**Annex 1 regarding the legal basis**

In the table below, you will find a list of compatibility conditions and provisions which should be reflected in the legal basis or in secondary law concerning the block-exempted aid measure under monitoring (Commission Regulation (EU) No 651/2014, OJ L 187, 26.6.2014, p. 1, as amended.

Please provide information, in short form, in the column "Where to find them in legal basis or secondary law?" by a reference to the relevant paragraph and page number of the legal document, e.g. Art. 1, p. 3, Legal text; Paragraph 3, p. 5, Secondary law.

If a condition or provision is implicitly fulfilled, i.e., it is not especially contained in the legal text of the aid measure, please give a short explanation where it is established.

Where a condition is not applicable, please put "N/A" and give a short explanation.

**A. Common provisions of application**

|  |  |
| --- | --- |
|  **General conditions and provisions of application** | **Where to find them in legal basis or secondary law?** |
| Article 1 - Exclusion of certain activities (§2) |  |
| Article 1 - Exclusion of certain sectors (§3) |  |
| Article 1 - Exclusion of companies concerned by the Deggendorf rule (§4) |  |
| Article 1 - Exclusion of companies in difficulty (§4) |  |
| Article 1 - Exclusion of aid measures violating Union Law (§5) |  |
| Article 4 - Individual notification thresholds  |  |
| Article 5 – Transparency of aid  |  |
| Article 6 - Incentive effect  |  |
| Article 7 - Eligible costs |  |
| Article 8 - Cumulation  |  |
| Article 9 – Publication and information  |  |
| Article 11- Reporting (info sheets) |  |

**B. Specific conditions and provisions of application**

|  |  |
| --- | --- |
| **Specific conditions and provisions of application**  | **Where to find them in legal basis or secondary law?** |
| **Article 44****Aid in the form of reductions in environmental taxes under Directive 2003/96/EC** |  |
| * Compatible and exempted from notification if General compatibility conditions and conditions of this Article apply (§1)
* **The beneficiaries of the tax reduction** shall be selected on the basis of transparent and objective criteria and shall pay at least the respective minimum level of taxation set by Directive 2003/96/EC (§2).
* **Form of aid:** Aid schemes in the form of tax reductions shall be based on a reduction of the applicable environmental tax rate or on the payment of a fixed compensation amount or on a combination of these mechanisms (§3).
* **No** aid for **biofuels which are subject to a supply or blending obligation** (§4).
 |  |

**Annex 2 regarding the individual awards**

1. **Common provisions of application**

|  |  |
| --- | --- |
| **General conditions and provisions of application** | **Where to find the information in the supporting documents?** |
| **Osaühing Estonia** | **Tiigikalda Oü** | **Jaagumäe Oü** | **Vao Agro Osaühing** | **Muuga Pm Osaühing** |
| Article 1 - Exclusion of certain activities (§2) |  |  |  |  |  |
| Article 1 - Exclusion of certain sectors (§3) |  |  |  |  |  |
| Article 1 - Exclusion of companies concerned by the Deggendorf rule (§4) |  |  |  |  |  |
| Article 1 - Exclusion of companies in difficulty (§4) |  |  |  |  |  |
| Article 1 - Exclusion of aid measures violating Union Law (§5) |  |  |  |  |  |
| Article 4 - Individual notification thresholds  |  |  |  |  |  |
| Article 5 – Transparency of aid  |  |  |  |  |  |
| Article 6 - Incentive effect  |  |  |  |  |  |
| Article 7 - Eligible costs |  |  |  |  |  |
| Article 8 - Cumulation  |  |  |  |  |  |
| Article 9 – Publication and information  |  |  |  |  |  |
| Article 11- Reporting (info sheets) |  |  |  |  |  |

**B. Specific conditions and provisions of application**

|  |  |
| --- | --- |
| **Specific conditions and provisions of application** | **Where to find the information in the supporting documents?** |
| **Osaühing Estonia** | **Tiigikalda Oü** | **Jaagumäe Oü** | **Vao Agro Osaühing** | **Muuga Pm Osaühing** |
| **ARTICLE 44**Aid in the form of reductions in environmental taxes under Directive 2003/96/EC |  |  |  |  |  |
| * Compatible and exempted from notification if General compatibility conditions and conditions of this Article apply (§1)
* **The beneficiaries of the tax reduction** shall be selected on the basis of transparent and objective criteria and shall pay at least the respective minimum level of taxation set by Directive 2003/96/EC (§2).
* **Form of aid:** Aid schemes in the form of tax reductions shall be based on a reduction of the applicable environmental tax rate or on the payment of a fixed compensation amount or on a combination of these mechanisms (§3).
* **No** aid for **biofuels which are subject to a supply or blending obligation** (§4).
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