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ANNEXES 1 to 8

ANNEXES

to the

COMMUNICATION FROM THE COMMISSION

Guidelines on regional State aid

Annex I – Regional aid coverage by Member State for 2022-2027

Belgium	NUTS regions	GDP per capita ¹	Percentage of national population ²
‘a’ areas	BE34 Prov. Luxembourg (BE)	73.00	2.50%
Non-predefined ‘c’ areas	—	—	23.33%
Total population coverage 2022-2027	—	—	25.83%

Bulgaria	NUTS regions	GDP per capita	Percentage of national population
‘a’ areas	BG31 Северозападен / Severozapaden	31.67	10.66%
	BG32 Северен централен / Severen tsentralen	34.33	11.24%
	BG33 Североизточен / Severoiztochen	40.33	13.26%
	BG34 Югоизточен / Yugoiztochen	43.00	14.74%
	BG42 Южен централен / Yuzhen tsentralen	35.00	20.13%
Predefined ‘c’ areas (former ‘a’ areas)	BG41 Югозападен / Yugozapaden	81.33	29.97%
Total population coverage 2022-2027	—	—	100.00%

Czechia	NUTS regions	GDP per capita	Percentage of national population
‘a’ areas	CZ04 Severozápad	63.67	10.50%
	CZ05 Severovýchod	75.00	14.22%
	CZ07 Střední Morava	73.33	11.43%
	CZ08 Moravskoslezsko	74.33	11.33%
Predefined ‘c’ areas (former ‘a’ areas)	CZ02 Střední Čechy	82.67	12.81%

¹ Measured in PPS, three-year average for 2016-2018 (EU27 = 100) (as updated on 23.3.2020).

² Based on Eurostat population data for 2018.

	CZ03 Jihozápad	78.00	11.52%
	CZ06 Jihovýchod	82.67	15.94%
Total population coverage 2022-2027	—	—	87.76%

Denmark	NUTS regions	GDP per capita	Percentage of national population
Non-predefined 'c' areas	—	—	7.50%
Total population coverage 2022-2027	—	—	7.50%

Germany	NUTS regions	GDP per capita	Percentage of national population
Non-predefined 'c' areas	—	—	18.10%
Total population coverage 2022-2027	—	—	18.10%

Estonia	NUTS regions	GDP per capita	Percentage of national population
Predefined 'c' areas (former 'a' areas)	EE00 Eesti	79.33	100.00%
Total population coverage 2022-2027	—	—	100.00%

Ireland	NUTS regions	GDP per capita	Percentage of national population
Non-predefined 'c' areas	—	—	35.90%
Total population coverage 2022-2027	—	—	35.90%

Greece	NUTS regions	GDP per capita	Percentage of national population
'a' areas	EL41 Βόρειο Αιγαίο / Voreio Aigaio	49.00	2.01%
	EL42 Νότιο Αιγαίο / Notio Aigaio	73.67	3.19%

EL43 Κρήτη / Kriti	58.33	5.91%
EL51 Ανατολική Μακεδονία, Θράκη / Anatoliki Makedonia, Thraki	47.67	5.59%
EL52 Κεντρική Μακεδονία / Kentriki Makedonia	53.67	17.47%
EL53 Δυτική Μακεδονία / Dytiki Makedonia	59.67	2.50%
EL54 Ήπειρος / Ipeiros	48.67	3.11%
EL61 Θεσσαλία / Thessalia	52.67	6.71%
EL62 Ιόνια Νησιά / Ionia Nisia	63.33	1.90%
EL63 Δυτική Ελλάδα / Dytiki Elláda [EL643 Ευρυτανία / Evrytania Sparsely populated area]	50.33	6.12%
EL64 Στερεά Ελλάδα / Stereia Elláda	62.33	5.18%
EL65 Πελοπόννησος / Peloponnisos	56.67	5.36%
Non-predefined 'c' areas	—	17.28%
Total population coverage 2022-2027		82.34%

Spain	NUTS regions	GDP per capita	Percentage of national population
'a' areas	ES42 Castilla-La Mancha [ES423 Cuenca Sparsely Populated Area]	72.33	4.35%
	ES43 Extremadura	66.67	2.28%
	ES61 Andalucía	68.33	17.99%
	ES63 Ciudad de Ceuta	72.67	0.18%
	ES64 Ciudad de Melilla	67.00	0.18%
	ES70 Canarias	75.00	4.68%
Predefined 'c' areas (former 'a' areas)	ES62 Región de Murcia	76.67	3.17%

Predefined ‘c’ areas (sparsely populated areas)	ES242 Teruel	—	0.29%
	ES417 Soria	—	0.19%
Non-predefined ‘c’ areas	—	—	32.99%
Total population coverage 2022-2027	—	—	66.29%

France	NUTS regions	GDP per capita	Percentage of national population
‘a’ areas	FRY1 Guadeloupe	73.00	0.63%
	FRY2 Martinique	77.00	0.55%
	FRY3 Guyane	50.33	0.42%
	FRY4 La Réunion	70.00	1.28%
	FRY5 Mayotte	32.67:	0.40%:
	Saint-Martin*	:	:
Non-predefined ‘c’ areas	—	—	28.68%
Total population coverage 2022-2027	—	—	31.95%

* Saint-Martin is an outermost region but is not included in the 2021 NUTS nomenclature. To calculate the maximum aid intensity applicable, France may use data provided by its national statistical office or other recognised sources.

Croatia	NUTS regions	GDP per capita	Percentage of national population
‘a’ areas	HR02 Panonska Hrvatska	41.58	27.02%
	HR03 Jadranska Hrvatska [HR032 Ličko-senjska županija Sparsely Populated Area]	60.33	33.48%
	HR06 Sjeverna Hrvatska	48.43	20.04%
Predefined ‘c’ areas (former ‘a’ areas)	HR05 Grad Zagreb	109.24	19.46%
Total population coverage 2022-2027	—	—	100.00%

Italy	NUTS regions	GDP per capita	Percentage of national population
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‘a’ areas	ITF2 Molise	69.33	0.51%
	ITF3 Campania	62.67	9.62%
	ITF4 Puglia	63.33	6.68%
	ITF5 Basilicata	74.67	0.94%
	ITF6 Calabria	57.33	3.23%
	ITG1 Sicilia	59.67	8.30%
	ITG2 Sardegna	70.33	2.72%
Non-predefined ‘c’ areas	—	—	9.99%
Total population coverage 2022-2027	—	—	41.99%

Cyprus	NUTS regions	GDP per capita	Percentage of national population
Non-predefined ‘c’ areas	—	—	49.46%
Total population coverage 2022-2027	—	—	49.46%

Latvia	NUTS regions	GDP per capita	Percentage of national population
‘a’ areas	LV00 Latvija [LV008 Vidzeme Sparsely Populated Area]	67.00	100.00%
Total population coverage 2022-2027	—	—	100.00%

Lithuania	NUTS regions	GDP per capita	Percentage of national population
‘a’ areas	LT02 Vidurio ir vakarų Lietuvos regionas	65.00	71.16%
Predefined ‘c’ areas (former ‘a’ areas)	LT01 Sostinės regionas	113.67	28.84%
Total population coverage 2022-2027	—	—	100.00%

Luxembourg	NUTS regions	GDP per capita	Percentage of national population
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Non-predefined 'c' areas	—	—	7.50%
Total population coverage 2022-2027	—	—	7.50%

Hungary	NUTS regions	GDP per capita	Percentage of national population
'a' areas	HU12 Pest	55.00	13.00%
	HU21 Közép-Dunántúl	65.33	10.81%
	HU22 Nyugat-Dunántúl	72.67	10.10%
	HU23 Dél-Dunántúl	47.33	9.03%
	HU31 Észak-Magyarország	47.67	11.57%
	HU32 Észak-Alföld	44.33	14.89%
	HU33 Dél-Alföld	50.00	12.69%
Total population coverage 2022-2027	—	—	82.09%

Malta	NUTS regions	GDP per capita	Percentage of national population
Non-predefined 'c' areas	—	—	70.00%
Total population coverage 2022-2027	—	—	70.00%

Netherlands	NUTS regions	GDP per capita	Percentage of national population
Non-predefined 'c' areas	—	—	8.98%
Total population coverage 2022-2027	—	—	8.98%

Austria	NUTS regions	GDP per capita	Percentage of national population
Non-predefined 'c' areas	—	—	22.42%
Total population coverage 2022-2027	—	—	22.42%

Poland	NUTS regions	GDP	Percentage of
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		per capita	national population
'a' areas	PL21 Małopolskie	63.67	8.84%
	PL22 Śląskie	72.33	11.82%
	PL42 Zachodniopomorskie	58.33	4.43%
	PL43 Lubuskie	58.00	2.64%
	PL52 Opolskie	55.33	2.57%
	PL61 Kujawsko-Pomorskie	56.33	5.41%
	PL62 Warmińsko-Mazurskie	49.00	3.73%
	PL63 Pomorskie	67.67	6.06%
	PL71 Łódzkie	65.00	6.43%
	PL72 Świętokrzyskie	50.00	3.24%
	PL81 Lubelski	47.67	5.52%
	PL82 Podkarpackie	49.33	5.54%
	PL84 Podlaskie	49.67	3.08%
	PL92 Mazowiecki regionalny	59.33	6.12%
Predefined 'c' areas (former 'a' areas)	PL41 Wielkopolskie	75.67	9.09%
	PL51 Dolnośląskie	77.00	7.55%
Non-predefined 'c' areas	—	—	0.82%
Total population coverage 2022-2027	—	—	92.90%

Portugal	NUTS regions	GDP per capita	Percentage of national population
'a' areas	PT11 Norte	65.67	34.76%
	PT16 Centro (PT)	67.33	21.63%
	PT18 Alentejo	72.67	6.89%
	PT20 Região Autónoma dos Açores	69.00	2.37%
	PT30 Região Autónoma da Madeira	76.00	2.47%
Non-predefined 'c' areas	—	—	2.11%

Total population coverage 2022-2027	—	—	70.23%
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Romania	NUTS regions	GDP per capita	Percentage of national population
'a' areas	RO11 Nord-Vest	58.33	13.13%
	RO12 Centru	60.00	11.93%
	RO21 Nord-Est	39.67	16.48%
	RO22 Sud-Est	52.67	12.37%
	RO31 Sud – Muntenia	49.33	15.14%
	RO41 Sud-Vest Oltenia	46.67	9.96%
	RO42 Vest	66.00	9.15%
Non-predefined 'c' areas	—	—	1.19%
Total population coverage 2022-2027	—	—	89.34%

Slovenia	NUTS regions	GDP per capita	Percentage of national population
'a' areas	SI03 Vzhodna Slovenija	70.67	52.71%
Non-predefined 'c' areas	—	—	17.29%
Total population coverage 2022-2027	—	—	70.00%

Slovakia	NUTS regions	GDP per capita	Percentage of national population
'a' areas	SK02 Západné Slovensko	66.67	33.55%
	SK03 Stredné Slovensko	58.00	24.60%
	SK04 Východné Slovensko	52.00	29.82%
Total population coverage 2022-2027	—	—	87.97%

Finland	NUTS regions	GDP per capita	Percentage of national population
Predefined 'c' areas (sparsely)	FI1D1 Etelä-Savo	—	2.67%

populated areas)	FI1D2 Pohjois-Savo	—	4.46%
	FI1D3 Pohjois-Karjala	—	2.95%
	FI1D5 Keski-Pohjanmaa	—	1.24%
	FI1D7 Lappi	—	3.24%
	FI1D8 Kainuu	—	1.34%
	FI1D9 Pohjois-Pohjanmaa	—	7.43%
Non-predefined ‘c’ areas	—	—	3.52%
Total population coverage 2022-2027	—	—	26.86%

Sweden	NUTS regions	GDP per capita	Percentage of national population
Predefined ‘c’ areas (sparsely populated areas)	SE312 Dalarnas län	—	2.81%
	SE321 Västernorrlands län	—	2.42%
	SE322 Jämtlands län	—	1.27%
	SE331 Västerbottens län	—	2.63%
	SE332 Norrbottens län	—	2.48%
Non-predefined ‘c’ areas	—	—	9.98%
Total population coverage 2022-2027	—	—	21.60%

Annex II – Regional aid coverage for Northern Ireland

Northern Ireland*	NUTS regions	GDP per capita	Percentage of population ³
Non-predefined 'c' areas	—	—	100.00%
Total population coverage 2022-2027	—	—	100.00%

* These Guidelines apply also to Northern Ireland as agreed within the Protocol on Ireland/Northern Ireland annexed to the Withdrawal Agreement (Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community OJ L 29, 31.1.2020, p. 7–187).

³ To ensure continuity in the regional aid map of Northern Ireland in light of the structural impact of the withdrawal of the United Kingdom from the European Union, Northern Ireland should exceptionally keep its current coverage (100%).

Annex III – Method to be used for allocating non-predefined ‘c’ coverage among Member States

The Commission will calculate the non-predefined ‘c’ coverage for each Member State by applying the following method:

- (1) The Commission will identify any NUTS 3 regions in the Member States that are not in any of the following areas:
 - eligible ‘a’ areas set out in Annex I;
 - former ‘a’ areas set out in Annex I;
 - sparsely populated areas set out in Annex I.
- (2) Among the NUTS 3 regions identified under Step 1, the Commission will identify those that have either:
 - a GDP per capita⁴ below or equal to the national GDP per capita disparity threshold⁵ or;
 - an unemployment⁶ rate above or equal to the national unemployment disparity threshold⁷, or above or equal to 150% of the national average or;
 - a GDP per capita below or equal to 90% of the EU27 average or;
 - an unemployment rate above or equal to 125% of the EU27 average.
- (3) The allocation of non-predefined ‘c’ coverage for Member State i (A_i) is calculated by using the following formula (expressed as a percentage of the EU27 population):

$$A_i = p_i / P \times 100$$

where:

p_i is the population⁸ of the NUTS 3 regions in Member State i identified under Step 2.

P is the sum of the population of the NUTS 3 regions in the EU27 identified under Step 2.

⁴ All GDP per capita referred to in this Annex are based on the average over the last three years for which Eurostat data are available, i.e. 2016-2018.

⁵ The national GDP per capita disparity threshold for Member State i (TG_i) is calculated using the following formula (expressed as a percentage of national GDP per capita):
 $(TG)_i = 85 \times ((1 + 100 / g_i) / 2)$

where: g_i is the GDP per capita of Member State i , expressed as a percentage of the EU27 average.

⁶ All unemployment data referred to in this Annex are based on the average of the last three years for which Eurostat data are available, i.e. 2017-2019. However, these data do not contain information at NUTS 3 level and therefore unemployment data for the NUTS 2 region in which those NUTS 3 regions are located are used.

⁷ The national unemployment rate disparity threshold for Member State i (TU_i) is calculated using the following formula (expressed as a percentage of the national unemployment rate):

$(TU)_i = 115 \times ((1 + 100 / u_i) / 2)$

where: u_i is the national unemployment rate of Member State i , expressed as a percentage of the EU27 average.

⁸ Population figures for NUTS 3 regions are calculated on the basis of the population data used by Eurostat to calculate the regional GDP per capita for 2018.

Annex IV – Method to define assisted areas experiencing population loss as referred to in section 7.4.5

In accordance with paragraph 188, Member States may identify the areas experiencing a population loss as follows:

- Member States must identify assisted areas at the level of NUTS3 under Article 107(3) (a) and (c) of the Treaty;
- Eurostat data on population density for the period 2009-2018 must be used, based on the most recent NUTS classification available;
- Member States must demonstrate a population loss of more than 10% over the period 2009-2018.
- Where the NUTS classification was changed during the previous 10 years, then Member States must use the data on population density for the longest available time period.

Member States must include the areas thus identified when issuing a notification under paragraph 189.

Annex V – Information to be provided when notifying a regional aid map

- (1) Member States must provide information for each of the following categories of areas proposed for designation, if applicable:
 - ‘a’ areas;
 - former ‘a’ areas;
 - sparsely populated areas;
 - very sparsely populated areas;
 - territories identified for support from the Just Transition Fund as referred to in section 7.4.4;
 - assisted areas experiencing population loss as referred to in section 7.4.5;
 - non-predefined areas ‘c’ areas designated on the basis of Criterion 1;
 - non-predefined areas ‘c’ areas designated on the basis of Criterion 2;
 - non-predefined areas ‘c’ areas designated on the basis of Criterion 3;
 - non-predefined areas ‘c’ areas designated on the basis of Criterion 4;
 - non-predefined areas ‘c’ areas designated on the basis of Criterion 5;
- (2) Under each category, Member States must provide the following information for each proposed area:
 - identification of the area (using the NUTS 2 or NUTS 3 region code of the area, the LAU code of the areas that form the contiguous area or other official denominations of the administrative units concerned);
 - the proposed aid intensity in the area for the period 2022-2027 or, for former ‘a’ areas, for the periods 2022-2024 and 2025-2027 (indicating any increase of aid intensity as under paragraphs 180, 181, 183 or 184, 185 and 186, if applicable);
 - the total resident population of the area, as stated in paragraph 177.
- (3) For the designation of sparsely and very sparsely populated areas, Member States must provide sufficient proof that the applicable conditions in paragraph 169 are met.
- (4) For non-predefined areas designated on the basis of Criteria 1-5, Member States must provide sufficient proof that all applicable conditions laid down in paragraphs 175, 176 and 177 are met.

Annex VI – Definition of the steel sector

For the purpose of these Guidelines, ‘steel sector’ means the production of one or more of the following:

- (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 cast 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 the 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.

Annex VII – Information to be included in the application form for regional investment aid

1. Information about the aid beneficiary:

- Name, registered address of main seat, main sector of activity (NACE code).
- Declaration that the firm is not in difficulty, as defined under the rescue and restructuring guidelines.
- Declaration detailing the aid (both de minimis and State aid) already received for other investments over the last three years in the same NUTS 3 region where the new investment will be located. Declaration specifying regional aid received or to be received for the same project by other granting authorities.
- Declaration specifying whether the beneficiary has closed a same or similar activity in the EEA two years preceding the date of this application.
- Declaration specifying whether the beneficiary has the intention to close down such an activity at the moment of aid application within a period of two years after the investment to be subsidised is completed.
- For aid granted under a scheme: non-relocation declaration and commitment.

2. Information about the investment to be supported:

- Short description of the investment.
- Short description of expected positive effects for the area concerned (for example, number of jobs created or safeguarded, R&D&I activities, training, creation of a cluster and project's possible contribution to the green⁹ and digital transition of the regional economy).
- Applicable legal basis (national, EU or both).
- Planned start of works and completion of the investment.
- Location(s) of the investment.

3. Information about the financing of the investment:

- Investment costs and other associated costs, cost benefit analysis for the notified aid measure.
- Total eligible costs.
- Aid amount needed to carry out the investment.
- Aid intensity.

4. Information on the need for aid and its expected impact:

- Short explanation of the need for aid and its impact on the investment decision or location decision. This must include an explanation of the alternative investment or location decision if aid is not granted.
- Declaration of absence of an irreversible agreement between the aid beneficiary and contractors to carry out the investment.

⁹ Including, where relevant, information on whether the investment is environmentally sustainable within the meaning of the EU Taxonomy Regulation 2020/852, OJ L 198, 22.6.2020, p. 13–43 or other comparable methodologies.

Annex VIII – Information referred to in paragraph 136

The information on individual awards referred to in paragraph 136.2 of the Guidelines must include the following:

- Identity of the individual aid beneficiary¹⁰
 - name
 - aid beneficiary's identifier
- Type of aid beneficiary at the time of application:
 - SME
 - large enterprise
- Region in which the aid beneficiary is located, at NUTS level II or below
- The main sector or activity of the aid beneficiary for the given aid, identified by the, NACE group (three-digit numerical code)¹¹
- Aid element expressed in full in the national currency
- Where different from the aid element, the nominal aid amount, expressed in full in the national currency¹²
- Aid instrument¹³:
 - grant/interest rate subsidy/debt write-off
 - loan/repayable advances/reimbursable grant
 - guarantee
 - tax advantage or tax exemption
 - risk finance
 - other (please specify)
- Date of award and date of publication
- Objective of the aid
- Identity of the granting authority or authorities

¹⁰ With the exception of business secrets and other confidential information in duly justified cases and subject to the Commission's agreement (Commission communication of 1.12.2003 on professional secrecy in State aid decisions, C(2003) 4582 (OJ C 297, 9.12.2003, p. 6)).

¹¹ 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 regulations governing specific statistical domains (OJ L 393, 30.12.2006, p. 1).

¹² Gross grant equivalent, or where applicable, the amount of the investment. For operating aid, the annual aid amount per aid beneficiary can be provided. For fiscal schemes, this amount can be provided by the ranges set out in paragraph 139. The amount to be published is the maximum allowed tax benefit and not the amount deducted each year (e.g. in the context of a tax credit, the maximum allowed tax credit must be published rather than the actual amount, which might depend on the taxable revenue and vary each year).

¹³ If the aid is granted through multiple aid instruments, the aid amount must be specified by instrument.

- Where applicable, name of the entrusted entity, and the names of the selected financial intermediaries
- Reference of the aid measure¹⁴

¹⁴ As provided by the Commission under the notification procedure referred to in Section 3.