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ANNEXES 1 to 8

ANNEXES

to the

COMMUNICATION FROM THE COMMISSION

Guidelines on regional State aid

Annex I – Regional aid coverage by Member State for 2022-2027

| Belgium | NUTS regions | GDP per capita ¹ | Percentage of national population ² |
|-------------------------------------|----------------------------|-----------------------------|--|
| 'a' areas | BE34 Prov. Luxembourg (BE) | 73.00 | 2.50% |
| Non-predefined 'c' areas | — | — | 23.33% |
| Total population coverage 2022-2027 | — | — | 25.83% |

| Bulgaria | NUTS regions | GDP per capita | Percentage of national population |
|---|---|----------------|-----------------------------------|
| 'a' areas | BG31 Северозападен / Severozapaden | 31.67 | 10.66% |
| | BG32 Северен централен / Severen tsentralen | 34.33 | 11.24% |
| | BG33 Североизточен / Severoiztochen | 40.33 | 13.26% |
| | BG34 Югоизточен / Yugoiztochen | 43.00 | 14.74% |
| | BG42 Южен централен / Yuzhen tsentralen | 35.00 | 20.13% |
| Predefined 'c' areas (former 'a' areas) | BG41 Югозападен / Yugozapaden | 81.33 | 29.97% |
| Total population coverage 2022-2027 | — | — | 100.00% |

| Czechia | NUTS regions | GDP per capita | Percentage of national population |
|---|----------------------|----------------|-----------------------------------|
| 'a' areas | CZ04 Severozápad | 63.67 | 10.50% |
| | CZ05 Severovýchod | 75.00 | 14.22% |
| | CZ07 Střední Morava | 73.33 | 11.43% |
| | CZ08 Moravskoslezsko | 74.33 | 11.33% |
| Predefined 'c' areas (former 'a' areas) | CZ02 Střední Čechy | 82.67 | 12.81% |

¹ Measured in PPS, three-year average for 2016-2018 (EU27 = 100) (as updated on 23.3.2020).

² Based on Eurostat population data for 2018.

| | | | |
|-------------------------------------|-----------------|-------|--------|
| | CZ03 Jihozápad | 78.00 | 11.52% |
| | CZ06 Jihovýchod | 82.67 | 15.94% |
| Total population coverage 2022-2027 | — | — | 87.76% |

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|-------------------------------------|--------------|----------------|-----------------------------------|
| Denmark | NUTS regions | GDP per capita | Percentage of national population |
| Non-predefined 'c' areas | — | — | 7.50% |
| Total population coverage 2022-2027 | — | — | 7.50% |

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|-------------------------------------|--------------|----------------|-----------------------------------|
| Germany | NUTS regions | GDP per capita | Percentage of national population |
| Non-predefined 'c' areas | — | — | 18.10% |
| Total population coverage 2022-2027 | — | — | 18.10% |

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|---|--------------|----------------|-----------------------------------|
| Estonia | NUTS regions | GDP per capita | Percentage of national population |
| Predefined 'c' areas (former 'a' areas) | EE00 Eesti | 79.33 | 100.00% |
| Total population coverage 2022-2027 | — | — | 100.00% |

| | | | |
|-------------------------------------|--------------|----------------|-----------------------------------|
| Ireland | NUTS regions | GDP per capita | Percentage of national population |
| Non-predefined 'c' areas | — | — | 35.90% |
| Total population coverage 2022-2027 | — | — | 35.90% |

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|---------------|------------------------------------|----------------|-----------------------------------|
| Greece | NUTS regions | GDP per capita | Percentage of national population |
| 'a' areas | EL41 Βόρειο Αιγαίο / Voreio Aigaio | 49.00 | 2.01% |
| | EL42 Νότιο Αιγαίο / Notio Aigaio | 73.67 | 3.19% |

| | | |
|--|-------|--------|
| EL43 Κρήτη / Kriti | 58.33 | 5.91% |
| EL51 Ανατολική Μακεδονία, Θράκη / Anatoliki Makedonia, Thraki | 47.67 | 5.59% |
| EL52 Κεντρική Μακεδονία / Kentriki Makedonia | 53.67 | 17.47% |
| EL53 Δυτική Μακεδονία / Dytiki Makedonia | 59.67 | 2.50% |
| EL54 Ήπειρος / Ipeiros | 48.67 | 3.11% |
| EL61 Θεσσαλία / Thessalia | 52.67 | 6.71% |
| EL62 Ιόνια Νησιά / Ionia Nisia | 63.33 | 1.90% |
| EL63 Δυτική Ελλάδα / Dytiki Elláda [EL643 Ευρυτανία / Evrytania Sparsely populated area] | 50.33 | 6.12% |
| EL64 Στερεά Ελλάδα / Stereá Elláda | 62.33 | 5.18% |
| EL65 Πελοπόννησος / Peloponnisos | 56.67 | 5.36% |
| Non-predefined 'c' areas | — | 17.28% |
| Total population coverage 2022-2027 | | 82.34% |

| Spain | NUTS regions | GDP per capita | Percentage of national population |
|---|--|----------------|-----------------------------------|
| 'a' areas | ES42 Castilla-La Mancha [ES423 Cuenca Sparsely Populated Area] | 72.33 | 4.35% |
| | ES43 Extremadura | 66.67 | 2.28% |
| | ES61 Andalucía | 68.33 | 17.99% |
| | ES63 Ciudad de Ceuta | 72.67 | 0.18% |
| | ES64 Ciudad de Melilla | 67.00 | 0.18% |
| | ES70 Canarias | 75.00 | 4.68% |
| Predefined 'c' areas (former 'a' areas) | ES62 Región de Murcia | 76.67 | 3.17% |

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|---|--------------|---|--------|
| Predefined 'c' areas (sparsely populated areas) | ES242 Teruel | — | 0.29% |
| | ES417 Soria | — | 0.19% |
| Non-predefined 'c' areas | — | — | 32.99% |
| Total population coverage 2022-2027 | — | — | 66.29% |

| France | NUTS regions | GDP per capita | Percentage of national population |
|-------------------------------------|-----------------|----------------|-----------------------------------|
| 'a' areas | FRY1 Guadeloupe | 73.00 | 0.63% |
| | FRY2 Martinique | 77.00 | 0.55% |
| | FRY3 Guyane | 50.33 | 0.42% |
| | FRY4 La Réunion | 70.00 | 1.28% |
| | FRY5 Mayotte | 32.67: | 0.40%: |
| | Saint-Martin* | : | : |
| Non-predefined 'c' areas | — | — | 28.68% |
| Total population coverage 2022-2027 | — | — | 31.95% |

* Saint-Martin is an outermost region but is not included in the 2021 NUTS nomenclature. To calculate the maximum aid intensity applicable, France may use data provided by its national statistical office or other recognised sources.

| Croatia | NUTS regions | GDP per capita | Percentage of national population |
|---|---|----------------|-----------------------------------|
| 'a' areas | HR02 Panonska Hrvatska | 41.58 | 27.02% |
| | HR03 Jadranska Hrvatska [HR032 Ličko-senjska županija Sparsely Populated Area] | 60.33 | 33.48% |
| | HR06 Sjeverna Hrvatska | 48.43 | 20.04% |
| Predefined 'c' areas (former 'a' areas) | HR05 Grad Zagreb | 109.24 | 19.46% |
| Total population coverage 2022-2027 | — | — | 100.00% |

| Italy | NUTS regions | GDP per capita | Percentage of national population |
|--------------|--------------|----------------|-----------------------------------|
|--------------|--------------|----------------|-----------------------------------|

| | | | |
|-------------------------------------|-----------------|-------|--------|
| 'a' areas | ITF2 Molise | 69.33 | 0.51% |
| | ITF3 Campania | 62.67 | 9.62% |
| | ITF4 Puglia | 63.33 | 6.68% |
| | ITF5 Basilicata | 74.67 | 0.94% |
| | ITF6 Calabria | 57.33 | 3.23% |
| | ITG1 Sicilia | 59.67 | 8.30% |
| | ITG2 Sardegna | 70.33 | 2.72% |
| Non-predefined 'c' areas | — | — | 9.99% |
| Total population coverage 2022-2027 | — | — | 41.99% |

| | | | |
|-------------------------------------|--------------|----------------|-----------------------------------|
| Cyprus | NUTS regions | GDP per capita | Percentage of national population |
| Non-predefined 'c' areas | — | — | 49.46% |
| Total population coverage 2022-2027 | — | — | 49.46% |

| | | | |
|-------------------------------------|---|----------------|-----------------------------------|
| Latvia | NUTS regions | GDP per capita | Percentage of national population |
| 'a' areas | LV00 Latvija [LV008 Vidzeme Sparsely Populated Area] | 67.00 | 100.00% |
| Total population coverage 2022-2027 | — | — | 100.00% |

| | | | |
|---|--|----------------|-----------------------------------|
| Lithuania | NUTS regions | GDP per capita | Percentage of national population |
| 'a' areas | LT02 Vidurio ir vakarų Lietuvos regionas | 65.00 | 71.16% |
| Predefined 'c' areas (former 'a' areas) | LT01 Sostinės regionas | 113.67 | 28.84% |
| Total population coverage 2022-2027 | — | — | 100.00% |

| | | | |
|-------------------|--------------|----------------|-----------------------------------|
| Luxembourg | NUTS regions | GDP per capita | Percentage of national population |
|-------------------|--------------|----------------|-----------------------------------|

| | | | |
|-------------------------------------|---|---|-------|
| Non-predefined 'c' areas | — | — | 7.50% |
| Total population coverage 2022-2027 | — | — | 7.50% |

| Hungary | NUTS regions | GDP per capita | Percentage of national population |
|-------------------------------------|-------------------------|----------------|-----------------------------------|
| 'a' areas | HU12 Pest | 55.00 | 13.00% |
| | HU21 Közép-Dunántúl | 65.33 | 10.81% |
| | HU22 Nyugat-Dunántúl | 72.67 | 10.10% |
| | HU23 Dél-Dunántúl | 47.33 | 9.03% |
| | HU31 Észak-Magyarország | 47.67 | 11.57% |
| | HU32 Észak-Alföld | 44.33 | 14.89% |
| | HU33 Dél-Alföld | 50.00 | 12.69% |
| Total population coverage 2022-2027 | — | — | 82.09% |

| Malta | NUTS regions | GDP per capita | Percentage of national population |
|-------------------------------------|--------------|----------------|-----------------------------------|
| Non-predefined 'c' areas | — | — | 70.00% |
| Total population coverage 2022-2027 | — | — | 70.00% |

| Netherlands | NUTS regions | GDP per capita | Percentage of national population |
|-------------------------------------|--------------|----------------|-----------------------------------|
| Non-predefined 'c' areas | — | — | 8.98% |
| Total population coverage 2022-2027 | — | — | 8.98% |

| Austria | NUTS regions | GDP per capita | Percentage of national population |
|-------------------------------------|--------------|----------------|-----------------------------------|
| Non-predefined 'c' areas | — | — | 22.42% |
| Total population coverage 2022-2027 | — | — | 22.42% |

| Poland | NUTS regions | GDP | Percentage of |
|---------------|--------------|-----|---------------|
|---------------|--------------|-----|---------------|

| | | per capita | national population |
|---|----------------------------|------------|---------------------|
| 'a' areas | PL21 Małopolskie | 63.67 | 8.84% |
| | PL22 Śląskie | 72.33 | 11.82% |
| | PL42 Zachodniopomorskie | 58.33 | 4.43% |
| | PL43 Lubuskie | 58.00 | 2.64% |
| | PL52 Opolskie | 55.33 | 2.57% |
| | PL61 Kujawsko-Pomorskie | 56.33 | 5.41% |
| | PL62 Warmińsko-Mazurskie | 49.00 | 3.73% |
| | PL63 Pomorskie | 67.67 | 6.06% |
| | PL71 Łódzkie | 65.00 | 6.43% |
| | PL72 Świętokrzyskie | 50.00 | 3.24% |
| | PL81 Lubelski | 47.67 | 5.52% |
| | PL82 Podkarpackie | 49.33 | 5.54% |
| | PL84 Podlaskie | 49.67 | 3.08% |
| | PL92 Mazowiecki regionalny | 59.33 | 6.12% |
| Predefined 'c' areas (former 'a' areas) | PL41 Wielkopolskie | 75.67 | 9.09% |
| | PL51 Dolnośląskie | 77.00 | 7.55% |
| Non-predefined 'c' areas | — | — | 0.82% |
| Total population coverage 2022-2027 | — | — | 92.90% |

| Portugal | NUTS regions | GDP per capita | Percentage of national population |
|--------------------------|---------------------------------|----------------|-----------------------------------|
| 'a' areas | PT11 Norte | 65.67 | 34.76% |
| | PT16 Centro (PT) | 67.33 | 21.63% |
| | PT18 Alentejo | 72.67 | 6.89% |
| | PT20 Região Autónoma dos Açores | 69.00 | 2.37% |
| | PT30 Região Autónoma da Madeira | 76.00 | 2.47% |
| Non-predefined 'c' areas | — | — | 2.11% |

| | | | |
|-------------------------------------|---|---|--------|
| Total population coverage 2022-2027 | — | — | 70.23% |
|-------------------------------------|---|---|--------|

| Romania | NUTS regions | GDP per capita | Percentage of national population |
|-------------------------------------|-----------------------|----------------|-----------------------------------|
| 'a' areas | RO11 Nord-Vest | 58.33 | 13.13% |
| | RO12 Centru | 60.00 | 11.93% |
| | RO21 Nord-Est | 39.67 | 16.48% |
| | RO22 Sud-Est | 52.67 | 12.37% |
| | RO31 Sud – Muntenia | 49.33 | 15.14% |
| | RO41 Sud-Vest Oltenia | 46.67 | 9.96% |
| | RO42 Vest | 66.00 | 9.15% |
| Non-predefined 'c' areas | — | — | 1.19% |
| Total population coverage 2022-2027 | — | — | 89.34% |

| Slovenia | NUTS regions | GDP per capita | Percentage of national population |
|-------------------------------------|------------------------|----------------|-----------------------------------|
| 'a' areas | SI03 Vzhodna Slovenija | 70.67 | 52.71% |
| Non-predefined 'c' areas | — | — | 17.29% |
| Total population coverage 2022-2027 | — | — | 70.00% |

| Slovakia | NUTS regions | GDP per capita | Percentage of national population |
|-------------------------------------|-------------------------|----------------|-----------------------------------|
| 'a' areas | SK02 Západné Slovensko | 66.67 | 33.55% |
| | SK03 Stredné Slovensko | 58.00 | 24.60% |
| | SK04 Východné Slovensko | 52.00 | 29.82% |
| Total population coverage 2022-2027 | — | — | 87.97% |

| Finland | NUTS regions | GDP per capita | Percentage of national population |
|---------------------------------|------------------|----------------|-----------------------------------|
| Predefined 'c' areas (sparsely) | FI1D1 Etelä-Savo | — | 2.67% |

| | | | |
|-------------------------------------|-------------------------|---|--------|
| populated areas) | FI1D2 Pohjois-Savo | — | 4.46% |
| | FI1D3 Pohjois-Karjala | — | 2.95% |
| | FI1D5 Keski-Pohjanmaa | — | 1.24% |
| | FI1D7 Lappi | — | 3.24% |
| | FI1D8 Kainuu | — | 1.34% |
| | FI1D9 Pohjois-Pohjanmaa | — | 7.43% |
| Non-predefined 'c' areas | — | — | 3.52% |
| Total population coverage 2022-2027 | — | — | 26.86% |

| Sweden | NUTS regions | GDP per capita | Percentage of national population |
|---|---------------------------|----------------|-----------------------------------|
| Predefined 'c' areas (sparsely populated areas) | SE312 Dalarnas län | — | 2.81% |
| | SE321 Västernorrlands län | — | 2.42% |
| | SE322 Jämtlands län | — | 1.27% |
| | SE331 Västerbottens län | — | 2.63% |
| | SE332 Norrbottens län | — | 2.48% |
| Non-predefined 'c' areas | — | — | 9.98% |
| Total population coverage 2022-2027 | — | — | 21.60% |

Annex II – Regional aid coverage for Northern Ireland

| Northern Ireland* | NUTS regions | GDP per capita | Percentage of population ³ |
|-------------------------------------|--------------|----------------|---------------------------------------|
| Non-predefined 'c' areas | — | — | 100.00% |
| Total population coverage 2022-2027 | — | — | 100.00% |

* These Guidelines apply also to Northern Ireland as agreed within the Protocol on Ireland/Northern Ireland annexed to the Withdrawal Agreement (Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community OJ L 29, 31.1.2020, p. 7–187).

³ To ensure continuity in the regional aid map of Northern Ireland in light of the structural impact of the withdrawal of the United Kingdom from the European Union, Northern Ireland should exceptionally keep its current coverage (100%).

Annex III – Method to be used for allocating non-predefined ‘c’ coverage among Member States

The Commission will calculate the non-predefined ‘c’ coverage for each Member State by applying the following method:

- (1) The Commission will identify any NUTS 3 regions in the Member States that are not in any of the following areas:
 - eligible ‘a’ areas set out in Annex I;
 - former ‘a’ areas set out in Annex I;
 - sparsely populated areas set out in Annex I.
- (2) Among the NUTS 3 regions identified under Step 1, the Commission will identify those that have either:
 - a GDP per capita⁴ below or equal to the national GDP per capita disparity threshold⁵ or;
 - an unemployment⁶ rate above or equal to the national unemployment disparity threshold⁷, or above or equal to 150% of the national average or;
 - a GDP per capita below or equal to 90% of the EU27 average or;
 - an unemployment rate above or equal to 125% of the EU27 average.
- (3) The allocation of non-predefined ‘c’ coverage for Member State *i* (A_i) is calculated by using the following formula (expressed as a percentage of the EU27 population):

$$A_i = p_i / P \times 100$$

where:

p_i is the population⁸ of the NUTS 3 regions in Member State *i* identified under Step 2.

P is the sum of the population of the NUTS 3 regions in the EU27 identified under Step 2.

⁴ All GDP per capita referred to in this Annex are based on the average over the last three years for which Eurostat data are available, i.e. 2016-2018.

⁵ The national GDP per capita disparity threshold for Member State *i* (TG_i) is calculated using the following formula (expressed as a percentage of national GDP per capita):
 $(TG)_i = 85 \times ((1 + 100 / g_i) / 2)$

where: g_i is the GDP per capita of Member State *i*, expressed as a percentage of the EU27 average.

⁶ All unemployment data referred to in this Annex are based on the average of the last three years for which Eurostat data are available, i.e. 2017-2019. However, these data do not contain information at NUTS 3 level and therefore unemployment data for the NUTS 2 region in which those NUTS 3 regions are located are used.

⁷ The national unemployment rate disparity threshold for Member State *i* (TU_i) is calculated using the following formula (expressed as a percentage of the national unemployment rate):
 $(TU)_i = 115 \times ((1 + 100 / u_i) / 2)$

where: u_i is the national unemployment rate of Member State *i*, expressed as a percentage of the EU27 average.

⁸ Population figures for NUTS 3 regions are calculated on the basis of the population data used by Eurostat to calculate the regional GDP per capita for 2018.

Annex IV – Method to define assisted areas experiencing population loss as referred to in section 7.4.5

In accordance with paragraph 188, Member States may identify the areas experiencing a population loss as follows:

- Member States must identify assisted areas at the level of NUTS3 under Article 107(3) (a) and (c) of the Treaty;
- Eurostat data on population density for the period 2009-2018 must be used, based on the most recent NUTS classification available;
- Member States must demonstrate a population loss of more than 10% over the period 2009-2018.
- Where the NUTS classification was changed during the previous 10 years, then Member States must use the data on population density for the longest available time period.

Member States must include the areas thus identified when issuing a notification under paragraph 189.

Annex V – Information to be provided when notifying a regional aid map

- (1) Member States must provide information for each of the following categories of areas proposed for designation, if applicable:
 - ‘a’ areas;
 - former ‘a’ areas;
 - sparsely populated areas;
 - very sparsely populated areas;
 - territories identified for support from the Just Transition Fund as referred to in section 7.4.4;
 - assisted areas experiencing population loss as referred to in section 7.4.5;
 - non-predefined areas ‘c’ areas designated on the basis of Criterion 1;
 - non-predefined areas ‘c’ areas designated on the basis of Criterion 2;
 - non-predefined areas ‘c’ areas designated on the basis of Criterion 3;
 - non-predefined areas ‘c’ areas designated on the basis of Criterion 4;
 - non-predefined areas ‘c’ areas designated on the basis of Criterion 5;
- (2) Under each category, Member States must provide the following information for each proposed area:
 - identification of the area (using the NUTS 2 or NUTS 3 region code of the area, the LAU code of the areas that form the contiguous area or other official denominations of the administrative units concerned);
 - the proposed aid intensity in the area for the period 2022-2027 or, for former ‘a’ areas, for the periods 2022-2024 and 2025-2027 (indicating any increase of aid intensity as under paragraphs 180, 181, 183 or 184, 185 and 186, if applicable);
 - the total resident population of the area, as stated in paragraph 177.
- (3) For the designation of sparsely and very sparsely populated areas, Member States must provide sufficient proof that the applicable conditions in paragraph 169 are met.
- (4) For non-predefined areas designated on the basis of Criteria 1-5, Member States must provide sufficient proof that all applicable conditions laid down in paragraphs 175, 176 and 177 are met.

Annex VI – Definition of the steel sector

For the purpose of these Guidelines, ‘steel sector’ means the production of one or more of the following:

- (a) pig iron and ferro-alloys: pig iron for steelmaking, foundry and other pig iron, spiegeleisen and high-carbon ferro-manganese, not including other ferro-alloys;
- (b) crude and semi-finished products of iron, ordinary steel or special steel: liquid steel cast or not cast into ingots, including ingots for forging semi-finished products: blooms, billets and slabs; sheet bars and tinsplate bars; hot-rolled wide coils, with the exception of the production of liquid steel for castings from small and medium-sized foundries;
- (c) hot finished products of iron, ordinary steel or special steel: rails, sleepers, fishplates, soleplates, joists, heavy sections of 80 mm and over, sheet piling, bars and sections of less than 80 mm and flats of less than 150 mm, wire rod, tube rounds and squares, hot-rolled hoop and strip (including tube strip), hot-rolled sheet (coated or uncoated), plates and sheets of 3 mm thickness and over, universal plates of 150 mm and over, with the exception of wire and wire products, bright bars and iron castings;
- (d) cold finished products: tinsplate, terneplate, blackplate, galvanised sheets, other coated sheets, cold-rolled sheets, electrical sheets and strip for tinsplate, cold-rolled plate, in coil and in strip;
- (e) tubes: all seamless steel tubes, welded steel tubes with a diameter of over 406.4 mm.

Annex VII – Information to be included in the application form for regional investment aid

1. Information about the aid beneficiary:
 - Name, registered address of main seat, main sector of activity (NACE code).
 - Declaration that the firm is not in difficulty, as defined under the rescue and restructuring guidelines.
 - Declaration detailing the aid (both de minimis and State aid) already received for other investments over the last three years in the same NUTS 3 region where the new investment will be located. Declaration specifying regional aid received or to be received for the same project by other granting authorities.
 - Declaration specifying whether the beneficiary has closed a same or similar activity in the EEA two years preceding the date of this application.
 - Declaration specifying whether the beneficiary has the intention to close down such an activity at the moment of aid application within a period of two years after the investment to be subsidised is completed.
 - For aid granted under a scheme: non-relocation declaration and commitment.
2. Information about the investment to be supported:
 - Short description of the investment.
 - Short description of expected positive effects for the area concerned (for example, number of jobs created or safeguarded, R&D&I activities, training, creation of a cluster and project's possible contribution to the green⁹ and digital transition of the regional economy).
 - Applicable legal basis (national, EU or both).
 - Planned start of works and completion of the investment.
 - Location(s) of the investment.
3. Information about the financing of the investment:
 - Investment costs and other associated costs, cost benefit analysis for the notified aid measure.
 - Total eligible costs.
 - Aid amount needed to carry out the investment.
 - Aid intensity.
4. Information on the need for aid and its expected impact:
 - Short explanation of the need for aid and its impact on the investment decision or location decision. This must include an explanation of the alternative investment or location decision if aid is not granted.
 - Declaration of absence of an irreversible agreement between the aid beneficiary and contractors to carry out the investment.

⁹ Including, where relevant, information on whether the investment is environmentally sustainable within the meaning of the EU Taxonomy Regulation 2020/852, OJ L 198, 22.6.2020, p. 13–43 or other comparable methodologies.

Annex VIII – Information referred to in paragraph 136

The information on individual awards referred to in paragraph 136.2 of the Guidelines must include the following:

- Identity of the individual aid beneficiary¹⁰
 - name
 - aid beneficiary's identifier
- Type of aid beneficiary at the time of application:
 - SME
 - large enterprise
- Region in which the aid beneficiary is located, at NUTS level II or below
- The main sector or activity of the aid beneficiary for the given aid, identified by the, NACE group (three-digit numerical code)¹¹
- Aid element expressed in full in the national currency
- Where different from the aid element, the nominal aid amount, expressed in full in the national currency¹²
- Aid instrument¹³:
 - grant/interest rate subsidy/debt write-off
 - loan/repayable advances/reimbursable grant
 - guarantee
 - tax advantage or tax exemption
 - risk finance
 - other (please specify)
- Date of award and date of publication
- Objective of the aid
- Identity of the granting authority or authorities

¹⁰ With the exception of business secrets and other confidential information in duly justified cases and subject to the Commission's agreement (Commission communication of 1.12.2003 on professional secrecy in State aid decisions, C(2003) 4582 (OJ C 297, 9.12.2003, p. 6)).

¹¹ Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain regulations governing specific statistical domains (OJ L 393, 30.12.2006, p. 1).

¹² Gross grant equivalent, or where applicable, the amount of the investment. For operating aid, the annual aid amount per aid beneficiary can be provided. For fiscal schemes, this amount can be provided by the ranges set out in paragraph 139. The amount to be published is the maximum allowed tax benefit and not the amount deducted each year (e.g. in the context of a tax credit, the maximum allowed tax credit must be published rather than the actual amount, which might depend on the taxable revenue and vary each year).

¹³ If the aid is granted through multiple aid instruments, the aid amount must be specified by instrument.

- Where applicable, name of the entrusted entity, and the names of the selected financial intermediaries
- Reference of the aid measure¹⁴

¹⁴ As provided by the Commission under the notification procedure referred to in Section 3.