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**Communication from the European Commission – Middle East Crisis  
Temporary State Aid Framework, C/2026/2593**



C/2026/2593

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COMMUNICATION FROM THE COMMISSION  
Middle East Crisis Temporary State Aid Framework

(C/2026/2593)

1. 2026 MIDDLE EAST CRISIS AND THE NEED FOR STATE AID TEMPORARY SUPPORT MEASURES

1.1. Geopolitical context

- (1) Since February 2026, the situation in Iran and the wider region has escalated. The *de facto* closure of the Strait of Hormuz has already led to significant increases of global prices for oil, gas and fertilisers. The global nature of the relevant markets implies significant price effects, affecting several sectors in the economy of the European Union across all Member States. In view of the close correlation of electricity prices to gas prices, electricity prices are also affected.
- (2) Europe is exposed to the economic effects of the crisis. In its conclusions adopted at the meeting of 19 March 2026 <sup>(1)</sup>, the European Council affirmed that the European Union will continue to protect its security and interests, working with regional and global partners to counter the impact of the ongoing hostilities. On the same day, the European Central Bank issued a monetary policy statement <sup>(2)</sup>, confirming that the Middle East crisis made the outlook significantly more uncertain, creating upside risks for inflation through higher energy prices and downside risks for economic growth.
- (3) The impact of recent developments for the Union in terms of energy security and energy prices, supply chains and safety of its citizens is a concern for the stability of the internal market.
- (4) The Union is witnessing a rise in energy prices, while trade disruptions are slowing down supply chains. Since 27 February 2026, crude oil and natural gas prices have been volatile, increasing by more than 50 % for crude oil and around 85 % for natural gas before abating slightly, while attacks on energy infrastructure, most notably on Qatar's Ras Laffan facility (the world's largest liquified natural gas (LNG) terminal), led to prolonged loss of Qatar's LNG export capacity <sup>(3)</sup>. Overall, energy price volatility is very high and the market outlook remains very uncertain, with significant risks for further price increases.
- (5) Households in the bottom income deciles are particularly affected by these price increases - the share of income they need to spend to maintain their pre-conflict fuel consumption level is more than twice that of households in the top decile <sup>(4)</sup>. In this context the Commission notes that support for households generally falls outside the notion of State aid and Member States are therefore free to provide relief, including for the most vulnerable households.

1.2. The need for temporary State aid support measures

- (6) Past crises have shown that swift action and targeted flexibility are key to containing the hit of geoeconomic repercussions for the Union. As in previous crises, the Commission considers it necessary to respond quickly to mitigate risks for the economy, while protecting competitiveness and the level playing field within the single market.

(1) European Council meeting (19 March 2026) – conclusions, EUCO 1/26, en-20260319-european-council-conclusions.pdf.

(2) See press conference with Christine Lagarde, President of the ECB, of 19 March 2026: [https://www.ecb.europa.eu/press/press\\_conference/monetary-policy-statement/2026/html/ecb.is260319~93b1cbad97.en.html](https://www.ecb.europa.eu/press/press_conference/monetary-policy-statement/2026/html/ecb.is260319~93b1cbad97.en.html).

(3) See for instance <https://www.reuters.com/business/energy/iran-attack-damage-wipes-out-17-qatars-lng-capacity-three-five-years-qatarenergy-2026-03-19/>.

(4) See <https://publications.jrc.ec.europa.eu/repository/handle/JRC146449>.

- (7) The reaction to the serious disturbances of the economy of Member States caused by the COVID-19 pandemic <sup>(5)</sup> and the Russian aggression against Ukraine <sup>(6)</sup> was crucial to cushion the effects of the crisis for Union undertakings and households. This Communication builds on the success of the Commission response and lessons learned during those crises.
- (8) As a new crisis unfolds, the Commission intends to support Member States' efforts to tackle the current economic uncertainties even before a serious disturbance in their economies materialises, targeting sectors particularly exposed to the impact of energy price spikes and potential international supply chain disruptions. The aim is to facilitate the response of the most exposed economic sectors by supporting undertakings' resilience *vis-à-vis* the current crisis in a targeted and temporary way. The appropriate legal basis for this purpose is Article 107(3), point (c), of the Treaty on the Functioning of the European Union (TFEU) as that provision allows aid to develop specific economic sectors while protecting them against economic downturns, such as those caused by the current situation. Providing support for specific sectors directly affected will contribute to the continuous development of their economic activities compared to the likely counterfactual situation of significant disruptions.
- (9) At the same time, any form of temporary support to the undertakings most exposed to the current crisis should preserve incentives to reduce energy demand. In particular, such support should not jeopardise efforts to transition towards using clean energy. Accelerating the deployment and integration of renewable and low-carbon sources and energy storage strengthens resilience, reduces dependency on imported fossil fuels, and protects against price hikes caused by external factors. As stated in the AccelerateEU Communication <sup>(7)</sup>, short-term relief measures must not detract from the longer-term goals to increase domestic clean energy production, achieve a decarbonised and resilient energy system in the Union and strengthen European manufacturing capacity to avoid creating new strategic dependencies. Existing State aid tools such as the Clean Industrial Deal State Aid Framework (CISAF) <sup>(8)</sup> can provide means to achieve these goals.

#### *Agriculture*

- (10) Fertilisers play a significant role in food security. Purchases of fertilisers represent one of the highest input costs for farmers. Dependence on imports for fertilisers as well as market volatility exposes Union farmers in a particular way.
- (11) In February 2026, the fertiliser market was already under pressure due to increased demand following the onset of the spring application season in the Northern Hemisphere. Overall nitrogen fertiliser prices in the Union were already approximately 29 % above the 2024 average, following several consecutive months of price increase. In March 2026, prices for nitrogen fertiliser in the Union, amid ongoing developments in the Middle East, rose sharply and currently stand around 61 % above 2024 averages. That increase is closely linked to higher energy costs, mainly gas, and supply uncertainties, given the strong dependence of nitrogen fertiliser production on natural gas.
- (12) The Commission has announced in the RESourceEU Communication <sup>(9)</sup> a Fertiliser Action Plan, to be presented in the second quarter of 2026. The availability and affordability of fertilisers are essential for farming and food security, while supporting the Union domestic fertiliser industry is crucial to avoid harmful strategic dependencies. The Fertiliser Action Plan will set out a balanced mix of short-term and longer-term structural measures, including regulatory adjustments where needed, to support both European farmers and the fertiliser industry and accelerate the decarbonisation of the fertilisers sector.

(5) See Communication from the Commission Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak (OJ C 91 I, 20.3.2020, p. 1), as amended.

(6) See Communication from the Commission on the Temporary Crisis and Transition Framework for State Aid measures to support the economy following the aggression against Ukraine by Russia (OJ C 101, 17.3.2023, p. 3), as amended, and the Temporary Crisis Framework adopted on 28 October 2022 (OJ C 426, 9.11.2022, p. 1), which had already replaced the previous Temporary Crisis Framework adopted on 23 March 2022 (OJ C 131 I, 24.3.2022, p. 1), as amended.

(7) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: AccelerateEU - Energy Union - Affordable and Secure Energy through Accelerated Action (22.4.2026, COM/2026/370 final).

(8) Communication from the Commission on a Framework for State Aid measures to support the Clean Industrial Deal (Clean Industrial Deal State Aid Framework) (OJ C, C/2025/3602, 4.7.2025, ELI: <http://data.europa.eu/eli/C/2025/3602/oj>).

(9) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - RESourceEU Action Plan Accelerating our critical raw materials strategy to adapt to a new reality. COM/2025/945 final.

- (13) The initiatives of the Fertiliser Action Plan are expected to focus on the following objectives: improving the availability and affordability of fertilisers for farmers and food production; strengthening the Union's strategic autonomy and resilience by reinforcing domestic production, reducing dependencies and accelerating the transition to decarbonised low-fossil and circular fertilisers; and strengthening dialogue and policy evidence across the fertiliser supply chains.
- (14) In addition to the future Fertiliser Action Plan, State support might be needed to mitigate the impact of the crisis, in order to ensure the development of the agricultural sector.
- (15) Similarly, prices of agricultural fuel have sharply increased. Internal estimations made by the Commission services show that the crisis is likely to affect particularly the primary production of agricultural products <sup>(10)</sup> in view of expected cost increases for fertilisers and fuel costs.
- (16) In order to address the impact of the Middle East crisis, Member States can continue to rely upon the State aid rules applicable to the agriculture sector, using the existing possibilities either by block exempting aid in accordance with Commission Regulation (EU) 2022/2472 (the Agricultural Block Exemption Regulation) <sup>(11)</sup> or by notifying aid to the Commission in line with the applicable Guidelines <sup>(12)</sup>. Moreover, Member States can grant *de minimis* support in accordance with Commission Regulation (EU) No 1408/2013 (the Agriculture *de minimis* Regulation) <sup>(13)</sup>.
- (17) Nevertheless, in light of the steep increase in fertilisers and fuel prices caused by the Middle East crisis, the possibilities to grant aid provided for by the existing sectoral rules should be temporarily complemented by additional possibilities, which would allow Member States to address the specific unexpected, sudden, and significant cost increases which risk the ceasing of economic activity across the sector of primary production of agricultural products. The sector is highly vulnerable to input price shocks due to its seasonal production cycles, limited short-term adjustment capacity and high upfront costs for input combined with delayed (at harvest) revenues realisation. Difficulties in purchasing fertilisers or fuel might have therefore remarkable effects on the entire yearly production, jeopardising the economic activity of companies active in the sector. Such effects can propagate over time, as cash-flow constraints weaken the capacity of producers to finance subsequent production cycles, let alone the ability to invest in more energy efficient means of production, thus effectively restrain the whole growth trajectory of the sector. Therefore, together with the categories of aid already available to the sector, the Commission may authorise State aid schemes on the basis of Article 107(3), point (c), TFEU by which Member States provide support to overcome temporary difficulties faced by undertakings active in primary production of agricultural products because of economic activity disruptions linked to the Middle East crisis. This Communication sets out how the Commission will assess such support schemes to make sure they contribute to the economic development of the agricultural sector in spite of the economic shock caused by the energy and fertiliser price spikes resulting from the crisis.

#### *Fisheries and aquaculture*

- (18) Marine fuel prices have been volatile and fluctuated around EUR 1.0 – 1.3 per Liter in recent weeks in fishing ports in the Union, representing a sharp increase of more than EUR 0.4/l since the beginning of the Middle East crisis.

<sup>(10)</sup> 'Primary production of agricultural products' means the production of products of the soil and of stock farming, listed in Annex I to the Treaty, without performing any further operation changing the nature of such products.

<sup>(11)</sup> Commission Regulation (EU) 2022/2472 of 14 December 2022 declaring certain categories of aid in the agricultural and forestry sectors and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union (OJ L 327, 21.12.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2472/oj>).

<sup>(12)</sup> Communication from the Commission Guidelines for State aid in the agricultural and forestry sectors and in rural areas (OJ C 485, 21.12.2022, p. 1).

<sup>(13)</sup> Commission Regulation (EU) No 1408/2013 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 in the agriculture sector (OJ L 352, 24.12.2013, p. 9, ELI: <http://data.europa.eu/eli/reg/2024/3118/oj>).

- (19) That level already exceeds the long-term break-even fuel price of the Union fishing fleet, on aggregate. If that high level of fuel prices persists over time and if the costs are not passed through the supply chain via higher landing prices, the profitability of the fishing sector in the Union would decrease significantly in 2026. Under that level of fuel prices, the development of all fleet categories is significantly impacted, and it is expected that a significant share of the Union fleet will cease activities, should fuel prices remain at these levels or further increase.
- (20) In order to address the impact of the Middle East crisis, Member States can continue to rely upon the State aid rules applicable to the fishery and aquaculture sectors, using the existing possibilities either by block exempting aid in accordance with Commission Regulation (EU) 2022/2473 (the Fishery Block Exemption Regulation) <sup>(14)</sup> or by notifying aid to the Commission in line with the applicable Guidelines <sup>(15)</sup>. Moreover, Member States can grant *de minimis* support in accordance with Commission Regulation (EU) No 717/2014 (the Fishery *de minimis* Regulation) <sup>(16)</sup>.
- (21) Nevertheless, in light of the steep increase in marine fuel price caused by the Middle East crisis, the possibilities to grant aid provided for by the existing sectoral rules should be temporarily complemented by additional possibilities, which would allow to support undertakings active in the primary production of fishery and aquaculture products <sup>(17)</sup> to address the specific unexpected, sudden, and significant cost increases which risk leading to the ceasing of economic activity across the sector. In order to ensure the sustainable management of fish stocks and the conservation of marine ecosystems, Union fishing fleets must comply with quotas and other restrictions or prohibitions on fishing activities in certain areas or during certain periods. This makes the sector particularly vulnerable to input price shocks. Difficulties in purchasing fuel might cause the halt of the vessels in the relevant fishing periods, thus affecting the profitability of the activity for the entire year. Fishers might be forced to reduce their activity and postpone or abandon energy efficiency investments, causing a decline of the entire sector going forward. Similarly, aquaculture is affected by the steep increases in fuel prices. Many Union marine aquaculture segments rely on marine fuel due to the use of auxiliary/service boats, representing a significant share of total expenses, up to 20 % and reaching even 30 % in some cases. The fuel consumption linked to marine aquaculture segments, offshore and coastal cages, mussel production and intensive freshwater systems is essentially similar to that of mid-size fishing vessel because of the intensive use of hydraulic cranes for daily activities such as maintenance, stocking, feeding and harvesting. Therefore, together with the categories of aid already available to the sector, the Commission may authorise State aid schemes on the basis of Article 107(3), point (c), TFEU by which Member States can grant support necessary to overcome temporary difficulties that undertakings active in the primary production of fishery and aquaculture products are facing because of market disruptions linked to the Middle East crisis. This Communication sets out how the Commission will assess such support schemes to make sure they contribute to the economic development of the fishery and aquaculture sectors in spite of the economic shock caused in these specific sectors by the energy price spikes resulting from the crisis.

#### *Land transport*

- (22) Diesel prices in the Union increased approximately by 21 % in March 2026 compared to the same month in 2025. If such high level of fuel prices persists over time and the costs are not passed down the supply chain, the profitability of rail, road and inland waterways transport operators relying on fuels will significantly decrease.

<sup>(14)</sup> Commission Regulation (EU) 2022/2473 of 14 December 2022 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union (OJ L 327, 21.12.2022, p. 82, ELI: <http://data.europa.eu/eli/reg/2022/2473/oj>).

<sup>(15)</sup> Communication from the Commission – Guidelines for State aid in the fishery and aquaculture sector (OJ C 107, 23.3.2023, p. 1).

<sup>(16)</sup> Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the fishery and aquaculture sector (OJ L 190, 28.6.2014, p. 45, ELI: <http://data.europa.eu/eli/reg/2014/717/oj>).

<sup>(17)</sup> 'Primary production of fishery and aquaculture products' means all operations relating to the fishing, rearing or cultivation of aquatic organisms, as well as on-farm or on-board activities necessary for preparing an animal or plant for the first sale, including cutting, filleting or freezing, and the first sale to resellers or processors.

- (23) The current crisis highlights the need to accelerate the modal shift towards more sustainable modes of transport. That modal shift can be supported by Member States under the recently adopted Commission Regulation (EU) 2026/562 (the Transport Block Exemption Regulation (TBER))<sup>(18)</sup> and Land and Multimodal Transport Guidelines (LMTG)<sup>(19)</sup>. In particular, under the TBER, Member States can grant aid directly to rail and inland waterways operators, without prior notification to the Commission, covering up to 60 % of the external costs avoided compared with road transport, calculated in line with the Commission's Handbook on the External Costs of Transport<sup>(20)</sup>. The LMTG further extend that possibility, allowing aid of up to 90 % of the avoided external costs compared to road transport.
- (24) Although rail transport is less exposed to oil and gas price shocks given its energy efficiency and the high prevalence of electrification, with 80 % of rail traffic in the Union taking place on electrified lines, the current energy price spikes can also affect rail operators<sup>(21)</sup>, in particular in the rail freight segment, which does not benefit from the same level of electrification in all Member States.
- (25) Inland waterways transport services are essential for reducing road congestion, lowering transport emissions, and ensuring the modal shift. The sudden increase in fuel prices resulting from the Middle East crisis has generated an exceptional, sudden, and unexpected burden on inland waterways operators, the majority of which are small and medium-sized enterprises<sup>(22)</sup>.
- (26) The margin of road transport operators is often around 2-3 %, and it is estimated that in some Member States the fuel price increase could represent more than 7 % increase of operational costs as fuel represents around 30 % of the operating costs of freight transport operators and 20 % of passenger road transport operators.
- (27) Such a level of fuel prices would therefore put a number of operators in a loss-making position, which might result in disruptions in supply chains and connectivity across the Union.
- (28) In order to mitigate the negative impacts of the Middle East crisis, Member States can continue to rely upon the State aid rules concerning Services of General Economic Interest (SGEI), set out in Regulation (EC) No 1370/2007 of the European Parliament and of the Council<sup>(23)</sup>, as regards rail and road passenger transport, and in the LMTG, as regards SGEI in rail freight transport, to safeguard essential services, especially on less commercially viable routes. In the field of road transport, those public services could include services aimed at ensuring basic connectivity needs both locally and regionally as well as ensuring security of supply for essential products (e.g. food, drugs, medical equipment). Moreover, Member States can grant *de minimis* support in accordance with Commission Regulation (EU) 2023/2831<sup>(24)</sup> (the general *de minimis* regulation).

(18) Commission Regulation (EU) 2026/562 of 16 March 2026 declaring certain categories of aid in the rail, inland waterways and multimodal transport sector compatible with the internal market in application of Articles 93, 107 and 108 of the Treaty on the Functioning of the European Union (OJ L, 2026/562, 30.3.2026, ELI: <http://data.europa.eu/eli/reg/2026/562/oj>).

(19) Communication from the Commission – Guidelines on State aid for land and multimodal transport (OJ C, 2026/1656, 30.3.2026, ELI: <http://data.europa.eu/eli/C/2026/1656/oj>).

(20) European Commission, Directorate-General for Mobility and Transport, Essen, H., Fiorello, D., El Beyrouty, K. et al., Handbook on the external costs of transport – Version 2019 – 1.1, Publications Office, 2020, <https://data.europa.eu/doi/10.2832/51388>.

(21) Some Member States remain exceptions, with a high dependence on oil for rail, such as Ireland (100 % oil dependent), Estonia (92,7 %) and Lithuania (91,2 %). However, many others, including Italy (3 % oil reliance), Sweden (7,1 %) and Luxembourg (15,2 %), have substantially lower exposure to fossil fuel price volatility.

(22) European Parliament resolution of 14 September 2021 towards future-proof inland waterway transport in Europe (2021/2015(INI)) (OJ C 117, 11.3.2022, p. 7). In Germany, in 2017 the proportion of IWW undertakings that employed up to nine persons amounted to 82 %.

(23) Regulation (EC) No 1370/2007 of the European Parliament and of the Council of 23 October 2007 on public passenger transport services by rail and by road and repealing Council Regulations (EEC) Nos 1191/69 and 1107/70 (OJ L 315, 3.12.2007, p. 1).

(24) Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L, 2023/2831, 15.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2831/oj>).

- (29) Nevertheless, in light of the steep increase in fuel price caused by the Middle East crisis, the possibilities to grant aid provided for by the existing sectoral rules should be temporarily complemented by additional possibilities, which would allow Member States to address the specific unexpected, sudden, and significant cost increases which risk leading to the ceasing of economic activity across the land transport sector, as well as to protect and restore connectivity for European Union citizens and businesses and to preserve the integrity and well-functioning of supply chains. The fuel price spikes are having a negative effect on rail, road and inland waterways transport by exposing and amplifying their underlying fragilities, namely dependence on diesel and low margins. The sharp and sustained increase in fuel costs is not only causing short-term financial distress but may also lead to lasting capacity reductions, market exits, and consolidation, which weaken competition and resilience. At the same time, limited cost pass-through and reduced demand further erode profitability, risking a downward adjustment of the sector's size and dynamism, as well as necessary energy efficiency investments. Therefore, together with the categories of aid already available to the sectors under Article 93 TFEU, the Commission may authorise State aid schemes on the basis of Article 107(3), point (c), TFEU by which Member States can provide temporary support to undertakings active in the rail, road and inland waterways transport sectors in view of the market disruptions linked to the Middle East crisis. This Communication sets out how the Commission will assess such support schemes to make sure they contribute to the economic development of these sectors in spite of the economic shock caused by the energy price spikes resulting from the crisis without adversely affecting trading conditions to an extent contrary to the common interest.

#### *Maritime transport*

- (30) Maritime transport services are essential for the territorial continuity of certain Member States, in particular for ensuring the supply of goods and the mobility of citizens. Intra-EU short sea shipping<sup>(25)</sup> is in particular essential for reducing road congestion, lowering transport emissions, and ensuring efficient and resilient connectivity within Member States and between European Union regions.
- (31) The sudden increase in fuel prices, resulting from the Middle East crisis, has generated exceptional, sudden, and unexpected burden on the activities in this sector, thereby endangering the continuity and economic viability of these essential maritime connectivity services.
- (32) The impact of the crisis is particularly acute on routes that are essential for territorial cohesion and accessibility, specifically those linking mainland and non-mainland territories, as well as inter-island services expressly identified as strategic or of public interest. Disruptions on those routes would entail a risk of loss of connectivity, including for passengers, essential roll-on/roll-off cargo and island economies.
- (33) In order to mitigate the negative impacts of the Middle East crisis, Member States can continue relying upon the State aid rules applicable to the maritime sector, use the existing possibilities provided by Commission Regulation (EU) No 651/2014 (the General Block Exemption Regulation (GBER))<sup>(26)</sup> or notify aid to the Commission in line with the applicable Guidelines<sup>(27)</sup>. Moreover, Member States can grant *de minimis* support in accordance with the general *de minimis* Regulation and use the available tools concerning SGEIs where applicable.
- (34) Nevertheless, in light of the steep increase in fuel price caused by the Middle East crisis, the possibilities to grant aid provided for by the existing sectoral rules should be temporarily complemented by additional possibilities, which would allow Member States to address the specific unexpected, sudden, and significant cost increases which risk the ceasing of economic activity provided by undertakings active in intra-EU short sea shipping, as well as to protect and restore connectivity for European Union citizens and businesses and to preserve the integrity and well-functioning of

(25) Intra-EU short sea shipping refers to the carriage of cargo and passengers by sea between ports located within the geographical waters of one or more Member States, including services to outermost regions.

(26) 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, ELI: <http://data.europa.eu/eli/reg/2014/651/oj>).

(27) Commission communication on Community guidelines on State aid to maritime transport (OJ C 13, 17.1.2004, p. 3).

supply chains. The fuel price spikes are having a negative structural effect on the maritime transport sector. The sustained increase in fuel prices is significantly affecting the economic calculations of operators in the sector. This puts pressure especially on smaller short-sea shipping operators, leading to risks of market exit and increased concentration. At the same time, higher transport costs can shift demand patterns and weaken certain routes, with detrimental effects on other economic operators depending on such connections. Overall, the crisis may lead to structural changes in a way that increases costs, raises barriers to entry, and may ultimately reduce competition and resilience in parts of the sector. Therefore, together with the categories of aid already available to the sector, the Commission may authorise State aid schemes on the basis of Article 107(3), point (c), TFEU by which Member States can provide temporary support to overcome temporary difficulties that undertakings providing intra-EU short sea shipping services are facing because of market disruptions linked to the Middle East crisis. This Communication sets out how the Commission will assess such support schemes to make sure they contribute to the economic development of the intra-EU short sea shipping services in spite of the economic shock caused in this specific sector by the energy price spikes.

#### *Aviation*

- (35) Fuel costs represent a substantial component of airline operating expenses. Since the onset of the Middle East crisis in late February 2026, prices of jet fuel, which is a refined product derived from crude oil, have increased.
- (36) Many European Union airlines employ fuel hedging strategies to mitigate exposure to short-term price fluctuations. However, such mechanisms might provide only temporary protection. Hedging contracts are inherently limited in duration and volume, and as they expire, airlines might become progressively exposed to prevailing market prices. Consequently, sustained increases in jet fuel prices are likely to result in higher operating costs despite existing hedging arrangements.
- (37) The Commission considers that where air routes that are vital for connectivity may be put in jeopardy due to exceptional effects, Member States can set-up emergency public services to maintain such routes, in line with the conditions set out in Regulation (EC) No 1008/2008 of the European Parliament and of the Council <sup>(28)</sup>. Member States may grant, without the need for prior notification to the Commission, compensation to airlines for the provision of air transport services on air links for which the average annual traffic during the two financial years preceding the year in which the public service was assigned did not exceed 300 000 passengers, provided that the conditions laid down in Commission Decision (EU) 2025/2630 <sup>(29)</sup> are met.
- (38) Member States can also provide social aid to cater for the increase of tickets prices for persons dependent on air routes for their connectivity needs. Social aid for the transport of residents of remote regions does not need to be notified to the Commission if it complies with the conditions laid down in Article 51 GBER. The aid shall be granted without discrimination as to the identity of the airline or type of service provided. The aid intensity may reach up to 100 % of the price of a return ticket to or from the remote region, including all taxes and charges invoiced by the carrier to the consumer.
- (39) In light of those possibilities, the Commission considers that the existing rules in the aviation sector are sufficient to address the situation as it currently stands.

#### *Impact on energy prices*

- (40) The Commission notes that energy prices are directly affected by Iran's *de facto* closure of the strait of Hormuz. The European economy is still vulnerable in view of its dependency on imported fossil fuels.

<sup>(28)</sup> Regulation (EC) No 1008/2008 of the European Parliament and of the Council of 24 September 2008 on common rules for the operation of air services in the Community (OJ L 293, 31.10.2008, p. 3, ELI: <http://data.europa.eu/eli/reg/2008/1008/oj>).

<sup>(29)</sup> Commission Decision (EU) 2025/2630 of 16 December 2025 on the application of Article 106(2) of the Treaty on the Functioning of the European Union to State aid in the form of public service compensation granted to certain undertakings entrusted with the operation of services of general economic interest (OJ L, 2025/2630, 19.12.2025, ELI: <http://data.europa.eu/eli/dec/2025/2630/oj>).

- (41) The energy transition remains the most effective strategy for achieving Europe's strategic autonomy, strengthening resilience, structurally lowering energy prices, and delivering the clean, abundant and homegrown energy needed to power the economy of the future. Nevertheless, the recent spikes in energy prices require targeted solutions to ensure affordable and available energy, taking into account technological neutrality and the specific situations of Member States.
- (42) As regards electricity prices, relevant support options already exist in the CISAF. However, significant price spikes, exceeding the price levels observed at the time CISAF was adopted, justify further adjustments to the calibration. Therefore, the Commission considers it necessary to allow further flexibility in view of the significant price spikes for wholesale electricity. In view of the current situation and the temporary nature of the adjustments, it is justified to allow higher levels of support while minimising administrative burden.
- (43) Furthermore, the Commission recalls that a sector or subsector that is not included in the list referred to in point (116) CISAF but meets the relevant eligibility criteria can become eligible according to the procedure in point (117) CISAF.
- (44) Member States may consider temporary reductions in fuel excise duties in line with Council Directive 2003/96/EC (the Energy Taxation Directive (ETD))<sup>(30)</sup>. The Commission recalls that aid schemes in the form of reductions in taxes under the ETD are in principle exempt from the notification requirement based on Article 44 GBER. Article 19 ETD further includes the possibility to set excise duty rates below the general minima defined in the ETD for specific policy considerations.
- (45) Member States can also consider transitory measures to mitigate the impact of high gas prices on electricity generation. Where Member States envisage subsidising the fuel cost of gas-fired electricity generation, this will require a case-by-case assessment. Such aid will be assessed, inter alia, having regard to the low materiality of its effects on effective operating costs and risks of the generators and its effectiveness in securing a generalised decrease of electricity prices for all consumers. In such circumstances, and without prejudice to the legal basis invoked, the Commission will in particular consider whether the support measures meet the following conditions:
- a. they are clearly defined and time-limited;
  - b. they are designed to prevent internal market distortions, ensuring no impact on the merit order and no restrictions to cross-border trade or electricity flows;
  - c. they preserve long-term investment signals for clean energy;
  - d. they only compensate certain gas costs increases and do not cover the compliance costs of the EU Emission Trading System (ETS)<sup>(31)</sup> nor use ETS prices as a proxy to determine compensation, therefore maintaining the obligations and incentives of the ETS;
  - e. the gas subsidy or price cap gradually converges to market prices to avoid a cliff-edge effect at the end of the measure;
  - f. they include safeguards to ensure full pass-through of benefits to final consumers while avoiding undue wholesale price regulation;
  - g. if the Member State decides to charge the costs of the measure (or part of it) on consumers, only consumers that benefit from the measure should contribute to its financing.

(30) 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).

(31) Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

### 1.3. Assessment of temporary, targeted support to undertakings affected by the crisis

- (46) This Communication sets up the criteria under which the Commission will assess extraordinary support linked to the Middle East crisis under Article 107(3), point (c), TFEU. On this basis, the Commission may consider compatible with the internal market State aid to facilitate the development of certain economic activities or of certain economic areas (positive condition), where such aid does not adversely affect trading conditions to an extent contrary to the common interest (negative condition).

#### *Positive condition*

- (47) Aid granted pursuant to Section 2 of this Communication facilitates the development of economic activities within the sectors concerned, by strengthening undertakings facing acute price spikes for main cost drivers and maintaining the continuity of their business operations, while allowing them to adapt their business to the new market situation, while pursuing their efforts to transition towards using clean energy.
- (48) State aid is only allowed under this Communication if it has an incentive effect, meaning that it induces a change in the beneficiary's behaviour, by allowing it to sustain the continuity of its business operations, that it would not undertake, or would carry out in a restricted or different manner, absent the aid. Given that aid under this Communication is aimed at temporary support for undertakings in the most exposed sectors and therefore particularly affected by price spikes, the Commission considers that such aid has an incentive effect as absent the aid it can be presumed that the supported economic activity would be lower (in terms of output, capacity, quality, variety, etc.), either immediately or within a reasonable timeframe.
- (49) State aid measures, which entail, by themselves, by the conditions attached to them or by their financing method a non-severable violation of Union law, including the Union's international obligations, cannot be declared compatible with the internal market.

#### *Negative condition*

- (50) As regards the second (negative) condition under Article 107(3), point (c), TFEU, to ensure that the aid does not unduly affect trading conditions to an extent contrary to the common interest, the Commission assesses the necessity, appropriateness and proportionality of the aid, verifies that undue negative effects on competition and trade are avoided and that the conditions on monitoring and reporting in Section 4 of this Communication are complied with.
- (51) Any aid must be necessary, meaning that it must be targeted towards a situation where it can bring about a material improvement that the market alone cannot deliver. The extraordinary measures granted pursuant to this Communication facilitate an orderly adjustment to the crisis by means of ensuring liquidity support for the undertakings concerned. This, in turn, contributes to preserving the continuity of economic activity and avoiding disruptions in supply conditions, which could otherwise have adverse effects on downstream markets, including through increased price pressures for customers.
- (52) The measures are needed and targeted at addressing a situation where they can bring about a material improvement that the market cannot deliver itself. In fact, as a result of the Middle East crisis, undertakings with a strong dependence on the affected input sources may suffer direct or indirect economic losses, when they pay contingent high prices for the relevant inputs, while not being able to pass through the costs to the customer at the same time. This may give rise to liquidity constraints and justify State intervention. The aid is therefore targeted at alleviating such liquidity constraints which affect development of the relevant economic activities in view of the crisis.
- (53) Aid is considered to be appropriate if it is a suitable policy instrument to facilitate the development of the relevant economic activity in a situation of an unfolding crisis. The measures, in the forms detailed in this Communication, are an appropriate policy instrument for companies requiring support, because they provide support in a timely manner, allowing undertakings to sustain the energy price peak without disrupting supply conditions.

- (54) Aid is considered to be proportionate if the aid amount per beneficiary is limited to the minimum needed for carrying out the aided activity. Measures granted pursuant to this Communication are proportionate and limited in time and amount to the minimum necessary to attain the objective of mitigating the negative effects of the Middle East crisis and maintaining the continuity of the business operations of relevant undertakings. The Commission considers that aid limited on the basis of the criteria set out in the Communication is proportionate, as it will not overcompensate the cost increases. Where Member States grant aid based on a simplified approach, the elements provided for in this Communication, including the possibility to identify relevant proxies ensure that aid remains proportionate and reflects the activity concerned, while limiting administrative burden. Measures notified to the Commission according to this Communication aim to respond to actual needs related to the Middle East crisis and are limited to the sectors most exposed to the crisis.
- (55) Where Member States decide to provide aid in the form of guarantees or loans that are channelled through credit institutions and other financial institutions as financial intermediaries, and in order to ensure that the aid granted is passed on directly, to the largest extent possible <sup>(32)</sup>, to the final beneficiaries, the following conditions will be respected:
- a. if guarantees are provided to credit institutions and other financial institutions as financial intermediaries, those financial intermediaries should, to the largest extent possible, pass on the advantages of the public guarantees to the final beneficiaries. The financial intermediary must be able to demonstrate that it operates a mechanism that ensures that the advantages are passed on to the largest extent possible to the final beneficiaries in the form of higher volumes of financing, riskier portfolios, lower collateral requirements, lower guarantee premiums or lower interest rates than without such public guarantees;
  - b. if loans are provided to credit institutions and other financial institutions as financial intermediaries, those financial intermediaries should, to the largest extent possible, pass on the advantages of the subsidised interest rates on loans to the final beneficiaries. The financial intermediary must be able to demonstrate that it operates a mechanism that ensures that the advantages are passed on to the largest extent possible to the final beneficiaries without conditioning the granting of subsidised loans under this Communication to refinancing existing loans.
- (56) Under this Communication, when assessing aid in favour of a beneficiary that is subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market, the failure to repay the unlawful aid must be taken into account as an essential factor when the compatibility of the new aid is examined <sup>(33)</sup>. Accordingly, the Commission cannot declare aid schemes compatible which do not explicitly exclude the payment of individual aid in favour of an undertaking which is subject to an outstanding recovery order following a previous Commission decision declaring an aid granted by the same Member State illegal and incompatible with the internal market.
- (57) To reduce negative effects by ensuring competitors have access to relevant information about the supported activities, Member States will need to ensure monitoring and reporting in line with Section 4.

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(32) Aid granted by Member States under this Communication to undertakings that is channeled through credit institutions as financial intermediaries must benefit those undertakings directly. However, it may confer an indirect advantage on the financial intermediaries. Nevertheless, under the safeguards provided under point (55) a and b, such indirect advantages do not have the objective to preserve or restore the viability, liquidity or solvency of the credit institutions. As a result, such aid would not be qualified as extraordinary public financial support under Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms (OJ L 173, 12.6.2014, p. 190, ELI: <http://data.europa.eu/eli/dir/2014/59/oj>) or under Regulation (EU) 806/2014 of the European Parliament and of the Council of 15 July 2014 establishing uniform rules and a uniform procedure for the resolution of credit institutions and certain investment firms in the framework of a Single Resolution Mechanism and a Single Resolution Fund (OJ L 225, 30.7.2014, p. 1, ELI: <http://data.europa.eu/eli/reg/2014/806/oj>), and would not be assessed under the State aid rules applicable to the banking sector.

(33) See judgment of the Court of Justice of 15 May 1997, *Textilwerke Deggendorf GmbH v Commission*, Case C-355/95 P, ECLI:EU:C:1997:241, para. 25.

- (58) As a final step under Article 107(3), point (c), TFEU, the Commission has to balance the negative effects on competition and trading conditions of the aid measure with the positive effects of the planned aid on the supported economic activities. The measures within the scope of this Communication aim at addressing a highly exceptional situation due to an international crisis. The measures will provide positive effects on the supported beneficiaries and their corresponding economic activities when compared with what would have happened without the aid. In particular, the measures are needed to allow beneficiaries to sustain their energy costs so to transit the current period of price spikes, without disrupting the markets they are active in and thus ensuring that the markets continue to evolve. The negative effects are limited to the minimum necessary. The measures are designed to be limited in time and amount and provide for a system that ensures correlation between the aid amount and the exceptional price levels. Provided that the measures within the scope of this Communication comply with all conditions in the applicable sections, the Commission will find that the positive effects of the planned aid outweigh the negative effects on competition and trading conditions.
- (59) State aid measures within the scope of this Communication may be cumulated with one another in line with the requirements in the specific sections of this Communication. State aid measures within the scope of this Communication may be cumulated with aid under *de minimis* Regulations <sup>(34)</sup> or with aid under Block Exemption Regulations <sup>(35)</sup> provided the provisions and cumulation rules of those Regulations are respected.

## 2. TEMPORARY STATE AID MEASURES

### 2.1. Temporary price support for undertakings active in primary production of agricultural, or fishery and aquaculture, products

- (60) Based on the considerations detailed in Section 1, temporary limited amounts of aid to undertakings active in the primary production of agricultural, or fishery and aquaculture, products affected by the direct or indirect effects of the Middle East crisis can be an appropriate, necessary and targeted solution during the current crisis. The Commission considers that undertakings active in those sectors are affected by the Middle East crisis and temporary support could alleviate the consequences of exceptionally severe increases in the price of fuel and fertilisers caused by that crisis.
- (61) The Commission will consider such State aid compatible with the internal market on the basis of Article 107(3), point (c), TFEU, provided that all the following conditions are met:
- the aid is granted on the basis of a scheme with an estimated budget;
  - the aid is granted by 31 December 2026 <sup>(36)</sup>;
  - the aid may be granted in the form of direct grants, tax <sup>(37)</sup> and payment advantages or other forms such as guarantees, loans and equity, provided the total nominal value of such measures does not exceed the applicable aid intensity and aid ceilings. All figures used must be gross, that is, before any deduction of tax or other charges;

<sup>(34)</sup> Regulation (EU) 2023/2831, Regulation (EU) No 1408/2013 and Regulation (EU) No 717/2014.

<sup>(35)</sup> Regulation (EU) No 651/2014, Regulation (EU) 2022/2472 and Regulation (EU) 2022/2473.

<sup>(36)</sup> By way of derogation, when the aid is granted only after an ex post verification of the supporting documentation of the beneficiary and the Member State decides not to include the possibility to grant advance payments in line with point (62), aid may be granted until 31 March 2027 provided the eligible period as defined in point (61)d is respected.

<sup>(37)</sup> If the aid is granted in the form of a tax advantage, the tax liability in relation to which that advantage is granted must have arisen no later than 31 December 2026 or with regard to tax periods ending before or on 31 December 2026.

- d. the aid covers a portion up to 70 % of the extra-costs derived from market developments directly affected by the Middle East crisis, when the relevant market benchmark price for fuel or fertiliser, as applicable, is above the applicable historical benchmark price identified by the Member State, based on reasonable assumptions and recognized indices. The aid is granted for an eligible period as of 1 March 2026 to 31 December 2026 at the latest on the basis of either the beneficiary's current or latest pre-crisis fuel consumption and fertiliser consumption <sup>(38)</sup>;
- e. aid to undertakings active in the primary production of agricultural products is not fixed on the basis of the price or quantity of products;
- f. aid to undertakings active in the primary production of fishery products and aquaculture does not concern any of the categories of aid referred to in Article 1(1), points (a) to (k) of Regulation (EU) No 717/2014;
- g. aid granted in the form of guarantees, loans or other repayable instruments may be converted into other forms of aid such as grants, provided the conversion takes place by 30 June 2027 and as long as the nominal amount does not exceed the limit in point d at any point in time;
- h. provided the aid does not contain a conversion option as referred to in point g, for aid granted in the form of repayable instruments, Member States may provide up to 100 % of the extra-costs for fuel or fertiliser determined in line with point d;
- i. aid may not be granted to undertakings that were already in difficulty (within the meaning of GBER) in the accounting period preceding 28 February 2026;
- j. by way of derogation from point i, aid can be granted to micro or small enterprises (within the meaning of Annex I to GBER) that were already in difficulty in the accounting period preceding 28 February 2026, provided that they are not subject to collective insolvency procedure under national law, and that they have not received rescue aid <sup>(39)</sup> or restructuring aid <sup>(40)</sup>.

(62) Under this Section, the granting authority may make an advance payment to the beneficiary before verifying its relevant supporting documents. When doing so, the granting authority may rely on its own estimations relevant for determining the compliance with the criteria in this Section. The granting authority establishes a process to verify the beneficiary's compliance with the relevant requirements ex-post on the basis of actual beneficiary's data and claws back any aid amounts that do not meet the criteria no later than six months after the eligible period has ended.

(63) As an alternative to point (61)d, and provided that all other conditions in point (61) are met, Member States may calibrate individual aid amounts, in order to ensure proportionality, on elements like the size and type of beneficiaries' activities, a general estimate of fuel or fertiliser consumption in the sector, or other relevant proxies such as number of vehicles or fleet segments, or size of land used for the primary production of agricultural products, provided the overall nominal amount of aid granted under this Section 2.1 does not exceed EUR 50 000 per undertaking.

(64) Aid to undertakings active in the primary production of fishery and aquaculture falling within the scope of this Communication may be cumulated with support granted on the basis of Article 26(2) of Regulation (EU) 2021/1139 <sup>(41)</sup> provided the maximum aid intensity rates set out in Annex III of Regulation EU 2021/1139 are respected.

<sup>(38)</sup> Fertiliser consumption can be estimated by reference to average consumption per area.

<sup>(39)</sup> Alternatively, if they have received rescue aid, they have reimbursed the loan or terminated the guarantee at the moment of granting of the aid under this Communication.

<sup>(40)</sup> Alternatively, if they have received restructuring aid, they are no longer subject to a restructuring plan at the moment of granting of the aid under this Communication.

<sup>(41)</sup> Regulation (EU) 2021/1139 of the European Parliament and of the Council of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004 (OJ L 247, 13.7.2021, p. 1).

## 2.2. Temporary energy price support for undertakings active in rail, road and inland waterways transport

- (65) Based on the considerations detailed in Section 1, temporary limited amounts of aid to undertakings active in rail, road and inland waterways transport subject to the direct or indirect effects of the Middle East crisis can be an appropriate, necessary and targeted solution during the current crisis. The Commission considers that undertakings active in this sector are affected by the Middle East crisis and temporary support could alleviate the consequences of exceptionally severe increases in the price of fuel caused by that crisis.
- (66) The Commission will consider such State aid compatible with the internal market on the basis of Article 107(3), point (c), TFEU, provided that all the following conditions are met:
- a. the aid is granted on the basis of a scheme with an estimated budget;
  - b. the aid is granted by 31 December 2026 <sup>(42)</sup>;
  - c. the aid may be granted in the form of direct grants, tax <sup>(43)</sup> and payment advantages or other forms such as guarantees, loans and equity provided the total nominal value of such measures does not exceed the applicable aid intensity and aid ceilings. All figures used must be gross, that is, before any deduction of tax or other charges;
  - d. the aid covers a portion up to 70 % of the extra-costs of fuel derived from the Middle East crisis, when the relevant market benchmark price for fuel is above the applicable historical benchmark price identified by the Member State, based on reasonable assumptions and recognized indices. The aid is granted for an eligible period of 1 March 2026 to 31 December 2026 at the latest, on the basis of either the beneficiary's current or latest pre-crisis fuel consumption;
  - e. aid granted in the form of guarantees, loans or other repayable instruments may be converted into other forms of aid such as grants, provided the conversion takes place by 30 June 2027 and as long as the nominal amount does not exceed the limit in point d at any point in time;
  - f. provided the aid does not contain a conversion option as referred to in point e, for aid granted in the form of repayable instruments, Member States may provide up to 100 % of the extra-costs for fuel determined in line with point d;
  - g. aid may not be granted to undertakings that were already in difficulty (within the meaning of GBER) in the accounting period preceding 28 February 2026;
  - h. by way of derogation from point g, aid can be granted to micro or small enterprises (within the meaning of Annex I to GBER) that were already in difficulty in the accounting period preceding 28 February 2026, provided that they are not subject to collective insolvency procedure under national law, and that they have not received rescue aid <sup>(44)</sup> or restructuring aid <sup>(45)</sup>.
- (67) Under this Section, the granting authority may make an advance payment to the beneficiary before verifying its relevant supporting documents. When doing so, the granting authority may rely on its own estimations relevant for determining the compliance with the criteria in this Section. The granting authority establishes a process to verify the beneficiary's compliance with the relevant requirements *ex post* on the basis of actual data and claws back any aid amounts that do not meet the criteria no later than six months after the eligible period has ended.

(42) By way of derogation, when the aid is granted only after an *ex post* verification of the supporting documentation of the beneficiary and the Member State decides not to include the possibility to grant advance payments in line with point (67), aid may be granted until 31 March 2027 provided the eligible period as defined in point (66)d is respected.

(43) If the aid is granted in the form of a tax advantage, the tax liability in relation to which that advantage is granted must have arisen no later than 31 December 2026 or with regard to tax periods ending before or on 31 December 2026.

(44) Alternatively, if they have received rescue aid, they have reimbursed the loan or terminated the guarantee at the moment of granting of the aid under this Communication.

(45) Alternatively, if they have received restructuring aid, they are no longer subject to a restructuring plan at the moment of granting of the aid under this Communication.

- (68) As an alternative to point (66)d and provided that all other conditions in point (66) are met, Member States may calibrate individual aid amounts, in order to ensure proportionality, on elements like the size and type of beneficiaries' activities, a general estimate of fuel consumption in the sector, or other relevant proxies such as number of vehicles operated, provided the overall nominal amount of aid granted under this Section 2.2 does not exceed EUR 50 000 per undertaking.

### 2.3. Temporary energy price support for undertakings providing intra-EU short sea shipping services

- (69) Based on the considerations detailed in Section 1, temporary limited amounts of aid to undertakings active in intra-EU short sea shipping services affected by the direct or indirect effects of the Middle East crisis can be an appropriate, necessary and targeted solution during the current crisis. The Commission considers that undertakings active in this sector are affected by the Middle East crisis and temporary support could alleviate the consequences of exceptionally severe increases in the price of fuel caused by that crisis.

- (70) The Commission will consider such State aid compatible with the internal market on the basis of Article 107(3), point (c), TFEU, provided that all the following conditions are met:

- a. the aid is granted on the basis of a scheme with an estimated budget;
- b. the aid is granted by 31 December 2026 <sup>(46)</sup>;
- c. the aid may be granted in the form of direct grants, tax <sup>(47)</sup> and payment advantages or other forms such as guarantees, loans and equity provided the total nominal value of such measures does not exceed the applicable aid intensity and aid ceilings. All figures used must be gross, that is, before any deduction of tax or other charges;
- d. the aid covers a portion up to 70 % of the extra-costs for fuel derived from the Middle East crisis, when the relevant market benchmark price for fuel is above the applicable historical benchmark price identified by the Member State, based on reasonable assumptions and recognised indices. The aid is granted for an eligible period of 1 March 2026 to 31 December 2026 at the latest, on the basis of either the beneficiary's current or latest pre-crisis fuel consumption;
- e. the aid does not directly cover ETS cost, nor use ETS prices as a proxy to determine compensation, therefore maintaining the obligations and incentives of the ETS;
- f. aid granted in the form of guarantees, loans or other repayable instruments may be converted into other forms of aid such as grants, provided the conversion takes place by 30 June 2027 and as long as the nominal amount does not exceed the limit in point d at any point in time;
- g. provided the aid does not contain a conversion option as referred in point f, for aid granted in the form of repayable instruments, Member States may provide up to 100 % of the extra-costs for fuel determined in line with point d;
- h. aid may not be granted to undertakings that were already in difficulty (within the meaning of GBER) in the accounting period preceding 28 February 2026;

<sup>(46)</sup> By way of derogation, when the aid is granted only after an *ex post* verification of the supporting documentation of the beneficiary and the Member State decides not to include the possibility to grant advance payments in line with point (71), aid may be granted until 31 March 2027 provided the eligible period as defined in point (70)d is respected.

<sup>(47)</sup> If the aid is granted in the form of a tax advantage, the tax liability in relation to which that advantage is granted must have arisen no later than 31 December 2026 or with regard to tax periods ending before or on 31 December 2026.

- i. by way of derogation from point h, aid can be granted to micro or small enterprises (within the meaning of Annex I to GBER) that were already in difficulty in the accounting period preceding 28 February 2026, provided that they are not subject to collective insolvency procedure under national law, and that they have not received rescue aid <sup>(48)</sup> or restructuring aid <sup>(49)</sup>.

(71) Under this Section, the granting authority may make an advance payment to the beneficiary before verifying its relevant supporting documents. When doing so, the granting authority may rely on its own estimations relevant for determining the compliance with the criteria in this Section. The granting authority establishes a process to verify compliance with the relevant requirements ex-post on the basis of actual data and claws back any aid amounts that do not meet the criteria no later than six months after the eligible period has ended.

(72) As an alternative to point (70)d and provided that all other conditions of point (70) are met, Member States may calibrate individual aid amounts, in order to ensure proportionality, on elements like the size and type of beneficiaries' activities, a general estimate of fuel consumption in the sector, or other relevant proxies such as number of vehicles operated, provided the overall nominal amount of aid granted under this Section 2.3 does not exceed EUR 50 000 per undertaking.

### 3. TEMPORARY AMENDMENTS TO CISAF

(73) The Commission considers that the existing possibilities provided under section 4.5 CISAF cannot cater for the exceptional situation of price spikes that can develop in the context of the current crisis related to the situation in the Middle East and its economic effect. This applies to all undertakings eligible under CISAF and in particular to undertakings especially affected by high energy costs and therefore eligible for indirect cost compensation under the ETS Guidelines <sup>(50)</sup>. The Commission therefore considers the following amendments to CISAF to be justified and necessary in the current and unexpected circumstances.

(74) The following derogation from points (120) and (125) CISAF apply until 31 December 2026. The flexibility provided under this point beyond the maximum aid amounts allowed under section 4.5 CISAF does not require additional investments under point (121) CISAF for the additional aid provided according to the following:

- a. As a temporary deviation from point (120) CISAF, the Commission will consider aid to be proportionate if it covers at most a reduction by 70 % of the yearly average wholesale market price in the bidding zone in which the beneficiary is connected provided all other conditions of point (120) CISAF are complied with.
- b. As a temporary deviation from point (125) CISAF, aid granted under section 4.5 CISAF may be cumulated with aid granted under section 3.1 of the ETS Guidelines, provided that the total aid amount relating to the same eligible consumption does not exceed the sum of the maximum aid amount permitted under section 3.1 of the ETS Guidelines and 50 % of the maximum aid amount permitted under point (120) CISAF, including any deviation under point a above.

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(48) Alternatively, if they have received rescue aid, they have reimbursed the loan or terminated the guarantee at the moment of granting of the aid under this Communication.

(49) Alternatively, if they have received restructuring aid, they are no longer subject to a restructuring plan at the moment of granting of the aid under this Communication.

(50) Commission Guidelines on certain State aid measures in the context of the system for greenhouse gas emission allowance trading post-2021 OJ (C 317, 25.9.2020, p. 5) (ETS Guidelines).

#### 4. MONITORING AND REPORTING

- (75) Member States must publish relevant information <sup>(51)</sup> on each individual aid above EUR 100 000 granted under this Communication, and above EUR 10 000 in the primary agriculture and in the fisheries sectors, on the comprehensive State aid website or Commission's IT tool within 6 months from the moment of granting or, for aid in the form of tax advantage, within 1 year from the date the tax declaration is due <sup>(52)</sup>.
- (76) Member States must submit annual reports to the Commission.
- (77) Member States must ensure that detailed records regarding the granting of aid provided for by this Communication are maintained. Such records, which must contain all information necessary to establish that the necessary conditions have been observed, must be maintained for 10 years upon granting of the aid and be provided to the Commission upon request.
- (78) The Commission may request additional information regarding the aid granted, in particular, to verify whether the conditions laid down in the Commission decision approving the aid measure have been met.
- (79) In order to monitor the implementation of this Communication, the Commission may request Member States to provide aggregate information on the use of State aid measures under the present Communication.

#### 5. FINAL PROVISIONS

- (80) The Commission applies this Communication from its date of adoption, including to measures notified prior to that date. The Commission will apply this Communication until 31 December 2026.
- (81) In accordance with the Commission notice on the determination of the applicable rules for the assessment of unlawful State aid <sup>(53)</sup>, the Commission applies this Communication if the aid was granted between 1 March 2026 and 31 December 2026.
- (82) The Commission, in close cooperation with the Member States concerned, ensures swift assessment of measures upon clear and complete notification of measures covered by this Communication. Member States should inform the Commission of their intentions and notify plans to introduce such measures as early and comprehensively as possible. The Commission will provide guidance and assistance to Member States during this process.

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(51) Referring to information required in Annex III to Commission Regulation (EU) No 651/2014 of 17 June 2014. For guarantees, loans, subordinated loans and other forms the nominal value of the underlying instrument will be inserted per beneficiary. For tax and payment advantages, the aid amount of the individual aid can be indicated in ranges.

(52) The State aid transparency public search gives access to State aid individual award data provided by Member States in compliance with the European Union transparency requirements for State aid and can be found at <https://webgate.ec.europa.eu/competition/transparency/public?lang=en>.

(53) OJ C 119, 22.5.2002, p. 22.