*PART III.6*

Supplementary information sheet for State aid for environmental protection and energy

*This supplementary information sheet must be used for the notification of any aid covered by the Authority´s Guidelines on State aid for environmental protection and energy 2014–2020 (hereinafter “the EEAG”)*[[1]](#footnote-1).

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

*If there are several beneficiaries involved in an individual aid measure, the relevant information must be provided for each of them.*

*This supplementary information form is to be filled in in addition to the “Part I. General information” form.*

Scope

*General Block Exemption Regulation*

 Before completing this notification form you should consider whether this measure could be implemented under Commission Regulation (EU) No 651/2014 (the General Block Exemption Regulation (“the GBER”)[[2]](#footnote-2), and in particular section 7 of chapter III thereof (Aid for environmental protection).

 Could the aid be implemented under the GBER?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If the aid could be implemented under the GBER, please explain why the measure is notified.

 Click here to enter text.

*De minimis Regulation*

 Before completing this notification form you should consider whether this measure could be implemented under the *de minimis* Regulation[[3]](#footnote-3):

 Could the aid be implemented under the *de minimis* Regulation?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If the aid could be implemented under the *de minimis* Regulation, please explain why the measure is notified.

 Click here to enter text.

 *This form should only be completed for notification of State aid which is intended to be implemented under the EEAG. Please fill in the relevant parts of the notification form corresponding to the character of the notified measure.*

Section A:General information on environmental and energy aid measures

 1. Please specify the type of aid below and then complete the appropriate part of section B of this supplementary information sheet (“General compatibility assessment”). If the scheme provides more than one type of aid in the list below you should complete section B for each box ticked.

 If the measure is aid in the form of reductions in, or exemptions from, environmental taxes, or from funding the support for energy from renewable energy sources[[4]](#footnote-4), please fill in Section C of the form (“Compatibility assessment for aid in the form of reductions in or exemptions from environmental taxes and in the form of reductions in funding support for energy from renewable sources”).

 (a) [ ]  Aid for undertakings which go beyond Union standards or which increase the level of environmental protection in the absence of Union standards;

 (b) [ ]  Aid for the acquisition of new transport vehicles which go beyond Union standards or which increase the level of environmental protection in the absence of Union standards;

 (c) [ ]  Aid for early adaptation to future Union standards;

 (d) [ ]  Aid for renewable energy sources;

1. Please confirm that the measure only supports energy from renewable energy sources as defined in point 14(5) and 14(11) of the EEAG.

Click here to enter text.

For biofuels, please confirm that the measure only supports sustainable biofuels as defined in point 14(9) of the EEAG.

 Click here to enter text.

 (e) ☐ Aid for energy efficiency measures;

1. Please confirm that the measure only supports efficiency measures as defined in point 14(2) of the EEAG.

 Click here to enter text.

 (f) [ ]  Aid for energy efficient district heating or cooling measures;

1. Please confirm that the measure only supports energy efficient district heating or cooling measures as defined in point 14(14) of the EEAG.

 Click here to enter text.

 (g) [ ]  Aid for high efficient cogeneration;

1. Please confirm that the measure only supports high efficient cogeneration as defined in point 14(13) of the EEAG.

Click here to enter text.

 (h) [ ]  Aid for waste management;

 (i) [ ]  Aid for environmental studies;

 (j) [ ]  Aid for the remediation of contaminated sites;

 (k) [ ]  Aid for the relocation of undertakings;

 (l) [ ]  Aid involved in tradable permits schemes;

 (m) [ ]  Aid for energy infrastructure;

 (n) [ ]  Aid for CO2 capture, transport and storage (CCS);

 (o) [ ]  Aid for generation adequacy measures;

 (p) [ ]  Aid in the form of reductions in or exemptions from environmental taxes;

 (q) [ ]  Aid in the form of reductions in funding support for energy from renewable sources.

 2. Please provide a detailed description of the main characteristics of the notified measure (objective, likely effects of the aid, aid instrument, aid intensity, beneficiaries, budget, conditions, etc.).

 3. Can the aid be combined with other aid?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If the answer is yes, please explain and fill in the section on cumulation in the proportionality section of section B.

 Click here to enter text.

 4. In case the notified measure concerns a scheme, please tick the box in this point to confirm that any aid awarded under the notified scheme will be notified individually if it exceeds the thresholds laid down in point 15 of the EEAG:

 [ ]  yes

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

 Click here to enter text.

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

 Click here to enter text.

 7. Please indicate whether such conditions are attached to the measure, including its financing method when it forms an integral part of it, that can entail a non-severable violation of EEA law (point 24 of the EEAG).

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If the answer is yes, please explain how compliance with EEA law is ensured.

 Click here to enter text.

Section B:General compatibility assessment

1. *Contribution to an objective of common interest*

 *To answer the questions in this section, please refer to section 3.2.1 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.*

*State aid schemes*

 1. In the light of the objectives of common interest addressed by the EEAG, please indicate the environmental or energy objectives pursued by the notified measure. Please provide a detailed description of each distinct type of aid to be granted under the notified measure:

 Click here to enter text.

 2. Has the notified measure already been applied in the past?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If yes, please indicate its results in terms of environmental protection or energy system improvements, the relevant case number and date of the Authority´s approval and, if possible, attach national evaluation reports on the measure:

 Click here to enter text.

 3. If the measure is new, please indicate the expected results and the period over which they will be achieved, as well as how those results will contribute to the achievement of the objective pursued:

 Click here to enter text.

 4. Please explain how you ensure that the generation adequacy investment will not contradict the objective of phasing out environmentally harmful subsidies including for fossil fuels, in line with point 211 of EEAG. How are for example demand-side management and interconnection capacity taken into account? Is there for example a preference for low carbon capacity providers in case of equivalent technical performance?

 Click here to enter text.

 5. In the case of generation adequacy, please explain and clearly define the generation adequacy problem that is expected to arise and the consistency with the generation adequacy analysis regularly carried out by ENTSO-E[[5]](#footnote-5). Please provide in the answer details in view of the considerations set out in point 212 of the EEAG.

 Click here to enter text.

 6. In the case of waste management, please confirm that the following conditions are met:

 (a) [ ]  the waste hierarchy principle is respected (see point 113 of the EEAG)

 (b) [ ]  the investment is aimed at reducing pollution generated by undertakings (“polluters”) and does not extend to pollution generated by the beneficiary of the aid (see point 153(a) of the EEAG)

 (c) [ ]  the aid does not indirectly relieve the polluters from a burden that should be borne by them under EEA law, or from a burden that should be considered as a normal company cost for the polluters (see point 153(b) of the EEAG)

 (d) [ ]  the investment goes beyond the “state of the art” (see point 153(c) of the EEAG)

 (e) [ ]  the treated materials would otherwise be disposed of, or be treated in a less environmentally friendly manner (see point 153(d) of the EEAG)

 (f) [ ]  the investment does not merely increase demand for the materials to be recycled without increasing collection of those materials (see point 153 of the EEAG)

 Furthermore, please provide details and evidence of compliance with the conditions mentioned in this point:

 Click here to enter text.

 7. In the case of tradable permits, please describe in detail the tradable permit scheme, including, inter alia, the objectives, the granting methodology, the authorities or entities involved, the role of the State, the beneficiaries and the procedural aspects:

 Click here to enter text.

 Please explain how:

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

 Click here to enter text.

 (b) [ ]  the allocation is carried out in a transparent way and based on objective criteria and on data sources of the highest quality available:

 Click here to enter text.

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

 Click here to enter text.

 (d) [ ]  the allocation methodology does not favour certain undertakings or certain sectors;

 Click here to enter text.

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

 Click here to enter text.

 (e) [ ]  new entrants must not in principle receive permits or allowances on more favourable conditions than existing undertakings operating on the same markets:

 Click here to enter text.

 (f) [ ]  granting higher allocations to existing installations compared to new entrants should not result in creating undue barriers to entry:

 Click here to enter text.

 Please provide details and evidence demonstrating compliance with the conditions mentioned in this point:

 Click here to enter text.

*Individually notifiable aid — additional information*

 8. If the aid is to be made available to individual undertakings please provide as much as possible quantifiable information to demonstrate the contribution to the relevant common objective for the notified measure.

 Click here to enter text.

2. *Need for State Aid*

 *To answer the questions in this section, please refer to section 3.2.2 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.*

*State aid schemes*

 1. Please identify the market failure which is hampering the level of environmental protection or a well-functioning, secure, affordable and sustainable energy market (see point 30 of the EEAG):

 Click here to enter text.

 2. If the market failure is already being addressed by other policies or measures, please provide evidence that the notified measure is only targeted at the residual market failure (see point 31 of the EEAG):

 Click here to enter text.

 3. Please provide detailed information on the nature and the reasons why the notified measure is necessary:

 Click here to enter text.

 4. In the case of investment in energy infrastructure projects, please explain (see points 197 – 199 of the EEAG):

 (a) To what extent does the measure benefit projects of common interest as defined in Regulation (EU) No 347/2013, smart grids or infrastructure in assisted regions?

 Click here to enter text.

 (b) To what extent does the market failure lead to a sub-optimal provision of the necessary infrastructure?

 Click here to enter text.

 (c) To what extent is the infrastructure accessible to third parties and subject to tariff regulations?

 Click here to enter text.

 5. In the case of generation adequacy please provide the following information set out in points 213 to 215 of the EEAG.

 (a) Assessments of the impact of variable generation, including that originating from neighbouring systems.

 Click here to enter text.

 (b) Assessment of the impact of the demand-side participation, including a description of measures to encourage demand-side management.

 Click here to enter text.

 (c) Assessment of the actual or potential existence of interconnectors including a description of projects under construction and planned projects.

 Click here to enter text.

 (d) Assessment of any other element which might cause or exacerbate the generation adequacy problem, such as regulatory or market failures, including for example caps on wholesale prices.

 Click here to enter text.

*Individually notifiable aid — additional information*

 6. If the aid is to be made available to individual undertakings please provide clear evidence that the individual undertakings concerned are actually confronted with the market failures or the residual market failures identified above (see points 38 and 39 of the EEAG):

 Click here to enter text.

 7. To the extent relevant, please provide specific information on:

 (a) whether the market failure is already sufficiently addressed by other policy measures, in particular the existence of environmental or other Union standards, the ETS or environmental taxes:

 Click here to enter text.

 (b) whether State intervention is needed, taking into account the cost of implementation of national standards for the aid beneficiary in the absence of aid compared to the costs, or absence thereof, of implementation of those standards for the main competitors of the aid beneficiary:

 Click here to enter text.

 (c) in the case of coordination failures, the number of undertakings required to collaborate, diverging interests between collaborating parties and practical problems to coordinate collaboration, such as linguistic issues, sensitivity of information and non-harmonised standards:

 Click here to enter text.

3. *Appropriateness of the aid*

 *To answer the questions in this section, please refer to section 3.2.3 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.*

 1. Please explain why State aid is the appropriate instrument rather than other policy instruments (non-State aid instruments) or the full implementation of the “polluter pays principle”[[6]](#footnote-6) (see points 36 – 39 of the EEAG).

 Click here to enter text.

 2. Please explain why the State aid instrument selected is deemed to be the most appropriate State aid instrument to address the policy objective concerned and why it is likely to generate the least distortions of trade and competition in comparison with other State aid instruments (see point 40 – 53 of the EEAG).

 Click here to enter text.

 3. In the case of generation adequacy please confirm and explain that the aid is remuneration purely for availability in accordance with point 216 of the EEAG. Please also describe how the measure provides adequate incentives to both existing and future generators and to operators using substitutable technologies, such as demand-side response or storage solutions (such as allowing for different lead times to allow different technologies) in accordance with point 217 of the EEAG. Please explain to what extent interconnection capacity could remedy any possible problem of generation adequacy (as stated in point 217 of the EEAG).

 Click here to enter text.

4. *Incentive effect*

 *To answer the questions in this section, please refer to section 3.2.4 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.*

*State aid schemes*

 1. Is the aid to be awarded on the basis of a competitive bidding process?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

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

 Click here to enter text.

 2. When awarding the aid under the notified measure, is it ensured that work on the project has not started before the submission of the aid application by the beneficiary to the national authorities? Is it ensured that the aid will in no case be paid, and has not been already paid, where work on the aided project had already started prior to the submission of the aid application by the beneficiary to the national authorities[[7]](#footnote-7)?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 3. Do the aid applications include at least the applicant's name and in the case of an undertaking, its size, a description of the project, including its location and start and end dates, the amount of public support needed to carry it out, and a list of eligible costs?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 4. Please describe, providing examples, the counterfactual credibility checks that will be carried out to ensure that aid results in the desired incentive effects

 Click here to enter text.

 5. If the purpose of the aid granted is to help with adapting to future Union standards or going beyond Union standards, please provide details of what the aid will consist of, which standards will be met and when or which standards will be exceeded (see points 48 to 50 of the EEAG).

 Click here to enter text.

 6. If the aid is granted for transport vehicles for road, railway, inland waterway and maritime transport, please provide details relating to the applicability of the Union standards (including geographical scope where relevant) and in particular the retroactive application thereof (see point 49(a) or (b) of the EEAG).

 Was a Union standard adopted?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 Click here to enter text.

 7. If the answer to question 6 is yes, please confirm whether it has entered into force. If it is not in force yet, by what date will it enter into force?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 Click here to enter text.

 8. If the answer to question 6 is yes, will the investment be implemented and finalised at least one year before the date the Union standard concerned enters into force?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 Please explain by what date the will investment be finalised:

 Click here to enter text.

 9. If the aid concerns energy audits of large enterprises, can you confirm that the aid does not pay for an energy audit that the beneficiary is required to undertake under Directive 2012/27/EU on Energy Efficiency[[8]](#footnote-8)?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

*Individually notifiable aid — additional information*

 10. If the aid is to be made available to individual undertakings please provide clear evidence that the aid has an incentive effect on the investment decision, that it changes the behaviour of the beneficiary leading either to an increase in the level of environmental protection or leading to a better functioning of the European energy market (see section 3.2.4.2 of the EEAG):

 Click here to enter text.

 11. Please clarify what advantages the supported project will bring to the beneficiary, in particular production advantages for example an impact on capacity and product quality (see point 54 of the EEAG):

 Click here to enter text.

 12. Please provide, explain and justify the counterfactual scenario for the individual undertaking involved (see point 55 of the EEAG):

 Click here to enter text.

 13. Please provide profitability for the project concerned and typical normal rates of return accepted by the undertaking for other investments of a similar kind. Please provide evidence in support of the information provided (see points 56 – 60 of the EEAG):

 Click here to enter text.

 14. In case of a Union standard which is applicable or which will be applicable, please provide evidence, including quantitative information, that that standard does not remove the incentive effect of the aid (see points 61 – 63 of the EEAG):

 Click here to enter text.

5. *Proportionality*

 *To answer the questions in this section, please refer to section 3.2.5 of the EEAG and sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.*

 *If the measure concerns investment aid only, please fill in the first part of this section. If the aid is operational aid, please fill in the second part of this section. If the measure consists of both investment and operating aid both sections should be completed.*

5.1. State aid schemes

5.1.1. Investment aid schemes

 *The aid amount per beneficiary should be limited to the minimum required to achieve the level of environmental protection or energy objective aimed for. As a general principle aid will be deemed limited to the minimum necessary if the aid corresponds to the total net extra cost necessary to meet the objective compared to the counterfactual scenario (see section 3.2.5 of the EEAG, point (65).*

 *For aid to energy efficient district heating and cooling projects, this section is only applicable to the production plant. For the infrastructure part the funding gap approach for energy infrastructure should be used (see section 5.1.2 operating aid schemes) (point 71 of the EEAG).*

5.1.1.1. Eligible costs[[9]](#footnote-9): please provide the details of the eligible costs as appropriate.

 (1) Please confirm that the eligible costs are limited to the extra investment costs necessary to achieve the objective of common interest and do not exceed an aid intensity of 100 %:

 [ ]  yes

 (2) Please confirm the following by ticking the appropriate box and provide explanations about:

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

 or

 [ ]  the extra investment costs are established by comparing the aided investment with the counterfactual situation in the absence of aid, that is to say the reference investment[[10]](#footnote-10)

 Click here to enter text.

 (3) The counterfactual scenario can be difficult to establish in integrated projects such as integrated energy-efficiency measures or biogas projects. Where a counterfactual scenario cannot be established the Authority may consider the total costs of the project as an alternative which may imply lower aid intensities to reflect the calculation of the eligible costs (see point 70 of the EEAG).

 If you propose to use that approach please explain in detail the reason for doing so and provide the details of the calculation, in particular showing how the maximum aid intensities are appropriately adjusted:

 Click here to enter text.

 (4) Please provide a detailed calculation methodology, by reference to the counterfactual situation, which will be applied to all individual aid grants based on the notified scheme, and provide the relevant evidence:

 Click here to enter text.

 (5) What form do the eligible costs take?

 (a) [ ]  investments in tangible assets

 (b) [ ]  investments in intangible assets

 If the investment relates to tangible assets please complete point 6; if it relates to intangible assets please complete point 7. If the investment relates to both tangible and intangible assets both points 6 and 7 should be completed.

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

 (a) [ ]  investments in land which are strictly necessary in order to meet environmental objectives;

 (b) [ ]  investments in buildings intended to reduce or eliminate pollution and nuisances;

 (c) [ ]  investments in plant and equipment intended to reduce or eliminate pollution and nuisances;

 (d) [ ]  investments to adapt production methods with a view to protecting the environment.

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

 (a) [ ]  it is regarded as a depreciable asset;

 (b) [ ]  it is purchased on market terms, from an undertaking over which the acquirer has no direct or indirect control;

 (c) [ ]  it is included in the assets of the undertaking, and remains in the establishment of the recipient of the aid and is used there for at least five years[[11]](#footnote-11).

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

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

 and

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

 If the investment relates to Union standards, please fill in point 8.

 (8) In case of measures aiming at obtaining a level of environmental protection higher than Union standards, please confirm the relevant statements[[12]](#footnote-12) by ticking the relevant box:

 (a) [ ]  if the undertaking is adapting to national standards adopted in the absence of Union standards, the eligible costs consist of the additional investment costs necessary to achieve the level of environmental protection required by the national standards;

 (b) [ ]  if the undertaking is adapting to or goes beyond national standards which are more stringent than the relevant Union standards or goes beyond Union standards, the eligible costs consist of the additional investment costs necessary to achieve a level of environmental protection higher than the level required by the Union standards[[13]](#footnote-13);

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

5.1.1.2. Aid intensity and bonuses

 *The aid intensities which are allowed for the different measures can be found in Annex 1 to the EEAG.*

 (9) What is the basic aid intensity applicable to the notified measure (without any bonus, see point 10 below)?

 Click here to enter text.

 (10) Bonuses:

*Bonus for assisted regions*

 (a) Is a bonus envisaged due to the investment being located in an assisted area[[14]](#footnote-14)?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please specify the amount of bonus applicable (as percentage of the eligible costs):Click here to enter text.

 (b) Please confirm that if the aid or bonus for regions covered by Article 61(3)(a) of the EEA Agreement is granted, only beneficiaries located in the regions referred to in Article 61(3)(a) of the EEA Agreement as defined in point 19(46) of the EEAG are eligible for such aid/bonus:

 [ ]  yes

 (c) Please confirm that if the aid or bonus for regions covered by Article 61(3)(c) of the EEA Agreement is granted, only beneficiaries located in Article 61(3)(c) regions as defined in point 19(46) of the EEAG are eligible for such aid/bonus:

 [ ]  yes

*SME bonus*

 (d) Is an SME bonus[[15]](#footnote-15) applied under the notified measure?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please specify the amount of bonus applicable (as percentage of the eligible costs): Click here to enter text.

 (e) Please confirm that if the aid/bonus for small enterprises is granted, the beneficiaries comply with the definition for small enterprises as defined in point 19(17) of the EEAG:

 [ ]  yes

 (f) Please confirm that if the aid/bonus for medium enterprises is granted, the beneficiaries comply with the definition for medium enterprises as defined in point 19(17) of the EEAG:

 [ ]  yes

*Eco-innovation bonus*

 (g) Is an eco-innovation bonus[[16]](#footnote-16) applied under the notified measure?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 (h) If so, please specify the level of bonus applicable and explain how the specific requirements set out in point 73(c)(i) to (iii) of the EEAG are fulfilled:

 Click here to enter text.

*Bidding process*

 (i) Is the aid granted in a genuinely competitive bidding process[[17]](#footnote-17)?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If the answer is yes, please provide details of the competitive process and evidence of compliance with point 19(43) of the EEAG. Please attach a copy of the tender notice or its draft:

 Click here to enter text.

 (11) Please specify the total aid intensity of the projects supported under the notified scheme as a percentage, taking into account the basic aid intensity and the bonuses:

 Click here to enter text.

5.1.1.3. Cumulation (see Section 3.2.5.2 of the EEAG)

 (12) Is the aid granted under the notified measure combined with other aid?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 (13) If the answer to point 12 is yes, please describe the cumulation rules applicable to the notified aid measure (see points 76 and 77 of the EEAG):

 Click here to enter text.

 (14) Please specify whether the process to ensure compliance with cumulation rules will be verified under the notified aid measure:

 Click here to enter text.

5.1.2. Operating aid schemes

5.1.2.1. Operating aid for energy from renewable sources

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

 Please note that the aid for investment or operating aid for the production of biofuels can be allowed only with regard to sustainable biofuels. No investment aid for food based biofuels can be granted, and operating aid can only be granted until 2020 unless the plant is already depreciated. Please confirm that those conditions are being met (see point 108 of the EEAG):

 Click here to enter text.

 2. If hydro power is supported, please confirm compliance with Directive 2000/60/EC[[18]](#footnote-18).

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 3. If waste is supported, please confirm that the waste hierarchy is not circumvented.

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

*Biofuels*

 4. Please explain whether aid is granted to food-based biofuels and, if it is granted, under what conditions such aid is granted (see point 108 of the EEAG).

 Click here to enter text.

 5. If the measure promotes biofuels, please confirm that all the following conditions regarding food-based biofuels are met:

 (a) The operating aid for food-based biofuels is granted only until 2020:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 (b) The operating aid for food-based biofuels is granted exclusively to plants that started operations before 31 December 2013:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 and

 (c) The operating aid for food-based biofuels is limited to plants which are not fully depreciated:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 6. Please specify whether there is a supply or blending obligation for biofuels or whether it is envisaged:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please explain and provide evidence to prove that the aided biofuels are subject to the supply or blending obligation. Please explain whether the aided biofuels are more expensive than biofuels that could come on the market with the obligation only (and without aid). For guidance, see point 109 of the EEAG.

 Click here to enter text.

*Cooperation agreements in the framework of the Renewable Energy Directive*[[19]](#footnote-19)

 7. Please specify whether a cooperation agreement is in place:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If yes, please explain and provide details of the cooperation agreement (see point 122 of the EEAG):

 Click here to enter text.

5.1.2.1.1. Operating aid for electricity from renewable sources (until plant depreciation)

 8. Please confirm that the aid will be granted only until the plant has been fully depreciated according to normal accounting rules and provide explanations accordingly:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 Click here to enter text.

 9. Please confirm that investment aid previously received will be deducted from the operating aid and provide explanations accordingly:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 Click here to enter text.

 *In order to incentivise market integration it is important that beneficiaries sell their electricity in the market and are subject to market obligations (see points 119 and 120 of the EEAG).*

 10. Please confirm that aid is granted in addition to the market price charged by generators selling directly in the market (see point 119(a) of the EEAG):

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please explain in detail how that condition is implemented in practice:

 Click here to enter text.

 11. Please confirm that beneficiaries are subject to standard balancing responsibilities:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please explain in detail the balancing responsibilities applicable for generators of renewable energy and the responsibilities applicable for other generators (see point 119(b) of the EEAG):

 Click here to enter text.

 If the answer is no, do you consider that there is no liquid intra-day market in your country?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If the answer is no, please explain in detail and justify why balancing responsibilities are not applicable for generators of renewable energy:

 Click here to enter text.

 12. Please confirm that there are measures in force to ensure that generators have no incentive to generate electricity at negative prices (see point 119(c) of the EEAG):

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 Please explain in detail how this is ensured in practice:

 Click here to enter text.

 13. Does the scheme provide aid for installations, except wind energy, with an installed electricity capacity of less than 500 kW?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please explain whether it applies to all beneficiaries or only to a subgroup of beneficiaries. Please detail whether the conditions of point 119 of the EEAG apply to such installations:

 Click here to enter text.

 14. Does the scheme provide aid for demonstration projects as defined in the EEAG? (see point 122 of the EEAG)

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please detail and provide evidence that such projects meet all the conditions set out in the definition of the EEAG (point 19(45) of the EEAG).

 Click here to enter text.

 If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether the conditions of point 119 of the EEAG apply to demonstration projects.

 Click here to enter text.

 15. Does the scheme provide aid for wind energy installations with an installed electricity capacity of less than 3 MW or 3 generation units? (see point 120 of the EEAG)

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please detail the installations that are covered by this provision:

 Click here to enter text.

 If so, please explain whether this applies to all beneficiaries or only a subgroup of beneficiaries. Please detail whether the conditions of point 119 of the EEAG apply to such installations:

 Click here to enter text.

 *In a transitional phase covering the years 2015 and 2016, aid for at least 5 % of the planned new electricity capacity from renewable energy sources should be granted in a competitive bidding process on the basis of clear, transparent and non-discriminatory criteria (See points 119 and 120 of the EEAG).*

 16. Please confirm that aid for at least 5 % of the planned new electricity capacity from renewable energy sources should be granted in a competitive bidding process:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 17. Please explain in detail how the condition laid down in this point is implemented in practice, including the calculation of the minimum 5 % for both 2015 and 2016:

 Click here to enter text.

 18. From 1 January 2017 operating aid is in principle granted in a competitive bidding process on the basis of clear, transparent and non-discriminatory criteria, unless exceptions apply (see point 121 EEAG). Please confirm that the aid is granted in a competitive bidding process:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please explain in detail the bidding process:

 Click here to enter text.

 If the answer is no, please explain whether one of the following reasons is applicable:

 (a) [ ]  very limited number of eligible projects;

 (b)[ ]  higher support levels would arise in case of a bidding process;

 (c) [ ]  low realisation rates would result (projects that would be constructed);

 19. Please detail, substantiate and explain the reasons for not applying a competitive bidding process. Please provide quantitative and qualitative evidence that one of the reasons invoked would actually occur:

 Click here to enter text.

 *If the answer to this point is no, please fill in section 5.1.2.1.2: operating aid for energy from renewable sources other than electricity (until plant depreciation).*

 20. Please indicate whether the competitive bidding process is open to all generators producing electricity from renewable sources:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please explain the openness of the bidding process:

 Click here to enter text.

 If the answer is no, please explain whether one of the following reasons is applicable:

 (a) [ ]  longer term potential of new innovative technology;

 (b) [ ]  need to achieve diversification;

 (c)[ ]  network constraints and grid stability;

 (d)[ ]  system (integration) costs;

 (e)[ ]  biomass: need to avoid distortions on the raw material market;

 21. Please detail, substantiate and explain in detail the reasons for making an exception to the competitive bidding process open to all generators. Please provide quantitative and qualitative evidence that effectively there would be a situation involving one of the reasons listed in point 20:

 Click here to enter text.

 22. Please detail, substantiate and explain in detail why the reasons for applying an exception cannot be addressed in the tender design (see point 119 of the EEAG):

 Click here to enter text.

 23. Does the scheme provide aid for installations, except wind energy, with an installed electricity capacity of less than 1 MW?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether such installations will be granted aid in a competitive bidding process:

 Click here to enter text.

 24. Does the scheme provide aid for demonstration projects as defined in the EEAG?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether such installations will be granted aid in a competitive bidding process:

 Click here to enter text.

 25. Does the scheme provide aid for wind energy installations with an installed electricity capacity of less than 6 MW or 6 generation units?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please provide details of the installations that are covered by this provision:

 Click here to enter text.

 If so, please explain whether it applies to all beneficiaries or to a subgroup of beneficiaries only. Please detail whether such installations will be granted aid in a competitive bidding process:

 Click here to enter text.

5.1.2.1.2. Operating aid for energy from renewable sources other than electricity (until plant depreciation)

 26. Please provide the following information to show that the operating aid granted does not exceed the difference between the levelised costs of producing energy (LCOE) from the technology in question and the market price of the form of energy concerned:

1. detailed analysis of the cost of producing energy of the technology concerned in the form of LCOE per units of each of the renewable sources[[20]](#footnote-20):

Click here to enter text.

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

 Click here to enter text.

 27. Please provide evidence that the aid will be granted only until the plant has been fully depreciated according to normal accounting rules and provide a detailed analysis of the depreciation of each type of the investments for environmental protection (see point 126(d) of the EEAG):

 Click here to enter text.

 28. For aid schemes, please specify how the compliance with the condition in point 126(d) of the EEAG will be ensured:

 Click here to enter text.

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

 Click here to enter text.

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

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

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

 Click here to enter text.

 31. Are the production costs updated regularly and at least once a year?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 Please provide details and explanations:

 Click here to enter text.

5.1.2.1.3. Operating aid for existing biomass plants after plant depreciation.

 *Operating aid for biomass after plant depreciation may be compatible with the internal market if an EFTA State demonstrates that the operating costs borne by the beneficiary after plant depreciation are still higher than the market price of the energy concerned (point 128 of the EEAG).*

 32. Please confirm and explain that the aid is granted only on the basis of the energy produced from renewable sources:

 Click here to enter text.

 33. Please provide the following information:

1. detailed analysis of the operating cost of producing energy from biomass after plant depreciation:

 Click here to enter text.

1. detailed analysis of the market price of the form of energy concerned:

 Click here to enter text.

1. detailed analysis of the design of the measure showing that it is meant to compensate only the difference between the operating costs after plant depreciation and the market price of the form of energy concerned:

 Click here to enter text.

 34. Is there a monitoring mechanism to verify whether the operating costs borne are still higher than the market price of energy concerned?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 Is that monitoring mechanism updated at least on an annual basis?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 Please describe in detail the monitoring mechanism:

 Click here to enter text.

 *Operating aid for biomass after plant depreciation may be compatible with the internal market if an EFTA State demonstrates that, irrespective of the market price of the energy concerned, the use of fossil fuels as an input is more economically advantageous than the use of biomass (point 129 of the EEAG).*

 35. Please confirm and explain that the aid is granted only on the basis of the energy produced from renewable sources:

 Click here to enter text.

 36. Please provide the following information:

1. detailed analysis of the operating costs of producing energy from biomass after plant depreciation:

 Click here to enter text.

1. detailed analysis of the operating costs of producing energy from the fossil fuel concerned after plant depreciation:

 Click here to enter text.

1. detailed analysis of the design of the measure showing that it is meant to compensate only the difference between the operating costs after plant depreciation between the use of biomass and the fossil fuel concerned:

 Click here to enter text.

 37. Please provide evidence that without the aid there would be a switch from the use of biomass to the use of fossil fuels within the same plant:

 Click here to enter text.

 38. Is there a monitoring mechanism in place to verify whether the operating costs borne for using biomass are still higher than the operating costs borne from using the fossil fuel concerned?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 39. Is that monitoring mechanism updated at least on an annual basis?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 Please describe in detail the monitoring mechanism:

 Click here to enter text.

5.1.2.1.4. Operating aid granted by way of certificates.

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

 Click here to enter text.

 41. What is the duration of the notified measure[[21]](#footnote-21)?

 Click here to enter text.

 42. Please provide data or calculations showing that the aid is essential to ensure the viability of the renewable energy sources.

 Click here to enter text.

 43. Please provide data or calculations showing that the aid does not in the aggregate result in overcompensation for renewable energy.

 Click here to enter text.

 44. Please provide information or calculations showing that the aid does not dissuade renewable energy producers from becoming more competitive.

 Click here to enter text.

 45. Please provide information required under section 5.1.2.1.1 operating aid for electricity from renewable sources (until plant depreciation).

 Click here to enter text.

 46. If for technical reasons the conditions of points 119 and 120 of the EEAG cannot be applied, please provide information or calculations accordingly.

 Click here to enter text.

5.1.2.2. Operating aid granted for high efficient Combined heat and Power (CHP) plants.

 47. Please fill in the information required in section 5.1.2.1 to the extent that the relevant subsection is applicable:

1. For support to electricity from CHP plants until plant depreciation: section 5.1.2.1.1.
2. For support to heat from CHP plants until plant depreciation: section 5.1.2.1.2.
3. For support to heat or electricity from CHP plants after plant depreciation: section 5.1.2.1.3.
4. For support by way of certificates: section 5.1.2.1.4.

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

 [ ]  undertakings distributing electric power and heat to the public, where the costs of producing such electric power or heat exceed its market price[[22]](#footnote-22);

 [ ]  for the industrial use of the combined production of electric power and heat where it can be shown that the production cost of one unit of energy using that technique exceeds the market price of one unit of conventional energy[[23]](#footnote-23).

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

 Click here to enter text.

5.1.2.3. Operating aid granted for energy efficiency measures.

 49. Please provide information or calculations demonstrating that the aid is limited to compensating for net extra production costs resulting from the investment taking account of benefits resulting from energy efficiency[[24]](#footnote-24).

 Click here to enter text.

 50. What is the duration of the operating aid measure[[25]](#footnote-25)?

 Click here to enter text.

5.1.2.4. Operating aid granted for energy infrastructure and CCS.

 51. Please provide information and calculations demonstrating that the aid is limited to compensating for net extra production costs resulting from the investment taking account of costs and benefits of the project.

 Click here to enter text.

 Please provide a detailed cash flow overview over the lifetime of the project.

 Click here to enter text.

 Please provide an explanation of the discount rates and rates of return used.

 Click here to enter text.

 Please provide details about the counterfactual scenario or justify the absence thereof.

 Click here to enter text.

 52. In the case of CCS, please confirm and provide details demonstrating that the aid does not benefit the CO2 emitting installation:

 Click here to enter text.

 53. In the case of energy infrastructure, the eligible costs are therefore the funding gap. Please demonstrate that the aid does not exceed the funding gap by providing detailed calculation and justification for the data used, for example rate of return (see point 202 of the EEAG):

 Click here to enter text.

 54. What is the duration of the operating aid measure?

 Click here to enter text.

5.1.2.5. Operating aid granted for generation adequacy.

 55. Describe the built in measures to prevent windfall profits that are in place:

 Click here to enter text.

 56. Describe the mechanism by which the price paid returns to zero when the capacity supplied is expected to be adequate to meet the level of capacity demanded (see point 222 of the EEAG):

 Click here to enter text.

 57. Is the scheme based on a competitive bidding process? Please provide details (see point 220 of the EEAG):

 Click here to enter text.

 58. Please describe the expected rate of return of the beneficiaries under the scheme:

 Click here to enter text.

5.1.2.6. Operating aid in tradable permits. See point 226 of the EEAG

 59. Please confirm that the scheme complies with all of the following criteria:

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

 (b) [ ]  full auctioning leads to a substantial increase in production costs for each sector or category of individual beneficiaries;

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

 (d) [ ]  the best performing technique in the EEA was used as a benchmark for the level of the allowance granted.

 Please provide details demonstrating how the criteria in this point are applied:

 Click here to enter text.

5.2. Individually notifiable aid — additional information

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

 Click here to enter text.

 61. Please provide detailed descriptions for each of the measures subject to individual notification. The information should not be general, for example sector specific, but as applicable for the individual beneficiary:

 Click here to enter text.

6. *Avoidance of negative effects*

 *To answer the questions in this section, please refer to section 3.2.6 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.*

6.1. State aid schemes

 1. Please explain how the distortions of competition and trade caused by the notified aid scheme will be limited to the minimum (see section 3.2.6 of the EEAG).

 Click here to enter text.

 2. Is the measure preventing efficient environmental outcomes by more efficient and innovative producers?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If the answer is no please explain why.

 Click here to enter text.

 3. Will the aid have distortive effects by strengthening or maintaining the market power of the beneficiary?

 Click here to enter text.

 4. Was the aid designed in such a way as to allow appropriate parties access to the measure? Please explain what measures have been taken to ensure that access.

 Click here to enter text.

*For generation adequacy*

 5. Please explain how the measure complies with point 224 of the EEAG

 Click here to enter text.

 6. Please explain how the measure allows any capacity which can effectively contribute to addressing the generation adequacy problem to participate in the measure. (See point 223 of the EEAG)

 Click here to enter text.

6.2. Individually notifiable aid — additional information

 7. If the aid is to be made available to individual undertakings please provide clear evidence about the negative effects at the level of the undertaking. (See section 3.2.4.2 of the EEAG):

 Click here to enter text.

7. *Transparency*

 *To answer the questions in this section, please refer to section 3.2.7 of the EEAG and where further specified to sections 3.2 – 3.6 and 3.8 – 3.10 of the EEAG.*

 1. Please provide references to the relevant provisions in the legal basis stipulating that the granting authority should publish on a central website, or on a single website retrieving information from several websites (for example, regional websites), at least the following information about the notified State aid schemes: the full text of the approved aid scheme or the individual aid granting decision and its implementing provisions, or a link to it, the identity of the granting authority or authorities, the identity of the individual beneficiaries, the form and amount of aid granted to each beneficiary, the date of granting, the undertaking (SME/large company), the region in which the beneficiary is located and the principal economic sector in which the beneficiary has its activities (see section 3.2.7 of the EEAG):

 Click here to enter text.

 2. Please provide the link to the single website:

 Click here to enter text.

Section C:Compatibility assessment for aid in the form of reductions in or exemptions from environmental taxes and in the form of reductions in funding support for the energy from renewable sources

 *To answer the questions in this section, please refer to section 3.2.7 of the EEAG in particular.*

 *Please complete section C1 for measures concerning reductions from environmental taxes and section C2, possibly combined with section C3, for measures concerning reductions in the funding of support for renewable energy sources.*

 *Please complete the section on Transparency in section B, point 7.*

*Section C1:Aid in the form of reductions in or exemptions from environmental taxes*[[26]](#footnote-26)

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

 Click here to enter text.

 2. For reductions in or exemptions from harmonised taxes at European Union level, please confirm that:

 (a) [ ]  the aid is granted for a maximum period of 10 years;

 and

 (b) [ ]  the aid beneficiaries are selected on objective, transparent and non-discriminatory criteria;

 and

 (c) [ ]  the aid is granted in principle in the same way for all competitors in the same sector if they are in a similar factual situation;

 and

 (d) [ ]  the beneficiaries pay at least a tax similar to the European Union’s minimum tax level set by the relevant directive[[27]](#footnote-27).

 Please provide for each category of beneficiaries evidence regarding the minimum tax level under the European Union’s relevant directive (rate actually paid preferably in EUR and in the same units as the European Union legislation):

 Click here to enter text.

 (e) [ ]  the reductions or exemptions are compatible with the relevant applicable EEA legislation and comply with the limits and conditions set out therein:

 Please refer to the relevant provision(s) and provide the relevant evidence:

 Click here to enter text.

 3. If the conditions in point 2 are confirmed and duly substantiated, there is no need to complete this section, unless those conditions are not fulfilled for the total measure.

 4. For reductions in or exemptions from environmental taxes which have not been harmonized or for those which have been harmonized but where beneficiaries pay a sum lower than the European Union minimum tax level, please confirm that the aid is granted for a maximum period of 10 years:

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 Furthermore, please provide the following:

1. a detailed description of the exempted sector(s):

 Click here to enter text.

1. a list of the 20 largest beneficiaries covered by the exemptions or reductions as well as a detailed description of their situation, in particular their turnover, their market shares and the size of the tax base:

 Click here to enter text.

 5. Please confirm that:

 (a) [ ]  the choice of beneficiaries is based on objective and transparent criteria and the aid is granted in principle in the same way to all competitors in the same sector or relevant market which are in a similar factual situation

 and

 (b) [ ]  the environmental tax without reduction would lead to a substantial increase in production costs for each sector or category of individual beneficiaries;

 and

 (c) [ ]  without the aid the substantial increase in production costs would, if passed to the customers, lead to a substantial reduction in sales[[28]](#footnote-28).

 6. Please provide qualitative and quantitative evidence related to the conditions in point 2:

 Click here to enter text.

 7. Please explain in what form the tax reduction or exemption is given (point 183 of the EEAG):

 Click here to enter text.

 8. Please specify which one of the following conditions is met:

 (a) Are aid beneficiaries paying at least 20 % of the national tax?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If the answer is no, please demonstrate how a lower rate can be justified in view of a limited distortion of competition:

 Click here to enter text.

 (b) Are the reductions or exemptions conditional on the conclusion of agreements between the EFTA State and the recipient undertakings or associations of undertakings?

|  |  |
| --- | --- |
| [ ]  yes | [ ]  no |

 If so, please provide details and evidence illustrating that the undertakings or associations of undertakings commit themselves to achieve environmental protection objectives which have the same effect of the application of (i) 20 % of the national tax or (ii) the European Union minimum tax level:

 Click here to enter text.

 Please also confirm that:

 (a) [ ]  the substance of the agreements has been negotiated by the EFTA State and specifies the targets and fixes a time schedule for reaching those targets;

 (b) [ ]  the EFTA State ensures independent and timely monitoring of the commitments concluded in those agreements;

 (c) [ ]  those agreements will be revised periodically in the light of technological and other developments and will stipulate effective penalty arrangements which will apply if the commitments are not met.

 Specify per sector the targets and time schedule and describe the monitoring and review mechanisms (for example by whom and at what intervals) as well as the penalty mechanism:

 Click here to enter text.

 9. Where a carbon tax levied on energy products used for electricity production is introduced and compensation for the electricity used is envisaged (point 170 of the EEAG), please provide the following information:

 (a) The direct link to the ETS allowance price:

 Click here to enter text.

 (b) The maximum aid intensities over time and how it complies with the intensities set out in the Authority´s ETS State aid Guidelines[[29]](#footnote-29):

 Click here to enter text.

 (c) A list of the beneficiaries and whether they are eligible under the Authority´s ETS State aid Guidelines:

 Click here to enter text.

 (d) Please give details about the way the lump sum payment is made:

 Click here to enter text.

*Section C2:Aid in the form of reductions in funding support for energy from renewable sources*

 1. Please explain what the additional costs[[30]](#footnote-30) resulting from the financing of renewable energy are and how they are reflected in the electricity prices that are established. Please detail:

 Click here to enter text.

 2. Please confirm that only reductions from the costs of funding renewable energy support are covered by the measure and that no other costs are included. Please detail. The additional costs cannot exceed the funding of support to energy from renewable sources.

 Click here to enter text.

*Eligibility*

 3. Please provide an overview of the beneficiaries of the measure and identify to what extent the beneficiaries are active in the sectors referred to in Annex 3 to the EEAG.

 Click here to enter text.

 4. To the extent that the beneficiaries of the measure are not active in sectors that are part of Annex 3 to the EEAG, please identify to what extent the beneficiaries are active in sectors referred to in Annex 5 to the EEAG.

 Click here to enter text.

 5. For the beneficiaries referred to in this section, please demonstrate for the undertakings the level of electro intensity (point 177 of the EEAG). Where available please use standard electricity consumption benchmarks.

 Click here to enter text.

 6. To the extent that the beneficiaries of the measure are not active in sectors referred to in Annex 3 or Annex 5 to the EEAG:

1. Please demonstrate for the undertakings the level of electro intensity. Where available please use standard electricity consumption benchmarks.

 Click here to enter text.

1. Please demonstrate for the undertakings the level of trade intensity at Union level.

 Click here to enter text.

 7. Please confirm providing relevant evidence that the choice of beneficiaries is based on objective, transparent and non-discriminatory criteria and the aid is granted in principle in the same way to all competitors in the same sector or relevant market which are in a similar factual situation.

 Click here to enter text.

*Proportionality*

 8. Please confirm that the beneficiaries pay in full at least 15 % of the additional costs.

 Click here to enter text.

 9. Please confirm whether the maximum contributions for electro intensive undertakings are capped.

 [ ]  at 4 % Gross value Added (GVA)

 [ ]  at 0,5 % GVA (for undertakings with an electro intensity of at least 20 %)

 If so,

 (a) Please demonstrate how the maximum levels and GVA are calculated (see Annex 4 to the EEAG):

 Click here to enter text.

 (b) Please explain whether any adjustments are made to the calculation in order to cover all labour costs (point 182 of the EEAG):

 Click here to enter text.

 (c) Please explain how the cap applies to all eligible undertakings:

 Click here to enter text.

*Section C3:Transitional rules for reductions in funding support for energy from renewable sources*

 *This section only applies if an adjustment plan was submitted to the Authority before 1 July 2015.*

 1. Please explain in detail whether reductions in or exemptions from funding support for renewable energy were granted before 16 July 2014.

 Click here to enter text.

 If so, please show whether new beneficiaries have entered the scheme after 16 July 2014.

 Click here to enter text.

 2. Please provide an overview of the beneficiaries who benefitted from the measure before 16 July 2014.

 Click here to enter text.

 3. Please divide those beneficiaries in two groups: one eligible for the aid under the EEAG (group 1) and another not eligible for aid under the EEAG (group 2).

 Click here to enter text.

 4. Please provide an adjustment plan that would progressively bring the aid levels in line with the application of the eligibility and proportionality criteria set out in section C.2.

 (a) Please demonstrate how the plan foresees a minimum own contribution of 15 % by 2019 for group 1 referred to in point 3.

 Click here to enter text.

 (b) Please demonstrate how the plan foresees a minimum own contribution of 20 % by 2019 for group 2 referred to in point 3.

 Click here to enter text.

1. The Authority´s Guidelines on State aid for environmental protection and energy 2014–2020, as adopted by Decision No 301/14/COL, published in OJ L 131, 28.5.2015, p. 1 and EEA Supplement No 30 on the same date. [↑](#footnote-ref-1)
2. Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1), referred to at point 1j of Annex XV to the EEA Agreement, see Joint Committee Decision No 152/2014, published in OJ L 342, 27.11.2014, p. 63 and EEA Supplement No 71 27.11.2014, p. 61. [↑](#footnote-ref-2)
3. Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L 352, 24.12.2013, p. 1), referred to at point 1ea of Annex XV to the EEA Agreement, see Joint Committee Decision No 98/2014, published in OJ L 310, 30.10.2014 and EEA Supplement No 63 30.10.2014, p. 56. [↑](#footnote-ref-3)
4. See section 3.7 of EEAG, aid in the form of reductions in or exemptions from environmental taxes and in the form of reductions in funding support for electricity from renewable sources. [↑](#footnote-ref-4)
5. The European Network of Transmission System Operators for Electricity. [↑](#footnote-ref-5)
6. For the purpose of demonstrating the appropriateness of schemes, the EFTA State can also rely on the results of past evaluations as described in Chapter 4 of the EEAG. [↑](#footnote-ref-6)
7. Start of works is defined in point 19(44) of the EEAG. [↑](#footnote-ref-7)
8. That requirement is not applicable to SMEs and is without prejudice to the assessment of the incentive effect of State aid for energy-efficiency measure prescribed by or carried out as a result of the energy audit or those resulting from other tools (see points 51 and 52 of the EEAG). [↑](#footnote-ref-8)
9. For details see points 67 to 71 of the EEAG. [↑](#footnote-ref-9)
10. The correct counterfactual is the cost of a technically comparable investment that provides a lower degree of environmental protection (corresponding to mandatory Union standards in force) which could possibly be carried out without aid. See point 68(b) of the EEAG. For instance see list provided in Annex 2 to the EEAG. In case the reference investment is not the one listed in Annex 2, please explain and justify its appropriateness. [↑](#footnote-ref-10)
11. Please note that this condition does not apply if the intangible asset is technically out of date. [↑](#footnote-ref-11)
12. See Annex 2 to the EEAG: The extra investment costs consist of the additional investment costs necessary to go beyond the level of environmental protection required by the Union standards. [↑](#footnote-ref-12)
13. Please note that the cost of investments needed to reach the level of protection required by the Union standards is not eligible. [↑](#footnote-ref-13)
14. See point 73(a) of the EEAG. [↑](#footnote-ref-14)
15. See point 73(b) of the EEAG. [↑](#footnote-ref-15)
16. See point 73(c) of the EEAG. Eco-innovation is defined in point 19(4) of the EEAG. [↑](#footnote-ref-16)
17. For details of the genuinely competitive bidding process required, see the definition in point 19(43) of the EEAG. [↑](#footnote-ref-17)
18. 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), referred to at point 13ca of Annex XX to the EEA Agreement, see Joint Committee Decision No 125/2007, published in OJ L47, 21.2.2008, p. 53 and EEA Supplement No 9 21.2.2008, p. 41. [↑](#footnote-ref-18)
19. Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC (OJ L 140, 5.6.2009, p. 16), referred to at point 41 of Annex IV to the EEA Agreement, see Joint Committee Decision No 162/2011, published in OJ L 76, 15.3.2012, p. 49 and EEA Supplement No 15, 15.2.2012, p. 56. [↑](#footnote-ref-19)
20. For aid schemes the information can be provided in the form of atypical calculation (or several examples). [↑](#footnote-ref-20)
21. Please note that the Authority can authorise such notified measures for a period of 10 years. [↑](#footnote-ref-21)
22. The decision as to whether the aid is necessary will take account of the costs and revenue resulting from the production and sale of the electric power or heat. [↑](#footnote-ref-22)
23. The production cost may include the plant's normal return on capital, but any gains by the undertaking in terms of heat production must be deducted from production costs. [↑](#footnote-ref-23)
24. Please note that any investment aid granted to the undertaking in respect of the new plant must be deducted from production costs. [↑](#footnote-ref-24)
25. Please note that the duration must be limited to maximum 5 years. [↑](#footnote-ref-25)
26. See section 3.7.1 of the EEAG. [↑](#footnote-ref-26)
27. Union minimum tax level means the minimum level of taxation provided for in Union legislation. For energy products and electricity, the Union minimum tax level means the minimum level of taxation laid down in Annex I to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51). [↑](#footnote-ref-27)
28. In this respect, EFTA States may provide estimations of, inter alia, the product price elasticity of the sector concerned in the relevant geographic market as well as estimates of lost sales and/or reduced profits for the companies in the sector/category concerned. [↑](#footnote-ref-28)
29. The Authority´s Guidelines on aid in the context of the greenhouse gas emission allowance trading scheme post 2012, as adopted by Decision No 522/12/COL, published in OJ L 296, 7.11.2013, p. 25 and EEA Supplement No 62 on the same date. [↑](#footnote-ref-29)
30. The most direct way to demonstrate the causal link is by reference to a charge or levy on top of the electricity price, which is dedicated to the funding of energy from renewable sources. An indirect way to demonstrate the additional costs would be to calculate the impact of higher net costs for the electricity suppliers from green certificates and calculate the impact on the electricity price assuming the higher net costs are passed on by the supplier. [↑](#footnote-ref-30)