

PART III 12

**GENERAL INFORMATION SHEET FOR THE
EU GUIDELINES FOR STATE AID IN THE AGRICULTURE AND
FORESTRY SECTORS AND IN RURAL AREAS**

Please note that this general information sheet for the notification of State aid applies to all sectors covered by the European Union Guidelines for State aid in the agriculture and forestry sectors and in rural areas 2014–2020¹ ('the Guidelines'). In addition for all measures covered by the Guidelines the relevant Supplementary Information Sheet must be completed.

0. COMMON ASSESSMENT PRINCIPLES

1. Does the State aid measure satisfy the following common assessment principles?
- the measure contributes to a well-defined objective of common interest;
 - the need for State intervention: a State aid measure must be targeted towards a situation where aid can bring about a material improvement that the market cannot deliver itself, by remedying a well-defined market failure;
 - the appropriateness of the aid measure: the proposed aid measure must be an appropriate policy instrument to address the objective of common interest;
 - the incentive effect: the aid must change the behaviour of the undertaking(s) concerned in such a way that it engages in an additional activity which it would not carry out without the aid or it would carry out in a restricted or different manner;
 - the proportionality of the aid (aid limited to the minimum necessary): the aid amount must be limited to the minimum needed to induce the activity in the sector concerned;
 - the avoidance of major undue negative effects on competition and trade between Member States: the negative effects of aid must be sufficiently limited, so that the overall balance of the measure is positive;
 - transparency of aid: Member States, the Commission, economic operators, and the public must have easy access to all relevant acts and to pertinent information about the aid granted thereunder.
2. Does the State aid measure entail one of the following non-severable violations of European Union law?
- the obligation for the beneficiary to have its headquarters in the relevant Member State or to be predominantly established in that Member State²;

¹ OJ C 204, 1.7.2014, p. 1.

² However, a requirement to have an establishment or branch in the Member State granting the aid at the time of payment of the aid is permitted.

- the obligation for the beneficiary to use nationally produced goods or national services;
- a restriction on the possibility for the beneficiaries to exploit the research, development and innovation results in other Member States;
- other non-severable violation of European Union law.

If one of these points is answered positively, please note that in accordance with point (41) of the Guidelines such aid cannot be declared compatible with the internal market.

1. CONTRIBUTION TO A COMMON OBJECTIVE

1.1. Will the aid ensure viable food production and promote the efficient and sustainable use of resources in order to achieve intelligent and sustainable growth?

- yes no

1.2. Is the aid related closely to the Common Agricultural Policy (CAP), and consistent with the rural development objectives referred to in point (10) of the Guidelines?

- yes no

If the answer is no, please note that in accordance with point (44) of the Guidelines, such aid cannot be declared compatible with the internal market.

1.3. For agricultural products, is the aid compatible with the rules on the common organisation of the markets in agricultural products?

- yes no

If the answer is no, please note that in accordance with point (44) of the Guidelines, such aid cannot be declared compatible with the internal market.

Rural development objectives

1.4. As regards rural development like measures, can the Member State demonstrate how the aid fits into and is consistent with the relevant rural development programmes?

- yes no

If the answer is yes, this notification must be accompanied by such documentation.

The objectives of the Goose Management Schemes are to maintain sustainable wintering populations of geese associated with Special Protection Areas while minimising the agricultural losses they cause, thereby meeting the UK's nature conservation obligations for geese.

These objectives fall within the high level Scotland RDP objective to 'halt the decline in biodiversity and improve the resilience of ecosystems in the face of environmental change' and contribute to the priority of 'restoring, preserving and enhancing biodiversity, including

in Natura 2000 areas, and in areas facing natural or other constraints and high nature value farming'. As such they form part of Scotland's response to the EU Biodiversity Strategy.

Specifically the goose management schemes contribute to the Scotland RDP Agri-environment Climate sub measure of 'preserving and promoting the necessary changes to agricultural practices that make a contribution to the environment and climate'. They contribute to the following identified outcomes under this aim:

- increasing the abundance of terrestrial breeding birds, pollinators and other priority species in agricultural and woodland habitats, including species protected under the Habitats and Birds Directives;
- Increasing the proportion of features of Natura sites and Sites of Special Scientific Interest in favourable condition;
- Continued beneficial management of high nature value farmland.
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Goose management was not included in the current SRDP for a number of reasons:

- High participation by farmers is essential for management to be effective;
- Co-ordination of management is essential for it to be effective;
- Flexibility is required for crop rotations, allowing farmers to move their crops and their goose management from year to year, and for Scheme uptake to respond to changes in goose utilisation of the fields.

Additional conditions for individually notified investment aid on the basis of a scheme

1.5. When awarding aid to individually notified investment projects on the basis of a scheme, can the granting authority confirm that the selected project will contribute towards the objectives of the scheme and thus towards the objectives of aid in the agricultural and forestry sectors and in rural areas? For that purpose, the Member State may rely on the information provided by the applicant for aid where the positive effects of the investment must be described.

yes no n/a

Environmental objectives

1.6. Does the State aid notification contain an assessment on whether or not the aided activity is expected to have any environmental impact?

yes no

1.7. Will the aid have an environmental impact?

yes no

If the answer is yes, the Member State must provide with the notification information demonstrating that the aid will not result in an infringement of applicable Union environmental protection legislation.

Please see supporting document How Scheme Requirements Go Beyond Relevant Mandatory Standards – Section 1. How schemes comply with relevant existing legislation.

1.8. Where State aid is notified, which forms part of the rural development programme, is the environmental requirement for the State aid measure identical with the environmental requirement of the rural development measure?

yes no n/a

If the answer is no, please note that in accordance with point (52) of the Guidelines the aid cannot be declared compatible with the internal market.

2. APPROPRIATENESS OF AID

2.1. Is the aid notified provided for at the same time in the relevant rural development programme?

yes no

If the answer is yes, could the Member State demonstrate the advantages of such a national aid instrument compared to the rural development programme measure at stake?

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2.2. As regards investment aid, which is not covered by Regulation (EU) No 1305/2013 of the European Parliament and of the Council³ as part of the rural development programme or as additional financing for such a rural development measure, is the aid granted in forms that provide a direct pecuniary advantage (for example direct grants, exemptions or reductions in taxes, social security or other compulsory charges, etc.)?

yes no n/a

If the answer is yes, the Member State must demonstrate why other potentially less distortive forms of aid, such as repayable advances or forms of aid that are based on debt or equity instruments (for example, low-interest loans or interest rebates, State guarantees or an alternative provision of capital on favourable terms) are less appropriate.

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2.3. Does the aid fall within the framework of aid to the forestry sector with ecological, protective and recreational objectives referred to in Section 2.8 of Chapter 2 of Part II of the Guidelines?

yes no

³ Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487).

If the answer is yes, the Member State must demonstrate that the ecological, protective and recreational objectives aimed at cannot be achieved with the rural development like forestry measures referred to in sections 2.1 to 2.7 of Chapter 2 of Part II of the Guidelines.

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2.4. Does the measure cover one of the following categories of aid?

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

Please note that the aid must be granted to the final aid beneficiaries indirectly, in kind, by means of subsidised services. In these cases the aid must be paid to the provider of the service or activity in question.

3. INCENTIVE EFFECT

3.1. Will the beneficiary submit an application form for the aid to the Member State before wherever work on the project or activity has started, which include at least the applicant's name and the size of the undertaking, a description of the project or activity, including its location and start and end dates, the amount of aid needed to carry it out and the eligible costs?

- yes no

If the answer is no, please note that in accordance with point (70) of the Guidelines the aid cannot be declared compatible with the internal market, unless the aid is included in one of the categories listed in question 3.6 of this General Information Sheet.

3.2. Will the aid be granted to large enterprises?

- yes no

If the answer is yes, will the beneficiaries explain in the application, what would happen without aid (namely, the counterfactual scenario) and submit documentary evidence in support of the counterfactual scenario described in the application?

yes no

- 3.3. Does the aid concern investment aid for meeting standards granted to large enterprises in accordance with point (148)(c) of the Guidelines?

yes no

If the answer is yes, will the undertaking concerned be required to prove that without the aid, it would face the risk of closure?

yes no

- 3.4. In the case of aid granted to large enterprises, will the granting authority carry out a credibility check of the counterfactual scenario and confirm that the aid has the required incentive effect?

yes no

If the answer is yes, please note that in accordance with point (73) of the Guidelines a counterfactual scenario is credible if it is genuine and relates to the decision-making factors prevalent at the time of the decision by the beneficiary regarding the project or activity concerned.

- 3.5. Is the aid in the form of tax advantages, is it granted to SMEs and are the following conditions complied with:

- (a) the aid scheme establishes a right to aid in accordance with objective criteria and without further exercise of discretion by the Member State; and
- (b) the aid scheme has been adopted and in force before work on the aided project or activity has started⁴?

yes no

If the answer is yes, please note that points (70) to (73) of the Guidelines do not apply.

- 3.6. Does the aid fall under one of the following aid categories of the Guidelines:

- (a) aid schemes for agricultural and forestry land consolidation in accordance with Sections 1.3.4. and 2.9.2. of Part II of the Guidelines and aid schemes for the forestry sector with ecological, protective and recreational objectives in accordance with Section 2.8 of Part II of the Guidelines and where:
 - (i) the aid scheme establishes a right to aid in accordance with objective criteria and without further exercise of discretion by the Member State;
 - (ii) the aid scheme has been adopted and in force before eligible costs in accordance with Sections 1.3.4 and 2.9.2 and Section 2.8. of Part II of the Guidelines are incurred by the beneficiary; and
 - (iii) the aid scheme only covers SMEs?

⁴ Please note that this second requirement does not apply in the case of fiscal successor schemes provided the activity was already covered by the previous schemes in the form of tax advantages.

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

- (b) aid for disadvantages related to Natura 2000 areas and to the Directive 2000/60/EC of the European Parliament and of the Council (the Water framework directive)⁵ granted to SMEs in accordance with Section 1.1.6 of Part II of the Guidelines?

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

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

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

- (d) aid to make good the damage caused by natural disasters or exceptional occurrences in accordance with Section 1.2.1.1 of Part II of the Guidelines?

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

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

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

- (f) aid to compensate for the costs of the eradication of animal diseases and plant pests and for losses caused by those animal diseases and plant pests in accordance with Section 1.2.1.3 of Part II of the Guidelines?

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

- (g) aid to cover the costs of the removal and destruction of fallen stock in accordance with Section 1.2.1.4 of Part II of the Guidelines?

yes no

⁵ Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1) ('the Water framework directive').

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

- (h) aid to compensate for the damage caused by protected animals in accordance with Section 1.2.1.5 of Part II of the Guidelines?

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

- (i) aid to make good the damage in forests caused by animals regulated by law in accordance with Section 2.8.5 of Part II of the Guidelines?

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

- (j) investment aid for meeting standards in accordance with point (148)(a) and (b) of the Guidelines?

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

- (k) investment aid for meeting standards granted to SMEs in accordance with point (148)(c) of the Guidelines?

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

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

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

- (m) aid for promotion measures in accordance with point (464)(b) and (c) of the Guidelines and for promotion campaigns which are generic in character in accordance with point (464)(d) of the Guidelines?

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

- (n) aid for research and development in the agricultural and forestry sectors in accordance with Sections 1.3.6 and 2.9.1. of Part II of the Guidelines?

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

(o) aid for the maintenance, restoration and upgrading of the cultural and natural heritage of villages, rural landscapes and high nature value sites in accordance with point (644)(e) of the Guidelines, with the exception of investment aid associated with the cultural and natural heritage of villages, rural landscapes and high nature value sites, which exceeds the notification thresholds set out in point (37)(c) of the Guidelines?

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

(p) aid for the drawing up and updating of plans for the development of municipalities and villages in rural areas and their basic services and of protection and management plans relating to Natura 2000 sites and other areas of high nature value, in accordance with point (644)(a) of the Guidelines?

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

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

yes no

If the answer is yes, please note that points (70) to (74) of the Guidelines do not apply.

Individually notifiable investment aid

3.7. For individually notified investment aid, does the Member State provide in the notification clear evidence that the aid effectively has an impact on the investment choice?

yes no n/a

If the answer is yes, please specify how the aid has such an impact:

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If the answer is yes, please note that in accordance with point (76) of the Guidelines, to allow a comprehensive assessment, the Member State must provide not only information concerning the aided project but also a comprehensive description of the counterfactual scenario, in which no aid is granted to the beneficiary by any public authority.

If the answer is no, please note that in accordance with point (76) of the Guidelines the aid cannot be declared compatible with the internal market.

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

4. PROPORTIONALITY AND CUMULATION OF THE AID

4.1. Will the aid amount exceed the eligible costs?

yes no

If the answer is yes, please note that in accordance with point (82) of the Guidelines, such aid cannot be considered as proportionate and therefore cannot be granted.

4.2. Does the aid fall under Sections 1.1.3 and 1.2.2 of Part II of the Guidelines?

yes no

If the answer is yes, please note that point (82) of the Guidelines does not apply.

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

yes no

If the answer is no, please note that this is a condition laid down in point (85) of the Guidelines.

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

yes no

Please note that for the purposes of calculating the aid intensity and the eligible costs, all figures used must be taken before any deduction of tax or other charge. Please also note that value added tax (VAT) is not eligible for aid, except where it is not-recoverable under national VAT legislation.

4.5. Is the aid granted in a form other than a grant?

yes no

If the answer is yes, is the aid amount the gross grant equivalent of the aid?

yes no

4.6. Is the aid payable in several instalments?

yes no

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

yes no

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

4.7. Is the aid granted by means of tax advantages?

yes no

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

yes no

4.8. Does the aid regard investment aid in rural areas?

yes no

If the answer is yes, please note that the maximum aid intensity for large investment projects must be scaled down to the adjusted aid amount as defined in point (35).31 of the Guidelines. In addition, large investment projects cannot benefit from the increased aid intensities for SMEs.

4.9. For commitments under Sections 1.1.5.1, 1.1.8, 2.3 and 3.4 of Part II of the Guidelines, if they are expressed in units other than those set out in Annex II to Regulation (EU) No 1305/2013, Member States may calculate payments on the basis of those other units. In such cases, does the Member State ensure that the maximum amounts per year are complied with?

yes no

4.10. For the measures or types of operations referred to in Sections 1.1.5, 1.1.6, 1.1.7, 1.1.8, 2.3, 3.4 and 3.5 of Part II of the Guidelines, Member States may fix the aid amount on the basis of standard assumptions of additional costs and income foregone. In these cases, the Member State must ensure that the calculations and the corresponding aid:

- contain only elements that are verifiable
- are based on figures established by appropriate expertise
- indicate clearly the source of the figures used
- are differentiated to take account of regional or local site conditions and actual land use, where applicable and
- do not contain elements linked to investment costs.

Additional conditions for individually notified investment aid and investment aid to large enterprises under notified schemes n/a

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

yes no

If the answer is yes, please note that as a general rule, individually notified investment aid will be considered to be limited to the minimum.

4.12. Is the investment aid granted to large enterprises under notified schemes?

yes no

If the answer is yes, does the Member State ensure that the aid amount is limited to the minimum on the basis of a 'net-extra cost approach'?

yes no

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

concerned.

4.13. If the answer to question 4.12 is yes, does the Member State ensure that the aid amount corresponds to the net extra costs of implementing the investment in the area concerned, compared to the counterfactual scenario in the absence of aid?

yes no

The method explained in point (96) of the Guidelines must be used together with maximum aid intensities as a cap.

4.14. Does the aid concern individually notified investment aid?

yes no

If the answer is yes, please note that the Commission will verify whether the aid amount exceeds the minimum necessary to render the project sufficiently profitable, by using the method set out in point (96) of the Guidelines. Calculations used for the analysis of the incentive effect can also be used to assess if the aid is proportionate.

4.15. Please demonstrate the proportionality on the basis of documentation such as that referred to in point (77) of the Guidelines. This requirement does not apply to investment aid related to primary agricultural production.

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Cumulation of aid

4.16. Will the notified aid be granted concurrently under several schemes or cumulated with ad hoc aid?

yes no

If the answer is yes, does the total amount of State aid for an activity or project exceed the limits set by the aid ceilings laid down in the Guidelines?

yes no

4.17. Will the notified aid have identifiable eligible costs?

yes no

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

yes no

If yes, will those measures concern different identifiable eligible costs?

yes no

If the answer is no, please note that in accordance with point (100) of the Guidelines, the aid with identifiable eligible costs cumulated with any other State aid, in relation to the same eligible costs, can be partly or fully overlapping. However, does this cumulation result in exceeding the highest aid intensity or aid amount applicable to this aid under the Guidelines?

yes no

4.18. Will the aid authorised under the Guidelines be cumulated with de minimis aid?

yes no

If yes, is the aid in this case cumulated in respect of the same eligible costs and will such cumulation result in an aid intensity or aid amount exceeding that fixed in the Guidelines?

yes no

4.19. Is aid in favour of the agricultural sector cumulated with payments referred to in Articles 81(2) and 82 of Regulation (EU) 1305/2013 in respect of the same eligible costs and will such cumulation result in an aid intensity or aid amount exceeding those laid down in the Guidelines?

yes no

4.20. Is the aid combining State aid with Union funds centrally managed by the institutions, agencies, joint undertakings or other bodies of the Union?

yes no

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

4.21. Does the aid concern aid for investments aimed at the restoration of agricultural production potential as referred to in point (143)(e) of the Guidelines?

yes no

If the answer is yes, please note that it should not be cumulated with aid for the compensation of material damage referred to in Sections 1.2.1.1, 1.2.1.2 and 1.2.1.3 of Part II of the Guidelines.

Please note that double funding of agricultural practices beneficial for the climate and the environment under Sections 1.1.5.1, 1.1.6, 1.1.8 and 3.5 of Part II of the Guidelines and equivalent practices referred to in Article 43 of Regulation (EU) No 1307/2013 of the European Parliament and of the Council⁶ should be excluded. The revision clause provided for in point (724) of the Guidelines is also to ensure avoiding double funding.

4.22. Does the aid concern start-up aid for producer groups and organisations in the agricultural sector as referred to in Section 1.1.4 of Part II of the Guidelines?

yes no

If the answer is yes, please note that it should not be cumulated with aid for setting-up of producer groups and organisations in the agricultural sector laid down in Article 27 of Regulation (EU) No 1305/2013.

⁶ Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 (OJ L 347, 20.12.2013, p. 608).

4.23. Does the aid concern start-up aid for young farmers and start-up aid for the development of small farms as referred to in Section 1.1.2 of Part II of the Guidelines?

yes no

If the answer is yes, please note that it should not be cumulated with business start-up aid for young farmers or the development of small farms as referred to in Article 19(1)(a)(i) and (iii) of Regulation (EU) No 1305/2013 if such cumulation would result in an aid amount exceeding those laid down in the Guidelines.

5. EFFECTS ON COMPETITION AND TRADE

5.1. As regards investment aid schemes for the processing of agricultural products and the marketing of agricultural products, in the forestry sector and in rural areas, could the Member State demonstrate that the negative effects will be limited to the minimum taking into account, for example, the size of the projects concerned, the individual and cumulative aid amounts, the expected beneficiaries as well as the characteristics of the targeted sectors?

...n/a.....

5.2. As regards investment aid schemes for the processing of agricultural products and the marketing of agricultural products, in the forestry sector and in rural areas, has the Member State submitted any impact assessment at its disposal as well as ex-post evaluations carried out for similar predecessor schemes in order to enable the Commission to assess the likely negative effects of the aid scheme?

yes no

5.3. Concerning the negative effects of individual investment aid for the processing of agricultural products and the marketing of agricultural products and in rural areas, in order to identify and assess the potential distortions of competition and trade, has the Member State provided in the notification evidence, permitting the Commission to identify the product markets concerned (that is to say, products affected by the change in the behaviour of the aid beneficiary) and to identify the competitors and customers/consumers affected?

yes no

If the answer is yes, please specify:

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6. TRANSPARENCY

6.1. Will the Member State ensure the publication of the following information on a comprehensive State aid website at national or regional level?

- the full text of the aid scheme and its implementing provisions or legal basis for individual aid, or a link to it;
- the identity of the granting authority/(ies);
- the identity of the individual beneficiaries, the form and amount of aid granted to each beneficiary, the date of granting, the type of undertaking (SME/ large enterprise), the region in which the beneficiary is located (at NUTS level II) and the principal economic sector in which the beneficiary has its activities (at NACE group level). Such a requirement can be waived with respect of individual aid awards not exceeding the following thresholds:
 - i. EUR 60 000 for beneficiaries in the primary agricultural production;
 - ii. EUR 500 000 for beneficiaries in the sectors of the processing of agricultural products, the marketing of agricultural products, the forestry sector or activities falling outside the scope of Article 42 of the Treaty.

6.2. Please confirm that for aid schemes in the form of tax advantages the information on individual aid amount is provided in the following ranges (in EUR million):

- 0,06 to 0,5 only for primary agricultural production
- 0,5 to 1
- 1 to 2
- 2 to 5
- 5 to 10
- 10 to 30
- 30 and more

6.3. Please confirm that such information:

- will be published after the decision to grant the aid has been taken
- will be kept for at least 10 years
- will be available for the general public without restrictions⁷

Please note that Member States will not be required to publish such information before 1 July 2016⁸.

6.4. In the case of an individual aid award, will the Member State publish the individual aid award on the State aid website referred to in point (128) of the Guidelines?

⁷ This information must be published within six months from the date of granting the aid (or, for aid in the form of tax advantage, within one year from the date of the tax declaration). In the case of unlawful aid, Member States will be required to ensure the publication of this information ex post, at least within a period of six months from the date of the Commission decision. The information must be available in a format which allows data to be searched, extracted, and easily published on the internet, for instance in CSV or XML format.

⁸ Publication of information on aid awards granted before 1st July 2016 and, for fiscal aid, publication for aid claimed or granted before 1st July 2016, will not be required.

yes no

6.5. If the answer is no, the individual aid award is not published because:

- it falls within the scope of Regulation (EU) No 1305/2013 and
- it is either co-financed by the EAFRD or granted as additional national financing for such co-financed measures and
- the individual aid award has already been published in accordance with Articles 111, 112 and 113 of Regulation (EU) No 1306/2013⁹.

In that case the Member State should make a reference to the website referred to in Article 111 of Regulation (EU) No 1306/2013 on the State aid website referred to in point (128) of the Guidelines.

7. OTHER QUESTIONS

7.1. Will the undertakings in difficulty as defined in point (35).15 of the Guidelines, be excluded from being the beneficiaries of this aid?

yes no

If the answer is no, please note that in accordance with point (26) of the Guidelines, the Commission considers that when an undertaking is in financial difficulty, given that its very existence is in danger, it cannot be considered an appropriate vehicle for promoting other public policy objectives until such time as its viability is assured. Therefore, where the beneficiary of the aid is in financial difficulty within the meaning of point (35).15 of the Guidelines, the aid will be assessed in accordance with the Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty¹⁰.

That principle does not apply to compensatory aid for damage caused by natural disasters and exceptional occurrences referred to in Sections 1.2.1.1 and 2.1.3 of Part II of the Guidelines, which is compatible with the internal market under Article 107(2)(b) of the Treaty. If the financial difficulty of an undertaking active in the agricultural and forestry sectors has been caused by the risk event referred to in Sections 1.2.1.2., 1.2.1.3, 1.2.1.5, 2.1.3 or 2.8.5 of Part II of the Guidelines, aid to compensate for or restore the losses or damage caused by such risk events and to cover the costs of the eradication of plant pests can be granted in line with the Guidelines and may be still found compatible with the internal market under Article 107(3)(c) of the Treaty. In addition, for reasons of public health protection and having in mind the emergency situation, no distinction should be made, under certain conditions, as to the economic situation of an undertaking for aid for the destruction of and the removal of

⁹ Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

¹⁰ OJ C 249, 31.7.2014, p. 1.

fallen stock as referred to in Section 1.2.1.4 and for aid for eradication measures in the case of animal diseases referred to in point (375)(c) of Section 1.2.1.3.

Please provide the reference of the internal legal basis concerning this point:

.....

- 7.2. Do the authorities of the Member State make a commitment to suspend the payment of the notified aid if the beneficiary still has at its disposal an earlier unlawful aid that was declared incompatible by a Commission decision (either concerning an individual aid or an aid scheme), until that beneficiary has reimbursed or paid into a blocked account the total amount of unlawful and incompatible aid and the corresponding recovery interest?

yes no

If the answer is no, please note that the aid cannot be declared compatible with the State aid rules¹¹. This does not apply to aid for compensation of damage caused by natural disasters under Article 107(2)(b) of the Treaty.

Please provide the reference of the internal legal basis concerning this point:

UK and Scottish legislation does not include provision for State Aid Regulations. However, we commit to abide by this point.

.....

- 7.3. Does the aid measure concern aid for export-related activities to third countries or to Member States which would be directly linked to the quantities exported, aid contingent upon the use of domestic over imported goods, or aid to establish and operate a distribution network or to cover any other expenditure linked to export activities?

yes no

If the answer is yes, please note that such aid will not be authorised.

Please note that aid towards the cost of participating in trade fairs, or of studies or consultancy services needed for the launch of a new or existing product on a new market in principle does not constitute export aid.

- 7.4. Does the system of financing, for example, by parafiscal levies, form an integral part of the aid measure?

yes no

If the answer is yes, the system of financing must be notified.

8. TYPE OF AID

List of types of aids included in the Guidelines:

¹¹ See in this respect the joint Cases T-244/93 and T-486/93, TWD Textilwerke Deggendorf GmbH v Commission of the European Communities, [1995] ECR II-02265.

1. Aid in favour of undertakings active in the primary production, processing and marketing of agricultural products
 - 1.1. Rural development measures
 - 1.1.1. Aid for investment
 - 1.1.1.1. Aid for investment in tangible assets and intangible assets on agricultural holdings linked to primary agricultural production
 - 1.1.1.2. Aid for investments in favour of the conservation of cultural and natural heritage located on agricultural holdings
 - 1.1.1.3. Aid for investment concerning the relocation of farm buildings
 - 1.1.1.4. Aid for investments in connection with the processing of agricultural products and the marketing of agricultural products
 - 1.1.2. Start-up aid for young farmers and for the development of small farms
 - 1.1.3. Aid for the transfer of agricultural holdings
 - 1.1.4. Start-up aid for producer groups and organisations in the agricultural sector
 - 1.1.5. Aid for agri-environment-climate and animal welfare commitments
 - 1.1.5.1. Aid for agri-environment-climate commitments**
 - 1.1.5.2. Aid for animal welfare commitments
 - 1.1.6. Aid for disadvantages related to Natura 2000 areas and to the Water Framework Directive
 - 1.1.7. Aid to areas facing natural or other specific constraints
 - 1.1.8. Aid for organic farming
 - 1.1.9. Aid for the participation of producers of agricultural products in quality schemes
 - 1.1.10. Aid for the provision of technical support in the agricultural sector
 - 1.1.10.1. Aid for knowledge transfer and information actions
 - 1.1.10.2. Aid for advisory services
 - 1.1.10.3. Aid for farm replacement services
 - 1.1.11. Aid for co-operation in the agricultural sector
- 1.2. Risk and crisis management
 - 1.2.1. Aids to compensate for the damage to agricultural production or the means of agricultural production and to prevent damage
 - 1.2.1.1. Aid to make good the damage caused by natural disasters or exceptional occurrences
 - 1.2.1.2. Aid to compensate for damage caused by adverse climatic event which can be assimilated to a natural disaster
 - 1.2.1.3. Aid for the costs of the prevention, control and eradication of animal diseases and plant pests and aid to make good the damage caused by animal diseases and plant pests

- 1.2.1.4. Aid for fallen stock
- 1.2.1.5. Aid to compensate for the damage caused by protected animals
- 1.2.1.6. Aid for the payment of insurance premiums
- 1.2.1.7. Aid for financial contributions to mutual funds
- 1.2.2. Aid for Closing Production Capacity
 - 1.2.2.1. Closing of capacity for animal, plant or human health, sanitary, ethical or environmental reasons
 - 1.2.2.2. Closing of capacity for other reasons
- 1.3. Other types of aid in the agricultural sector
 - 1.3.1. Aid to the livestock sector
 - 1.3.2. Aid for promotion measures in favour of agricultural products
 - 1.3.3. Aid for the outermost regions and the smaller Aegean islands
 - 1.3.4. Aid for agricultural land consolidation
 - 1.3.5. Aid for rescuing and restructuring undertakings in difficulty
 - 1.3.6. Aid for research and development in the agricultural sector
- 2. Aid for the forestry sector which is co-financed by the European Agricultural Fund for Rural Development (EAFRD), granted as additional national financing to such co-financed measures or granted as a pure State aid
 - 2.1. Investments in forest area development and improvement of the viability of forests
 - 2.1.1. Aid for afforestation and creation of woodland
 - 2.1.2. Aid for the establishment of agro-forestry systems
 - 2.1.3. Aid for the prevention and restoration of damage to forests from forest fires, natural disasters, adverse climatic events which can be assimilated to a natural disaster, other adverse climatic events, plant pests and catastrophic events
 - 2.1.4. Aid for investments improving the resilience and environmental value of forest ecosystems
 - 2.1.5. Aid for investments in forestry technologies and in processing, in mobilising and in the marketing of forest products
 - 2.1.6. Aid for investments in infrastructure related to the development, modernisation or adaptation of forestry
 - 2.2. Aid for disadvantages related to Natura 2000 forest areas
 - 2.3. Aid for forest-environment and climate services and forest conservation
 - 2.4. Aid for knowledge transfer and information actions in the forestry sector
 - 2.5. Aid for advisory services in the forestry sector
 - 2.6. Aid for co-operation in forestry sector
 - 2.7. Start-up aid for producer groups and organisations in the forestry sector

- 2.8. Other aid to the forestry sector with ecological, protective and recreational objectives
 - 2.8.1. Aid for specific forest actions and interventions with the primary objective to contribute to maintaining or to restoring forest ecosystem and biodiversity or the traditional landscape
 - 2.8.2. Aid for maintaining and improving the soil quality and ensuring a balanced and healthy tree growth in the forestry sector
 - 2.8.3. Restoration and maintenance of natural pathways, landscape elements and features and natural habitat for animals in the forestry sector
 - 2.8.4. Aid for maintaining roads to prevent forest fires
 - 2.8.5. Aid to make good the damage in forests caused by animals regulated by law
 - 2.8.6. Aid for establishing forest management plans
- 2.9. Aid in the forestry sector aligned with the agricultural aid measures
 - 2.9.1. Aid for research and development in the forestry sector
 - 2.9.2. Aid for forestry land consolidation
- 3. Aids in rural areas which are co-financed by the EAFRD or granted as additional national financing to such co-financed measures
 - 3.1. Aid for investments concerning the processing of agricultural products into non-agricultural products, the production of cotton or investments in the creation and development of non-agricultural activities
 - 3.2. Aid for basic services and village renewal in rural areas
 - 3.3. Business start-up aid for non-agricultural activities in rural areas
 - 3.4. Aid for agri-environment-climate commitments to other land managers and undertakings in rural areas not active in the agricultural sector
 - 3.5. Aid for disadvantages related to Natura 2000 areas to other land managers
 - 3.6. Aid for knowledge transfer and information actions in rural areas
 - 3.7. Aid for advisory services in rural areas
 - 3.8. Aid for new participation of active farmers in quality schemes for cotton and foodstuffs
 - 3.9. Aid for information and promotion activities concerning cotton and foodstuffs covered by a quality scheme
 - 3.10. Aid for co-operation in rural areas
 - 3.11. Aid for the setting-up of mutual funds