NOTIFICATION TEMPLATE FOR THE TEMPORARY FRAMEWORK FOR STATE AID MEASURES TO SUPPORT THE ECONOMY IN THE CURRENT COVID-19 OUTBREAK*


The Commission invites Member States to provide in their notification:

- the general information under Section I (including the language waiver in Annex I) and
- the additional information under the different points in Section II below:
  - Point 1: for aid under section 3.1 of the TF COVID-19 as amended - Aid in form of direct grant, repayable advance or tax advantages,
  - Point 2: for aid under section 3.2 of the TF COVID-19 as amended – Aid in form of guarantees on loans;
  - Point 3: for aid under section 3.3 of the TF COVID-19 as amended– Aid in form of subsidised interest rates for loans;
  - Point 4: for aid under section 3.6 of the TF COVID-19 as amended – Aid for COVID-19 relevant research and development;
  - Point 5: for aid under section 3.7 of the TF COVID-19 as amended: Investment aid for testing and upscaling infrastructures;
  - Point 6: for aid under section 3.8 of the TF COVID-19 as amended: Investment aid for the production of COVID-19 relevant products;
  - Point 7: for aid under section 3.9 of the TF COVID-19 as amended: Aid in form of deferrals of taxes and/or suspensions social security contributions;
  - Point 8: for aid under section 3.10 of the TF COVID-19 as amended: Aid in form of wage subsidies for employees to avoid lay-offs or the wage equivalent for self-employed to preserve their employment during the COVID-19 outbreak.

* for section 3.11 a separate notification template will be published

---


SECTION I: GENERAL INFORMATION

1. **Description of the serious disturbance in the economy of your country and the official reaction of your authorities**

   Considering that the COVID-19 outbreak affects all Member States and that the containment measures taken by Member States impact undertakings, the Commission considers that State aid is justified and can be declared compatible with the internal market on the basis of Article 107(3)(b) TFEU. The information below aims at clarifying the country specific situation:

   - Data on the economic impact of the COVID-19 outbreak in your country, notably in the sectors covered by the scheme, information on liquidity shortage faced by undertakings, if available,

   - Sequence of (main) events between the occurrence and the adoption of the notified measure including any official recommendations or prohibitions decided by the competent authorities.

2. **General description of the aid measure**

   - National legal basis - please provide a copy;

   - Granting authority and competent authority to manage the scheme, if different;

   - Objective of the notified aid measure;

   - Budget;

   - Geographical scope;
• Beneficiaries: estimated number / sectors concerned / size of companies concerned, if relevant / exclusions from scope;

• Duration:
  o Date of entry into force of the scheme:

  o Confirmation of compliance with 108(3) TFEU\(^3\):

  o Time period in which beneficiaries can submit application for aid:

  o Latest date until which individual aid will be granted under the notified measure:

3. **General confirmations and commitments:**

• Confirm that aid granted under sections 3.1 to section 3.8 of TF COVID-19 as amended is not open to undertakings that were already in difficulty (within the meaning of the General Block Exemption Regulation\(^4\), the Agricultural Block Exemption Regulation\(^5\) or of the Fisheries Block Exemption Regulation\(^6\) respectively) on 31 December 2019;

• Confirm that credit and financial institutions are excluded from the scope of the notified aid measure and cannot benefit from the aid, except when the credit institution is channelling the aid in form of loans and guarantees under sections 3.1 to 3.3 pursuant to the safeguards of section 3.4 and when the aid is granted under section 3.10 provided the scheme is not targeting exclusively employees from the financial sector.

---

\(^3\) No aid granted or paid out before notification and approval by Commission.


• Confirm if aid under TF COVID-19 as amended may be cumulated with de minimis aid\(^7\) and/or with aid under the General Block Exemption Regulation\(^8\); in such a case, confirm that the provisions of the relevant Regulations will be respected;

• Confirm if aid granted under the different sections of TF COVID-19 as amended may be cumulated with each other; in such a case, confirm that the relevant provisions in the specific sections of TF COVID-19 as amended are respected;

• Confirm that SMEs are defined in line with Annex I of the relevant Block Exemption Regulation;

• Commit to comply with all the monitoring and reporting provisions in section 4 of the TF COVID-19 as amended:
  
  ➢ The obligation to publish relevant information on each individual aid granted under the measure on the comprehensive State aid website or Commission’s IT tool within 12 months from the moment of granting\(^9\);

  ➢ To keep detailed records regarding the granting of aid for 10 years upon granting of the aid and commit to provide them to the Commission upon request. Such records must contain all information necessary to establish that the necessary conditions set out in the TF COVID-19 as amended have been observed;

---


\(^8\) 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.

➢ To submit annual reports in line with the requirements of the Commission Regulation (EC) No 794/2004\(^{10}\);

➢ Where relevant, for umbrella schemes: to provide to the Commission by 31 December 2020, a list of measures put in place on the basis of approved umbrella schemes under the TF COVID-19 as amended;

• Confirm that the notification does not contain confidential information. Otherwise, indicate the information from the notification that contains confidential information;

• If the scheme is co-financed by the European Regional Development Fund (ERDF), European Social Fund (ESF), Cohesion Fund (CF), European Agricultural Fund for Rural Development (EAFRD), European Maritime and Fisheries Fund (EMFF), European Union Solidarity Fund (EUSF) or the Coronavirus Response Investment Initiative (CRII), please confirm that the rules applicable under these Funds will be respected;

• Please provide the language waiver in Annex I.

SECTION II: ADDITIONAL INFORMATION

POINT 1: FOR AID TO BE GRANTED UNDER SECTION 3.1 OF THE TF COVID-19 AS AMENDED: AID IN FORM OF DIRECT GRANTS, REPAYABLE ADVANCES AND TAX ADVANTAGE

1. Confirm that the overall maximum aid amount(s) per undertaking\textsuperscript{11} (gross, i.e. before any deduction of tax or other charge) are respected;

2. Describe the form of aid (e.g. direct grant, tax advantages, repayable advances, guarantees, loans, equity);

3. Confirm that the aid is granted by 31.12.2020 at the latest; For aid in form of tax advantages, confirm that the tax liability in relation to which that advantage is granted must have arisen no later than 31 December 2020;

4. Confirm that for aid granted in other forms than direct grants, tax and payment advantages, the total nominal value of such forms remains below the overall maximum cap per undertaking;

5. Confirm that if the beneficiary receives several direct grants or aid in different forms under the notified aid scheme under section 3.1 or under another existing scheme approved by the Commission under section 3.1, the overall maximum cap per undertaking as set out in point 22 (a) and 23(a) of TF COVID-19 as amended is respected;

6. Confirm that where the beneficiaries are undertakings active in the processing and marketing of agricultural products, the aid is not being partly or entirely passed on to primary producers and is not fixed on the basis of the price or quantity of products purchased from primary producers or put on the market by the undertakings concerned;

\textsuperscript{11} See paragraphs 22(a) and 23(a) TF COVID-19 as amended.
7. If the aid is channelled through credit institutions or other financial institutions (Section 3.4 of TF COVID-19 as amended), describe how it is ensured that the advantage is passed on to the final beneficiaries by the financial intermediaries (in particular in schemes in which guarantees are used for existing loans, please describe in more detail the safeguards put in place to ensure the interest rate adjustments is fully passed through);

8. For agricultural, fisheries and aquaculture sector, confirm that:

- aid to undertakings active in the primary production of agricultural products\(^{12}\) is not fixed on the basis of the price or quantity of products put on the market;

- aid to undertakings active in the fishery and aquaculture sector\(^{13}\) does not concern any of the categories of aid referred to in Article 1, paragraph (1) (a) to (k) of Commission Regulation (EU) No 717/2014\(^{14}\);

- where an undertaking is active in several sectors to which different maximum amounts apply in accordance with points 22 (a) and 23 (a) of the TF COVID-19 as amended, it will be ensured, by appropriate means such as separation of accounts, that for each of these activities the relevant ceiling is respected and that the overall maximum amount of EUR 800 000 is not exceeded per undertaking. Where an undertaking is active in the sectors covered by point 23 (a) of the TF COVID-19 as amended, the overall maximum amount of EUR 120 000 is not exceeded per undertaking;

- Confirm that if the aid under the notified measure may be cumulated with other forms of Union financing, the maximum aid intensities indicated in the relevant Guidelines or Regulations are respected.

---

\(^{12}\) All products listed in Annex I to the TFEU with the exception of the products of the fisheries and aquaculture sector.


SECTION II: ADDITIONAL INFORMATION

POINT 2: FOR AID TO BE GRANTED UNDER SECTION 3.2 OF THE TF COVID-19: AID IN FORM OF GUARANTEES ON LOANS

1. Confirm that guarantees are granted in line with all conditions under section 3.2 of the TF COVID-19;

2. Please describe the following:
   - Types of eligible instruments (e.g. investment and/or working capital loans),
   - Maturities of the eligible instruments,
   - Maximum amount of the loan principal as defined in point 25 (d) and/or 25 (e) of TF COVID-19 as amended (including appropriate justification in case of point 25 (d) (iii) of TF COVID-19 as amended and appropriate justification and demonstration of the proportionality of the aid in case of point 25 (e) of TF COVID-19 as amended),
   - Maximum amount of the guarantee (as % of loan principal),
   - Duration of the guarantee,
   - Attribution of losses under the guarantee,
   - Describe the level of guarantee premiums and the calculation method (where guarantee duration, guarantee premiums and guarantee coverage are modulated for each underlying individual loan principal, provide the necessary justifications and modulation in line with point 25 (b) of TF COVID-19 as amended),

---

15 To facilitate the implementation of the requirement under paragraph 25 (d) TF COVID-19, Member States may use the example in Annex II when granting the aid under the measure.
➢ Indicate if the guarantee covers the full maturity of the underlying instrument.

3. Confirm that guarantees are granted by 31.12.2020 at the latest;

4. Confirm that the mobilisation of the guarantees is contractually linked to specific conditions which have to be agreed between the parties when the guarantee is initially granted;

5. If the aid is channelled through credit institutions or other financial institutions (Section 3.4 of TF COVID-19 as amended), describe how it is ensured that the advantage is passed on to the final beneficiaries by the financial intermediaries (in particular in schemes in which guarantees are used for existing loans, please describe in more detail the safeguards put in place to ensure the interest rate adjustments is fully passed through);

6. Confirm that aid granted under section 3.2 of TF COVID-19 as amended shall not be cumulated with aid granted for the same underlying loan principal under section 3.3 of TF COVID-19 as amended, and vice versa;

7. Confirm that aid granted under section 3.2 and section 3.3 of TF COVID-19 as amended for different loans shall not be cumulated, if the overall amount of loans per undertaking exceeds the ceilings set out in point 25 (d) and 27 (d) of TF COVID-19 as amended;

8. Confirm that in as far as the same beneficiary may benefit in parallel from multiple measures approved by the Commission under sections 3.2 of TF COVID-19 as amended, it is ensured that for such measures the maximum ceilings on loans as specified in points 25(d) and (e)) of TF COVID-19 as amended are respected per beneficiary;

9. Describe any other additional conditions imposed in the measure.
SECTION II: ADDITIONAL INFORMATION

POINT 3: FOR AID TO BE GRANTED UNDER SECTION 3.3 OF THE TF COVID-19 AS AMENDED: AID IN FORM OF SUBSIDISED INTEREST RATES ON LOANS

For subsidised loans under point 27 of TF COVID-19 as amended:

1. Describe and confirm that the conditions under point 27 of the TF COVID-19 as amended are respected:
   - Types of eligible instruments (e.g. investment and/or working capital loans),
   - Maturities of eligible instruments,
   - Maximum amount of loan principal as defined in point 27 (d) and/or 27 (e) of TF COVID-19 as amended\(^{16}\) (including appropriate justification in case of point 27 (d) (iii) and appropriate justification and demonstration of the proportionality of the aid in case of point 27 (e)),
   - Level of interest rates (base rate and credit risk margin) and calculation method (where the loan maturity and the level of credit risk margins are modulated, provide the necessary justifications and modulation in line with point 27 (b) of TF COVID-19 as amended),
   - If the aid is channelled through credit institutions or other financial institutions (Section 3.4 of TF COVID-19 as amended), describe how it is ensured that the advantage is passed on to the final beneficiaries by the financial intermediaries;

2. Confirm that the loan contracts are signed by 31.12.2020 at the latest;

3. Confirm that aid granted under section 3.3 of TF COVID-19 as amended shall not be cumulated with aid granted for the same underlying loan principal under section 3.2 of TF COVID-19 as amended, and vice versa;

\(^{16}\) To facilitate the implementation of the requirement under paragraph 27 (d) TF COVID-19, Member States may use the example in Annex II when granting the aid under the measure.
4. Confirm that aid granted under section 3.2 and section 3.3 of TF COVID-19 as amended for different loans shall not be cumulated, if the overall amount of loans per undertaking exceeds the ceilings set out in point 25 (d) and 27 (d) of TF COVID-19 as amended;

5. Confirm that in as far as the same beneficiary may benefit in parallel from multiple measures approved by the Commission under sections 3.3 of TF COVID-19 as amended, it is ensured that for such measures the maximum thresholds on loans as specified in points 27(d) and (e) of TF COVID-19 as amended are respected per beneficiary;

6. Describe any other additional conditions imposed in the measure.

**For subordinated debt under point 27bis of TF COVID-19 as amended:**

1. Describe the type of the subordinated debt instrument by reference to the specific features of the instrument:
   - Seniority (compared to senior creditors and possibly other subordinated debt instruments);
   - Maturity (where the loan maturity is longer than six years, provide the necessary justifications and modulation of the remuneration in line with point 27 (b) of TF COVID-19 as amended);
   - Level of interest rates (base rate and credit risk margin) and calculation method; also, describe if the coupon payment is mandatory or not, and if not whether it will be capitalised.

2. Confirm that the maximum amount of the debt instrument (including the capitalised interests) is limited to the ceilings in point 27bis (i) and (ii) of TF COVID-19 as amended;
3. Confirm that the subordinated debt contracts are signed by 31.12.2020 at the latest;

4. Confirm that the subordinated debt shall relate to investment and/or working capital needs;

5. Confirm that aid granted under section 3.3 of TF COVID-19 as amended shall not be cumulated with aid granted for the same underlying loan principal under section 3.2 of TF COVID-19 as amended, and vice versa;

6. Confirm that aid granted under section 3.2 and section 3.3 of TF COVID-19 as amended for different loans shall not be cumulated, if the overall amount of loans per undertaking exceeds the ceilings set out in point 25 (d) and 27 (d) of TF COVID-19 as amended;

7. Confirm that in as far as the same beneficiary may benefit in parallel from multiple measures approved by the Commission under section 3.3 of TF COVID-19 as amended, it is ensured that for such measures the maximum thresholds on loans as specified in points 27(d) and (e) of TF COVID-19 as amended are respected per beneficiary;

8. Describe any other additional conditions imposed in the measure.
SECTION II: ADDITIONAL INFORMATION


1. COVID-19 and other antiviral relevant research includes research into vaccines, medicinal products and treatments, medical devices and hospital and medical equipment, disinfectants, and protective clothing and equipment, and into relevant process innovations for an efficient production of the required products; List and describe the R&D projects carrying out COVID-19 and other antiviral relevant research that are eligible for aid;

2. Confirm if projects having received a COVID-19-specific Seal of Excellence quality label under the Horizon 2020 SME-instrument are eligible for aid;

3. Identify the form of aid used (direct grant, repayable advances, tax advantages);

4. Confirm that the aid is granted by 31.12.2020;

5. Confirm that no aid is granted to undertakings carrying out contract research on behalf of other undertakings;

6. Indicate if projects started before 1 February 2020 are eligible for aid. In such a situation, confirm that such projects are eligible, only if the aid is needed to accelerate their implementation, or to extend their scope. Confirm that only the additional costs in relation to the acceleration efforts or the widened scope are eligible for aid;

7. Confirm that only costs directly related to and necessary for the R&D project during its duration and the subsequent IPR protection, clinical trial and regulatory procedures are eligible for aid;
8. List and describe the eligible costs\textsuperscript{17}:

<table>
<thead>
<tr>
<th>Eligible Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel costs</td>
</tr>
<tr>
<td>Costs of instruments and equipment, including costs for digital and computing equipment</td>
</tr>
<tr>
<td>Costs of buildings and land for the duration of the project</td>
</tr>
<tr>
<td>Cost of contractual research and other relevant research services, including costs for digital and computing services</td>
</tr>
<tr>
<td>Knowledge and patents bought or licensed from outside sources in arm's length transactions,</td>
</tr>
<tr>
<td>Other operating expenses, e.g. materials</td>
</tr>
<tr>
<td>Additional overheads incurred directly as a result of the R&amp;D project</td>
</tr>
<tr>
<td>Costs for obtaining, validating and defending patents and other intangible assets,</td>
</tr>
<tr>
<td>Costs incurred for obtaining the conformity assessments and/or authorisations necessary for the marketing of new and improved vaccines and medicinal products, medical devices, hospital and medical equipment, disinfectants, and personal protective equipment</td>
</tr>
<tr>
<td>Costs for pre-clinical and clinical trials (trial phases I-IV)</td>
</tr>
</tbody>
</table>

9. Confirm that costs related to phase-IV trials are eligible as long as they allow further scientific or technological advance;

10. Confirm that assets (instruments, equipment etc.) that are not used for the full duration of the R&D project and/or are used for other purposes than the R&D projects covered by the notified measure are taken into account only pro rata (depreciation over period of duration of R&D project or pro rata of the capacity used for the R&D project);

11. Indicate which category of research\textsuperscript{18} will be eligible for aid and confirm that the aid intensities in point 35(d) of TF COVID-19 as amended are respected \textit{(i.e. maximum}

\textsuperscript{17} According to point 35 (c) of TF COVID-19 as amended, eligible costs may refer personnel costs, costs for digital and computing equipment, for diagnostic tools, for data collection and processing tools, for R&D services, for pre-clinical and clinical trials (trial phases I-IV), for obtaining, validating and defending patents and other intangible assets, for obtaining the conformity assessments and/or authorisations necessary for the marketing of new and improved vaccines and medicinal products, medical devices, hospital and medical equipment, disinfectants, and personal protective equipment.

\textsuperscript{18} As defined in paragraph (84), (85) and (86) of Article 2 of the 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 of 26.6.2014, p. 1.
100% for fundamental research and maximum 80% for experimental development and industrial research);

12. Confirm that, if the aided projects consist of different work packages which fall under fundamental research and industrial research/experimental development, the aid intensity for industrial research and experimental development will be applied, if the majority of costs incurred do not arise from work packages that fall under the category of fundamental research;

13. Confirm if a bonus of 15pp will be applied, if more than one Member State supports the research project, or it is carried out in cross-border collaboration with research organisations or other undertakings; If more than one Member State supports the research project, please specify which other Member State (or Member States) supports the research project (incl. SA number if already registered);

14. Confirm that the aid beneficiary commits to grant non-exclusive licences under non-discriminatory market conditions to third parties in the EEA;

15. Confirm that aid may be cumulated with other aid for the same eligible costs provided the combined aid does not exceed the ceilings defined under points 35 (d) and (e) of TF COVID-19 as amended.
SECTION II: ADDITIONAL INFORMATION

POINT 5: FOR AID UNDER SECTION 3.7 OF THE TF COVID-19 AS AMENDED: INVESTMENT AID FOR TESTING AND UPSCALING INFRASTRUCTURES

1. Aid may be granted for the construction or upgrade of testing and upscaling infrastructures required to develop, test and upscale, up to first industrial deployment prior to mass production, COVID-19 relevant products, such as medicinal products (including vaccines) and treatments, their intermediates, active pharmaceutical ingredients and raw materials; medical devices, hospital and medical equipment (including ventilators and protective clothing and equipment as well as diagnostic tools) and necessary raw materials; disinfectants and their intermediary products and raw chemical materials necessary for their production; as well as data collection/processing tools; Describe the eligible projects and the COVID-19 relevant products that will be covered by the notified measure;

2. Indicate whether the eligible infrastructure is operated by the aid beneficiary, or by a separate operator;

3. Describe the form of aid (direct grant, repayable advances, tax advantages, loss cover guarantee);

4. Confirm that the aid is be granted by 31.12.2020;

5. Clarify if any loss cover guarantees included in the notified measure are granted in addition to a direct grant, tax advantage or repayable advance, or as stand-alone aid measure;

6. Confirm, where relevant, that any loss cover guarantee is issued within one month after the undertaking applied for it;

7. Confirm, where relevant, that the amount of losses to be compensated is established five years after completion of the investment; Confirm that the compensation amount is calculated as the difference between the sum of investment costs, reasonable profit of 10% p.a. on the investment cost over five years, and the operating cost on the one
hand, and the sum of the direct grant received, the revenues over the five year period, and the terminal value of the project;

8. Indicate if projects started before 1 February 2020 are eligible for aid. In such a situation, confirm that such projects are eligible, only if the aid is needed to accelerate their implementation, or to extend their scope. Confirm that only the additional costs in relation to the acceleration efforts or the widened scope are eligible for aid;

9. Confirm that the beneficiary will be required to complete the investment within 6 months after the date of the granting of aid;

10. For aid granted in form of direct grants or tax advantages, confirm that, where the 6-month deadline is not met, per month of delay, 25% of the amount of aid is to be reimbursed, unless the delay is due to factors outside the control of the aid beneficiary;

11. For aid granted in form of repayable advance, confirm that the repayable advance is transformed into grants if the 6-months deadline is respected; if not, the repayable advance shall be reimbursed in equal annual instalments within five years after the date of granting the aid;

12. Confirm that the eligible costs are the investment costs (e.g. land, buildings, and plant/equipment, immaterial assets) necessary to construct, or upgrade, the testing and upscaling infrastructures. List the eligible costs covered by the notified measure;

13. Confirm that assets (equipment, buildings, land, etc.) that are not used for the full lifetime of the infrastructure are taken into account only pro rata (i.e. depreciation over the lifetime, if applicable or pro rata of the capacity used for the infrastructure);

14. Confirm that the maximum aid intensity does not 75% of eligible costs;
15. Confirm, where relevant, that a bonus of 15pp may be granted under the conditions of point 37 (f) of TF COVID-19 as amended (i.e. if the support comes from more than one Member States or if the investment is concluded within two months after the date of aid granting or date of application of the tax advantage); If more than one Member State supports the project, please specify which other Member State(s) (incl. SA number if already registered);

16. Confirm that the aid shall not be combined with other investment aid for the same eligible costs;

17. Confirm that the eligible infrastructures are not predominantly dedicated to one undertaking, but constitute service providers that are open to, and serve multiple users, based on transparent and non-discriminatory conditions;

18. Confirm that any exceptional preferential access under more favourable conditions will be granted only to those undertakings that financed at least 10% of the investment costs of the infrastructure;

19. Confirm that the price charged for the services provided by the testing and upscaling infrastructure will correspond to the market price.
SECTION II: ADDITIONAL INFORMATION


1. Aid may be granted for the production of COVID-19 relevant products, such as medicinal products (including vaccines) and treatments, their intermediates, active pharmaceutical ingredients and raw materials; medical devices, hospital and medical equipment (including ventilators, protective clothing and equipment as well as diagnostic tools) and necessary raw materials; disinfectants and their intermediary products and raw chemical materials necessary for their production; data collection/processing tools; Describe the eligible projects and the COVID-19 relevant products that will be covered by the notified measure;

2. Describe the form of aid (direct grant, repayable advances, tax advantages, loss cover guarantee);

3. Confirm that the aid is be granted by 31.12.2020;

4. Clarify if any loss cover guarantees included in the notified measure are granted in addition to a direct grant, tax advantage or repayable advance, or as stand-alone aid measure;

5. Confirm, where relevant, that any loss cover guarantee is issued within one month after the undertaking applied for it;

6. Confirm, where relevant, that the amount of losses to be compensated is established five years after completion of the investment; Confirm that the compensation amount is calculated as the difference between the sum of investment costs, reasonable profit of 10% p.a. on the investment cost over five years, and the operating cost on the one hand, and the sum of the direct grant received, the revenues over the five year period, and the terminal value of the project;

7. Indicate if projects started before 1 February 2020 are eligible for aid. In such a situation, confirm that such projects are eligible, only if the aid is needed to accelerate their implementation, or to extend their scope. Confirm that only the additional costs in relation to the acceleration efforts or the widened scope are eligible for aid;
8. Confirm that the beneficiary will be required to complete the investment within 6 months after the date of the granting of aid;

9. For aid granted in form of direct grants or tax advantages, confirm that, where the 6-month deadline is not met, per month of delay, 25% of the amount of aid is to be reimbursed, unless the delay is due to factors outside the control of the aid beneficiary;

10. For aid granted in form of repayable advance, confirm that the repayable advance is transformed into grants if the 6-months deadline is respected; if not, the repayable advance shall be reimbursed in equal annual instalments within five years after the date of granting the aid;

11. Confirm that eligible costs are the investment costs (land, buildings, and plant/equipment, immaterial assets) necessary to create production capacities for the production of the COVID-19 relevant, and the costs of trial runs of the new production facilities. List the eligible costs covered by the notified measure;

12. Confirm that the maximum aid intensity does not 80% of eligible costs;

13. Confirm, where relevant, that a bonus of 15pp may be granted under the conditions of point 39 (f) of TF COVID-19 as amended (i.e. if the support comes from more than one Member States or if the investment is concluded within two months after the date of aid granting or date of application of the tax advantage); If more than one Member State supports the project, please specify which other Member State(s) (incl. SA number if already registered);

14. Confirm that the aid shall not be combined with other investment aid for the same eligible costs.
SECTION II: ADDITIONAL INFORMATION

POINT 7: FOR AID UNDER SECTION 3.9 OF THE TF COVID-19 AS AMENDED: AID IN FORM OF DEFERRALS OF TAXES AND/OR SUSPENSIONS SOCIAL SECURITY CONTRIBUTIONS

1. Confirm that the aid can only be granted based on an aid scheme;

2. Provide information about the tax or social contribution the payment of which will be deferred:
   - legal base,
   - collecting authority,
   - scope of the tax or social contribution, in particular relevant taxpayers, elements of calculation such as base, rate(s), and other parameters, periodicity of payment;

3. Indicate if the proceeds of the tax/contribution accrue to the general budget of the collecting authority or are they earmarked for a specific objective;

4. Describe the payments to which the deferral will apply, indicating whether the measure covers all pending payments of that tax or social contribution or whether the measure covers payments that are (or will become) due in a specific timeframe;

5. In case of other measures than mere deferrals, explain what the measures precisely are (e.g. easier access to tax debt payment plans, the granting of interest free periods, suspension of tax debt recovery, expedited tax refunds etc.);

6. If the deferral does not apply to all the undertakings subject to the tax/the social contributions concerned, explain to which subcategory of undertakings the deferral will be restricted: for example to which sectors, regions, types of undertakings;

7. Explain also the reasons why the measure will be limited to these undertakings;

8. Indicate the body responsible for managing the aid scheme and explain the procedure to be followed to grant the aid;
9. Explain the conditions to be fulfilled by an undertaking to benefit from the deferral (or to keep the benefit of the deferral);

10. Specify the starting date for granting the aid and confirm that the aid is granted by 31.12.2020;

11. Confirm that the end date of the deferral of taxes and/or social contributions is not later than 31.12.2022.
SECTION II: ADDITIONAL INFORMATION

POINT 8: FOR AID UNDER SECTION 3.10 OF THE TF COVID-19 AS AMENDED: AID IN FORM OF WAGE SUBSIDIES FOR EMPLOYEES TO AVOID LAY-OFFS DURING THE COVID-19 OUTBREAK

1. If the wage subsidies do not apply to all undertakings, explain to which subcategory of undertakings the measure will be restricted: for example to which sectors, regions, types of undertakings; Explain also the reasons why the measure will be limited to these undertakings;

2. Confirm that the aid can only be granted based on an aid scheme;

3. Confirm that the notified measure intends to contribute to the wage costs of undertakings which, due to the COVID-19 outbreak, would otherwise lay off the personnel;

4. Specify if the notified measure covers contributions to wage costs or equivalent payments to the benefit of self-employed individuals;

5. Confirm that employers/applicants have to prove/declare that they would have laid off the benefitting personnel covered by their application or would have been at risk of being laid off, without the aid;

6. Confirm that the employers have to commit to maintain the benefitting personnel in continuous employment for the period during which they receive the aid; In the case of self-employed confirm that they have to commit to continue their activities once the COVID-19 outbreak emergency measures suspending their activities are lifted and that they have not applied for unemployment benefits or other compensation in relation to their income from self-employed activities during this period;

7. Confirm that the wage subsidy will be paid out on a monthly basis;
8. Indicate the amount of the monthly wage subsidy as compared to the monthly gross salary (including employer’s social security contributions) of the benefitting personnel; confirm that the maximum 80% aid intensity is respected;

9. Indicate if an alternative calculation method is used to calculate the aid intensity such as using the national wage average or minimum wage average or in the case of self-employed the monthly equivalent of their declared net income. Describe such an alternative method and justify why it is considered proportionate;

10. Explain the conditions to be fulfilled by an undertaking to benefit from the wage subsidy;

11. Confirm that undertakings have to apply for the wage subsidy and they have to justify how they fulfil the eligibility conditions; if this is not the case, describe the conditions to grant the aid under the notified measure;

12. Specify the starting date and the end date for the payment of the aid; confirm that the aid is granted by 31.12.2020;

13. Confirm that the wage subsidies will cover a maximum period of 12 months;

14. Indicate if wages subsidies will be paid retroactively, for periods prior to the submission of the the aid application; specify the periods that can be covered and provide justifications;

15. Indicate if a combination of the aid measure with other general employment measures or employment aid measures is possible; specify with which ones and describe how it will be ensured that this will not lead to overcompensation of the benefitting undertakings;
16. Confirm that the scheme does not exclusively target employees of credit or financial institutions and is open to several other sectors;

17. Provide any other information deemed to be relevant for the assessment of the notified measure.
Annex I - Language waiver

In order to speed up the processing of the notification, the below language waiver should be provided with the notification, on letterhead of the relevant authorities, dated and signed.

Due to the urgent need to adopt and notify a Decision in relation to the present notification relating to [brief description of the scheme subject to the notification], the [national: specify] government agrees exceptionally to waive its rights deriving from Art. 342 TFEU in conjunction with Art. 3 of the EC Regulation 1/1958 and to have the planned Decision adopted and notified pursuant to Article 297 of the Treaty in English language.
Annex II
Example for liquidity needs under paragraph 25 and 27 (d)(iii) of TF COVID-19 as amended

<table>
<thead>
<tr>
<th>Period</th>
<th>Net cash position per month</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Net cash position at the beginning of the period</td>
<td>Net cash position at the beginning of the period</td>
</tr>
<tr>
<td>Cash Inflows</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Clients</td>
<td></td>
</tr>
<tr>
<td>other operational income</td>
<td></td>
</tr>
<tr>
<td>Non operational income</td>
<td></td>
</tr>
<tr>
<td>Others (any other cash inflow)</td>
<td></td>
</tr>
<tr>
<td>Cash Outflows</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Suppliers</td>
<td></td>
</tr>
<tr>
<td>Staff related costs (wages, social costs, …)</td>
<td></td>
</tr>
<tr>
<td>Financial costs (loan repayment, interests, …)</td>
<td></td>
</tr>
<tr>
<td>Varia (rentals, …)</td>
<td></td>
</tr>
<tr>
<td>others (please add any other cash outflow)</td>
<td></td>
</tr>
<tr>
<td>Difference cash inflows - outflows</td>
<td>0</td>
</tr>
<tr>
<td>Net cash position at the end of the period</td>
<td>0</td>
</tr>
</tbody>
</table>