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**

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| **General conditions and provisions of application** | **Where to find them in legal basis or secondary law?** |
| **Article 1 - Exclusion of certain activities and aids above a certain amount (§2)** | Legal basis of the grant is the “Conditions and Procedure for Supporting the Mapping and Development of Cybersecurity Level” approved by the Estonian Business and Innovation Agency on 8 March 2023 (available online (in Estonian)): <https://eis.ee/wp-content/uploads/2024/06/toetuse-andmise-tingimused-ja-kord_ver7.pdf>). Legal basis has been established by the agreement signed between the Estonian Business and Innovation Agency and the Information System Authority on March 8, 2023 (no 11-1/23/203) for the purpose of implementing the project DIGITAL-ECC-2022-CYBER-03-NAT-COORDINATION.    Clause 3 sets out the objective and result of the aid, which is *to assess and improve the level of cybersecurity of Estonian SMEs*. Additionally, according to clause 4.4, the *Regulation shall not apply in cases specified in Article 1(2)–(5) of the General Block Exemption Regulation and in Article 1(1) of the De Minimis Aid Regulation.* Section 5 defines the eligible activities, which include *mapping the cybersecurity level and preparing a roadmap (Activity I, clause 5.2.1), as well as implementing development activities derived from the roadmap and applying the necessary changes to improve cybersecurity (Activity II, clause 5.2.2).* Based on the above, the aim of the aid was not to provide aid to export-related activities nor aid contingent upon the use of domestic over imported goods. These provisions encompass the prohibition of export-related aid and any aid contingent upon the use of domestic products.  Annual State aid budget does not exceed EUR 150 million as the total budget for the scheme was EUR 865 000. |
| Shall **not** apply to (**for all Articles**):   * Aid to export related activities; * Aid contingent upon use of domestic over imported goods.   Shall **not** apply to (**for Articles 18, 28 and 29**):   * Aid schemes to SMEs and R&D&I aid schemes with an **average annual State aid budget exceeding EUR 150 million** from six months after their entry into force. The GBER may continue to apply for a longer period to any of these aid schemes after having assessed the relevant evaluation plan notified by the Member State to the Commission, within 20 working days from the scheme's entry into force. Where the Commission has already extended the application of this Regulation beyond the initial six months as regards such schemes, Member States may decide to extend those schemes until the end of the period of application of the GBER, provided that the Member State concerned has submitted an evaluation report in line with the evaluation plan approved by the Commission; * Any **alterations** of the schemes referred to above other than modifications which cannot affect the compatibility of the aid scheme under the GBER or cannot significantly affect the content of the approved evaluation plan. |
| **Article 1- Exclusion of certain sectors (§3)** | Sectors supported under the programme ensure the compliance with stated exclusions:  • *Clause 4.4. The procedure does not apply in cases specified in Articles 1(2)–(5) of the General Block Exemption Regulation (GBER) and in Article 1(1) of the De Minimis Aid Regulation.*  • *Clause 9.1. Support may be applied for by an SME registered in the Estonian Commercial Register whose main field of activity corresponds to the following NACE sections:*  *Clause 9.1.1. Section B – mining and quarrying;*  *Clause 9.1.2. Section C – manufacturing;*  *Clause 9.1.3. Section D – electricity, gas, steam and air conditioning supply;*  *Clause 9.1.4. Section E – water supply; sewerage, waste management and remediation activities;*  *Clause 9.1.5. Section F – construction;*  *Clause 9.1.6. Section G – wholesale and retail trade;*  *Clause 9.1.7. Section H – transportation and storage;*  *Clause 9.1.8. Section I – accommodation and food service activities;*  *Clause 9.1.9. Section J – information and communication;*  *Clause 9.1.10. Section K – financial and insurance activities;*  *Clause 9.1.11. Section L – real estate activities;*  *Clause 9.1.12. Section M – professional, scientific and technical activities;*  *Clause 9.1.13. Section N – administrative and support service activities;*  *Clause 9.1.14. Section Q – human health and social work activities;*  *Clause 9.1.15. Section R – arts, entertainment and recreation.* |
| Shall **not** apply to (**for all Articles**):   * The processing and marketing of agricultural products\* where the amount of aid is fixed on the basis of the price or quantity of such products purchased from primary producers or put on the market by the undertakings concerned; or where the aid is conditional on being partly or entirely passed on to primary producers; * Aid to facilitate the closure of uncompetitive coal mines (Council decision 2010/787).   Shall **not** apply to (**for Article 18**):   * Fishery and aquaculture\* (as in Reg. 1379/2013).   \* *If an undertaking is also active in sectors that are within the scope of the GBER, the GBER applies to aid granted in respect of these sectors provided that the Member State ensures that the activities in the excluded sectors do not benefit from the aid* |
| **Article 1 - Exclusion of companies concerned by the Deggendorf rule (§4)** | According to clause Clause 4.3: *The Procedure does not apply to a state aid beneficiary in respect of whom a recovery decision has been adopted following a prior decision by the European Commission declaring the aid illegal and incompatible with the internal market, and where the beneficiary has not yet complied with the recovery decision.* In addition, clause 4.4 states that the *Regulation shall not apply in cases specified in Article 1(2)–(5) of the General Block Exemption Regulation and in Article 1(1) of the De Minimis Aid Regulation.* |
| Shall **not** apply to:   * aid schemes which do not explicitly exclude the payment of individual aid, in favour of an undertaking which is subject to an outstanding recovery order following a previous Commission decision declaring an aid granted by the same Member State illegal and incompatible with the internal market; * ad hoc aid in favour of an undertaking as referred to in point a. |
| **Article 1 - Exclusion of companies in difficulty (§4)** | Requirement specified in clause 9.3.1 regarding the exclusion of aid to undertakings in difficulty (applicant eligibility):  *Clause 9.3.1. When applying for aid under the General Block Exemption Regulation (GBER), the applicant must not be an undertaking in difficulty within the meaning of Article 2(18) of the GBER.* |
| Shall **not** apply to aid to **undertakings in difficulty:**  **by derogation**: this Regulation applies to undertakings which were not in difficulty on 31 December 2019 but became undertakings in difficulty during the period from 1 January 2020 to 31 December 2021. |
| **Article 1 - Exclusion of aid measures violating Union Law (§5)** | The conditions for granting the aid do not include any exclusionary provisions in the context of European Union law that would endanger the principles of the EU internal market. According to clause 4.4, the *Regulation shall not apply in cases specified in Article 1(2)–(5) of the General Block Exemption Regulation and in Article 1(1) of the De Minimis Aid Regulation.*  According to clause 1.4 of the programme’s conditions and procedure, the Procedure was prepared based on the conditions set out in the European Commission’s call for proposals published on 15 September 2022 under the Digital Europe Programme, titled “DIGITAL-ECC-2022-CYBER-03-NAT-COORDINATION–Deploying the Network of National Coordination Centres with Member States.” In accordance with the above, clause 9.3.9 has been established, which states that *the applicant's operations must not be directly or indirectly influenced or controlled by a country outside the European Union and the European Economic Area (Norway, Iceland, Liechtenstein).* |
| Shall **not** apply to State aid measures, which entail, by themselves, by the conditions attached to them or by their financing method  a non-severable violation of Union law, in particular:   * aid measure where the grant of aid is subject to the obligation for the beneficiary to have its headquarters or to be predominantly established in the relevant Member State. Requirement for an establishment or branch in the aid granting Member State at the moment of payment of the aid is however allowed; * aid measure where the grant of aid is subject to the obligation to use nationally produced goods or national services; * aid measures restricting the possibility for the beneficiaries to exploit the research, development and innovation results in other Member States. |
| **Article 4 - Individual notification thresholds** |  |
| Shall **not** apply to aid which exceeds **(for Article 18)**:   * Consultancy in favour of SMEs: EUR 2 million per undertaking, per project;   Shall **not** apply to aid which exceeds **(for Articles 28 and 29)**:   * Innovation aid for SMEs: EUR 5 million per undertaking, per project; * For aid for process and organisational innovation: EUR 7,5 million per undertaking, per project.   Shall **not** apply to aid which exceeds **(for Article 31)**:   * Training: EUR 2 million per training project;   The thresholds shall **not** be circumvented by artificially splitting up the aid schemes or aid projects. | The aid does not conflict with the specified conditions, as the maximum support per undertaking/project under this measure was EUR 60,000 (divided between two activities: I and II).  According to the programme conditions:  *Clause 8.1. The maximum amount of support under Activity I is EUR 10,000.*  *Clause 8.2. The minimum amount of support under Activity II is EUR 10,000 and the maximum amount is EUR 50,000.*  *Clause 8.3. The maximum share of support in the eligible project costs is 50 percent.* |
| **Article 5 – Transparency of aid** |  |
| Only transparent aid (aid in respect of which it is possible to calculate precisely the gross grant equivalent of the aid ex ante without any need to undertake a risk assessment) **shall be exempted**.  The following aid categories are considered to be transparent:   * Aid comprised in grants and interest rate subsidies | Corresponding to points 8.1–8.3 in the programme conditions referenced above, the aid is provided as a grant with predetermined amounts and co-financing rates, which aligns with the definition of transparent aid under Article 5. Therefore, the gross grant equivalent can be precisely calculated ex ante without the need for a risk assessment. |
| **Article 6 - Incentive effect** |  |
| Aid can only be exempted if incentive effect:   * **Beneficiary submitted written application for aid to Member State, before work** on the project or activity starts, with at least the following information:  1. undertaking's name and size; 2. description of the project, including its start and end dates; 3. location of the project; 4. list of project costs; 5. type of aid (grant, loan, guarantee, repayable advance, equity injection or other) and amount of public funding needed for the project  * **Ad hoc aid to large enterprises**; in addition to the above, Member State has verified before granting the aid that the beneficiary provided documentation establishes one or more of the following:   + a material increase in the scope of the project/activity due to the aid, or   + a material increase in the total amount spent by the beneficiary on the project/activity due to the aid, or   + a material increase in the speed of completion of the project/activity concerned; | The requirement is ensured by clause 7.4. which states that *when applying for support under the General Block Exemption Regulation, the applicant must not initiate project-related activities or assume obligations for their implementation before submitting the application to the Foundation.* Additionally, clause 10.1 states that the application must, inter alia, include the following information to the extent that allows assessing the applicant's and the application’s compliance:  *Clause 10.1.1. Name and registry code of the applicant;*  *Clause 10.1.2. Project name, planned start and end dates of the activity, objectives, expected results, and justification for the need for support;*  *Clause 10.1.3. Location of the project implementation;*  *Clause 10.1.4. Amount of requested support and own financing;*  *Clause 10.1.5. Confirmation of proper own financing availability and explanation of its formation;*  *Clause 10.1.9. Information on the applicant’s size, indicating whether the applicant is a small or medium-sized enterprise;*  *Clause 10.4.6. Project budget on the Foundation’s prescribed form and its justification.*  Grant could not be applied for by large enterprises. *Ad hoc aid* is not granted under this scheme. |
| **Article 7 - Eligible costs** |  |
| **For the purposes of calculating the aid intensity**   * All figures shall be taken before any deduction of tax or other charge. The amounts of eligible costs may be calculated in accordance with the simplified cost options (Reg 1303/2013, or Reg 2021/1060) whichever is applicable provided that the operation is at least partly financed through a Union fund that allows the use of those simplified cost options and that the category of costs is eligible according to the relevant exemption provision; * Aid granted in a form other than a grant, the aid amount shall be the gross grant equivalent of the aid. * Aid payable in the future, including aid payable in several instalments shall be discounted to its value when granting. Eligible costs shall also be discounted to their value at the time of granting the aid. The discounting interest rate shall be the one which was applicable at the time of granting the aid; * Where aid is granted in the form of repayable advances which, in the absence of an accepted methodology calculating their gross grant equivalent, are expressed as a percentage of the eligible costs and the measure provides that in case of successful outcome of the project, as defined on the basis of a reasonable and prudent hypothesis, the advances will be repaid with an interest rate at least equal to the discount rate applicable at the moment the aid is granted, the maximum aid intensities may be increased by 10 percentage points.   **Eligible costs & documentation.**   * Eligible costs must be supported by clear, specific, and contemporary documentary evidence. * The amounts of eligible costs may be calculated in accordance with the simplified cost options set out in Reg 1303/2013, provided that the operation is at least partially financed through a Union fund that allows the use of those simplified cost options and that the category of costs is eligible according to the relevant exemption provision. | The requirement is fulfilled. The aid is provided as a grant with no advance payment nor simplification applied. Eligible costs are supported by clear and appropriate documentation, and the simplified cost method is not used. This is consistent with the program conditions set out in Section 21 "Conditions for Payment of the Aid,":  *Clause 21.1. The beneficiary submits payment requests along with interim or final reports via the e-support system within the deadlines specified in the aid decision and agreement.*  *Clause 21.2. Aid is paid based on incurred and paid costs, conditional on project implementation, eligible costs being incurred and paid, and submission and approval of interim or final reports.*  *Clause 21.6. Aid payments correspond to the approved aid intensity and shall not exceed the total approved amount.*  *Clause 21.7. Foundation may partially or fully refuse payment if supporting documents are inconsistent with the project period, activities or objectives; activities are not implemented or documented; reports are not approved; repayment obligations are unmet; or conditions of the aid are violated.*  *Clause 21.8. The final payment is made only after verification of eligible costs, proof of payment, project completion, and approval of the final report.* |
| **Article 8 - Cumulation** |  |
| * **Total amount** of aid (for the aided activity or project or undertaking) shall be taken into account for thresholds and maximum aid intensities (§1); * If **Union funding** (not under the control of the Member State) is combined with State aid, only the latter shall be considered for determining whether notification thresholds and maximum aid intensities or maximum aid amounts are respected, provided that the total amount of public funding granted in relation to the same eligible costs does not exceed the most favourable funding rate laid down in the applicable rules of Union law (§2); * GBER exempted aid may be cumulated with any other State aid as long as the measures concern **different identifiable costs** (§3a); * No cumulation of exempted aid with any other aid on the **same eligible costs**, partly or fully overlapping, if the result would exceed the highest aid intensity/amount applicable to this aid under GBER (§3b)[[1]](#footnote-2); * State aid exempted under the GBER shall not be cumulated with any **de minimis** aid in respect of the same eligible costs if such cumulation would result in an aid intensity exceeding those laid down in Chapter III of the GBER (§5). | The cumulation rules for state aid and *de minimis aid* are duly considered, relevant information is included in the grant decision, and mechanisms for the recovery of unlawful aid are established to ensure compliance. The requirement is fulfilled through the following provisions of the programme conditions:  *Clause 1.5: In matters not regulated by the Guidelines, the Administrative Procedure Act and the relevant European Union legislation on State aid apply.*  *Clause 4.1: The aid granted under the Guidelines constitutes State aid within the meaning of § 30(1) of* *the Competition Act or de minimis aid within the meaning of § 33(1) of the Competition Act. The granting of aid follows the relevant legal acts regulating State aid or de minimis aid.*  *Clause 4.2: In the case of de minimis aid, the cumulation rules set out in Article 5 of the De Minimis Regulation are applied. For de minimis aid purposes, undertakings linked as defined in Article 2(2) of the De Minimis Regulation are considered a single undertaking.*  *8.5. If the applicant is simultaneously applying for support for the project or a specific project activity from multiple measures or from other sources of the state budget, European Union or foreign aid funds, the applicant must provide relevant information in the application.*  *Clause 8.6: The amount of aid granted to the project, including information on State aid or de minimis aid and the aid intensity, is stipulated in the grant decision.*  *Clause 15.7.6: The grant decision includes information on whether the aid qualifies as State aid or de minimis aid.*  *Clause 18.7: In the case of unlawful or misused State aid, recovery shall follow § 42 of the Competition Act unless otherwise provided by EU law.*  *Clause 18.8: The decision to recover aid may be made within three years from the end of the beneficiary’s last obligation. In the case of unlawful, misused, or incompatible State aid, including de minimis aid, the recovery decision may be made within ten years from the date the aid was granted.* |
| **Article 9 – Publication and information** |  |
| * Publication on a comprehensive State aid website, at national or regional level of the following (§1):   1. the summary information (see Article 11) or a link providing access to it;   2. the full text of each aid measure (see Article 11) or a link providing access to the full text;   3. the information on each individual aid award exceeding EUR 500 000 (see Annex III), or for beneficiaries active in primary agricultural production (other than Section 2a) each individual aid award for such production exceeding EUR 60 000 and for beneficiaries active in the fishery and aquaculture sector (other than 2a) each individual aid award exceeding EUR 30 000; * The information referred to in paragraph 1(c) shall be organised and accessible in a standardised manner, (see Annex III), and shall allow for effective search and download functions. The information referred to in paragraph 1 shall be published within 6 months from the date the aid was granted, or for aid in the form of tax advantage, within 1 year from the date the tax declaration is due, and shall be available for at least 10 years from the date on which the aid was granted (§4). * Member States shall comply with the provisions of this Article at the latest within two years after the entry into force of this Regulation (§6). | Estonian Competition Act § 492 stipulates general requirements for aid granting authorities to present to the National State Aid Register (RAR) information (no thresholds) about State Aid and *de minimis aid* granted and payments. The information is published <https://www.fin.ee/riigihanked-riigiabi-osalused/riigiabi> and covers requirements of the Article 9. In addition, the Ministry of Finance is obliged to publish information in the Commission’s Transparency Award Module (Estonian Competition Act §492 (32).  Under the SA.106808 no awarded grants exceeded EUR 500 000 (max aid award for the project was EUR 49,130.00). |
| **Article 11- Reporting (info sheets)** |  |
| * The following has to be sent to the Commission: (§1)  1. Summary information in the standardised formal laid down in Annex II, together with a link providing access to the full text of the measure, including its amendments, within 20 working days following its entry into force. 2. Annual report (Reg (EC) 794/2004) in electronic form, on the application of this Regulation, containing the information indicated in that Regulation, in respect of each whole year or each part of the year during which this Regulation applies. | 1. Legal basis referred in the summary information sheet (https://ec.europa.eu/competition/state\_aid/cases1/202312/SA\_106808\_C03C0987-0500-C62F-8C4F-A11F920F2F52\_7\_1.pdf) is the “Conditions and Procedure for Supporting the Mapping and Development of Cybersecurity Level” approved by the Estonian Business and Innovation Agency on 8 March 2023 (available online (in Estonian)): <https://eis.ee/wp-content/uploads/2024/06/toetuse-andmise-tingimused-ja-kord_ver7.pdf>). 2. Reporting is handled by the Ministry of Finance and obligation to present annual reports in stipulated in the Competition Act § 49 (1) of the Estonian Competition Act. The Ministry submits reports to the European Commission via SARI application annually by June 30th. The reports are based on the expenditure data published in the National State Aid Register (RAR). For this reason, there is no need to stipulate the reporting obligation in the legal basis of the Measure. |

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

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| **Article 18**  **aid for consultancy to SMEs** | Where to find them in legal basis or secondary law? |
| * Compatible and exempted from notification if General compatibility conditions and conditions of this Article apply (§1) * **Aid intensity** **not** to exceed 50 % of the eligible costs (§2) * **Eligible costs**: consultancy services provided by external consultants (§3) * Services concerned are **not continuous or periodic** activities nor related to usual operating costs (e.g. routine tax, regular legal or advertising services) (§4) | * General compatibility conditions fulfilled with clause 4.1.1. *the support granted for the activity direction referred to in point 5.3. and for the activity referred to in point 5.6.2. of the Procedure is aid for consultancy to small and medium-sized enterprises within the meaning of Article 18 of Commission Regulation (EU) No 651/2014 /…/, and is subject to the conditions laid down in the said Regulation and in § 34² of the Competition Act".* * Aid intensity does not exceed 50% of the eligible costs (*clause 8.3. The maximum aid intensity for the eligible project costs is 50 percent*) * Eligible costs: consultancy services. *Clause 6.2. For the implementation of the activity referred to in point 5.3 of the Regulation (Activity I), the cost of purchasing the roadmap preparation service is considered an eligible cost. Clause 6.5. For the implementation of the activity referred to in point 5.6.2 of the Regulation (Activity II), the cost of purchasing consultancy services is considered an eligible cost.* * According to clause 6.1. *Eligible costs are the necessary and justified expenses incurred by the applicant for the implementation of the activities approved in the grant decision.* This ensures that the cost is directly related to the objective of the project, which in turn must align with the objective set out in section 3. Additionally, *7.3, the project eligibility period is up to four months for the implementation of projects under Activity I and up to twelve months for the implementation of projects under Activity II.* The abovementioned sections ensure that the supported activities do not constitute continuous or periodic activities, nor are they related to usual operating costs. |

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| **Article 28**  **Innovation aid for SMEs** | **Where to find them in legal basis or secondary law?** |
| * Compatible and exempted from notification if general compatibility conditions (Chapter I) and conditions of this Article apply (§1) | * General compatibility conditions fulfilled with clause 4.1.4. *The support granted for the activity referred to in point 5.6.4 of the Procedure constitutes innovation aid for SMEs within the meaning of Article 28 of the General Block Exemption Regulation (GBER) and is subject to the conditions laid down in the GBER and in § 34² of the Competition Act, or it constitutes de minimis aid and is subject to the conditions laid down in the De Minimis Regulation and in § 33 of the Competition Act.* |
| * **Eligible costs** (§2):   1. costs for obtaining, validating and defending patents and other intangible assets;   2. costs for secondment of highly qualified personnel from a research and knowledge-dissemination organization or a large enterprise, working on research, development and innovation activities in a newly created function within the beneficiary and not replacing other personnel;   3. costs for innovation advisory and support services. | * Eligible costs:  1. Clause 5.6 sets out the eligible activities under Activity II, including point *5.6.4, which covers the acquisition of intangible assets aimed at improving the level of cybersecurity.* According to Section *6.7, the eligible costs for this activity include expenses for acquiring software and licences that are directly related to enhancing cybersecurity.* 2. Costs for secondment of highly qualified personnel from a research and knowledge-dissemination organization or a large enterprise not applicable. 3. Innovation advisory and support services not applicable. |
| * **Aid intensity** must not exceed 50 % of the eligible costs (§3). * In the particular case of aid for **innovation advisory and support services** the aid intensity can be increased up to 100 % of the eligible costs provided that the total amount of aid for innovation advisory and support services does not exceed EUR 200 000 per undertaking within any three year period (§4). | * Aid intensity does not exceed 50% of the eligible costs (*clause 8.3. The maximum aid intensity for the eligible project costs is 50 percent*) * Not applicable. |

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| **Article 29**  **Aid for process and organisational innovation** | **Where to find them in legal basis or secondary law?** |
| * Compatible and exempted from notification if general compatibility conditions (Chapter I) and conditions of this Article apply (§1) * **Aid to large undertakings** only if they effectively collaborate with SMEs in the aided activity and the collaborating SMEs incur at least 30 % of the total eligible costs (§2) * **Eligible costs** (§3):  1. Personnel costs; 2. Costs of instruments, equipment, buildings and land to the extent and for the period used for the project; 3. Costs of contractual research, knowledge and patents bought or licensed from outside sources at arm's length conditions; 4. Additional overheads and other operating costs, including costs of materials, supplies and similar products, incurred directly as a result of the project  * **Aid intensity** **must not** exceed 15 % of the eligible costs for large undertakings and 50 % of the eligible costs for SMEs (§4). | * General compatibility conditions fulfilled with clause 4.1.2. *The support granted for the activity referred to in point 5.6.1 of the Procedure constitutes aid for process and organisational innovation within the meaning of Article 29 of the General Block Exemption Regulation (GBER) and is subject to the conditions laid down in the GBER and in § 34² of the Competition Act, or it constitutes de minimis aid and is subject to the conditions laid down in the De Minimis Regulation and in § 33 of the Competition Act*. * Grant could not be applied for by large enterprises. * Eligible costs:  1. **Personnel costs**. Point 6.3 sets out the eligible costs under Activity II, specifically section *5.6.1: remuneration of project team members and related statutory taxes and payments, as well as fees paid under a contract governed by the law of obligations, which are taxed similarly to salaries, including all applicable national taxes.* 2. **Costs of instruments, equipment, buildings and land to the extent for the period used for the project**. The eligible costs referred to in point *6.3.2* *include* *the acquisition and improvement costs of new or used hardware, including configuration costs necessary to make the equipment operational, as well as usage costs under rental or leasing agreements, based on the actual rate of use within the project*. According to point *6.4, if the hardware acquired under point 6.3.2 is not used exclusively for the project throughout its entire useful life, only the depreciation costs calculated in accordance with good accounting practice for the duration of the project are eligible*. 3. According to clause *6.3.5 eligible costs include expenses for studies, analyses, technical knowledge, and software licences directly necessary for improving the level of cybersecurity, all purchased at arm’s length conditions. Additionally, eligible costs cover expenses for consulting services directly related to the implementation of the development project, expert fees, and other equivalent service costs*. 4. **Other operating costs**. Clause *6.3.3 the costs of materials and supplies, provided they are identifiable and allocated to the project.* 5. Aid intensity does not exceed 50% of the eligible costs (*clause 8.3. The maximum aid intensity for the eligible project costs is 50 percent*). Grant could not be applied for by large enterprises. |

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| **Article 31**  **training aid** | **Where to find them in legal basis or secondary law?** |
| Compatible and exempted from notification if General compatibility conditions and conditions of this Article apply (§1); | General compatibility conditions fulfilled with clause 4.1.3. *The support granted for the activity referred to in point 5.6.3 of the Procedure constitutes training aid within the meaning of Article 31 of the General Block Exemption Regulation (GBER) and is subject to the conditions laid down in the GBER and in § 34² of the Competition Act, or it constitutes de minimis aid and is subject to the conditions laid down in the De Minimis Regulation and in § 33 of the Competition Act.* |
| * Aid shall not be granted for training which undertakings carry out to comply with national mandatory standards on training (§2); | According to clause *5.6.3 training of the company's management and employees is allowed within the project for the implementation* ***of cybersecurity principles***. No trainings allowed to comply with national mandatory standards on training, only project related cybersecurity topics. |
| * **Eligible costs** (§3):   1. trainers' personnel costs, for the hours during which the trainers participate in the training;   2. trainers' and trainees' operating costs directly relating to the training project such as travel expenses, accommodation costs, materials and supplies directly related to the project, depreciation of tools and equipment, to the extent that they are used exclusively for the training project;   3. costs of advisory services linked to the training project;   4. trainees' personnel costs and general indirect costs (administrative costs, rent, overheads) for the hours during which the trainees participate in the training. | For carrying out the activity stated in clause 5.6.3, clause 6.6 defines the eligible costs as follows:  *6.6.1. personnel costs of the trainer;*  *6.6.2. transport and accommodation costs directly related to the training project for both the trainer and the trainees.*  Other types of costs are not eligible for reimbursement. |
| * **Aid intensity**; shall **not** exceed 50 % of the eligible costs. It may be increased, up to a maximum aid intensity of 70 % of the eligible costs, as follows (§4):   1. by 10 percentage points if the training is given to workers with disabilities or disadvantaged workers;   2. by 10 percentage points if the aid is granted to medium-sized enterprises and by 20 percentage points if the aid is granted to small enterprises. | Aid intensity does not exceed 50% of the eligible costs (*clause 8.3. The maximum aid intensity for the eligible project costs is 50 percent*). |
| * Where the aid is granted in the **maritime transport sector**, the aid intensity may be increased to 100 % of the eligible costs provided that the following conditions are met (§5):  1. the trainees are not active members of the crew but are supernumerary on board; and 2. the training is carried out on board of ships entered in Union registers. | Aid intensity does not exceed 50% of the eligible costs (*clause 8.3. The maximum aid intensity for the eligible project costs is 50 percent*). |

1. Financing provided to the final beneficiaries with support from the InvestEU Fund covered by Section 16 of Chapter III and the cost covered by this financing shall not be considered for determining compliance with the cumulation provisions laid down in the first sentence of this point. Instead, the amount relevant for determining compliance with the cumulation provisions of the first sentence of this point shall be calculated as follows. First, the nominal amount of the financing supported by the InvestEU Fund shall be deducted from the total eligible project costs, obtaining the total remaining eligible costs; second, the maximum aid shall be calculated by applying the relevant highest aid intensity or aid amount only to the total remaining eligible costs.

   In cases of Articles for which the notification threshold is expressed as a maximum aid amount, the nominal amount of financing provided to the final beneficiaries with the support from the InvestEU Fund shall also not be considered for determining whether the notification thresholds in Article 4 are respected.

   Alternatively, for senior loans or guarantees on senior loans supported by the InvestEU Fund under Section 16 of Chapter III, the gross grant equivalent of the aid entailed in such loans or guarantees provided to the final beneficiaries may be calculated in accordance with Article 5(2), point (b) or (c), as appropriate. This gross grant equivalent of the aid can be used for ensuring, in line with the first sentence of this point, that cumulation with any other aid for the same identifiable eligible costs does not result in exceeding the highest aid intensity or aid amount applicable to the aid under this Regulation or the relevant notification threshold under this Regulation. [↑](#footnote-ref-2)