COMMISSION REGULATION (EC) No 1595/2004

of 8 September 2004

on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises active in the production, processing and marketing of fisheries products

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 994/98 of 7 May 1998 on the application of Articles 92 and 93 of the Treaty establishing the European Community to certain categories of horizontal State aid [1], and in particular Article 1(1)(a)(i) thereof,

Having published a draft of this Regulation,

Having consulted the Advisory Committee on State Aid,

Whereas:

(1) Regulation (EC) No 994/98 empowers the Commission to declare, in accordance with Article 87 of the Treaty, that under certain conditions, aid to small and medium-sized enterprises is compatible with the common market and not subject to the notification requirement of Article 88(3) of the Treaty.

(2) Commission Regulation (EC) No 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises [2], does not apply to activities linked to the production, processing or marketing of products listed in Annex I to the Treaty.

(3) The Commission has applied Articles 87 and 88 of the Treaty to small and medium-sized enterprises active in the production, processing and marketing of fisheries' products in numerous decisions and has also stated its policy, most recently in the Guidelines for the examination of State aid to fisheries and aquaculture [3] (the Fisheries Guidelines). In the light of the Commission's considerable experience in applying those Articles to small and medium-sized enterprises active in the production, processing and marketing of fisheries products, it is appropriate, with a view to ensuring efficient supervision and simplifying administration without weakening Commission monitoring, that the Commission should make use of the powers conferred on it by Regulation (EC) No 994/98 also for small and medium-sized enterprises active in the production, processing and marketing of fisheries products, insofar as Article 89 of the Treaty has been declared applicable to such products.

(4) The compatibility of State aid in the fisheries sector is assessed by the Commission on the basis of the objectives of both the Competition Policy and the Common Fisheries Policy (CFP).

(5) This Regulation should cover aid granted in the fisheries sector which has been routinely approved by the Commission for many years. Such aid does not require a case-by-case assessment of its compatibility with the common market from the Commission, provided that it complies with the conditions laid down for structural funds in Council Regulation (EC) No 2792/1999 of 17 December 1999 laying down the detailed rules and arrangements for Community structural assistance in the fisheries sector [4] and with certain other conditions.

(6) Accordingly, this Regulation should cover the following aid: aid for promotion and/or advertising of fisheries products, aid for producer groups, aid for protection and development of aquatic resources, aid for innovative measures and technical assistance, aid for fishing port facilities, aid for scrapping of fishing vessels, aid for certain socio-economic measures, aid for investments for processing and/or marketing of fisheries products, aid for investments for aquaculture and inland fishing.

(7) For the purpose of legal certainty, tax exemptions applicable to the whole of the fisheries sector which Member States introduce pursuant to Article 15 of the sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment [5], or to Article 14 or Article 15(1) of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity [6] are, to the extent they constitute State aid,

[1] OJ L 142, 14.5.1998, p. 1.
[2] OJ L 10, 13.1.2001, p. 33. Regulation as amended by Regulation (EC) No 364/2004 (OJ L 63, 28.2.2004, p. 22).
[3] OJ C 229, 14.9.2004, p. 5.
[4] OJ L 337, 30.12.1999, p. 10. Regulation as last amended by Regulation (EC) No 1421/2004 (OJ L 260, 6.8.2004, p. 1).
[5] OJ L 145, 13.6.1977, p. 1. Directive as last amended by Directive 2004/66/EC (OJ L 168, 1.5.2004, p. 35).
[6] OJ L 283, 31.10.2003, p. 51. (Directive as last amended by Directive 2004/75/EC (OJ L 157, 30.4.2004, p. 100).

compatible with the common market and exempt from the notification requirement of Article 88(3) of the Treaty. Tax exemptions which Member States are obliged to introduce according to those provisions do not constitute State aid.

(8) This Regulation should be without prejudice to the possibility for Member States of notifying aid to small and medium-sized enterprises active in the production, processing and marketing of fisheries products. Such notifications will be assessed by the Commission in the light of this Regulation and on the basis of the Fisheries Guidelines.

(9) Aid that Member States intend to grant in the fisheries sector but which does not fall within the scope of this Regulation, or of other Regulations adopted pursuant to Article 1 of Regulation (EC) No 994/98, should remain subject to the notification requirement of Article 88(3) of the Treaty. Such aid will be assessed in the light of the Fisheries Guidelines. This is in particular the case for aid for fleet renewal and for the equipment or modernisation of fishing vessels, for aid for financial compensation for the temporary cessation of fishing activities, for aid to permanent transfer of fishing vessels to a third country, for income aid and operating aid, for aid to make good damage caused by natural disaster or exceptional occurrences.

(10) This Regulation should exempt any aid that meets all the requirements it lays down, and any aid scheme, provided that any aid that could be granted under such scheme meets all the relevant requirements of this Regulation. Aid schemes and individual grants outside any aid scheme should contain an express reference to this Regulation.

(11) In the interests of coherence with Community-financed support measures, the ceilings of aid covered by this Regulation should be equal to those fixed for the same kind of aid in Regulation (EC) No 2792/1999.

(12) It is essential that no aid is granted in circumstances where Community law, and in particular rules of the Common Fisheries Policy, are not complied with. An aid may therefore only be granted by a Member State in the fisheries sector if the measures financed and their effects comply with Community law. Before granting any aid, Member States should therefore ensure that beneficiaries of State aid comply with the rules of the Common Fisheries Policy.

(13) In accordance with established practice of the Commission, and with a view to ensuring that aid is proportionate and limited to the amount necessary, thresholds should normally be expressed in terms of aid intensities in relation to a set of eligible costs, rather than in terms of maximum aid amounts.

(14) In view of the need to strike the appropriate balance between minimising distortions of competition in the aided sector and the objectives of this Regulation, it should not exempt individual grants which exceed a fixed maximum amount, whether or not made under an aid scheme exempted by this Regulation.

(15) In order to eliminate differences that might give rise to distortions of competition and to facilitate coordination between different Community and national initiatives concerning small and medium-sized enterprises, the definition of 'small and medium-sized enterprises' used in this Regulation should be that laid down in Regulation (EC) No 70/2001.

(16) In order to determine whether or not aid is compatible with the common market pursuant to this Regulation, it is necessary to take into consideration the aid intensity and thus the aid amount expressed as a grant equivalent. The calculation of the grant equivalent of aid payable in several instalments and aid in the form of a soft loan requires the use of market interest rates prevailing at the time of grant. With a view to a uniform, transparent, and simple application of the State aid rules, the market rates for the purposes of this Regulation should be deemed to be the reference rates, provided that, in the case of a soft loan, the loan is backed by normal security and does not involve abnormal risks. The reference rates should be those which are periodically fixed by the Commission on the basis of objective criteria and published in the *Official Journal of the European Union* and on the Internet.

(17) Having regard to Article 87(3)(c) of the Treaty, aid should not normally have the sole effect of continuously or periodically reducing the operating costs which the beneficiary would normally have to bear, and should be proportionate to the handicaps that have to be overcome in order to secure the socio-economic benefits deemed to be in the Community interest. State aid measures which simply seek to improve the financial situation of producers but which in no way contribute to the development of the sector, and in particular aid which is granted solely on the basis of price, quantity, unit of production or unit of the means of production is considered to constitute operating aid which is incompatible with the common market. Furthermore, such aid is also likely to interfere with the mechanisms of the common organisations of the markets. It is therefore appropriate to limit the scope of this Regulation to aid for investments, as well as to aid for certain socio-economic measures.

(18) In order to ensure that the aid is necessary and acts as an incentive to develop certain activities, this Regulation should not exempt aid for activities in which the beneficiary would already engage under market conditions alone. No aid should be granted in respect of activities which have already been undertaken.

(19) This Regulation should not exempt aid cumulated with other State aid, including aid granted by national, regional or local authorities, with public support granted within the framework of Regulation (EC) No 2792/1999 or with Community assistance, in relation to the same eligible costs, when such cumulation exceeds the thresholds fixed in that Regulation.

(20) In order to ensure transparency and effective monitoring, in accordance with Article 3 of Regulation (EC) No 994/98, it is appropriate to establish a standard format in which Member States should provide the Commission with summary information whenever, in pursuance of this Regulation, an aid scheme is implemented or an individual aid outside such schemes is granted, with a view to publication in the *Official Journal of the European Union*. For the same reasons, it is appropriate to establish rules concerning the records that Member States should keep regarding the aid exempted by this Regulation. For the purposes of the annual report to be submitted to the Commission by Member States, it is appropriate for the Commission to establish its specific requirements. In view of the wide availability of the necessary technology, the summary information and the annual report should be in computerised form.

(21) Failure by a Member State to comply with the reporting obligations established in this Regulation may make it impossible for the Commission to perform its monitoring task under Article 88(1) of the Treaty and, in particular, to assess whether the cumulative economic effect of the aid exempted under this Regulation is such as to adversely affect trading conditions to an extent contrary to the common interest. It is therefore of primary importance that the Member States rapidly submit appropriate information when implementing aid under this Regulation. It is particularly necessary to evaluate the cumulative effect of State aid where the same beneficiary may receive aid granted by several sources.

(22) Having regard to the Commission's experience in this area, and in particular the frequency with which it is generally necessary to revise State aid policy, it is appropriate to limit the period of application of this Regulation. Should this Regulation expire without being extended, aid schemes already exempted by this Regulation should continue to be exempt for six months.

(23) It is appropriate to lay down transitional provisions for notifications pending on the date of entry into force of this Regulation and for aid which was granted before the entry into force of this Regulation and was not notified in breach of the obligation in Article 88(3) of the Treaty,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

SCOPE, DEFINITIONS AND CONDITIONS

Article 1

Scope

1. This Regulation shall apply to aid granted to small and medium-sized enterprises active in the production, processing or marketing of fisheries products.

2. This Regulation shall not apply to:

(a) aid to export-related activities, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current expenditure linked to the export activity;

(b) aid contingent upon the use of domestic over imported goods.

3. This Regulation shall not apply to aid for individual projects with eligible expenses in excess of EUR 2 million, or where the amount of aid exceeds EUR 1 million per beneficiary per year.

Article 2

Definitions

For the purpose of this Regulation, the following definitions shall apply:

1. 'aid', means any measure fulfilling all the criteria laid down in Article 87(1) of the EC Treaty;

2. 'fisheries product', means both products caught at sea or in inland waters and the products of aquaculture listed in Article 1 of Council Regulation (EC) No 104/2000 [1];

3. 'processing and marketing', means all operations, including handling, treatment, production and distribution, between the time of landing or harvesting and the end-product stage;

4. 'small and medium-sized enterprises' (SMEs), means enterprises as defined in Annex I to Regulation (EC) No 70/2001.

[1] OJ L 17, 21.1.2000, p. 22.

Article 3

Conditions for exemption

1. Individual aid outside any scheme, fulfilling all the conditions of this Regulation, shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that the summary information provided for in Article 16(1) of this Regulation has been submitted and that it contains an express reference to this Regulation, by citing its title and publication reference in the *Official Journal of the European Union*.

2. Aid schemes fulfilling all the conditions set out in this Regulation shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that:

(a) any aid that could be awarded under such scheme fulfils all the conditions set out in this Regulation;

(b) the scheme contains an express reference to this Regulation, by citing its title and publication reference in the *Official Journal of the European Union*;

(c) the summary information provided for in Article 16(1) of this Regulation has been submitted.

3. Aid granted under the schemes referred to in paragraph 2 shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that the aid granted directly fulfils all the conditions of this Regulation.

4. Before granting any aid under this Regulation, Member States shall verify that the measures financed and their effects comply with Community law. During the grant period, Member States shall verify that the beneficiaries of the aid comply with the rules of the Common Fisheries Policy.

CHAPTER 2

CATEGORIES OF AID

Article 4

Aid for producer groups or associations or members of the trade

Aid for the constitution and for the operation of producer groups or producer associations, and aid for measures implemented by such groups or associations or by members of the trade, shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that:

(a) the aid fulfils the conditions of Article 15 of Regulation (EC) No 2792/1999;

and

(b) the amount of the aid does not exceed, in subsidy equivalent, the total rate of national and Community subsidies fixed by Annex IV to Regulation (EC) No 2792/1999 for such aid.

Article 5

Aid for investments in the protection and development of aquatic resources

Aid for investments in the protection and development of aquatic resources shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that:

(a) the aid fulfils the conditions of Article 13 of, and points 2 and 2(1) of Annex III to Regulation (EC) No 2792/1999;

and

(b) the amount of the aid does not exceed, in subsidy equivalent, the total rate of national and Community subsidies fixed by Annex IV to Regulation (EC) No 2792/1999 for such aid.

Article 6

Aid for investments for innovative measures and technical assistance

1. Aid for investments for innovative measures and technical assistance shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that:

(a) the aid fulfils the conditions of Article 17 of Regulation (EC) No 2792/1999;

and

(b) the amount of the aid does not exceed, in subsidy equivalent, the total rate of national and Community subsidies fixed by Annex IV to Regulation (EC) No 2792/1999 for such aid.

2. Aid for investments for innovative measures and technical assistance shall be excluded from the scope of paragraph 1 if they relate to the usual operating expenditure of the beneficiary.

Article 7

Aid for investments for promotion and advertising of fisheries products

Aid for investments for promotion and advertising of fisheries products shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that:

(a) the aid concerns an entire sector or product or group of products in such a way that it does not promote the products of one or more specific undertakings,

(b) the aid complies with the conditions laid down in Article 14 of, and point 3 of Annex III to Regulation (EC) No 2792/1999;

and

(c) the amount of the aid does not exceed, in subsidy equivalent, the total rate of national and Community subsidies fixed by Annex IV to that Regulation for such aid.

Article 8

Aid for investments in processing and marketing

Aid for investments in the processing and marketing of fisheries products shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that:

(a) the aid complies with the conditions laid down in Article 13 of, and points 2 and 2(4) of Annex III to Regulation (EC) No 2792/1999;

and

(b) the amount of the aid does not exceed, in subsidy equivalent, the total rate of national and Community subsidies fixed by Annex IV to Regulation (EC) No 2792/1999 for such aid.

Article 9

Aid for investments in fishing port facilities

Aid for investments in fishing port facilities intended to assist landing operations and the provision of supplies to fishing vessels shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that:

(a) the aid complies with the conditions laid down in Article 13 of, and points 2 and 2(3) of Annex III to Regulation (EC) No 2792/1999,

and

(b) the amount of the aid does not exceed, in subsidy equivalent, the total rate of national and Community subsidies fixed by Annex IV to Regulation (EC) No 2792/1999 for such aid.

Article 10

Aid for the permanent cessation of fishing activities through the scrapping of a fishing vessel or its reassignment for a non profitable purpose other than fishing

Aid for the scrapping of fishing vessels or aid for the permanent reassignment of fishing vessels for non profitable purposes other than fishing shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that:

(a) the aid fulfils the conditions laid down in Article 7 of, and point 1(1) of Annex III to Regulation (EC) No 2792/1999;

and

(b) the amount of the aid does not exceed, in subsidy equivalent, the total rate of national and Community subsidies fixed by Annex IV to Regulation (EC) No 2792/1999 or by Council Regulation (EC) No 2370/2002 [1] for such aid.

Article 11

Aid for investments in the aquaculture and inland fishing sectors

Aid for investments in the aquaculture and inland fishing sectors shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that:

(a) the aid fulfils the conditions laid down in Article 13 of, and points 2, 2(2) and 2(5) of Annex III to Regulation (EC) No 2792/1999;

and

[1] OJ L 358, 31.12.2002, p. 57.

(b) the amount of the aid does not exceed, in subsidy equivalent, the total rate of national and Community subsidies fixed by Annex IV to Regulation (EC) No 2792/1999 for such aid.

Article 12

Socio-economic measures

Early retirement aid for fishermen and individual flat-rate premiums in compliance with the provisions of Article 12(1) and (2), Article 12(3)(a), (b) and (c), and Article 12(4)(a) to (e) of, and Annex III to Regulation (EC) No 2792/1999 shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt from the notification requirement of Article 88(3) of the Treaty provided that the amount of the aid does not exceed, in subsidy equivalent, the total rate of national and Community subsidies fixed by Annex IV to that Regulation for such aid.

Article 13

Tax exemptions in accordance with Directives 77/388/EEC and 2003/96/EC

Tax exemptions applicable to the whole of the fisheries sector which Member States introduce pursuant to Article 15 of Directive 77/388/EEC or pursuant to Article 14 or Article 15(1) of Directive 2003/96/EC, shall, to the extent that they constitute State aid, be compatible with the common market and exempt from the notification requirement of Article 88(3) of the Treaty.

CHAPTER 3

COMMON AND FINAL PROVISIONS

Article 14

Steps preceding grant of aid

1. In order to qualify for exemption under this Regulation, aid under an aid scheme shall only be granted in respect of activities undertaken or services received after the aid scheme has been set up and published in accordance with this Regulation.

If the aid scheme creates an automatic right to receive the aid, requiring no further action at administrative level, the aid itself may only be granted after the aid scheme has been set up and published in accordance with this Regulation.

If the aid scheme requires an application to be submitted to the competent authority concerned, the aid itself may only be granted after the following conditions have been fulfilled:

(a) the aid scheme must have been set up and published in accordance with this Regulation;

(b) an application for the aid must have been properly submitted to the competent authority concerned;

(c) the application must have been accepted by the competent authority concerned in a manner which obliges that authority to grant the aid, clearly indicating the amount of aid to be granted or how this amount is to be calculated; such acceptance by the competent authority may only be made if the budget available for the aid or aid scheme is not exhausted.

2. In order to qualify for exemption under this Regulation, individual aid outside any aid scheme shall only be granted in respect of activities undertaken or services received after the conditions in points (b) and (c) of the third subparagraph of paragraph 1 have been satisfied.

Article 15

Cumulation

Aid exempted by this Regulation shall not be cumulated with any other State aid within the meaning of Article 87(1) of the Treaty in relation to the same eligible costs, if such cumulation would result in an aid intensity or aid amount exceeding the ceilings laid down in this Regulation.

Article 16

Transparency and monitoring

1. At the latest 10 working days before the entry into force of an aid scheme, or the granting of individual aid outside any scheme, exempted by this Regulation, Member States shall forward to the Commission, with a view to its publication in the *Official Journal of the European Union*, a summary of the information regarding such aid scheme or individual aid in computerised form and as laid down in Annex I. Within five working days from receiving that summary, the Commission shall send a notice of receipt with an identification number and publish the summary on the internet.

2. Member States shall maintain detailed records regarding the aid schemes exempted by this Regulation, the individual aid granted under those schemes, and the individual aid exempted by this Regulation that is granted outside any existing aid scheme. Such records shall contain all information necessary to establish that the conditions for exemption, as laid down in this Regulation, are fulfilled, including information on the status of the company as an SME.

Member States shall keep a record regarding an individual aid for 10 years from the date on which it was granted and, regarding an aid scheme, for 10 years from the date on which the last individual aid was granted under such scheme.

On written request, the Member State concerned shall provide the Commission, within a period of 20 working days or such longer period as may be fixed in the request, with all the information which the Commission considers necessary to assess whether the conditions of this Regulation have been complied with.

3. Member States shall make sure that no aid exempted under this Regulation is granted if it results in an aid intensity or aid amount exceeding the ceilings laid down in this Regulation. For that purpose, Member States shall either obtain from the enterprise concerned full information about other similar aid received or operate a monitoring system which makes it possible to calculate the total amount of aid received by a beneficiary of aid exempted by this Regulation, including any aid paid at different levels of the Member State concerned, and any Community support the beneficiary may receive.

4. Member States shall compile a report on the application of this Regulation in respect of each whole or part calendar year during which this Regulation applies, in computerised form and as laid down in Annex II. This report may be integrated into the annual report to be submitted by Member States pursuant to Article 21(1) of Council Regulation (EC) No 659/1999 [1], and shall be submitted by 30 March of the year following the calendar year covered by the report.

5. As soon as an aid scheme enters into force, or an individual aid is granted outside an aid scheme exempted by this Regulation, Member States shall publish on the internet the full text of such aid scheme, or the criteria and conditions under which such individual aid is granted. The address of the websites shall be communicated to the Commission together with the summary of the information regarding the aid required pursuant to paragraph 1. It shall also be contained in the annual report submitted pursuant to paragraph 4.

Article 17

Transitional Provisions

1. Notifications pending at the time of entry into force of this Regulation shall be assessed in accordance with its provisions. Where the conditions of this Regulation are not fulfilled, the Commission shall examine such pending notifications under the Guidelines for the examination of state aid to fisheries and aquaculture.

Individual aid and aid schemes implemented before the date of entry into force of this Regulation and aid granted under these schemes in the absence of a Commission authorisation and in breach of the notification requirement of Article 88(3) of the Treaty shall be compatible with the common market within the meaning of Article 87(3)(c) of the Treaty and shall be exempt if they fulfil the conditions laid down in Article 3 of this Regulation, except the requirements in paragraph 1 and paragraph 2(b) and (c) of that Article that express reference be made to this Regulation and that the summary information has been provided. Any aid which does not fulfil those conditions shall be assessed by the Commission in accordance with the relevant frameworks, guidelines, communications and notices.

2. Aid schemes exempted under this Regulation shall remain exempt during an adjustment period of six months following the date provided for in the second paragraph of Article 18.

Article 18

Entry into force and applicability

This Regulation shall enter into force on 1 November 2004.

It shall apply until 31 December 2006.

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

Done at Brussels, 8 September 2004.

For the Commission
Franz FISCHLER
Member of the Commission

[1] OJ L 83, 27.3.1999, p. 1.

ANNEX I

Form of summary information to be provided whenever an aid scheme exempted by this Regulation is implemented and whenever an individual aid exempted by this Regulation is granted outside any aid scheme

Summary information on State aid granted in conformity with Commission Regulation (EC) No …/2004.

Summary information to be filled in.

Explanatory remarks.

Member State.

Region (indicate the name of the region if the aid is granted by a subcentral authority).

Title of aid scheme or name of company receiving an individual aid (indicate the name of the aid scheme or in the case of individual aid, the name of the beneficiary).

Legal basis (indicate the precise national legal reference for the aid scheme or for the individual aid).

Annual expenditure planned under the scheme or overall amount of individual aid granted to the company (amounts are to be given in euro or, if applicable, national currency). In the case of an aid scheme, indicate the annual overall amount of the budget appropriation(s) or the estimated tax loss per year for all aid instruments contained in the scheme. In the case of an individual aid award: indicate the overall aid amount/tax loss. If appropriate, indicate also for how many years the aid will be paid in instalments or over how many years tax losses will be incurred. For guarantees in both cases, indicate the (maximum) amount of loans guaranteed).

Maximum aid intensity (indicate the maximum aid intensity or the maximum aid amount per eligible item).

Date of implementation (indicate the date from which aid may be granted under the scheme or when the individual aid is granted).

Duration of scheme or individual aid award (indicate the date (year and month) until which aid may be granted under the scheme or in the case of an individual aid and if appropriate the expected date (year and month) of the last instalment to be paid).

Objective of aid (it is understood that the primary objective is aid to SME. Indicate the further (secondary) objectives pursued).

Indicate which one of Articles 4 to 12 is used and the eligible costs covered by the scheme or individual aid.

Sector(s) concerned (indicate whether the scheme applies to the sea fishing sector, and/or to the aquaculture sector, and/or to the processing and/or marketing sector). Indicate the subsectors where appropriate.

Name and address of the granting authority.

Web address (indicate the internet address where the full text of the scheme or the criteria and conditions under which individual aid is granted outside of an aid scheme can be found).

Other information.

ANNEX II

Form of the periodic report to be provided to the Commission

Annual reporting format on aid schemes exempted under a group exemption regulation adopted pursuant to Article 1 of Council Regulation (EC) No 994/98.

Member States are required to use the format below for their reporting obligations to the Commission under group exemption regulations adopted on the basis of Council Regulation (EC) No 994/98.

The reports shall also be provided in computerised form.

Information required for all aid schemes exempted under group exemption regulations adopted pursuant to Article 1 of Council Regulation (EC) No 994/98:

1. Title of aid scheme

2. Commission exemption regulation applicable

3. Expenditure (separate figures have to be provided for each aid instrument within a scheme or individual aid (e.g. grant, soft loans, etc.). The figures have to be expressed in euro or, if applicable, national currency. In the case of tax expenditure, annual tax losses have to be reported. If precise figures are not available, such losses may be estimated.

   These expenditure figures should be provided on the following basis.

   For the year under review indicate separately for each aid instrument within the scheme (e.g. grant, soft loan, guarantee, etc.):

3.1. amounts committed, (estimated) tax losses or other revenue forgone, data on guarantees, etc. for new assisted projects. In the case of guarantee schemes, the total amount of new guarantees handed out should be provided;

3.2. actual payments, (estimated) tax losses or other revenue forgone, data on guarantees, etc. for new and current projects. In the case of guarantee schemes, the following should be provided: total amount of outstanding guarantees, premium income, recoveries, indemnities paid out, operating result of the scheme under the year under review;

3.3. number of assisted projects and/or enterprises;

3.4. estimated overall amount of:

   — aid granted to producer groups or associations or members of the trade,

   — aid granted for investments for promotion and/or advertising of fisheries products,

   — aid granted for investments in the protection and development of aquatic resources,

   — aid granted for investments for innovative measures and technical assistance,

   — aid granted for investments for fishing port facilities,

   — aid granted for socio-economic measures as defined in Article 12,

   — aid granted for the permanent cessation of fishing activities as defined in Article 10,

   — aid granted for investments in the processing and marketing of quality fisheries products,

   — aid granted for investments for aquaculture and inland fishing;

3.5. regional breakdown of amounts under points 3.1. by regions defined as Objective 1 regions and other areas.

4. Other information and remarks.