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ANNEXES 1 to 2

ANNEXES

to the

COMMUNICATION FROM THE COMMISSION

Guidelines on State aid for climate, environmental protection and energy 2022

{SEC(2022) 70 final} - {SWD(2022) 19 final} - {SWD(2022) 20 final}

ANNEX 1**List of eligible sectors under Section 4.11**

<u>Sectors at significant risk as referred to in Section 4.11.3.1</u>	
NACE code	Description
0510	Mining of hard coal
0620	Extraction of natural gas
0710	Mining of iron ores
0729	Mining of other non-ferrous metal ores
0811	Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate
0891	Mining of chemical and fertiliser minerals
0893	Extraction of salt
0899	Other mining and quarrying n.e.c.
1020	Processing and preserving of fish, crustaceans and molluscs
1031	Processing and preserving of potatoes
1032	Manufacture of fruit and vegetable juice
1039	Other processing and preserving of fruit and vegetables
1041	Manufacture of oils and fats
1062	Manufacture of starches and starch products
1081	Manufacture of sugar
1086	Manufacture of homogenised food preparations and dietetic food
1104	Manufacture of other non-distilled fermented beverages
1106	Manufacture of malt
1310	Preparation and spinning of textile fibres
1320	Weaving of textiles
1330	Finishing of textiles
1391	Manufacture of knitted and crocheted fabrics

1393	Manufacture of carpets and rugs
1394	Manufacture of cordage, rope, twine and netting
1395	Manufacture of non-wovens and articles made from non-wovens, except apparel
1396	Manufacture of other technical and industrial textiles
1411	Manufacture of leather clothes
1431	Manufacture of knitted and crocheted hosiery
1511	Tanning and dressing of leather; dressing and dyeing of fur
1610	Sawmilling and planing of wood
1621	Manufacture of veneer sheets and wood-based panels
1622	Manufacture of assembled parquet floors
1629	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
1711	Manufacture of pulp
1712	Manufacture of paper and paperboard
1722	Manufacture of household and sanitary goods and of toilet requisites
1724	Manufacture of wallpaper
1920	Manufacture of refined petroleum products
2011	Manufacture of industrial gases
2012	Manufacture of dyes and pigments
2013	Manufacture of other inorganic basic chemicals
2014	Manufacture of other organic basic chemicals
2015	Manufacture of fertilisers and nitrogen compounds
2016	Manufacture of plastics in primary forms
2017	Manufacture of synthetic rubber in primary forms
2059	Manufacture of other chemical products n.e.c:
2060	Manufacture of man-made fibres
2110	Manufacture of basic pharmaceutical products

2211	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
2219	Manufacture of other rubber products
2221	Manufacture of plastic plates, sheets, tubes and profiles
2222	Manufacture of plastic packinggoods
2229	Manufacture of other plastic products
2311	Manufacture of flat glass
2312	Shaping and processing of flat glass
2313	Manufacture of hollow glass
2314	Manufacture of glass fibres
2319	Manufacture and processing of other glass, including technical glassware
2320	Manufacture of refractory products
2331	Manufacture of ceramic tiles and flags
2342	Manufacture of ceramic sanitary fixtures
2343	Manufacture of ceramic insulators and insulating fittings
2344	Manufacture of other technical ceramic products
2349	Manufacture of other ceramic products
2351	Manufacture of cement
2391	Production of abrasive products
2399	Manufacture of other non-metallic mineral products n.e.c.
2410	Manufacture of basic iron and steel and of ferro-alloys
2420	Manufacture of tubes, pipes, hollow profiles and related fittings, of steel
2431	Cold drawing of bars
2432	Cold rolling of narrow strip
2434	Cold drawing of wire
2442	Aluminium production
2443	Lead, zinc and tin production
2444	Copper production

2445	Other non-ferrous metal production
2446	Processing of nuclear fuel
2451	Casting of iron
2550	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
2561	Treatment of coating metals
2571	Manufacture of cutlery
2593	Manufacture of wire products, chain and springs
2594	Manufacture of fasteners and screw machine products
2611	Manufacture of electronic components
2720	Manufacture of batteries and accumulators
2731	Manufacture of fibre optic cables
2732	Manufacture of other electronic and electric wires and cables
2790	Manufacture of other electrical equipment
2815	Manufacture of bearings, gears, gearing and driving elements
3091	Manufacture of motorcycles
3099	Manufacture of other transport equipment n.e.c.
<u>Sectors at risk as referred to in Section 4.11.3.1</u>	
NACE code	Description
1011	Processing and preserving of meat
1012	Processing and preserving of poultry meat
1042	Manufacture of margarine and similar edible fats
1051	Operation of dairies and cheese making
1061	Manufacture of grain mill products
1072	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
1073	Manufacture of macaroni, noodles, couscous and similar farinaceous products
1082	Manufacture of cocoa, chocolate and sugar confectionery

1085	Manufacture of prepared meals and dishes
1089	Manufacture of other food products n.e.c.
1091	Manufacture of prepared feeds for farm animals
1092	Manufacture of prepared pet foods
1107	Manufacture of soft drinks; production of mineral waters and other bottled waters
1723	Manufacture of paper stationery
1729	Manufacture of other articles of paper and paperboard
2051	Manufacture of explosives
2052	Manufacture of glues
2332	Manufacture of bricks, tiles and construction products, in baked clay
2352	Manufacture of lime and plaster
2365	Manufacture of fibre cement
2452	Casting of steel
2453	Casting of light metals
2591	Manufacture of steel drums and similar containers
2592	Manufacture of light metal packaging
2932	Manufacture of other parts and accessories for motor vehicles

ANNEX 2

Definition of costs referred in Section 4.12.2

1. Costs by undertakings which have closed or are closing coal, peat and oil shale activities

The following cost categories exclusively, and only if they result from the closure of coal, peat and oil shale activities:

- (a) the cost of paying social welfare benefits resulting from the pensioning-off of workers before they reach statutory retirement age;
- (b) other exceptional expenditure on workers who have lost or who lose their jobs;
- (c) the payment of pensions and allowances outside the statutory system to workers who have lost or who lose their jobs and to workers entitled to such payments before the closure;
- (d) the cost covered by the undertakings for the re-adaptation of workers in order to help them find new jobs outside the coal, peat and oil shale industry, especially training costs;
- (e) the supply of free coal, peat and oil shale to workers who have lost or who lose their jobs and to workers entitled to such supply before the closure, or the monetary equivalent;
- (f) residual costs resulting from administrative, legal or tax provisions which are specific to the coal, peat and oil shale industry;
- (g) additional underground safety work resulting from the closure of coal, peat and oil shale activities;
- (h) mining damage, provided that it has been caused by the coal, peat and oil shale activities which have been closed or which are being closed;
- (i) all duly justified costs related to the rehabilitation of former power plants and mining operations, including:
 - residual costs resulting from contributions to bodies responsible for water supplies and for the removal of waste water;
 - other residual costs resulting from water supplies and the removal of waste water;
- (j) residual costs to cover former workers' health insurance;
- (k) costs related to the cancelling or modification of ongoing contracts (for a maximum value of 6 months of production);
- (l) exceptional intrinsic depreciation provided that it results from the closure of coal, peat and oil shale activities;
- (m) costs of surface recultivation.

The increase in the value of the land must be deducted from the eligible costs for the cost categories referred to in points (g), (h), (i) and (m).

2. Costs made by several undertakings

The following cost categories exclusively:

- (a) increase in contributions, outside the statutory system, to cover social security costs as a result of the drop, following closure of coal, peat and oil shale activities, in the number of contributors;
- (b) expenditure, resulting from the closure of coal, peat and oil shale activities, on the supply of water and the removal of waste water;
- (c) increase in contributions to bodies responsible for supplying water and removing waste water, provided that this increase is the result of a reduction, following the closure of coal, peat and oil shale activities, in the production subject to levy.