 (IO L 115, 25.4.2013, lch. 39).

▼M4

- (1) eangacha cliste, lena n-áirítear infheistíochtaí i mbonneagar tarchuir agus dáileacháin leictreachais a fhorbairt, a dhéanamh níos cliste agus a nuachóiriú;
- (2) tionscadail eile:
- a chomhlíonann aon cheann de na critéir a leagtar síos in Airteagal 4(1)(c) de Rialachán (AE) Uimh. 347/2013; nó
 - a chuirtear ar áireamh i liosta reatha an Aontais de Thionscadail Leasa Choitinn in Iarscríbhinn VII a ghabhann le Rialachán (AE) Uimh. 347/2013;
- (3) tionscadail eile, seachas tionscadail stórála leictreachais, i limistéir fhóirithinte;
- (iii) tionscadail stórála leictreachais, atá bunaithe ar theicneolaíocht nua agus nuálach, beag beann ar leibhéal voltais an naisc leis an líonra;
- (b) maidir le cabhair infheistíochta d'fhuinneamh a ghiniúint ó fhoinsí inathnuaite fuinnimh, comhlíonfaidh sí na ceanglais seo a leanas:
- (i) ní dheonófar cabhair ach amháin do shuiteálacha nua a roghnaíodh ar bhonn iomaíoch, trédhearcach, oibíachtúil agus neamh-idirdhealaitheach;
 - (ii) féadfar cabhair a dheonú do shuiteálacha nua, i dteannta trealamh stórála nó leictrealóirí hidrigine freisin, ar choinníoll nach n-úsáideann an trealamh stórála leictreachais, an trealamh stórála hidrigine agus na leictrealóirí hidrigine ach an fuinneamh arna ghiniúint le suiteáil/suiteálacha fuinnimh inathnuaite;
 - (iii) ní dheonófar cabhair do shuiteálacha hidreachumhachta nach gcomhlíonann na coinníollacha a leagtar síos i dTreoir 2000/60/CE;
 - (iv) i gcás suiteálacha lena dtáirgtear bithbhreoslaí, ní dheonófar cabhair ach amháin do shuiteálacha lena dtáirgtear bithbhreoslaí inbhuanaithe seachas bithbhreoslaí biabhunaithe.
- (c) Ní rachaidh méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear d'aon tairbhí deiridh in aghaidh an tionscadail dá dtagraítear i bpointe (a) faoi thacaíocht an Chiste InvestEU thar EUR 150 milliún. Ní rachaidh méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear d'aon tairbhí deiridh in aghaidh an tionscadail dá dtagraítear i bpointe (b) faoi thacaíocht an Chiste InvestEU thar EUR 75 mhilliún.
5. Maidir le cabhair do bhonneagar agus gníomhaíochtaí sóisialta, oideachais, cultúir agus oidhreachta nádúrtha, comhlíonfaidh sí na coinníollacha seo a leanas:
- (a) ní rachaidh méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear d'aon tairbhí deiridh faoi thacaíocht an Chiste InvestEU thar na méideanna seo a leanas:
- (i) EUR 100 milliún in aghaidh an tionscadail d'infheistíochtaí i mbonneagar a úsáidtear chun seirbhísí sóisialta a sholáthar agus don oideachas; EUR 150 milliún in aghaidh an tionscadail chun na gcúigí caomhnaithe cultúir agus oidhreachta agus do na gníomhaíochtaí caomhnaithe cultúir agus oidhreachta a leagtar amach in Airteagal 53(2), lena n-áirítear an oidhrecht nádúrtha;

▼ **M4**

- (ii) EUR 30 milliún do ghníomhaíochtaí a bhaineann le seirbhísí sóisialta;
 - (iii) EUR 75 mhilliún do ghníomhaíochtaí a bhaineann le caomhnú cultúir agus oidhreacht; agus
 - (iv) EUR 5 mhilliún don oideachas agus don oiliúint.
- (b) ní dheonófar cabhair d'oiliúint a bhfuil mar aidhm léi ceanglais oiliúna éigeantacha náisiúnta a chomhlíonadh.
6. Maidir le cabhair don iompar agus do bhonneagair iompair, comhlíonfaidh sí na coinníollacha seo a leanas:
- (a) ní sholáthrófar cabhair do bhonneagar, seachas calafoirt, ach amháin do na tionscadail seo a leanas:
 - (i) tionscadail leasa choitinn mar a shainmhínítear in Airteagal 3, pointe (a), de Rialachán (AE) Uimh. 1315/2013, seachas tionscadail a bhaineann le bonneagar calafoirt nó aerfoirt;
 - (ii) naisc le nóid uirbeacha an ghréasáin Thras-Eorpaigh iompair;
 - (iii) rothstoc, chun seirbhísí iompair d'iarnród nach gcumhdaítear le conradh seirbhíse poiblí de réir bhrí Rialachán (CE) Uimh. 1370/2007 ó Pharlaimint na hEorpa agus ón gComhairle⁽¹⁾ a sholáthar agus chuige sin amháin, ar choinníoll gur iontrálaí nua é an tairbhí;
 - (iv) an t-iompar uirbeach;
 - (v) bonneagar athluchtaithe nó athbhreoslaithe lena soláthraítear leictreachas nó hidrigin inathnuaite d'fheithiclí.
 - (b) maidir le cabhair do thionscadail bhonneagair chalafoirt, comhlíonfaidh sí na ceanglais seo a leanas:
 - (i) ní fhéadfar cabhair a sholáthar ach amháin d'infheistíochtaí i mbonneagar rochtana agus i mbonneagar calafoirt a chuirtear ar fáil d'úsáideoirí leasmhara ar bhonn cothrom agus neamh-idirdhealaitheach ar théarmaí margaidh;
 - (ii) maidir le haon lamháltas nó aon ní eile a thugtar do thríú páirtí chun bonneagar calafoirt cuidithe a thógáil, a uasghrádú, a oibriú nó a ghlacadh ar cíos, sannfar é ar bhonn iomaíoch, trédhearcach, neamh-idirdhealaitheach agus neamhchoinníollach;
 - (iii) ní dheonófar cabhair d'infheistíochtaí i bhforstruchtúir chalafoirt.
 - (c) ní rachaidh méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear faoi phointe (a) nó faoi phointe (b) d'aon tairbhí deiridh in aghaidh an tionscadail faoi thacaíocht an Chiste InvestEU thar EUR 150 milliún.
7. Maidir le cabhair do bhonneagair eile, comhlíonfaidh sí na coinníollacha seo a leanas:
- (a) ní sholáthrófar cabhair ach amháin do na tionscadail seo a leanas:
 - (i) infheistíocht i mbonneagar soláthair uisce agus i mbonneagar fuíolluisce don phobal i gcoitinne;

⁽¹⁾ Rialachán (CE) Uimh. 1370/2007 ó Pharlaimint na hEorpa agus ón gComhairle an 23 Deireadh Fómhair 2007 maidir le seirbhísí poiblí iompair do phaisinéirí d'iarnród agus de bhóthar agus lena n-aisghairtear Rialachán (CEE) Uimh. 1191/69 agus Rialachán (CEE) Uimh. 1107/70 ón gComhairle (IO L 315, 3.12.2007, lch. 1).

▼M4

- (ii) infheistíocht i ndramhaíl a athchúrsáil agus a ullmhú dá hathúsáid ar aon dul le hAirteagal 47(1) go (6), a mhéid atá sí dírithe ar dhramhaíl arna giniúint ag gnóthais eile a bhainistiú;
 - (iii) infheistíocht i mbonneagar taighde;
 - (iv) infheistíocht i saoráidí braisle nuálaíochta a thógáil nó a uasghrádú;
- (b) ní rachaidh méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear d'aon tairbhí deiridh in aghaidh an tionscadail faoi thacaíocht an Chiste InvestEU thar EUR 100 milliún.

8. Maidir le cabhair do chosaint an chomhshaoil, lena n-áirítear cosaint na haeráide, comhlíonfaidh sí na coinníollacha seo a leanas:

- (a) ní sholáthrófar cabhair ach amháin do na tionscadail seo a leanas:
- (i) infheistíochtaí a chuireann ar chumas gnóthas leigheas nó seachaint a dhéanamh ar dhamáiste do thimpeallachtaí fisiciúla (lena n-áirítear an t-athrú aeráide) nó d'acmhainní nádúrtha de bharr ghníomhaíochtaí an tairbhí é féin, a mhéid a théann an infheistíocht níos faide ná caighdeán an Aontais do chosaint an chomhshaoil, a mhéadaíonn sí an leibhéal cosanta comhshaoil in éagmais caighdeán ón Aontas nó atá i gceist léi luathoiriúnú do chaighdeán amach anseo ón Aontas do chosaint an chomhshaoil;
 - (ii) bearta lena gcuirtear feabhas ar éifeachtúlacht fuinnimh aon ghnóthais, a mhéid nach ndéantar na feabhsuithe éifeachtúlachta fuinnimh chun a áirithiú go gcomhlíonfaidh an gnóthas caighdeán ón Aontas a glacadh cheana féin, fiú mura bhfuil siad i bhfeidhm go fóill;
 - (iii) láithreáin éillithe a leigheas, a mhéid nach ndéantar aon duine dlítheanach nó fisiciúil atá faoi dhliteanas i leith an damáiste don chomhshaoil faoin dlí is infheidhme a shaináithint ar aon dul leis an bprionsabal gurb é 'údar an truaillithe a íocfaidh as' dá dtagraítear in Airteagal 45(3);
 - (iv) staidéir chomhshaoil;
 - (v) bithéagsúlacht agus éiceachórais a fheabhsú agus a athbhunú, i gcás ina gcuireann an ghníomhaíocht sin le bithéagsúlacht a chosaint, a chaomhnú nó a athbhunú agus le dea-bhail a chur ar éiceachórais nó le héiceachórais a bhfuil dea-bhail orthu cheana féin a chosaint.
- (b) Gan dochar do phointe (a) thuas, i gcás ina mbaineann an beart cabhrach le feabhas a chur ar (1) éifeachtúlacht fuinnimh foirgneamh cónaithe, (2) éifeachtúlacht fuinnimh foirgneamh atá tiomnaithe don oideachas nó seirbhísí sóisialta a sholáthar nó do ghníomhaíochtaí a bhaineann le seirbhísí ceartais, póilíneachta nó comhraicthe dóiteáin, (3) éifeachtúlacht fuinnimh foirgneamh atá tiomnaithe do ghníomhaíochtaí a bhaineann le riarachán poiblí, nó (4) éifeachtúlacht fuinnimh na bhfoirgneamh dá dtagraítear i bpointe (1), pointe (2) nó pointe (3) agus ina ndéantar gníomhaíochtaí seachas iad sin a luaitear i bpointe (1), pointe (2) nó pointe (3) in achar níos lú ná 35 % den achar urláir inmheánach, féadfar cabhair a dheonú freisin do bhearta lena gcuirtear feabhas ar éifeachtúlacht fuinnimh na bhfoirgneamh sin agus lena gcomhtháthaítear aon cheann nó gach ceann de na hinfeistíochtaí seo a leanas san am céanna:

▼ M4

- (i) suiteálacha comhtháite lena ngintear fuinneamh inathnuaithe ar láithreán an fhoirgnimh a mbaineann an beart cabhrach éifeachtúlachta fuinnimh leis. Baineann an tsuiteáil chomhtháite fuinnimh inathnuaithe ar an láthair le leictreachas agus/nó téamh a tháirgeadh. Féadfar í a chomhcheangal le trealamh le haghaidh fuinneamh inathnuaithe a ghintear ar an láthair a stóráil;
- (ii) suiteálacha stórála ar an láithreán;
- (iii) trealamh agus bonneagar gaolmhar a chuirtear ar áireamh san fhoirgneamh le haghaidh feithiclí leictreacha úsáideoirí an fhoirgnimh a athluchtú;
- (iv) Infheistíochtaí i ndigitíú an fhoirgnimh, go háirithe chun cur lena ullmhacht chliste. Féadfaidh idirghabhálacha atá teoranta do shreangú éighníomhach inmheánach nó cáblú struchtúrtha éighníomhach inmheánach do líonraí sonraí agus, más gá, an chuid choimhdeach den líonra éighníomhach ar an réadmhaoin phríobháideach lasmuigh den fhoirgneamh a bheith i gceist leis na hinfeistíochtaí le haghaidh an foirgneamh a dhigitíú. Eisiatar sreangú nó cáblú do líonraí sonraí lasmuigh den réadmhaoin phríobháideach.

Féadfaidh úinéir/úinéirí nó tionónta/tionóntaí an fhoirgnimh a bheith ar thairbhí deiridh na cabhrach, ag brath ar cé a fhaigheann an maoiniú don tionscadal;

- (c) ní rachaidh méid ainmniúil an mhaoinithe iomláin a sholáthraítear d'aon tairbhí deiridh in aghaidh an tionscadail dá dtagraítear i bpointe (a) faoi thacaíocht an Chiste InvestEU thar EUR 50 milliún;
- (d) ní rachaidh méid ainmniúil an mhaoinithe iomláin a sholáthraítear in aghaidh an tionscadail dá dtagraítear i bpointe (b) faoi thacaíocht an Chiste InvestEU thar EUR 50 milliún in aghaidh an tairbhí deiridh agus an fhoirgnimh;
- (e) féadfaidh cabhair do bhearta lena gcuirtear feabhas ar éifeachtúlacht fuinnimh na bhfoirgneamh dá dtagraítear i bpointe (b) a bheith bainteach freisin le conarthaí feidhmíochta fuinnimh a éascú faoi réir na gcoinníollacha seo a leanas:
 - (i) tugtar an tacaíocht i bhfoirm iasachta nó ráthaíochta do sholáthraí na mbeart feabhsúcháin éifeachtúlachta fuinnimh faoi chonradh feidhmíochta fuinnimh, nó is é atá i gceist léi táirge airgeadais a bhfuil mar aidhm leis an soláthraí faoi seach a athmhaoiniú (e.g. fachtóireacht, forghéilleadh);
 - (ii) ní théann méid ainmniúil an mhaoinithe iomláin a sholáthraítear faoi thacaíocht an Chiste InvestEU thar EUR 30 milliún;
 - (iii) tugtar an tacaíocht d'fhiontair bheaga agus mheánmhéide nó do chuideachtaí meánchaipitilthe beaga;
 - (iv) tugtar an tacaíocht do chonraitheoireacht um fheidhmíocht fuinnimh de réir bhrí Airteagal 2(27) de Threoir 2012/27/AE;
 - (v) baineann an chonraitheoireacht um fheidhmíocht fuinnimh le foirgneamh dá dtagraítear i mír 8, pointe (b).

▼M4

9. Maidir le cabhair do thaighde, forbairt, nuálaíocht agus digitíú, comhlíonfaidh sí na coinníollacha seo a leanas:

- (a) féadfar cabhair a dheonú do na nithe seo a leanas:
- (i) taighde bunúsach;
 - (ii) taighde tionsclaíoch;
 - (iii) forbairt thurgnamhach;
 - (iv) nuálaíocht próiseas nó nuálaíocht eagraíochtúil d'fhiontair bheaga agus mheánmhéide;
 - (v) seirbhísí comhairleacha nuálaíochta agus seirbhísí tacaíochta nuálaíochta d'fhiontair bheaga agus mheánmhéide;
 - (vi) digitíú d'fhiontair bheaga agus mheánmhéide;
- (b) i gcás tionscadal a thagann faoi phointe (a) (i), (ii) agus (iii), ní rachaidh méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear d'aon tairbhí deiridh in aghaidh an tionscadail faoi thacaíocht an Chiste InvestEU thar EUR 75 mhilliún. I gcás tionscadal a thagann faoi phointe (a) (iv), (v) agus (vi), ní rachaidh méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear d'aon tairbhí deiridh in aghaidh an tionscadail faoi thacaíocht an Chiste InvestEU thar EUR 30 milliún.

10. I dteannta na gcatagóirí cabhrach dá bhforáiltear i míreanna 2 go 9, féadfaidh fiontair bheaga agus mheánmhéide nó, i gcás inarb infheidhme, cuideachtaí meánchaipitlithe beaga cabhair a fháil freisin i bhfoirm maoiniúcháin a dtacaíonn an Ciste InvestEU leis ar choinníoll go gcomhlíonfar ceann amháin de na coinníollacha seo a leanas:

- (a) nach dtéann méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear in aghaidh an tairbhí deiridh faoi thacaíocht an Chiste InvestEU thar EUR 15 mhilliún agus go dtugtar é do na nithe seo a leanas:
- (i) fiontair bheaga agus mheánmhéide neamhliostaithe nach bhfuil ag oibriú in aon mhargadh go fóill nó atá ag oibriú le níos lú ná 7 mbliana tar éis an chéad díola tráchtála uathu;
 - (ii) fiontair bheaga agus mheánmhéide neamhliostaithe a théann isteach i margadh nua táirgí nó i margadh nua geografach, i gcás inarb amhlaidh nach mór gurb airde an infheistíocht tosaigh le haghaidh dul isteach i margadh nua táirgí nó i margadh nua geografach ná 50 % den mheánláimhdeachas bliantúil sna 5 bliana roimhe sin;
 - (iii) fiontair bheaga agus mheánmhéide agus cuideachtaí meánchaipitlithe beaga ar fiontair nuálacha iad mar a shainmhínítear in Airteagal 2, pointe (80);
- (b) nach dtéann méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear in aghaidh an tairbhí deiridh faoi thacaíocht an Chiste InvestEU thar EUR 15 mhilliún agus go dtugtar é d'fhiontair bheaga agus mheánmhéide nó cuideachtaí meánchaipitlithe beaga a bhfuil a bpríomhghníomhaíochtaí lonnaithe i limistéir fhóirithinte, ar choinníoll nach n-úsáidtear an maoiniú le haghaidh athlonnú gníomhaíochtaí mar a shainmhínítear in Airteagal 2, pointe (61a); nó
- (c) nach dtéann méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear in aghaidh an tairbhí deiridh faoi thacaíocht an Chiste InvestEU thar EUR 2 mhilliún agus go dtugtar é d'fhiontair bheaga agus mheánmhéide nó cuideachtaí meánchaipitlithe beaga.

▼M4*Airteagal 56f***Coinníollacha le haghaidh cabhrach atá bainteach le táirgí airgeadais idirghafa atá faoi thionchar tráchtála agus a dtacaíonn an Ciste InvestEU leo**

1. Is iad idirghabhálaithe airgeadais tráchtála, a roghnófar ar bhealach oscailte, trédhearcach agus neamh-idirdhealaitheach, bunaithe ar chritéir oibiachtúla, a sholáthróidh an maoiniú do na tairbhíthe deiridh.
2. Maidir leis an idirghabhálaí airgeadais tráchtála a sholáthraíonn maoiniú don tairbhí deiridh, coinneoidh sé íos-neamhchosaint ar riosca ar fiú 20 % de gach idirbheart maoiniúcháin í.
3. Ní rachaidh méid ainmniúil an mhaoiniúcháin iomláin a sholáthraítear do gach tairbhí deiridh tríd an idirghabhálaí airgeadais tráchtála thar EUR 7,5 milliún.

▼B*CHAPTER IV***FINAL PROVISIONS***Article 57***Repeal**

Regulation (EC) No 800/2008 shall be repealed.

*Article 58***Transitional provisions****▼M1**

1. This Regulation shall apply to individual aid granted before the respective provisions of this Regulation have entered into force where the aid fulfils all the conditions laid down in this Regulation, with the exception of Article 9.

▼B

2. Any aid not exempted from the notification requirement of Article 108(3) of the Treaty by virtue of this Regulation or other regulations adopted pursuant to Article 1 of Regulation (EC) No 994/98 previously in force shall be assessed by the Commission in accordance with the relevant frameworks, guidelines, communications and notices.

3. Any individual aid granted before 1 January 2015 by virtue of any regulation adopted pursuant to Article 1 of Regulation (EC) No 994/98 in force at the time of granting the aid shall be compatible with the internal market and exempted from the notification requirement of Article 108(3) of the Treaty with the exclusion of regional aid. Risk capital aid schemes in favour of SMEs set up before 1 July 2014 and exempted from the notification requirement of Article 108(3) of the Treaty under Regulation (EC) No 800/2008, shall remain exempted and compatible with the internal market until the termination of the funding agreement, provided the commitment of the public funding into the supported private equity investment fund, on the basis of such agreement, was made before 1 January 2015 and the other conditions for exemption remain fulfilled.

▼ M4

3a. Maidir le haon chabhair aonair a deonaíodh idir an 1 Iúil 2014 agus an 2 Lúnasa 2021 i gcomhréir le forálacha an Rialacháin seo a bhí infheidhme tráth dheonú na cabhrach, beidh sí comhoiriúnach leis an margadh inmheánach agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt. Maidir le haon chabhair aonair a deonaíodh roimh an 1 Iúil 2014 i gcomhréir le forálacha an Rialacháin seo, gan Airteagal 9 a áireamh, a bhí infheidhme roimh an 10 Iúil 2017 nó ina dhiaidh nó roimh an 3 Lúnasa 2021 nó ina dhiaidh, beidh sí comhoiriúnach leis an margadh inmheánach agus díolmhófar í ó cheanglas Airteagal 108(3) den Chonradh chun fógra a thabhairt.

▼ B

4. At the end of the period of validity of this Regulation, any aid schemes exempted under this Regulation shall remain exempted during an adjustment period of six months, with the exception of regional aid schemes. The exemption of regional aid schemes shall expire on the date of expiry of the approved regional aid maps. The exemption of risk finance aid exempted pursuant to Article 21(2)(a) shall expire at the end of the period foreseen in the funding agreement, provided the commitment of public funding to the supported private equity investment fund was made on the basis of such agreement within 6 months from the end of the period of validity of this Regulation and all other conditions for exemption remain fulfilled.

▼ M1

5. If this Regulation is amended, any aid scheme exempted under this Regulation as applicable at the time of the entry into force of the scheme shall remain exempted during an adjustment period of six months.

▼ B*Article 59*

This Regulation shall enter into force on 1 July 2014.

▼ M2

It shall apply until 31 December 2023.

▼ B

This Regulation shall be binding in its entirety and directly applicable in all Member States.

▼ B*ANNEX I***SME DEFINITION***Article 1***Enterprise**

An enterprise is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, in particular, self-employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity.

*Article 2***Staff headcount and financial thresholds determining enterprise categories**

1. The category of micro, small and medium-sized enterprises ('SMEs') is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.
2. Within the SME category, a small enterprise is defined as an enterprise which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million.
3. Within the SME category, a micro-enterprise is defined as an enterprise which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million.

*Article 3***Types of enterprise taken into consideration in calculating staff numbers and financial amounts**

1. An 'autonomous enterprise' is any enterprise which is not classified as a partner enterprise within the meaning of paragraph 2 or as a linked enterprise within the meaning of paragraph 3.
2. 'Partner enterprises' are all enterprises which are not classified as linked enterprises within the meaning of paragraph 3 and between which there is the following relationship: an enterprise (upstream enterprise) holds, either solely or jointly with one or more linked enterprises within the meaning of paragraph 3, 25 % or more of the capital or voting rights of another enterprise (downstream enterprise).

However, an enterprise may be ranked as autonomous, and thus as not having any partner enterprises, even if this 25 % threshold is reached or exceeded by the following investors, provided that those investors are not linked, within the meaning of paragraph 3, either individually or jointly to the enterprise in question:

- (a) public investment corporations, venture capital companies, individuals or groups of individuals with a regular venture capital investment activity who invest equity capital in unquoted businesses (business angels), provided the total investment of those business angels in the same enterprise is less than EUR 1 250 000;
- (b) universities or non-profit research centres;
- (c) institutional investors, including regional development funds;

▼ B

(d) autonomous local authorities with an annual budget of less than EUR 10 million and less than 5 000 inhabitants.

3. ‘Linked enterprises’ are enterprises which have any of the following relationships with each other:

(a) an enterprise has a majority of the shareholders' or members' voting rights in another enterprise;

(b) an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;

(c) an enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;

(d) an enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise.

There is a presumption that no dominant influence exists if the investors listed in the second subparagraph of paragraph 2 are not involving themselves directly or indirectly in the management of the enterprise in question, without prejudice to their rights as shareholders.

Enterprises having any of the relationships described in the first subparagraph through one or more other enterprises, or any one of the investors mentioned in paragraph 2, are also considered to be linked.

Enterprises which have one or other of such relationships through a natural person or group of natural persons acting jointly are also considered linked enterprises if they engage in their activity or in part of their activity in the same relevant market or in adjacent markets.

An ‘adjacent market’ is considered to be the market for a product or service situated directly upstream or downstream of the relevant market.

4. Except in the cases set out in paragraph 2, second subparagraph, an enterprise cannot be considered an SME if 25 % or more of the capital or voting rights are directly or indirectly controlled, jointly or individually, by one or more public bodies.

5. Enterprises may make a declaration of status as an autonomous enterprise, partner enterprise or linked enterprise, including the data regarding the thresholds set out in Article 2. The declaration may be made even if the capital is spread in such a way that it is not possible to determine exactly by whom it is held, in which case the enterprise may declare in good faith that it can legitimately presume that it is not owned as to 25 % or more by one enterprise or jointly by enterprises linked to one another. Such declarations are made without prejudice to the checks and investigations provided for by national or Union rules.

Article 4

Data used for the staff headcount and the financial amounts and reference period

1. The data to apply to the headcount of staff and the financial amounts are those relating to the latest approved accounting period and calculated on an annual basis. They are taken into account from the date of closure of the accounts. The amount selected for the turnover is calculated excluding value added tax (VAT) and other indirect taxes.

▼ B

2. Where, at the date of closure of the accounts, an enterprise finds that, on an annual basis, it has exceeded or fallen below the headcount or financial thresholds stated in Article 2, this will not result in the loss or acquisition of the status of medium-sized, small or micro-enterprise unless those thresholds are exceeded over two consecutive accounting periods.

3. In the case of newly-established enterprises whose accounts have not yet been approved, the data to apply is to be derived from a bona fide estimate made in the course of the financial year.

*Article 5***Staff headcount**

The headcount corresponds to the number of annual work units (AWU), i.e. the number of persons who worked full-time within the enterprise in question or on its behalf during the entire reference year under consideration. The work of persons who have not worked the full year, the work of those who have worked part-time, regardless of duration, and the work of seasonal workers are counted as fractions of AWU. The staff consists of:

- (a) employees;
- (b) persons working for the enterprise being subordinated to it and deemed to be employees under national law;
- (c) owner-managers;
- (d) partners engaging in a regular activity in the enterprise and benefiting from financial advantages from the enterprise.

Apprentices or students engaged in vocational training with an apprenticeship or vocational training contract are not included as staff. The duration of maternity or parental leaves is not counted.

*Article 6***Establishing the data of an enterprise**

1. In the case of an autonomous enterprise, the data, including the number of staff, are determined exclusively on the basis of the accounts of that enterprise.

2. The data, including the headcount, of an enterprise having partner enterprises or linked enterprises are determined on the basis of the accounts and other data of the enterprise or, where they exist, the consolidated accounts of the enterprise, or the consolidated accounts in which the enterprise is included through consolidation.

To the data referred to in the first subparagraph are added the data of any partner enterprise of the enterprise in question situated immediately upstream or downstream from it. Aggregation is proportional to the percentage interest in the capital or voting rights (whichever is greater). In the case of cross-holdings, the greater percentage applies.

To the data referred to in the first and second subparagraph are added 100 % of the data of any enterprise, which is linked directly or indirectly to the enterprise in question, where the data were not already included through consolidation in the accounts.

▼B

3. For the application of paragraph 2, the data of the partner enterprises of the enterprise in question are derived from their accounts and their other data, consolidated if they exist. To these are added 100 % of the data of enterprises which are linked to these partner enterprises, unless their accounts data are already included through consolidation.

For the application of the same paragraph 2, the data of the enterprises which are linked to the enterprise in question are to be derived from their accounts and their other data, consolidated if they exist. To these are added, pro rata, the data of any possible partner enterprise of that linked enterprise, situated immediately upstream or downstream from it, unless it has already been included in the consolidated accounts with a percentage at least proportional to the percentage identified under the second subparagraph of paragraph 2.

4. Where in the consolidated accounts no staff data appear for a given enterprise, staff figures are calculated by aggregating proportionally the data from its partner enterprises and by adding the data from the enterprises to which the enterprise in question is linked.



ANNEX II

INFORMATION REGARDING STATE AID EXEMPT UNDER THE CONDITIONS OF THIS REGULATION

PART I

to be provided through the established Commission IT application as laid down in Article 11

Aid reference	<i>(to be completed by the Commission)</i>	
Member State	.....
Member State reference number	.....
Region	Name of the Region(s) (NUTS ⁽¹⁾)	Regional aid status ⁽²⁾

Granting authority	Name	.....
	Postal address	.....
	Web address	.....
Title of the aid measure	.....
National legal basis (Reference to the relevant national official publication)	.....
Web link to the full text of the aid measure	.....
Type of measure	<input type="checkbox"/> Scheme	Name of the beneficiary and the group ⁽³⁾ it belongs to
	<input type="checkbox"/> Ad hoc aid	
Amendment of an existing aid scheme or ad hoc aid		Commission aid reference
	<input type="checkbox"/> Prolongation	.....
	<input type="checkbox"/> Modification	.....
Duration ⁽⁴⁾	<input type="checkbox"/> Scheme	dd/mm/yyyy to dd/mm/yyyy
Date of granting ⁽⁵⁾	<input type="checkbox"/> Ad hoc aid	dd/mm/yyyy
Economic sector(s) concerned	<input type="checkbox"/> All economic sectors eligible to receive aid	
	<input type="checkbox"/> Limited to certain sectors: Please specify at NACE group level ⁽⁶⁾

▼ B

Type of beneficiary	<input type="checkbox"/> SME		
	<input type="checkbox"/> Large undertakings		
Budget	Total annual amount of the budget planned under the scheme ⁽⁷⁾	National currency (full amounts)	
	Overall amount of the <i>ad hoc</i> aid awarded to the undertaking ⁽⁸⁾	National currency (full amounts)	
	<input type="checkbox"/> For guarantees ⁽⁹⁾	National currency (full amounts)	
Aid instrument	<input type="checkbox"/> Grant/Interest rate subsidy		
	<input type="checkbox"/> Loan/Repayable advances		
	<input type="checkbox"/> Guarantee (where appropriate with a reference to the Commission decision ⁽¹⁰⁾)		
	<input type="checkbox"/> Tax advantage or tax exemption		
	<input type="checkbox"/> Provision of risk finance		
	<input type="checkbox"/> Other (please specify)		
	Indicate to which broad category below it would fit best in terms of its effect/function: <input type="checkbox"/> Grant <input type="checkbox"/> Loan <input type="checkbox"/> Guarantee <input type="checkbox"/> Tax advantage <input type="checkbox"/> Provision of risk finance		
<input type="checkbox"/> If co-financed by EU fund(s)	Name of EU fund(s):	Amount of funding (as per EU fund)	National currency (full amounts)
<p>⁽¹⁾ NUTS — Nomenclature of Territorial Units for Statistics. Typically, the region is specified at level 2.</p> <p>⁽²⁾ Article 107(3)(a) TFEU (status 'A'), Article 107(3)(c) TFEU (status 'C'), unassisted areas i.e. areas not eligible for regional aid (status 'N').</p> <p>⁽³⁾ An undertaking for the purposes of rules on competition laid down in the Treaty and for the purposes of this Regulation is any entity engaged in an economic activity, regardless of its legal status and the way in which it is financed. The Court of Justice has ruled that entities which are controlled (on a legal or on a de facto basis) by the same entity should be considered as one undertaking.</p> <p>⁽⁴⁾ Period during which the granting authority can commit itself to grant the aid.</p> <p>⁽⁵⁾ Determined in line with Article 2, point 27 of the Regulation.</p> <p>⁽⁶⁾ NACE Rev. 2 - Statistical classification of Economic Activities in the European Community. Typically, the sector shall be specified at group level.</p> <p>⁽⁷⁾ In case of an aid scheme: Indicate the annual overall amount of the budget planned under the scheme or the estimated tax loss per year for all aid instruments contained in the scheme.</p> <p>⁽⁸⁾ In case of an <i>ad hoc</i> aid award: Indicate the overall aid amount/tax loss.</p> <p>⁽⁹⁾ For guarantees, indicate the (maximum) amount of loans guaranteed.</p> <p>⁽¹⁰⁾ Where appropriate, reference to the Commission decision approving the methodology to calculate the gross grant equivalent, in line with article 5(2)(c) of the Regulation.</p>			

▼ **M4**

CUID II

le soláthar trí chóras fógartha leictreonach bunaithe an Choimisiúin mar a leagtar síos in Airteagal 11

Cuir in iúl cé acu foráil de GBER faoina gcuirtear an beart cabhrach chun feidhme.

Príomhchuspóir – Cuspóirí Ginearálta (liosta)	Cuspóirí (liosta)	Uasdéine na cabhrach mar % nó Uasmhéid bliantúil na cabhrach san airgeadra náisiúnta (i méideanna iomlána)	FBM - bónais mar %
Cabhair réigiúnach - cabhair infheistíochta ⁽¹⁾ (Airteagal 14)	<input type="checkbox"/> Scéim	[...] %	[...] %
	<input type="checkbox"/> Cabhair <i>ad hoc</i>	[...] %	[...] %
Cabhair réigiúnach - cabhair infheistíochta (Airteagal 15)	<input type="checkbox"/> I limistéir is tearc daonra (Airteagal 15(2))	[...] %	[...] %
	<input type="checkbox"/> I limistéir is fíorthearc daonra (Airteagal 15(3))	[...] %	[...] %
	<input type="checkbox"/> Sna réigiúin is forimeallaí (Airteagal 15(4))	[...] %	[...] %
<input type="checkbox"/> Cabhair réigiúnach um fhorbairt uirbeach (Airteagal 16)		[...] airgeadra náisiúnta	[...] %
Cabhair do FBManna (Airteagail 17-19b)	<input type="checkbox"/> Cabhair do FBManna (Airteagal 17)	[...] %	[...] %
	<input type="checkbox"/> Cabhair um shainchomhairleoireacht i bhfabhar FBManna (Airteagal 18)	[...] %	[...] %
	<input type="checkbox"/> Cabhair do FBManna le haghaidh rannpháirtíocht in aontaí (Airteagal 19)	[...] %	[...] %
	<input type="checkbox"/> Cabhair um na costais a thabhaíonn FBManna atá ag glacadh páirt i dtionscadail forbartha áitiúla faoi stiúir an phobail ('CLLD') nó i dtionscadail de chuid Ghrúpaí Oibríochtúla na Comhpháirtíochta Eorpaí um Nuáil maidir le táirgiúlacht agus inbhuanaitheacht talmhaíochta ('EIP') (Airteagal 19a)	[...] %	[...] %
	<input type="checkbox"/> Méideanna teoranta cabhrach do FBManna atá ag tairbhiú de thionscadail forbartha áitiúla faoi stiúir an phobail ('CCLD') nó de thionscadail de chuid Ghrúpaí Oibríochtúla na Comhpháirtíochta Eorpaí um Nuáil maidir le táirgiúlacht agus inbhuanaitheacht talmhaíochta ('EIP') (Airteagal 19b) ⁽²⁾	[...] airgeadra náisiúnta	[...] %
Cabhair um Chomhar Críochach Eorpach (Airteagail 20-20a)	<input type="checkbox"/> Cabhair um na costais a thabhaíonn gnóthais trí pháirt a ghlacadh i dtionscadail Comhair Chríochach Eorpaigh (Airteagal 20)	[...] %	[...] %
	<input type="checkbox"/> Méideanna teoranta cabhrach do ghnóthais as a rannpháirtíocht i dtionscadail Comhair Chríochach Eorpaigh (Airteagal 20a) ⁽³⁾	[...] airgeadra náisiúnta	[...] %

▼ M4

Príomhchuspóir – Cuspóirí Ginearálta (liosta)	Cuspóirí (liosta)	Uasdéine na cabhrach mar % nó Uasmhéid bliantúil na cabhrach san airgeadra náisiúnta (i méideanna iomlána)	FBM - bónais mar %	
Cabhair do FBManna - Rochtain fiontar beag agus meánmhéide ar mhaoiniú (Airteagail 21-22)	<input type="checkbox"/> Cabhair um maoiniú riosca (Airteagal 21)	[...] airgeadra náisiúnta	[...] %	
	<input type="checkbox"/> Cabhair do ghnólachtaí nuathionscanta (Airteagal 22)	[...] airgeadra náisiúnta	[...] %	
<input type="checkbox"/> Cabhair do FBManna - Cabhair d'ardáin trádála mhalartacha arb iad FBManna is speisialtóireacht dóibh (Airteagal 23)		[...] %; i gcás inar cabhair do ghnólacht nuathionscanta atá sa bheart cabhrach: [...] airgeadra náisiúnta	[...] %	
<input type="checkbox"/> Cabhair do FBManna - Cabhair um chostais sirtheoireachta (Airteagal 24)		[...] %	[...] %	
Cabhair um an taighde, an fhorbairt, an nuálaíocht agus an digitiú (Airteagail 25-30)	Cabhair do thionscadail - taighde agus forbartha (Airteagal 25)	<input type="checkbox"/> Taighde bunúsach (Airteagal 25(2)(a))	[...] %	[...] %
		<input type="checkbox"/> Taighde tionsclaíoch (Airteagal 25(2)(b))	[...] %	[...] %
		<input type="checkbox"/> Forbairt thurgnamhach (Airteagal 25(2)(c))	[...] %	[...] %
		<input type="checkbox"/> Staidéir indéantachta (Airteagal 25(2)(d))	[...] %	[...] %
	<input type="checkbox"/> Cabhair do thionscadail ar bronnadh lipéad cáilíochta Séala Barr Feabhais orthu (Airteagal 25a)		[...] airgeadra náisiúnta	[...] %
	<input type="checkbox"/> Cabhair um ghníomhaíochtaí Marie Skłodowska-Curie, agus um ghníomhaíochtaí Cruithnais Coincheapa de chuid na Comhairle Eorpaí um Thaighde (Airteagal 25b)		[...] airgeadra náisiúnta	[...] %
	<input type="checkbox"/> Cabhair atá bainteach le tionscadail chomhchistithe taighde agus forbartha (Airteagal 25c)		[...] %	[...] %
	<input type="checkbox"/> Cabhair um ghníomhaíochtaí cur le chéile (Airteagal 25d)		[...] %	[...] %
	<input type="checkbox"/> Cabhair infheistíochta um bonneagair thaighde (Airteagal 26)		[...] %	[...] %
	<input type="checkbox"/> Cabhair do bhraislí nuálaíochta (Airteagal 27)		[...] %	[...] %
	<input type="checkbox"/> Cabhair nuálaíochta do FBManna (Airteagal 28)		[...] %	[...] %
<input type="checkbox"/> Cabhair um nuálaíocht maidir le próisis agus nuálaíocht eagraíochtúil (Airteagal 29)		[...] %	[...] %	
<input type="checkbox"/> Cabhair um thaighde agus forbairt in earnáil an iascaigh agus an dobhharshaothraithe (Airteagal 30)		[...] %	[...] %	
<input type="checkbox"/> Cabhair oiliúna (Airteagal 31)		[...] %	[...] %	

▼M4

Príomhchuspóir – Cuspóirí Ginearálta (liosta)	Cuspóirí (liosta)	Uasdéine na cabhrach mar % nó Uasmhéid bliantúil na cabhrach san airgeadra náisiúnta (i méideanna iomlána)	FBM - bónais mar %
Cabhair d'oibríthe faoi mhíbhuntáiste agus d'oibríthe faoi mhíchumas (Airteagail 32-35)	<input type="checkbox"/> Cabhair um earcú oibríthe faoi mhíbhuntáiste i bhfoirm fóirdheontais phá (Airteagal 32)	[...] %	[...] %
	<input type="checkbox"/> Cabhair um fhostú oibríthe faoi mhíchumas i bhfoirm fóirdheontais phá (Airteagal 33)	[...] %	[...] %
	<input type="checkbox"/> Cabhair um chúiteamh na gcostas breise a bhaineann le fhostú oibríthe faoi mhíchumas (Airteagal 34)	[...] %	[...] %
	<input type="checkbox"/> Cabhair um chúiteamh chostais an chúnaimh a thugtar d'oibríthe faoi mhíbhuntáiste (Airteagal 35)	[...] %	[...] %
Cabhair um chosaint an Chomhshaoil (Airteagail 36-49)	<input type="checkbox"/> Cabhair infheistíochta a chuireann ar chumas gnóthas dul thar chaighdeán an Aontais maidir le cosaint an chomhshaoil nó leibhéal na cosanta i leith an chomhshaoil a mhéadú in éagmais caighdeán de chuid an Aontais (Airteagal 36)	[...] %	[...] %
	<input type="checkbox"/> Cabhair infheistíochta um bonneagar athluchtaithe nó athbhreoslaithe atá ar fáil go poiblí le haghaidh feithiclí bóthair astaíochtaí nialasacha agus feithiclí bóthair astaíochtaí ísle (Airteagal 36a)	[...] %	[...] %
	<input type="checkbox"/> Cabhair infheistíochta um oiriúnú luath do chaighdeán a ghlacfaidh an tAontas amach anseo (Airteagal 37)	[...] %	[...] %
	<input type="checkbox"/> Cabhair infheistíochta um bearta éifeachtúlachta fuinnimh (Airteagal 38)	[...] %	[...] %
	<input type="checkbox"/> Cabhair infheistíochta um thionscadail éifeachtúlachta fuinnimh i bhfoirgnimh i bhfoirm ionstraimí airgeadais (Airteagal 39)	[...] airgeadra náisiúnta	[...] %
	<input type="checkbox"/> Cabhair infheistíochta um chomhghiniúint ard-éifeachtúlachta (Airteagal 40)	[...] %	[...] %
	<input type="checkbox"/> Cabhair infheistíochta um chur chun cinn an fhuinnimh ó fhoinsí in-athnuaite (Airteagal 41)	[...] %	[...] %
	<input type="checkbox"/> Cabhair oibriúcháin um chur chun cinn an leictreachais ó fhoinsí in-athnuaite (Airteagal 42)	[...] %	[...] %
	<input type="checkbox"/> Cabhair oibriúcháin um chur chun cinn an fhuinnimh ó fhoinsí in-athnuaite i suiteálacha ar scála beag (Airteagal 43)	[...] %	[...] %
	<input type="checkbox"/> Cabhair i bhfoirm laghdúithe ar chánacha comhshaoil faoi Threoir 2003/96/CE ón gComhairle (Airteagal 44 den Rialachán seo)	[...] %	[...] %
	<input type="checkbox"/> Cabhair infheistíochta um láithreáin éillithe a leigheas (Airteagal 45)	[...] %	[...] %
	<input type="checkbox"/> Cabhair infheistíochta um théamh agus fuarú ceantair ar téamh agus fuarú é atá éifeachtúil ó thaobh an fhuinnimh de (Airteagal 46)	[...] %	[...] %
	<input type="checkbox"/> Cabhair infheistíochta um athchúrsáil agus athúsáid dramhaiola (Airteagal 47)	[...] %	[...] %
	<input type="checkbox"/> Cabhair infheistíochta um bonneagar fuinnimh (Airteagal 48)	[...] %	[...] %
<input type="checkbox"/> Cabhair do staidéir chomhshaoil (Airteagal 49)	[...] %	[...] %	

▼M4

Príomhchuspóir – Cuspóirí Ginearálta (liosta)	Cuspóirí (liosta)	Uasdéine na cabhrach mar % nó Uasmhéid bliantúil na cabhrach san airgeadra náisiúnta (i méideanna iomlána)	FBM - bónais mar %	
<input type="checkbox"/> Scéimeanna cabhrach lena slánaítear an damáiste a rinne tubaistí nádúrtha áirithe (Airteagal 50)	Uasdéine na cabhrach	[...] %	[...] %	
	An cineál tubaiste nádúrtha	<input type="checkbox"/> crith talún <input type="checkbox"/> maidhm shléibhe <input type="checkbox"/> sciortradh talún <input type="checkbox"/> tuile <input type="checkbox"/> tornadó <input type="checkbox"/> hairicín <input type="checkbox"/> brúchtadh bolcánach <input type="checkbox"/> falascaí		
	Dáta na tubaiste nádúrtha	ll/mm/bbbb go ll/mm/bbbb		
<input type="checkbox"/> Cabhair shóisialta um iompar le haghaidh daoine atá ina gcónaí i réigiúin iargúlta (Airteagal 51)		[...] %	[...] %	
<input type="checkbox"/> Cabhair um líonraí leathanbhanda fosaithe (Airteagal 52)		[...] airgeadra náisiúnta	[...] %	
<input type="checkbox"/> Cabhair um líonraí móibíleacha 4G agus 5G (Airteagal 52a)		[...] airgeadra náisiúnta	[...] %	
<input type="checkbox"/> Cabhair do thionscadail leasa choitinn i réimse an bhonneagair thras-Eorpaigh nascachta digití (Airteagal 52b)		[...] airgeadra náisiúnta	[...] %	
<input type="checkbox"/> Dearbháin nascachta (Airteagal 52c)		[...] %	[...] %	
<input type="checkbox"/> Cabhair um an gcultúr agus um chaomhnú na hoidhreachta (Airteagal 53)		[...] %	[...] %	
<input type="checkbox"/> Scéimeanna cabhrach um shaothair chlosamhairc (Airteagal 54)		[...] %	[...] %	
		[...] %	[...] %	
<input type="checkbox"/> Cabhair um an spórt agus um bonneagair áineasa ilfheidhme (Airteagal 55)		[...] %	[...] %	
<input type="checkbox"/> Cabhair infheistíochta um bonneagair áitiúla (Airteagal 56)		[...] %	[...] %	
<input type="checkbox"/> Cabhair d'aerfoirt réigiúnacha (Airteagal 56a)		[...] %	[...] %	
<input type="checkbox"/> Cabhair do chalafoirt mhuirí (Airteagal 56b)		[...] %	[...] %	
<input type="checkbox"/> Cabhair do chalafoirt intíre (Airteagal 56c)		[...] %	[...] %	
Cabhair atá bainteach le táirgí airgeadais a dtacaíonn an Ciste InvestEU leo (Airteagail 56d-56f)	Airteagal 56e	<input type="checkbox"/> Cabhair do thionscadail leasa choitinn i réimse an bhonneagair thras-Eorpaigh nascachta digití a mhaoinítear faoi Rialachán (AE) 2021/1153 nó ar bronnadh lipéad cáilíochta Séala Barr Feabhais orthu faoin Rialachán sin (Airteagal 56e(2))	[...] airgeadra náisiúnta	[...] %
		<input type="checkbox"/> Cabhair um infheistíochtaí i líonraí leathanbhanda fhosaithe nach nasctar leo ach spreagthaí socheacnamaíocha incháilithe áirithe (Airteagal 56e(3))	[...] airgeadra náisiúnta	[...] %
		<input type="checkbox"/> Cabhair um ghiniúint fuinnimh agus bonneagar fuinnimh (Airteagal 56e(4))	[...] airgeadra náisiúnta	[...] %

▼ M4

Príomhchuspóir – Cuspóirí Ginearálta (liosta)	Cuspóirí (liosta)	Uasdéine na cabhrach mar % nó Uasmhéid bliantúil na cabhrach san airgeadra náisiúnta (i méideanna iomlána)	FBM - bónais mar %
	<input type="checkbox"/> Cabhair um bonneagar agus gníomhaíochtaí sóisialta, oideachais, cultúir agus oidhreacht nádúrtha (Airteagal 56e(5))	[...] airgeadra náisiúnta	[...] %
	<input type="checkbox"/> Cabhair um an iompar agus um bonneagair iompair (Airteagal 56e(6))	[...] airgeadra náisiúnta	[...] %
	<input type="checkbox"/> Cabhair um bonneagair eile (Airteagal 56e(7))	[...] airgeadra náisiúnta	[...] %
	<input type="checkbox"/> Cabhair um chosaint an chomhshaoil, lena n-áirítear cosaint na haeráide (Airteagal 56e(8))	[...] airgeadra náisiúnta	[...] %
	<input type="checkbox"/> Cabhair um an taighde, an fhorbairt, an nuálaíocht agus an digitíú (Airteagal 56e(9))	[...] airgeadra náisiúnta	[...] %
	<input type="checkbox"/> Cabhair a thugtar do FBManna nó do chuideachtaí meánchaipitlithe beaga ar cabhair i bhfoirm maoiniú í lena dtacaíonn an Ciste InvestEU (Airteagal 56e(10))	[...] airgeadra náisiúnta	[...] %
	<input type="checkbox"/> Cabhair atá bainteach le táirgí airgeadais idirghafa atá dírithe ar an tráchtáil ar táirgí iad lena dtacaíonn an Ciste InvestEU (Airteagal 56f)	[...] airgeadra náisiúnta	[...] %

(¹) I gcás cabhair réigiúnach *ad hoc* lena bhforlíontar cabhair a dheonaítear faoi scéim nó scéimeanna cabhrach, cuir in iúl idir dhéine na cabhrach a dheonaítear faoin scéim agus déine na cabhrach *ad hoc*.

(²) De réir Airteagal 11(1), níl sé éigeantach tuairisciú a dhéanamh ar chabhair a dheonaítear faoi Airteagal 19b. Dá bhrí sin, tuairisciú maidir leis an gcabhair sin, níl ann ach rud roghnach.

(³) De réir Airteagal 11(1), níl sé éigeantach tuairisciú a dhéanamh ar chabhair a dheonaítear faoi Airteagal 20a. Dá bhrí sin, tuairisciú maidir leis an gcabhair sin, níl ann ach rud roghnach.

▼ B*ANNEX III***Provisions for the publication of information as laid down in Article 9(1)**

Member States shall organise their comprehensive State aid websites, on which the information laid down in Article 9(1) is to be published, in such a way as to allow easy access to the information. Information shall be published in a spreadsheet data format, which allows data to be searched, extracted and easily published on the internet, for instance in CSV or XML format. Access to the website shall be allowed to any interested party without restrictions. No prior user registration shall be required to access the website.

The following information on individual awards as laid down in Article 9(1)(c) shall be published:

- Name of the beneficiary
- Beneficiary's identifier
- Type of enterprise (SME/large) at the time of granting
- Region in which the beneficiary is located, at NUTS level II ⁽¹⁾
- Sector of activity at NACE group level ⁽²⁾
- Aid element, expressed as full amount in national currency ⁽³⁾
- Aid instrument ⁽⁴⁾ (Grant/Interest rate subsidy, Loan/Repayable advances/ Reimbursable grant, Guarantee, Tax advantage or tax exemption, Risk finance, Other (please specify))
- Date of granting
- Objective of the aid
- Granting authority
- For schemes under Articles 16 and 21, name of the entrusted entity, and the names of the selected financial intermediaries
- Reference of the aid measure. ⁽⁵⁾

⁽¹⁾ NUTS — Nomenclature of Territorial Units for Statistics. Typically, the region is specified at level 2.

⁽²⁾ ► **MI** Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1). ◀

⁽³⁾ ► **MI** Gross grant equivalent, or for measures under Articles 16, 21, 22 or 39 of this Regulation, the amount of the investment. ◀ For operating aid, the annual amount of aid per beneficiary can be provided. For fiscal schemes and for schemes under Articles 16 (Regional urban development aid) and 21 (Risk finance aid), this amount can be provided by the ranges set out in Article 9(2) of this Regulation.

⁽⁴⁾ If the aid is granted through multiple aid instruments, the aid amount shall be provided by instrument.

⁽⁵⁾ As provided by the Commission under the electronic procedure referred to in Article 11 of this Regulation.