Interact

State aid working group

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Interact

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Interreg

Housekeeping

- The meeting open to all MAs / JSs interested (but no AAs)
- The meeting is not recorded and will not be published
- Share your experience and concerns
- Objective: to see where we are in terms of SA, what needs to be done, exchange info on your plans 2027 and 2028-2034
- The presentation will be distributed afterwards

- New GBER still a draft - version from 14 July 2026, after Second Interservice Consultation
- All info in this presentation based on GBER draft provisions
- GBER Article 18 should in principle stay as it is (unless comments for ISC)
- Rescue and Restructuring Guidelines a draft (in-difficulty definition)
- Post 2027 – reference to the most updated knowledge Interact has, everything draft at the moment
- Interfin in May 2026 – State aid assessments and data discussed
- Last week 8-9 October in-person meeting of DG REGIO Peer2Peer SA Community
- Early 2027 we will organise another online Interact WG meeting

Agenda

SA Schemes	New GBER	2028-2034	HIT	AOB
What to do with the current schemes in 2027?	Article 18 & general rules VAT eligibility in 2021-2027 and Post-2027 Undertaking in-difficulty discussion	State aid in 2028-2034 programmes	State aid checklist State aid section in monitoring system(s)	Experience with eAidRegister

Current schemes

DG Comp's feedback

New GBER Article 85.3

As regards schemes existing on 31 December 2026 and ad hoc aid for which the aid application was filed at the latest on 31 December 2026, granting authorities **may choose to continue** applying the rules set out in Regulation (EU) No 651/2014 to aid granted under Union funds implemented under shared management **for the remainder of the 2021-2027 programming period until the end of the period for eligibility** of expenditure set out in Article 63(2) of Regulation (EU) 2021/1060.

End of eligibility period: 31 December 2029

Consequences

Option 1

If the scheme does not change at national level (**because its duration already went beyond the end of 2026**), there is no need to inform DG COMP (by sending an infosheet) .

Consequences

Option 2

If the **scheme expires** and the MS wishes to **prolong it until a date which is covered by the transitional provisions of the new GBER** (including some budget increase if needed) without other change, the MS must inform DG COMP, and the scheme will remain block-exempted under the conditions of the old GBER.

MS usually inform the Commission by **sending an infosheet** (a new State aid number is attributed to the case).

However, in the context of the transitional period, informing the Commission can also be done **by email to the State aid greffe** (keeping the existing State aid number of the scheme to be prolonged). Further information on this (how to inform DG COMP) will be made available to MS on the e-State aid wiki platform.

Consequences

Option 3

However, it is the choice of the managing authority to maintain the application of the current GBER rules for administrative simplicity reasons or to **submit a completely new scheme that would comply with the revised GBER provisions, to benefit from the new rules**. This could thus **cover the year 2027 and 2028-2034** if this is convenient for the managing authorities.

Consequences

No Option

The submission of a **new scheme covering the period 2021-2027 and 2028-2034 is not possible**, as **retroactivity under the GBER applies only to individual aid.**

New GBER Article 86
Retroactive application
This Regulation shall apply to individual aid granted before its entry into force if the aid meets all the conditions set out in this Regulation, with the exception of Article 10.

New GBER Article 18

General GBER rules

VAT eligibility

Undertaking in difficulty

New GBER Article 18

1. This Article shall apply to aid to undertakings participating in a European territorial cooperation project covered by Regulation (EU) 2021/1059.
Such undertakings may receive **up to the maximum amount of EUR 28 000 per project**, or, as **from 1 January 2031, up to EUR 30 000 per project.**

New GBER Article 18

2. When determined on the basis of eligible costs, the aid shall not exceed **100 %** of the costs and **EUR 2.8 million per undertaking**, per project, or **as from 1 January 2031, EUR 3 million per undertaking**, per project.

Eligible costs shall be the undertaking's costs linked to the cooperation project.

General rules

- Article 18 remains **exempt from the Daggendorf principle** (prohibition of paying aid to undertakings with outstanding recovery orders) — new GBER Article 1(4)(a).
- Aid fulfilling the conditions of Article 18 is **automatically considered to have an incentive effect** - new GBER Article 8(5)(b).
- **Aid without identifiable eligible costs** exempted under Article 18 **may be cumulated** with other **State aid with identifiable eligible costs -** new GBER Article 9(4).
- TAM reporting threshold remains at **100 000 EUR** – new GBER Article 11(c)

General rules

- Aid under Article 18(1)! (the EUR 28 000 / EUR 30 000) is **exempt from publication and reporting obligations** - new GBER Article 12(2) .
- The 10-year document-keeping obligation **does not apply** to aid under Article 18(1) (but does apply to aid under Article 18(2)) – new GBER Article 13(1).

GBER VAT eligibility

- **Value added tax** charged on eligible costs or expenses that is **refundable** under the applicable national tax law shall, however, **not be taken into account for calculating aid intensity and eligible costs** – old / new GBER Article 7(1)

CPR VAT eligibility 2021-2027

Value added tax is eligible:

- (i) for operations the total cost of which is below EUR 5 000 000 (including VAT);
- (ii) for operations the total cost of which is at least EUR 5 000 000 (including VAT) where it is non-recoverable under national VAT legislation;
- (iv) for small project funds and investments made by final recipients in the context of small project funds under Interreg.

CPR Article 64(1)

VAT discussion 2028-2034

The current situation:

- NRPP, art 22.2(d), 16.7.2025 – nothing on VAT
- **VAT should not be included in the cost estimates of measures,** draft guidance on the NRPP, 22 July 2026, footnote 12 on page 51
- **Recoverable VAT must not be included in the cost estimates of measures,** draft NRPP PGA Regulation, Article 22, paragraph 2(b), point (d)

VAT discussion 2028-2034

As regards Article 22(2)(b)(d), the exclusion of recoverable VAT from the estimated costs was agreed by the Council as part of the Partial General Approach, while it was not in the Commission proposal. Under the approach underlying the Commission proposal, **VAT is not intended to form part of the estimated costs of measures, irrespective of whether it was recoverable or non-recoverable**. For this reason, the Commission proposal did not contain a specific distinction between recoverable and non-recoverable VAT, and the draft guidance reflects that approach.

QR00831 - VAT in NRPP cost estimates of measures

Undertakings in difficulty (UID)

2021-2027 Cohesion policy

The ERDF and the Cohesion Fund shall not support an undertaking in difficulty, as defined in point (18) of Article 2 of Regulation (EU) No 651/2014, unless authorised under de minimis aid or temporary State aid rules established to address exceptional circumstances;

ERDF Regulation, article 7(1)(d)

2028-2034 Cohesion policy

Nothing on undertakings in difficulty

Undertakings in difficulty (UID)

- This Regulation shall not apply to aid to undertakings in difficulty.
- No exception for Article 20 / 20a.

Old GBER, Article 4

- This Regulation shall not apply to aid to undertakings in difficulty.
- No exception for Article 18, even if we tried hard!

New GBER, Article 5

New definition of ‘in difficulty’ in draft Rescue and restructuring State aid guidelines – comments made by Member States / programmes

State aid under 2028-2034

NRP Regulation

The use of funds must be compliant with the applicable law

Article 4 Definitions

(2) 'applicable law' means Union law and the national law directly relating to its application

Article 2 CPR

(3) 'applicable law' means Union law and the national law relating to its application;

What is applicable law?

- Horizontal financial rules (e.g. Financial regulation, Public procurement, **State aid,...)**
- Horizontal principles (DNSH, Gender equality, Accessibility Sustainable Development,…)
- Specific rules applicable for the substantive area tackled by the measure/operation (e.g. specific environmental regulations,…)

State aid compliance

Union State aid rules apply to the operations supported under the Fund. The present guidance does not pre-empt the Commission's assessment of the compatibility of State aid measures and is without prejudice to the State aid rules. For measures constituting State aid under Article 107(1) of the Treaty on the Functioning of the European Union (TFEU), **Member States must ensure compliance with the compatibility conditions of the applicable State aid instrument.** The approval of the NRP Plan cannot be understood as a Commission State aid decision on the measure concerned.

Draft guidance on the NRPP, 22 July 2026, page 30

New delivery system vs. GBER

- New delivery system under NRPP based on the achievement of milestones and targets and the corresponding pay-out values. (Eligible) cost not anymore the basis.
- The current GBER is largely eligible-cost-based. Its compatibility architecture relies, in many categories, on costs, aid intensity, cumulation, and prevention of overcompensation.
- SCOs and FNLC are different instruments. SCOs remain within the eligible-cost logic. FNLC moves beyond the traditional cost-based basis of EU reimbursement.
- GBER does not reflect the PBA/FNLC options. Alignment is needed between EU milestones, national scheme design, beneficiary payment triggers, and State aid assurance.
- The design of new GBER that reflect the NRPP is expected. The need to adapt State aid rules will depend on the changes in the implementation of structure funds.

Comments in 2026 GBER consultation

1. Core concern: Article 18 represents cost-based approach instead of performance-based approach

DG Comp's Answer:

- The issue you raise concerns the GBER in general
- The GBER is based on existing case practice and case law, it is a "conservative" instrument applied by Member States on their own, without any prior Commission assessment of the aid measure
- The existence of case practice allows DG COMP to assess the impact on competition of certain aid measures and the risks of overcompensation

Comments in 2026 GBER consultation

1. Core concern: Article 18 represents cost-based approach instead of performance-based approach

DG Comp's Answer:

- There is no case practice on performance-based approaches like Financing not linked to costs (FNLCs) implemented at the level of the beneficiary.
- There will be a wider uptake of SCOs in the new GBER, but **FNLCs**, which are completely detached from costs, **will not be covered by the new GBER**.
- **Aid measures purely based on performance-based approaches like FNLCs can be notified to the Commission.**

eAidRegister Experiences

Member States not using EU register

De-Minimis

- Czechia: https://mze.gov.cz/public/app/RDM/Portal/
- Estonia: https://www.fin.ee/riigihanked-riigiabi-osalused/riigiabi/vahese-tahtsusega-abi
- Spain: https://www.infosubvenciones.es/bdnstrans/GE/en/concesiones/minimis
- France: https://data.economie.gouv.fr/explore/assets/registre-public-des-aides-de-minimis/view/
- Greece: https://www.sorefsis.gr/
- Croatia: https://rdp.gov.hr/javno
- Hungary: https://kpp.tcs.allamkincstar.gov.hu/
- Italy: https://www.rna.gov.it/ , for agriculture: https://www.sian.it/sipaNazi/start.do
- Lithuania: https://kotis.kt.gov.lt/paraiskos
- Latvia: https://deminimis.fm.gov.lv/public/mekletajs
- Poland: https://sudop.uokik.gov.pl/home
- Romania: https://regas.consiliulconcurentei.ro/transparenta/index.html
- Slovenia: https://jodp.mf.gov.si
- Slovakia: https://semp.kti2dc.sk/

State aid

- Bulgaria, for agriculture: https://www.dfz.bg/bg/transparency/
- Spain: http://www.infosubvenciones.es/bdnstrans/GE/es/index
- Croatia: https://rdp.gov.hr/javno
- Italy, for agriculture: https://www.sian.it/sipaNazi/start.do
- Poland: https://sudop.uokik.gov.pl/home , for agriculture: https://srpp.minrol.gov.pl
- Romania: https://regas.consiliulconcurentei.ro/transparenta/index.html
- Slovenia: https://www.gov.si/teme/objava-vecjih-prejemnikov-pomoci/