

Annex I

DEFINITION OF MICRO, SMALL AND MEDIUM-SIZED ENTERPRISES

Article 1

Enterprise

An enterprise is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, in particular, self-employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity.

Article 2

Staff headcount and financial ceilings determining enterprise categories

1. The category of micro, small and medium-sized enterprises (SMEs) is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.
2. Within the SME category, a small enterprise is defined as an enterprise which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million.
3. Within the SME category, a microenterprise is defined as an enterprise which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million.

Article 3

Types of enterprise taken into consideration in calculating staff numbers and financial amounts

1. An "autonomous enterprise" is any enterprise which is not classified as a partner enterprise within the meaning of paragraph 2 or as a linked enterprise within the meaning of paragraph 3.
2. "Partner enterprises" are all enterprises which are not classified as linked enterprises within the meaning of paragraph 3 and between which there is the following relationship: an enterprise (upstream enterprise) holds, either solely or jointly with one or more linked enterprises within the meaning of paragraph 3, 25 % or more of the capital or voting rights of another enterprise (downstream enterprise).

However, an enterprise may be ranked as autonomous, and thus as not having any partner enterprises, even if this 25 % threshold is reached or exceeded by the following investors, provided that those investors are not linked, within the meaning of paragraph 3, either individually or jointly to the enterprise in question:

- (a) public investment corporations, venture capital companies, individuals or groups of individuals with a regular venture capital investment activity who invest equity capital in unquoted businesses ("business angels"), provided the total investment of those business angels in the same enterprise is less than EUR 1 250 000;
- (b) universities or non-profit research centres;
- (c) institutional investors, including regional development funds;
- (d) autonomous local authorities with an annual budget of less than EUR 10 million and fewer than 5000 inhabitants.

3. "Linked enterprises" are enterprises which have any of the following relationships with each other:

(a) an enterprise has a majority of the shareholders' or members' voting rights in another enterprise;

(b) an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;

(c) an enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;

(d) an enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise.

There is a presumption that no dominant influence exists if the investors listed in the second subparagraph of paragraph 2 are not involving themselves directly or indirectly in the management of the enterprise in question, without prejudice to their rights as stakeholders.

Enterprises having any of the relationships described in the first subparagraph through one or more other enterprises, or any one of the investors mentioned in paragraph 2, are also considered to be linked.

Enterprises which have one or other of such relationships through a natural person or group of natural persons acting jointly are also considered linked enterprises if they engage in their activity or in part of their activity in the same relevant market or in adjacent markets.

An "adjacent market" is considered to be the market for a product or service situated directly upstream or downstream of the relevant market.

4. Except in the cases set out in paragraph 2, second subparagraph, an enterprise cannot be considered an SME if 25 % or more of the capital or voting rights are directly or indirectly controlled, jointly or individually, by one or more public bodies.

5. Enterprises may make a declaration of status as an autonomous enterprise, partner enterprise or linked enterprise, including the data regarding the ceilings set out in Article 2. The declaration may be made even if the capital is spread in such a way that it is not possible to determine exactly by whom it is held, in which case the enterprise may declare in good faith that it can legitimately presume that it is not owned as to 25 % or more by one enterprise or jointly by enterprises linked to one another. Such declarations are made without prejudice to the checks and investigations provided for by national or Union rules.

Article 4

Data used for the staff headcount and the financial amounts and reference period

1. The data to apply to the headcount of staff and the financial amounts are those relating to the latest approved accounting period and calculated on an annual basis. They are taken into account from the date of closure of the accounts. The amount selected for the turnover is calculated excluding value added tax (VAT) and other indirect taxes.

2. Where, at the date of closure of the accounts, an enterprise finds that, on an annual basis, it has exceeded or fallen below the headcount or financial ceilings stated in Article 2, this will not result in the loss or acquisition of the status of medium-sized,

small or microenterprise unless those ceilings are exceeded over two consecutive accounting periods.

3. In the case of newly established enterprises whose accounts have not yet been approved, the data to apply is to be derived from a bona fide estimate made in the course of the financial year.

Article 5

Staff headcount

The headcount corresponds to the number of annual work units (AWU), i.e. the number of persons who worked full-time within the enterprise in question or on its behalf during the entire reference year under consideration. The work of persons who have not worked the full year, the work of those who have worked part-time, regardless of duration, and the work of seasonal workers are counted as fractions of AWU. The staff consists of:

- (a) employees;
- (b) persons working for the enterprise being subordinated to it and deemed to be employees under national law;
- (c) owner-managers;
- (d) partners engaging in a regular activity in the enterprise and benefiting from financial advantages from the enterprise.

Apprentices or students engaged in vocational training with an apprenticeship or vocational training contract are not included as staff. The duration of maternity or parental leaves is not counted.

Article 6

Establishing the data of an enterprise

1. In the case of an autonomous enterprise, the data, including the number of staff, are determined exclusively on the basis of the accounts of that enterprise.

2. The data, including the headcount, of an enterprise having partner enterprises or linked enterprises are determined on the basis of the accounts and other data of the enterprise or, where they exist, the consolidated accounts of the enterprise, or the consolidated accounts in which the enterprise is included through consolidation.

To the data referred to in the first subparagraph are added the data of any partner enterprise of the enterprise in question situated immediately upstream or downstream from it. Aggregation is proportional to the percentage interest in the capital or voting rights (whichever is greater). In the case of cross-holdings, the greater percentage applies.

To the data referred to in the first and second subparagraph is added 100 % of the data of any enterprise, which is linked directly or indirectly to the enterprise in question, where the data were not already included through consolidation in the accounts.

3. For the application of paragraph 2, the data of the partner enterprises of the enterprise in question are derived from their accounts and their other data, consolidated if they exist. To these is added 100 % of the data of enterprises which are linked to these partner enterprises, unless their accounts data are already included through consolidation.

For the application of the same paragraph 2, the data of the enterprises which are linked to the enterprise in question are to be derived from their accounts and their other data, consolidated if they exist. To these is added, pro rata, the data of any possible

partner enterprise of that linked enterprise, situated immediately upstream or downstream from it, unless it has already been included in the consolidated accounts with a percentage at least proportional to the percentage identified under the second subparagraph of paragraph 2.

4. Where in the consolidated accounts no staff data appear for a given enterprise, staff figures are calculated by aggregating proportionally the data from its partner enterprises and by adding the data from the enterprises to which the enterprise in question is linked.

Annex II

**INFORMATION REGARDING STATE AID EXEMPTED UNDER THIS
REGULATION**

(Text with EEA relevance¹)

to be provided as laid down in Article 10(1)(a)

PART I

| | | |
|---|--|---|
| Aid reference | <i>(to be completed by the Commission)</i> | |
| Member State | ..... |  |
| Member State reference number | ..... |  |
| Region | Name of the Region (NUTS²) | Regional aid status³ |
| Granting authority | Name | ..... |
| | Postal address | ..... |
| | Web address | ..... |
| Title of the aid measure | ..... |  |
| National legal basis (Reference to the relevant national official publication) | ..... ..... ..... |  |
| Web link to the full text of the aid measure | ..... |  |
| Type of measure | <input type="checkbox"/> Scheme | Name of the beneficiary and the group⁴ it belongs to |
| | <input type="checkbox"/> Ad hoc aid | |
| Amendment of an existing aid scheme or ad hoc aid | | Commission aid reference |
| | <input type="checkbox"/> Prolongation | ..... |
| | <input type="checkbox"/> Modification | ..... |

¹ Applicable only to aid concerning forestry sector and products not listed in Annex I to the Treaty.

² NUTS - Nomenclature of Territorial Units for Statistics. Typically, the region is specified at level 2.

³ Article 107(3)(a) Treaty on Functioning of the European Union (status 'A'), Article 107(3)(c) Treaty on Functioning of the European Union (status 'C'), unassisted areas namely areas that are not eligible for regional aid (status 'N').

⁴ An undertaking for the purposes of rules on competition laid down in the Treaty and for the purposes of this Regulation is any entity engaged in an economic activity, regardless of its legal status and the way in which it is financed. The Court of Justice has ruled that entities which are controlled (on a legal or on a de facto basis) by the same entity should be considered as one undertaking

| | | | |
|-------------------------------------|--|---|--------------------------------|
| Duration⁵ | <input type="checkbox"/> Scheme | dd/mm/yyyy to dd/mm/yyyy | |
| Date of granting | <input type="checkbox"/> Ad hoc aid | dd/mm/yyyy | |
| Economic sector(s) concerned | Please specify at NACE group level⁶ | ..... ..... ..... |  |
| Type of beneficiary | <input type="checkbox"/> SME | | |
| | <input type="checkbox"/> Large undertakings | | |
| Budget | <input type="checkbox"/> Scheme: Annual amount⁷ | National currency... (full amounts) | |
| | <input type="checkbox"/> Scheme: Overall amount⁸ | National currency... (full amounts) | |
| | <input type="checkbox"/> Ad hoc aid: Overall amount⁹ | National currency... (full amounts) | |
| | For guarantees¹⁰ | National currency... (full amounts) | |
| Aid instrument | <input type="checkbox"/> Direct grant/ Interest rate subsidy | | |
| | <input type="checkbox"/> Subsidised services | | |
| | <input type="checkbox"/> Loan/ Repayable advances | | |
| | <input type="checkbox"/> Guarantee (where appropriate with a reference to the Commission decision¹¹) | | |
| | <input type="checkbox"/> Tax advantage or tax exemption | | |
| | <input type="checkbox"/> Other (please specify) Indicate to which broad category below it would fit best in terms of its effect/function: <input type="checkbox"/> Grant <input type="checkbox"/> Loan <input type="checkbox"/> Guarantee <input type="checkbox"/> Tax advantage | | |
| If co-financed by EU fund(s) | Name of EU fund(s): | Amount of funding | National currency... |
|  | ..... ..... | (as per EU fund) | (full amounts) |

⁵ Period during which the granting authority can commit itself to grant the aid.
⁶ NACE Rev. 2 - Statistical classification of Economic Activities in the European Union. Typically, the sector shall be specified at group level.
⁷ In case of an aid scheme: Indicate the annual amount of the budget planned under the scheme or the estimated tax loss per year for all aid instruments contained in the scheme.
⁸ In case of an aid scheme: Indicate the overall amount of the budget planned under the scheme or the estimated tax loss for its whole duration for all aid instruments contained in the scheme.
⁹ In case of an *ad hoc* aid award: Indicate the overall aid amount/tax loss.
¹⁰ For guarantees, indicate the (maximum) amount of loans guaranteed.
¹¹ Where appropriate, reference to the Commission decision approving the methodology to calculate the gross grant equivalent, in accordance with article 5(2)(c)(ii) of this Regulation.

PART II

Please indicate under which provision of this Regulation the aid is implemented.

| Primary objectives ¹² | Maximum aid intensity in % | Maximum aid amount in national currency (in full amounts) ¹³ |
|---|----------------------------|---|
| <input type="checkbox"/> Aid for tangible or intangible investments in agricultural holding linked to primary agricultural production (Article 14) | | |
| <input type="checkbox"/> Aid for land consolidation (article 15) | | |
| <input type="checkbox"/> Aid for investments concerning the relocation of farm buildings (Article 16) | | |
| <input type="checkbox"/> Aid for investments in connection with the processing and marketing of agricultural products (Article 17) | | |
| <input type="checkbox"/> Start-up aid for young farmers and the development of small farms (Article 18) | | |
| <input type="checkbox"/> Start-up aid for producer groups and organisations (Article 19) | | |
| <input type="checkbox"/> Aid for participation of producers of agricultural products in quality schemes (Article 20) | | |
| <input type="checkbox"/> Aid for knowledge transfer and information actions (Article 21) | | |
| <input type="checkbox"/> Aid for advisory services (Article 22) | | |
| <input type="checkbox"/> Aid for farm replacement services (Article 23) | | |
| <input type="checkbox"/> Aid for the promotional measures in favour of agricultural products (Article 24) | | |
| <input type="checkbox"/> Aid to compensate for losses caused by adverse climatic events which can be assimilated to a natural disaster (Article 25) | | |
| <input type="checkbox"/> Aid for combating animal diseases and plant pests (Article 26) | | |

¹² Multiple objectives are possible; in this case indicate all objectives

¹³ The aid amount is given per objective; if necessary, in case of scheme, the budget needs to be split according to the objectives.

| | | |
|--|---|--|
| <input type="checkbox"/> Aid to the livestock sector (Article 27) | | |
| <input type="checkbox"/> Aid for the payment of insurance premiums (Article 28) | | |
| <input type="checkbox"/> Aid for research and development in the agricultural sector (Article 29) | | |
| <input type="checkbox"/> Aid to make good the damage caused by natural disaster in the agricultural sector (Article 30) | | |
| Type of natural disaster | <input type="checkbox"/> earthquake <input type="checkbox"/> avalanche <input type="checkbox"/> landslide <input type="checkbox"/> flood <input type="checkbox"/> tornado <input type="checkbox"/> hurricane <input type="checkbox"/> volcanic eruption <input type="checkbox"/> wild fire | |
| Date of occurrence of the natural disaster | dd/mm/yyyy to dd/mm/yyyy | |
| <input type="checkbox"/> Aid for investments in favour of conservation of cultural and natural heritage located on the agricultural holding (Article 31) | | |
| <input type="checkbox"/> Aid for afforestation and creation of woodland (Article 32) | | |
| <input type="checkbox"/> Aid for agroforestry systems (Article 33) | | |
| <input type="checkbox"/> Aid for prevention and restoration of damage to forests from forest fire, natural disasters, adverse climatic events, diseases, pests and catastrophic events (Article 34) | | |
| <input type="checkbox"/> Aid for investments improving the resilience and environmental value of forest ecosystems (Article 35) | | |
| <input type="checkbox"/> Aid for disadvantages related to Natura 2000 forest areas (Article 36) | | |
| <input type="checkbox"/> Aid for forest- environmental and climate services and forest conservation (Article 37) | | |
| <input type="checkbox"/> Aid for knowledge transfer and information actions in the forestry sector (Article 38) | | |
| <input type="checkbox"/> Aid for advisory services in the forest sector (Article 39) | | |
| <input type="checkbox"/> Aid for investments in infrastructure related to development, modernisation or adaptation of forestry (Article 40) | | |

| | | |
|--|--|--|
| <input type="checkbox"/> Aid for investments in new forestry technologies and in processing, mobilising and marketing of forestry products (Article 41) | | |
| <input type="checkbox"/> Aid for investments concerning the processing of agricultural products into non-agricultural products or the production of cotton (Article 42) | | |
| <input type="checkbox"/> Business start-up aid for non-agricultural activities in rural areas (Article 43) | | |
| <input type="checkbox"/> Aid for advisory services for SMEs in rural areas (Article 44) | | |
| <input type="checkbox"/> Aid for knowledge transfer and information actions in favour of SMEs in rural areas (Article 45) | | |
| <input type="checkbox"/> Aid for new participation of farmers in quality schemes for cotton or foodstuff (Article 46) | | |
| <input type="checkbox"/> Aid for information and promotion activities concerning cotton and foodstuffs covered by a quality scheme (Article 47) | | |

Annex III

FORM FOR THE PUBLICATION OF INFORMATION ON INDIVIDUAL AID AWARDS

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| Aid reference | | |
| Where appropriate, the scheme under which the aid is granted | | |
| Member State | | |
| Granting authority | Name | |
| | Postal address | |
| | Web address | |
| Name of the beneficiary, VAT number and the group it belongs to | | |
| Type of beneficiary | <i>SME</i> | |
| | <i>Large enterprise</i> | |
| Region in which the beneficiary is located | Name of the Region (NUTS¹⁴) | Regional aid status¹⁵ |
| | <i>NACE Rev. 2 and short description</i> | |
| Economic sector(s) in which the beneficiary is active | | |
| Aid element, expressed as full amount in national currency¹⁶ | | |
| Aid instrument¹⁷ | Grant | |
| | Subsidised services | |
| | Interest rate subsidy | |
| | Loan | |
| | Repayable advances | |
| | Guarantee (where appropriate with a reference to the Commission decision) | |
| | Tax advantages | |
| | Other (please specify) | |
| Date of granting | dd/mm/yyyy | |

¹⁴ NUTS - Nomenclature of Territorial Units for Statistics. Typically, the region is specified at level 2.

¹⁵ Article 107(3)(a) of the Treaty of Functioning of the European Union (status 'A'), Article 107(3)(c) of the Treaty of Functioning of the European Union (status 'C'), unassisted areas i.e. areas not eligible for regional aid (status 'N').

¹⁶ Gross grant equivalent.

¹⁷ If the aid is granted through multiple aid instruments, the aid amount shall be provided by instrument.

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| Objective of the aid (list) | |
| Legal basis, including the implementing provisions | |
| | |

Annex IV

PROVISIONS FOR THE MEMBER STATE'S SINGLE WEBSITE

- (1) Member States shall organise their single State aid website, on which to publish the information laid down in Article 12(2) in a way to allow easy access to the information.
- (2) Access to the website shall be provided by a search tool or a search user interface ('the search function'). By that search function, all individual information shall be searchable and in any combination thereof. The result of the search function shall also be available for download, in at least two different formats according to common standards, to allow the information for further processing (i) in a spread sheet, e.g. XLS, CSV, or (ii) through other means using web techniques, e.g. XML, HTML.
- (3) Access to the website shall be allowed for any interested party without restrictions. No prior user registration shall be required to access the website.