



EUROPEAN COMMISSION

Brussels, 18.1.2017

C(2017) 127 final

**Subject:**       **State aid – Italy (Veneto)**  
                          **SA.45697 (2016/N)**  
                          **Aid for co-operation in the forestry sector**

Sir,

The European Commission ("the Commission") wishes to inform Italy that, having examined the information supplied by your authorities on the State aid scheme referred to above, it has decided not to raise any objections to the relevant scheme as it is compatible with the internal market pursuant to Article 107(3)(c) of the Treaty on the Functioning of the European Union ("TFEU").

The Commission has based its decision on the following considerations:

**1. PROCEDURE**

- (1) By letter of 20 June 2016, registered by the Commission on the following day, Italy notified, according to Article 108(3) TFEU, the above mentioned aid scheme.
- (2) The Commission requested additional information by letters of 9 August 2016 and 29 September 2016, which the Italian authorities provided, respectively, by letter of 9 September 2016, registered by the Commission on the same day, and by letter of 21 October 2016, registered by the Commission on 24 October 2016. Additional information was sent by the Italian authorities on 30 November 2016.

S.E. Onorevole Angelino Alfano  
Ministro degli Affari esteri e della Cooperazione Internazionale  
P.le della Farnesina 1  
I - 00194 Roma

## **2. DESCRIPTION**

### **2.1. Title**

- (3) Aid for co-operation in the forestry sector.

### **2.2. Objective**

- (4) With the present notification the Italian authorities wish to set up a State aid scheme for forestry co-operation in the framework of the underlying rural development sub-measures 16.1 and 16.2 of the Rural Development Programme of the Veneto Region for 2014-2020 ("RDP")<sup>1</sup> concerning, respectively:
- support for the establishment and operation of operational groups of the EIP for agricultural productivity and sustainability, and
  - support for pilot projects and for the development of new products, practices, processes and technologies.

### **2.3. Legal basis**

- (5) The notified aid scheme has the following legal bases:
- DGR n. 947 of 28.07.2015 and its Annex "Approval of the Rural Development Programme 2014-2020 for Veneto (...)" as amended by DGR n. 214 of 3.03.2016.
  - DGR n. 1937 of 23.12.2015 and its Annexes.

### **2.4. Duration**

- (6) From the date of the approval by the Commission until 31 December 2023.

### **2.5. Budget**

- (7) The overall budget amounts to EUR 2 000 000, the annual budget amounts to EUR 400 000. The aid will be co-financed at 43.12% by the EAFRD.

### **2.6. Beneficiaries**

- (8) As regards sub-measure 16.1, the beneficiaries are as follows:
- (a) for the phase of innovation brokering, single members of the operational group (OG) to be established;
  - (b) for the management phase of the OG, the OG or its members.
- (9) As regards sub-measure 16.2, the beneficiaries are the OG that implements the project or its members.
- (10) The beneficiaries referred to in recitals (8) and (9) above are undertakings, researchers, consultants, organisations, universities and holders of widespread

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<sup>1</sup> Approved by the Commission on 26 June 2015.

interests, which are SMEs in the meaning of Annex I to Regulation (EU) No 702/2014<sup>2</sup>.

- (11) The number of beneficiaries referred to in recitals (8) and (9) above is estimated to be between 11 and 50.
- (12) Undertakings in difficulty within the meaning of point (35.15) of the European Union Guidelines for State aid in the agricultural and forestry sectors and in rural areas 2014 to 2020 ("the Guidelines")<sup>3</sup> are excluded as beneficiaries referred to in recitals (8) and (9) above.
- (13) Aid will not be granted to undertakings still having at their disposal an earlier unlawful aid that was declared incompatible by a Commission decision (either concerning an individual aid or an aid scheme).

## **2.7. Aid instrument**

- (14) Direct grant.

## **2.8. Description of the aid scheme**

### *2.8.1. Support for the establishment and operation of operational groups of the EIP for agricultural productivity and sustainability (RDP sub-measure 16.1)*

- (15) The measure supports the establishment of OGs and the running costs of the co-operation. The OGs will have to carry out an innovation project using measures under the RDP to support operations that are conducive to the achievement of the RDP objectives and to sharing the results across the Region. The results will be disseminated at national level via the national rural network, and at EU level via the EIP network within the meaning of Article 57(3) of Regulation (EU) No 1305/2013<sup>4</sup>.
- (16) In order to encourage the establishment of OGs, the measure can support a phase of innovation brokering, aimed at identifying the innovative idea and funding methods, at raising awareness and at carrying out the feasibility studies. This phase will thus be potentially useful to the establishment of OGs and to drawing up the activity plan. The non-participation in the phase of innovation brokering does not exclude the possibility to take part in the selection of OGs.
- (17) The OG has to comply with the following conditions:
  - (a) it is composed of at least two entities with legal personality contributing to the implementation of the activity plan;

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<sup>2</sup> Commission Regulation (EU) No 702/2014 of 25 June 2014 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 193, 1.7.2014, p. 1).

<sup>3</sup> OJ C 204, 1.7.2014, p. 1. Amended by the Notice published in OJ C 390, 24.11.2015, p. 4 and by the Corrigendum published in OJ C 265, 21.7.2016, p. 5.

<sup>4</sup> Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487).

- (b) it must be established with a proper administrative form, such as "purpose temporary associations" (*associazioni temporanee di scopo*), network contracts, consortia;
  - (c) it must have rules of procedure establishing roles, organisational arrangements and the assignment of responsibilities for managing the support received;
  - (d) it must ensure the greatest transparency in the process of aggregation and the absence of conflicts of interest;
  - (e) it must include among its members at least two undertakings in the forestry sector, or in the agricultural, agro-food or forestry sectors or an association thereof.
- (18) The following is funded under this measure:
- (a) in the phase of innovation brokering:
    - costs incurred for events and information on the ground;
    - costs for carrying out feasibility studies;
    - costs for the drawing up of the activity plan;
    - costs in respect of administrative activities;
    - operating costs (indirect costs)
  - (b) in the management phase of the OG:
    - administrative and legal costs for the establishment of the OG;
    - running costs of the co-operation;
    - costs for activities to disseminate results;
    - operating costs (indirect costs).
- (19) Costs relating to the ordinary production or service activity carried out by the beneficiaries and expenditure on tangible assets are not eligible for aid.
- (20) The undertakings in the OG must have one operating branch in Veneto.
- (21) For the phase of innovation brokering, support cannot exceed EUR 50 000 to reimburse the eligible expenditure effectively incurred and disbursed, except for the indirect costs referred to in recital (18)(a), for which a flat rate sum of 15% of eligible staff costs<sup>5</sup> is foreseen. This phase must be completed within 12 months from the granting of the aid. The aid intensity is 100% of the eligible expenditure.

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<sup>5</sup> By virtue of Article 68(1)(b) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund

- (22) For the activities of the OG, the eligible expenditure cannot exceed 15% of the overall expenditure under the OG's activity plan and support cannot exceed EUR 250 000 to reimburse the eligible expenditure effectively incurred and disbursed, except for the indirect costs referred to in recital (18)(b), for which a flat rate sum of 15% of eligible staff costs is foreseen. The aid is granted for a period appropriate to implement the OG's activity plan, which must be completed within no more than five years from the granting of the aid. The aid intensity is 100% of the eligible expenditure.

2.8.2. *Support for pilot projects and for the development of new products, practices, processes and technologies (RDP sub-measure 16.2)*

- (23) The measure supports the implementation of pilot projects and demonstration projects and the development of new products, practices, processes and technologies, as well as the dissemination of the results obtained. The measure can also be launched as part of the OG's activity plan.
- (24) Eligible for aid under this measure are the costs incurred to develop a project in co-operation, namely:
- (a) administrative and legal costs for the establishment of the group;
  - (b) costs of technical and scientific materials and equipment;
  - (c) costs for the purchase of patents, software and licences;
  - (d) costs for external works, materials and templates for the production of prototypes;
  - (e) costs for the consultation of external experts;
  - (f) costs for the dissemination of the project's results;
  - (g) personnel costs, including mission and travel costs;
  - (h) consumables;
  - (i) operating costs (indirect costs).

Where the pilot project or development project is included in the OG's activity plan, the costs under point (a) and (f) above are supported by RDP sub-measure 16.1.

- (25) The dissemination of the results shall be included in the project. The project must be able to demonstrate its positive contribution to the needs of innovation, the cross-cutting themes of protecting the environment, of mitigating and adapting to climate change. The maximum duration is two years for pilot projects and five years for other types of projects.

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for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

- (26) Projects are eligible when the expenditure is at least EUR 30 000 and does not exceed EUR 500 000. The support reimburses the eligible expenditure effectively incurred and disbursed, except for indirect costs referred to in recital (24)(i), for which a flat rate sum of 15% of eligible staff costs is foreseen.
- (27) The aid intensity is 100 % of the eligible expenditure for the costs referred to in recital (24) (a) and (e) to (h). For the eligible costs referred to in recital (24)(b), (c) and (d), the Italian authorities explained that such direct costs constitute indeed investments, however that they are conducive to the carrying out of the research and innovation activities. Therefore, where aid is granted directly to the research and knowledge-dissemination organisation, the aid intensity for the eligible costs referred to in recital (24)(b), (c) and (d) is 100%. For such cases, the Italian authorities committed to support only projects of interest to all undertakings active in the particular forestry sectors or sub-sectors concerned, to comply with the publication requirements set out in points (625) and (626) of the Guidelines and to consider eligible only the depreciation costs corresponding to the life of the project, as calculated on the basis of generally accepted accounting principles. In the event that other aid beneficiaries than the research and knowledge-dissemination organisation would participate in the sub-measure in question, support for the eligible costs referred to in recital (24)(b), (c) and (d) will be limited to the maximum aid intensities specified in the relevant Sections of the Guidelines on investment aid in the forestry sector. Where, for example, a project is aimed at the development, modernisation or adaptation of forestry, the aid intensity would be 40%.

### *2.8.3. Common features to both aid measures*

- (28) The aid application has to be submitted to the competent authority before the start of the relevant project or activity and must contain the applicant's name, the size of the undertaking, a description of the project or activity including its location and start and end dates, the amount of aid needed to carry it out and the eligible costs.
- (29) Value added tax (VAT) is not eligible for support except where it is not recoverable by the beneficiary.
- (30) The aid under the notified scheme cannot be cumulated with aid received from other local, regional, national or Union schemes or with de minimis aid to cover the same eligible costs.

## **2.9. Other commitments**

- (31) Italy has informed the Commission that in order to comply with the transparency requirement the publication of the aid scheme and the individual aid grants above 60 000 EUR will be done through the following web page <http://www.regione.veneto.it/web/guest/aiuti-di-stato-pubblicazione-e-informazione>. Italy committed that the information will be kept for at least 10 years and will be available for the general public without restrictions.

- (32) The Italian authorities confirmed that the aid will comply with the relevant provisions of competition law, in particular with Articles 101 and 102 TFEU, as they apply by virtue of Articles 206 to 210 of Regulation (EU) No 1308/2013<sup>6</sup>.
- (33) The Italian authorities have committed to adapt the notified aid scheme to bring it in line with the State aid rules applicable after the expiry of the Guidelines.

### 3. ASSESSMENT

#### 3.1. Existence of aid - Application of Article 107(1) TFEU

- (34) According to Article 107(1) of the TFEU, "[s]ave as otherwise provided in the Treaties, any aid granted by a Member State or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it affects trade between Member States, be incompatible with the internal market".
- (35) The qualification of a measure as aid within the meaning of this provision therefore requires the following cumulative conditions to be met: (i) the measure must be imputable to the State and financed through State resources; (ii) it must confer an advantage on its recipient; (iii) that advantage must be selective; and (iv) the measure must distort or threaten to distort competition and affect trade between Member States.
- (36) The scheme in question confers an advantage on its recipients. This advantage is granted through State resources (recital (7)) and it favours mainly undertakings active in the forestry sector (recitals (8)-(10), in connection with recital (17)(e)) by strengthening their competitive position. According to the case law of the Court of Justice, the mere fact that the competitive position of an undertaking is strengthened compared to other competing undertakings, by giving it an economic benefit which it would not otherwise have received in the normal course of its business, points to a possible distortion of competition<sup>7</sup>.
- (37) Pursuant to the case law of the Court of Justice, aid to an undertaking appears to affect trade between Member States where that undertaking operates in a market open to intra-EU trade<sup>8</sup>. The aid beneficiaries operate on the forestry market, where intra-EU trade takes place. Statistical data show that 425,351 mio m<sup>3</sup> roundwood have been produced within the Union in 2014. The same year Italy imported 3,179 mio di m<sup>3</sup> from other Member States and exported 179 000 m<sup>3</sup> to other Member States<sup>9</sup>. The sector concerned is thus open to competition at EU level and therefore sensitive to any measure in favour of the production in one or more Member States. Therefore, the present scheme is liable to distort competition and to affect trade between Member States.

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<sup>6</sup> Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).

<sup>7</sup> Judgment of the Court of 17 September 1980 in Case 730/79 *Philip Morris Holland BV v Commission of the European Communities*, ECLI:EU:C:1980:209.

<sup>8</sup> See in particular the judgment of the Court of 13 July 1988 in Case 102/87 *French Republic v Commission of the European Communities*, ECLI:EU:C:1988:391.

<sup>9</sup> EUROSTAT database, Roundwood production and trade.

- (38) In light of the above, the conditions of Article 107(1) TFEU are fulfilled. It can therefore be concluded that the proposed scheme constitutes State aid within the meaning of that Article.

### **3.2. Lawfulness of the aid – Application of Article 108(3) TFEU**

- (39) The aid scheme was notified to the Commission on 20 June 2016. It has not been implemented yet. Therefore, Italy has complied with its obligation under Article 108(3) TFEU.

### **3.3. Compatibility of the aid**

- (40) State aid may only be considered compatible with the internal market if it can benefit from one of the derogations provided for in the TFEU.

#### *3.3.1. Application of Article 107(3)(c) TFEU*

- (41) Under Article 107(3)(c) TFEU, an aid may be considered compatible with the internal market, if it is found to facilitate the development of certain economic activities or of certain economic areas, where such aid does not adversely affect trading conditions to an extent contrary to the common interest.
- (42) For this derogation to be applicable, the aid must comply with the relevant Union State aid rules.

#### *3.3.2. Application of the Guidelines*

- (43) As regards the notified aid scheme, Part I and Part II, Chapters 2.6 "Aid for co-operation in forestry sector" and 2.9.1 "Aid for research and development in the forest sector" of the Guidelines are applicable.

##### **3.3.2.1. Common Assessment Principles**

###### *Contribution to a common objective*

- (44) According to point (46) of the Guidelines, the Commission considers that measures, implemented pursuant to and in conformity with Regulation (EU) No 1305/2013 and its implementing and delegated acts or as an additional national financing in the framework of a rural development programme, are per se consistent with and contribute to the objectives of rural development. The notified aid scheme is part of Veneto's RDP for 2014-2020 (recital (4)) and therefore the requirement for contribution to a common objective is complied with.

###### *Need for State intervention*

- (45) Since the present scheme fulfils the specific conditions laid down in the relevant section of Part II of the Guidelines, as analysed below under section 3.3.2.2, the Commission considers, in line with point (55) of the Guidelines, that the aid is necessary to address the objective of common interest.

###### *Appropriateness of aid*

- (46) Pursuant to point (56) of the Guidelines, an aid is appropriate if no other less distortive policy instrument or other less distortive type of aid make it possible to



achieve the same contribution to the objectives of CAP and in particular rural development.

- (47) Since the present scheme fulfils the specific conditions laid down in the relevant section of Part II of the Guidelines, as analysed below under section 3.3.2.2, in line with point (57) of the Guidelines the Commission considers the policy instrument appropriate.
- (48) According to point (61) of the Guidelines, the Commission further considers as regards rural development measures, co-financed by EAFRD or granted as an additional financing for such co-financed rural development measures, that aid granted in the form provided for in the respective rural development measure is an appropriate aid instrument. As the notified aid scheme is aimed to give State aid clearance to the relevant RDP measures (recital (4)), this condition is met.
- (49) Therefore the Commission considers the aid to be appropriate.

*Incentive effect and need for aid*

- (50) It follows from recital (28) above that work on the relevant activity will only start after the beneficiary has submitted an aid application to the national authorities and that the aid application will include the elements required under point (71) of the Guidelines. Therefore, the incentive effect requirement is complied with.

*Proportionality of the aid*

- (51) Pursuant to point (84) of the Guidelines, proportionality is fulfilled if the eligible costs are in line with the specific conditions set out in Part II of the Guidelines and the maximum aid intensities for each type of aid are respected. As shown in section 3.3.2.2 below, the aid intensities and the eligible costs of the notified aid scheme comply with the specific conditions set out in Part II of the Guidelines.
- (52) As described in recital (29), VAT is not eligible except where it is not recoverable, in line with point (86) of the Guidelines.
- (53) Points (99) and (100) of the Guidelines contain rules on cumulation. As no cumulation is possible, as specified in recital (30) above, these points are not applicable to the scheme at hand.
- (54) On the basis of the foregoing, the Commission considers that the requirement of proportionality is complied with.

*Avoidance of undue negative effects on competition and trade*

- (55) According to point (113) of the Guidelines, the Commission considers that where an aid fulfils the conditions and does not exceed the relevant maximum aid intensities, laid down in the applicable Sections of Part II of those Guidelines, the negative effect on competition and trade is limited to the minimum. The notified aid scheme fulfils the conditions laid down in Sections 2.6 and 2.9.1 of Part II of the Guidelines, as shown under section 3.3.2.2 below.
- (56) As regards investments in the forestry sector, the supported projects are limited to certain ceilings (recitals (21), (22) and (26)) and limited in time (recitals (21) and

(25)). The Commission therefore considers that the impact on distortion of competition and trade of the aid granted at the individual level of the beneficiaries is limited. Furthermore, given the local nature of the supported projects (recital (20)) and a wide range of sectors involved (recital (10) in combination with recital (17)(e)), any impact of the scheme on competition and trade on a cumulative level can be considered as limited as well. It can, therefore, be concluded that no significant distortion of competition and trade can be identified in line with points (115) and (116) of the Guidelines.

### *Transparency*

- (57) As shown in recital (31), the transparency requirement is complied with.

#### 3.3.2.2. Specific assessment according to the category of aid

##### *Aid for co-operation in forestry sector (Section 2.6 of the Guidelines)*

- (58) According to point (573) of the Guidelines, aid for co-operation involving at least two actors in the forestry sector or in the forestry and agricultural sectors must be granted under the conditions set out in Section 1.1.11 of Part II of the Guidelines. The notified aid scheme encompasses aid for co-operation approaches among different undertakings in the agricultural, forestry and agro-food sectors and other actors that contribute to achieving the objectives and priorities of the rural development policy as well as for the establishment and operation of operational groups of the EIP for agricultural productivity (recitals (15), (23) and (25) above). The conditions of point (573) of the Guidelines in connection with point (315)(a) and (c) are therefore met.
- (59) As described in recitals (15) and (23) above, the notified aid scheme covers activities falling within the scope of point (316)(a) and (b) of the Guidelines.
- (60) Points (317) to (319) of the Guidelines are not applicable to the notified aid scheme.
- (61) The conditions set out in point (320) of the Guidelines on the application of the relevant provisions of competition law are met (recital (32) above).
- (62) The eligible costs described in recitals (18) and (24) above fall within the scope of point (321)(a), (b), (c), (d) and (e) of the Guidelines.
- (63) The aid is limited to a maximum period of one year for innovation brokering, to two years for pilot projects and to five years for other projects (recitals (21) and (25)). Therefore, the condition of point (322) of the Guidelines is complied with.
- (64) As described in recitals (21), (22), (26) and (27), the aid intensities foreseen in the notified scheme are in line with the aid intensity laid down in point (323) of the Guidelines.
- (65) According to point (576) of the Guidelines in connection with point (324) thereof, direct costs referred to in point (321)(d) must be limited to the eligible costs and maximum aid intensities of investment aid in the forestry sector, as specified in Section 2.1 of Part II of the Guidelines on investment aid. This condition is met (recital (27)).

- (66) The Commission concludes that the specific conditions set out in Section 2.6 of Part II of the Guidelines are complied with.

*Aid for research and development in the forest sector (Section 2.9.1 of the Guidelines)*

- (67) As described in recital (27), this Section applies only to the eligible costs referred to in recital (24)(b), (c) and (d) and only where such costs are borne by the research and knowledge-dissemination organisation in the OG.
- (68) As specified in recital (27), the aided project will have to be of interest to all undertakings active in the particular forestry sectors or sub-sectors concerned. The condition of point (624) of the Guidelines is therefore met.
- (69) The Italian authorities committed to comply with the publication requirements set out in points (625) and (626) of the Guidelines (recital (27)).
- (70) It follows from recital (67) above that the conditions of point (627) of the Guidelines are complied with.
- (71) The eligible costs in question fall with the scope of point (628)(b) and (d) of the Guidelines.
- (72) The aid intensity of 100% is in line with the provisions of point (622) of the Guidelines.
- (73) The Commission concludes that the specific conditions set out in Section 2.9.1 of Part II of the Guidelines are complied with.

### **3.4. Other conditions**

- (74) In accordance with point (719) of the Guidelines the Commission only authorises schemes of limited duration. Aid schemes that can benefit from co-financing under Regulation (EU) No 1305/2013 should be limited to the duration of the programming period 2014-2020. As specified in recitals (6) and (7) above, the notified aid scheme is co-financed by the EAFRD and is proposed to be in place until 31 December 2023, which corresponds to the duration of the RD programming period<sup>10</sup>. The requirements of point (719) of the Guidelines are therefore met.
- (75) The Commission takes note that undertakings in difficulty (recital (12)) and undertakings still having at their disposal an earlier unlawful aid that was declared incompatible by a Commission decision (recital (13)) are excluded from any support in line, respectively, with point (26) and point (27) of the Guidelines.
- (76) The Guidelines are applicable until 31 December 2020 according to point (737) thereof. In that regard, the Commission takes note of the commitment made by the Italian authorities to adapt the notified aid scheme to bring it in line with the State aid rules applicable after the expiry of the Guidelines (recital (33)).

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<sup>10</sup> By virtue of Article 65(2) of Regulation (EU) No 1303/2013.

(77) On the basis of the above, the Commission therefore concludes that the notified aid scheme complies with the relevant provisions of the Guidelines.

#### 4. CONCLUSION

The Commission has accordingly decided not to raise objections to the notified scheme on the grounds that it is compatible with the internal market pursuant to Article 107(3)(c) TFEU.

If any parts of this letter are covered by the obligation of professional secrecy according to the Commission communication on professional secrecy in State aid decisions<sup>11</sup> and should not be published, please inform the Commission within fifteen working days of notification of this letter. If the Commission does not receive a reasoned request by that deadline Italy will be deemed to agree to the publication of the full text of this letter. If Italy wishes certain information to be covered by the obligation of professional secrecy please indicate the parts and provide a justification in respect of each part for which non-disclosure is requested.

Your request should be sent electronically via the secured e-mail system Public Key Infrastructure (PKI) in accordance with Article 3(3) of Commission Regulation (EC) No 794/2004<sup>12</sup>, to the following address: [agri-state-aids-notifications@ec.europa.eu](mailto:agri-state-aids-notifications@ec.europa.eu).

For the Commission

Phil HOGAN  
Member of the Commission

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<sup>11</sup> Commission communication C(2003) 4582 of 1 December 2003 on professional secrecy in State aid decisions (OJ C 297, 9.12.2003, p. 6).

<sup>12</sup> Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EU) 2015/1589 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union (OJ L 140, 30.4.2004, p. 1).