

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?
<p style="text-align: center;">ARTICLE 44</p> <p>Aid in the form of reductions in environmental taxes under Directive 2003/96/EC</p>	
<ul style="list-style-type: none"> • 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

A. 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					

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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					
<ul style="list-style-type: none"> 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 					

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subject to a supply or blending obligation (§4).					
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