DECISION No. 332/2014 of April 23, 2014

establishing a State aid scheme to support investments promoting regional development through the creation of jobs,

*Text in force as of August 05, 2020*

*DRAFTED BY: COMPANIA DE INFORMATICĂ NEAMŢ*

*Text updated through the legislative software product LEX EXPERT on the basis of the amending legislative acts published in the Official Gazette of Romania, Part I, until August 05, 2020.*

***Basic document***

**#B**: *Government Decision no. 332/2014, published in the Official Gazette of Romania, Part I, no. 336 of May 8, 2014*

***Amending acts***

**#M4**: *Government Decision no. 598/2020*

**#M3**: *Government Decision no. 860/2018*

**#M2**: *Government Decision no. 234/2016*

**#M1**: *Government Decision no. 784/2014*

*The amendments and supplementations brought through the legislative acts listed above are written in Italics. Before every amendment or supplementation is indicated the legislative act which brought the amendment or supplementation in question, in the form of* ***#M1****,* ***#M2*** *etc.*

**#M1**

*Pursuant to art. 108 in the Constitution of Romania, republished, to the Decision of the European Commission C (2014) 2240 final and to the provisions of art. 3 para. (3) in Government Emergency Ordinance no. 117/2006\*) on the national procedures in the field of State aid, approved as amended and supplemented through Law no. 137/2007,*

*considering the provisions of Regulation (EU) no. 651/2014 of the Commission of June 17 2014 declaring certain categories of aid compatible with the internal market in application of art. 107 and 108 in the Treaty,*

**The Government of Romania** hereby adopts this decision*.*

**#CIN**

***\*)*** *Government Emergency Ordinance no. 117/2006 was repealed. See Government Emergency Ordinance no. 77/2014.*

**#B**

CHAPTER I

**General provisions**

ART. 1

The purpose of this decision is to establish a State aid scheme, hereinafter referred to as the scheme, with the objective of regional development through the performance of investments which determine the creation of jobs in all sectors, with the exception of those provided under art. 13 and in the List of activity sectors for which State aid is not granted, as provided in annex no. 1.

**#M1**

ART. 2

*(1) The regional State aid for investments shall be awarded within the scheme under observance of the provisions related to regional State aid of the Regulation (EU) no. 651/2014 of the Commission of June 17 2014 declaring certain categories of aid compatible with the internal market in application of art. 107 and 108 in the Treaty, published in the Official Journal of the European Union series L, no. 187 of June 26, 2014, hereinafter referred to as the Regulation, and shall be exempt from the obligation of notification to the European Commission.*

**#B**

(2) The European Commission is informed within 20 business days as of the date of entry into force of this decision, in accordance with the provisions of the Regulation.

CHAPTER II

**Duration, budget of the scheme and estimated number of beneficiaries**

**#M4**

ART. 3

*(1) Financing agreements based on this scheme can be issued until* *December 31, 2023, under observance of the legislation in field of State aid and of the regional map authorized by the European Commission, within the limit of the annual budget allocated to the scheme.*

*(2) The State aid shall be paid between 2015 and 2028, on the basis of the financing agreements issued and within the limit of the annual budget allocated to the scheme.*

**#B**

ART. 4

(1) This State aid scheme is included in the Program of “State aid for financing of investment projects” of the Ministry of Public Finance’s budget - General Actions. The State aid established through the scheme shall be awarded within the limit of the commitment and budget appropriations approved yearly through the law of the State budget for this program.

(2) The maximum budget of the scheme is of Lei 2,700 million, respectively the equivalent of approximately EUR 600 million, with possibility of supplementation, as follows:

**#M4**

*a) commitment appropriations for the issuance of financing agreements for the period 2014-2023;*

*b) budget appropriations for the payment of State aid for the period 2015-2028.*

*(3) The average annual budget of the scheme is of Lei 450 million, respectively the equivalent of approximately EUR 100 million.*

**#M1**

ART. 5

*The total estimated number of enterprises that shall benefit of State aid on the basis of the scheme is of 1,700.*

**#B**

CHAPTER III

**Eligible expenses**

ART. 6

(1) Shall be considered eligible expenses the salary costs, as defined under art. 1 letter d) in the Procedure on the award of State aid, as provided in annex no. 2, registered throughout a period of 2 consecutive years, as a result of the creation of jobs.

(2) The State aid corresponding to the eligible expenses shall be granted under fulfillment of the following requirements:

a) the jobs are created directly by an investment project;

**#M4**

*b) the jobs are created after the submission of the application for financing agreement and after the start of the investment, but not later than 3 years as of the investment’s completion date.*

*(3) \*\*\* Repealed*

*(4) Every job created as a result of the investment shall be maintained for a minimum period of 5 years as of the date when it was first occupied.*

**#B**

ART. 7

The State aid shall be awarded to enterprises under observance of the provisions of this decision and of the Regulation, through allocations from the State budget, from the budget of the Ministry of Public Finance - General Actions, under the form of non-reimbursable amounts, in relation to the eligible expenses and within the limit of the maximum admissible intensity.

CHAPTER IV

**Intensity and cumulation of State aid**

ART. 8

(1) The maximum level of State aid an enterprise may benefit of within the scheme, in relation to the eligible expenses and under observance of the provisions of art. 10, is the following:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

| Region | Maximum level of State aid |

| |\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|

| | 2014 - 2017 | 2018 - 2020 |

|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|

| Bucharest Region | equivalent in Lei | of equivalent in Lei |

| | 11.25 million EUR | of 7.5 million EUR |

|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|

| West and Ilfov Regions| equivalent in Lei of 26.25 million EUR |

|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|

| North-West Regions| equivalent in Lei of 37.5 million EUR |

| Center, North- East, | |

| South-East, South-Muntenia, | |

| South-West Oltenia | |

|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|

(2) In order to verify the observance of the maximum level of State aid expressed in EUR shall be used the exchange rate established by the National Bank of Romania valid on the date of elaboration of the financing agreement.

ART. 9

(1) The gross intensity of the regional State aid, in relation to the eligible expenses, cannot exceed the following percentages:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

| Region | Maximum intensity of State aid |

| |\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|

| | 2014 - 2017 | 2018 - 2020 |

|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|

| Bucharest Region | 15% | 10% |

|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|

| West and Ilfov Regions| 35% |

|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|

| North-West Regions, | 50% |

| Center, North- East, | |

| South-East, South-Muntenia, | |

| South-West Oltenia | |

|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|

**#M4**

*(1^1) The gross intensity of State aid an enterprise may benefit of within the scheme between 2021 and 2023 relative to the eligible expenses shall be established through the regional maps approved by the European Commission for this period. The maximum level of State aid relative to the eligible expenses and under observance of the provisions of art. 10 shall be established in correspondence with the maximum approved intensity.*

**#M1**

*(2) In the case of large investment projects, the aid may not exceed the maximum value provided for every development region under art. 8 para. (1) and shall be calculated in accordance with the formula provided under art. 2 point 20 in the Regulation.*

**#B**

(3) A single investment project may not be divided into several sub-projects for the purpose of benefiting of State aid of a bigger value than the maximum value provided for large investment projects.

ART. 10

(1) In order to determine if the level and intensity of the State aid of which one enterprise benefits observe the maximum limits provided under art. 8 para. (1), respectively art. 9 para. (1) and (2), shall be taken into account the total value of the State aid grated for the activity, project, or enterprise benefiting of State aid.

(2) State aid granted on the basis of the scheme can be cumulated as follows:

a) with any other State aid corresponding to different eligible costs;

b) with any State aid in connection with the same eligible costs, but only if the cumulation in question does not cause the exceeding of the maximum limits provided under art. 8 para. (1), respectively art. 9 para. (1) and (2).

(3) State aid granted on the basis of the scheme shall not be cumulated with the de minimis aid in relation to the same eligible costs, if such a cumulation would lead to an intensity and a level of aid in excess of the limits provided under art. 9 para. (1) and (2).

CHAPTER V

**Incentive effect**

ART. 11

(1) This decision applies only to aid with incentive effect.

(2) Shall be considered that aid has an incentive effect if the following requirements are cumulatively fulfilled:

**#M4**

*a) the enterprise addresses to the Ministry of Public Finance a written request for award of the aid, in accordance with the form provided in the Applicant's Guide, before the start of the investment;*

**#M1**

*b) \*\*\* Repealed*

**#M4**

*c) the investment project does not start before the submission of the application for financing agreement.*

**#M4**

ART. 12

*If the applicant enterprise starts the investment prior to the submission of the application for financing agreement, the entire investment shall be ineligible.*

**#B**

CHAPTER VI

**Criteria of award of the State aid**

ART. 13

This decision applies to the aid from all economic sectors, with the exception of the following aid provided under art. 1 para. (3) in the Regulation:

**#M1**

*a) aid granted in the field of fishing and aquaculture, as regulated by the Regulation (EU) no. 1.379/2013 of the European Parliament and of the Council of 11 December 2013 on the common organization of the markets in fishery and aquaculture products, amending Council Regulations (EC) No 1.184/2006 and (EC) no. 1.224/2009 of the Council and repealing Regulation (EC) no. 104/2000 of the Council;*

*b) aid granted in the sector of primary agricultural production;*

**#B**

c) aid granted in the sector of processing and trading in agricultural products, in the following cases:

(i) when the aid value is set on the basis of the price or quantity of such products purchased from primary producers or traded by the enterprises in question; or

(ii) when the award of the aid is conditioned on their partial or full transfer to primary producers;

d) aid for facilitation of the closing of non-competitive coal mines, as they are regulated by Decision no. 2010/787 of the Council of December 10, 2010 on State aid for facilitation of the closing of non-competitive coal mines;

**#M1**

*e) aid favoring the activities from the steel industry, the coal industry, the naval construction sector, the synthetic fibers sector, the transportation and related infrastructure sector, the sector of energy production and distribution and the infrastructure for it.*

**#B**

ART. 14

Enterprises may not benefit of the following types of State aid:

a) aid dedicated to activities related to export to third countries or to other Member States, respectively aid directly related to the exported quantities, to the incorporation and operation of a distribution network or other current costs related to the export activity;

b) aid conditioned on the preferential use of national products instead of imported products;

c) operating aid.

ART. 15

(1) The enterprises which cumulatively fulfill the following eligibility criteria on the date of registration of the application for financing agreement may benefit of State aid on the basis of the scheme:

**#M2**

*a) they are registered in accordance with the Companies Law no. 31/1990, republished, as subsequently amended and supplemented, or Law no. 1/2005 on the organization and operation of cooperatives, republished;*

**#B**

b) they make an initial investment in Romania, in any sector, except for those provided under art. 13 and in the List of activity sectors for which State aid is not granted, as provided in annex no. 1;

**#M4**

*c) \*\*\* Repealed*

**#M1**

*d) they do not fall into the category of “enterprises in distress”, as defined in accordance with art. 2 point 18 in the Regulation;*

**#B**

e) they are not undergoing the procedure of forced execution, insolvency, bankruptcy, judicial reorganization, dissolution, operational closing, liquidation, or temporary activity suspension,

f) they are not subject to decisions of recovery of State aid or if such decisions have been issued they have been enforced, in accordance with the legal provisions in force;

G) they have not benefited of other regional State aid for eligible costs of the type of tangible and intangible assets within the same single investment project;

**#M3**

*h) they have not made a relocation to the unit where the initial investment for which the aid is requested shall be made in the last 2 years prior to the registration of the application for financing agreement and, at the time of registration of the application, they offer a commitment that they shall not do this for a period of up to 2 years after completion of the initial investment for which the aid is requested.*

**#B**

(2) The operating enterprises which cumulatively fulfill the criteria provided by para. (1), as well as the following eligibility criteria, on the date of registration of the application for financing agreement, may benefit of State aid on the basis of the scheme:

**#M4**

*a) \*\*\* Repealed*

**#B**

b) they have positive own capitals in the last concluded financial year;

(3) Newly incorporated enterprises which cumulatively fulfill the criteria provided by para. (1), as well as the following eligibility criteria, on the date of registration of the application for financing agreement, may benefit of State aid on the basis of the scheme:

a) they have a share capital subscribed and paid up in accordance with the law of at least Lei 30,000;

**#M2**

*b) they do not belong to shareholders who hold or have held in the last 2 years prior to the date of registration of the application for financing agreement another enterprise registered in accordance Law no. 31/1990, republished, as subsequently amended and supplemented, or Law no. 1/2005, , republished, which performs or has performed the activity for which financing is requested.*

**#M4**

*(4) The State aid scheme shall be implemented under observance of the Recommendation (EU) 2020/1.039 of the Commission of July 14, 2020 on making State financial support to undertakings in the Union conditional on the absence of links to non-cooperative jurisdictions or acts which derive therefrom. The observance of the conditions provided by the Recommendation (EU) 2020/1.039 shall be made on the basis of the instructions provided in the Applicant’s Guide.*

**#B**

ART. 16

The investments made by enterprises within the scheme must cumulatively fulfill the following eligibility criteria:

**#M2**

*a) they must be considered initial investments, as defined by art. 1 letter k) in the Procedure of award of State aid provided in annex no. 2, respectively initial investments in favor of a new economic activity, in the case of large enterprises from the development region Bucharest - Ilfov, which groups the Bucharest Municipality and Ilfov County, as defined under art. 1 letter l) in the Procedure on the award of State aid provided in annex no. 2;*

**#M4**

*b) they must lead to the creation of at least 100 jobs;*

**#B**

c) they should be viable and should determine the enterprise’s economic efficiency, in accordance with the business plan defined under art. 1 letter w) in the procedure provided in annex no. 2.

**#M4**

ART. 16^1

*The tangible and intangible assets that correspond to the initial investments must be new.*

**#M4**

ART. 16^2

*It is allowed to make the investment and create the jobs in several locations.*

**#B**

CHAPTER VII

**Final provisions**

**#M4**

ART. 17

*The Ministry of Public Finance is required to publish on its website the entire text of the scheme, the date as of when applications for financing agreements can be registered, and the annual budget allocated to the scheme, the date of depletion of the annual budget and of the total budget allocated to the scheme, in accordance with the provisions of annual budget laws.*

**#B**

ART. 18

(1) The Ministry of Public Finance must keep detailed records regarding the aid granted for all investment projects within the scheme. These records, which contain all the information necessary to establish whether the criteria provided by the Regulation are observed, must be kept for a term of 10 years as of the date of award of the last amount of aid within the scheme.

(2) The employer must keep for a term of 10 years as of receipt of the financing agreement all the documents related to the State aid received within the scheme.

(3) The Ministry of Public Finance, acting as provider of State aid, sends to the Competition Council annual reports on the regional State aid awarded in accordance with the scheme, as per the Regulation on the monitoring procedures of State aid implemented through the Order of the president of the Competition Council no. 175/2007.

ART. 19

(1) All the documents sent to the Ministry of Public Finance by the enterprise must be submitted in Romanian language. In the case of documents elaborated in a foreign language, the enterprise shall submit them accompanied by translations into Romanian thereof certified by authorized translators.

**#M2**

*(2) The documents issued by the applicant enterprise in original counterparts must be dated and signed by the person authorized to legally represent the enterprise.*

**#B**

ART. 20

Annexes no. 1 and 2 are an integral part of this decision.

**#CIN**

***NOTE:***

***1.*** *We reproduce hereinbelow the provisions of art. II in Government Decision no. 234/2016 (****#M2****).*

**#M2**

*"ART. II*

*(1) The settlement of applications for financing agreement and of payment requests of State aid, which are in process of analysis on the date of entry into force of this decision, remains subject to the legislation in force on the starting date thereof.*

*(2) The financing agreements issued prior to the entry into force of this decision remain subject to the legislation in force on the date of conclusion thereof, with the exception of the provisions of art. I point 5, 14 - 27, and 33 - 36 in this decision."*

**#CIN**

***2.*** *We reproduce hereinbelow the provisions of art. II in Government Decision no. 860/2018 (****#M3****).*

**#M3**

*"ART. II*

*(1) The provisions of this decision also apply to the applications for financing agreement in process of analysis on the date of entry into force hereof.*

*(2) The requests for payment of State aid in process of analysis on the date of entry into force of this decision shall be subject until settlement to the provisions applicable on the date of registration thereof.”*

**#CIN**

***3.*** *We reproduce hereinbelow the provisions of art. II in Government Decision no. 598/2020 (****#M4****).*

**#M4**

*"ART. II*

*(1) The obligation of maintenance of the investment provided by art. I point 57 and point 64 letter f) does not apply to the investment projects for which financing agreements were issued prior to the entry into force of this decision.*

*(2) The provision introduced by art. I point 59 does not apply to the jobs created and not occupied prior to the entry into force of this decision.*

*(3) The payment requests submitted by the date of entry into force of this decision shall be subject to the provisions of the decision applicable on the date of submission thereof."*

**#M4**

ANNEX 1

***LIST***

***activity sectors for which State aid is not granted***

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

*|No. | NACE| NACE code denomination |*

*|| Code | |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION A - AGRICULTURE, FORESTRY, AND FISHING |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 1 | 01 | Agriculture, hunting, and related services |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 2 | 02 | Forestry and forest exploitation |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 3 | 03 | Fishing and aquaculture |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION B - EXTRACTIVE INDUSTRY |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 4 | 05 | Mining of superior and inferior coal |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 5 | 06 | Extraction of crude oil and natural gas |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 6 | 071 | Extraction of ferrous ores |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 7 | 0892 | Peat extraction and agglomeration |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 8 | 091 | Activities of related services to crude oil and |*

*| | | natural gas extraction |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 9 | 099 | Activities of related services for the mining of ores |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION C - PROCESSING INDUSTRY |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 10 | 102 | Processing and preserving of fish, crustaceans and mollusks |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 11 | 1101 | Distilling, rectifying and blending of spirits |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 12 | 1102 | Manufacture of wine from grape |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 13 | 1103 | Manufacture of cider and other fruit wines |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 14 | 1104 | Manufacture of other non-distilled fermented beverages |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 15 | 1105 | Manufacture of beer |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 16 | 1106 | Manufacture of malt |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 17 | 12 | Manufacture of tobacco products |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 18 | 131 | Preparation and spinning of textile fibers |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 19 |16 | Processing of wood, manufacture of wood and cork products, |*

*| | | except for furniture; manufacture of items from straw and other |*

*| | | woven plant materials |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 20 | 17 | Manufacture of paper and paper products |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 21 | 19 | Manufacture of coke and products obtained from |*

*| | | petroleum processing |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 22 | 2014 | Manufacture of other organic basic chemicals |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 23 | 2051 | Manufacture of explosives |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 24 | 206 | Manufacture of artificial and synthetic fibers |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 25 | 24 | Metallurgic industry |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 26 | 254 | Manufacture of weapons and ammunition |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 27 | 2591 | Manufacture of recipients, containers, and other similar |*

*| | | steel products |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 28 | 301 | Construction of ships and boats |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 29 | 304 | Manufacture of military fighting vehicles |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 30 | 33 | Repair, maintenance and installation of machines and |*

*| | | equipment |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION D - PRODUCTION AND SUPPLY OF ELECTRICITY AND HEAT, GAS, |*

*| HOT WATER AND AIR CONDITIONING |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 31 | 35 | Production and supply of electricity and heat, gas, |*

*| | | hot water and air conditioning |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION F - CONSTRUCTIONS |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 32 | 41 | Construction and buildings |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 33 | 42 | Civil engineering |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 34 | 4399 | Other specialty construction works n.e.c. |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION G - WHOLESALE AND RETAIL TRADE; REPAIR OF |*

*| | | MOTOR VEHICLES AND MOTORCYCLES |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 35 | 45 | Wholesale and retail trade, maintenance and repair |*

*| | | of motor vehicles and motorcycles |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 36 | 46 | Wholesale trade, except of motor vehicles and |*

*| | | motorcycles |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 37 | 47 | Retail trade, except of motor vehicles and |*

*| | | motorcycles |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION H - TRANSPORT AND STORAGE |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 38 | 49 | Land transport and transport via pipelines |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 39 | 50 | Water transport |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 40 | 51 | Air transport |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 41 | 52 | Storage and support activities for transportation |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 42 | 53 | Post and courier activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION J - INFORMATION AND COMMUNICATIONS |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 43 | 60 | Programming and broadcasting activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION K - FINANCIAL INTERMEDIATION AND INSURANCE |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 44 | 64 | Financial intermediation, with the exception of insurance activities |*

*| | | and pension funds |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 45 | 65 | Insurance, reinsurance and pension fund activities |*

*| | | (except for those from the public social insurance system) |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 46 | 66 | Activities auxiliary to financial intermediation, |*

*| | | insurance and pension funds |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION L - REAL ESTATE TRANSACTIONS |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 47 | 68 | Real estate transactions |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION M - PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 48 | 69 | Judicial and accounting activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 49 |70 | Activities of directorates (centrals), centralized |*

*| | | administrative offices; management and |*

*| | | management consultancy activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 50 |73 | Publicity and market study activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION N - ADMINISTRATIVE SERVICE ACTIVITIES AND |*

*| SUPPORT SERVICE ACTIVITIES |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 51 | 77 | Rental and leasing activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 52 | 78 | Service activities regarding labor force |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 53 | 80 | Investigation and protection activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 54 | 81 | Landscaping and building service activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION O - PUBLIC ADMINISTRATION AND DEFENSE; SOCIAL INSURANCE FROM |*

*| THE PUBLIC SYSTEM |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 55 | 84 | Public administration and defense; social insurance from |*

*| | | the public system |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION R - SHOWS, CULTURAL AND LEISURE ACTIVITIES |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 56 | 90 | Artistic creation and performance activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 57 | 92 | Gambling and betting activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 58 | 93 | Sports, recreational and leisure activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION S - OTHER SERVICE ACTIVITIES |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 59 | 94 | Miscellaneous associative activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 60 |96 | Other service activities |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION T - ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS |*

*| OF DOMESTIC PERSONNEL; GOODS- AND SERVICES-PRODUCING ACTIVITIES |*

*| OF PRIVATE HOUSEHOLDS FOR OWN USE |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 61 | 97 | Activities of households as employers of |*

*| | | domestic personnel |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 62 | 98 | Goods- and services-producing activities |*

*| | | of private households for own use |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| SECTION U - ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS*

*| AND BODIES | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| 63 | 99 | Activities of extraterritorial organizations and bodies |*

*|\_\_\_\_|\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

**#B**

ANNEX 2

**PROCEDURE**

**of award of State aid**

CHAPTER I

**Definitions**

ART. 1

For the purposes of this decision, the terms and expressions below have the following meanings:

a) identical or similar activity - the activity which is part of the same class, respectively four-digit numeric code, in accordance with the Order of the president of the National Institute of Statistics no. 337/2007 on the update of the Classification of activities in the national economy - NACE;

**#M3**

*b) operating aid - aid for reduction of current expenses of an enterprise. These expenses include cost categories, like personnel costs, costs for materials, contracted services, communications, energy, maintenance, rent and administration, but they exclude depreciation costs and financing costs if they were not included in the eligible costs on the award of the investment aid;*

**#B**

c) employer - the enterprise requesting State aid for the jobs newly created on the basis of this scheme;

**#M1**

*c^1) trading of agricultural products - holding or exposing an agricultural product for sale purposes, for placing on sale, delivery or any other form of introduction on the market, with the exception of the first sale by a primary producer to resellers or processors and of any other activity of preparation of the product for this first sale; a sale made by a primary producer to end consumers is considered trading if made in separate locations, reserved for this activity;*

**#M4**

*c^2) schedule of creation of jobs - the period of implementation of the plan of creation of jobs as of the date of creation of the first job and until December 31 of the year when the last job is created;*

*c^3) contribution to regional development - value of the contributions to regional development of the type of taxes and charges to the general consolidated budget of the State corresponding to the initial investment and the jobs created directly by the investment, effectively paid by the enterprise benefiting of State aid throughout the implementation and maintenance of the investment and of the jobs;*

**#B**

d) salary cost - the total value that must be effectively paid by the aid beneficiary for the job in question, comprising for a defined period of time the gross salary and the mandatory contributions of the employer which correspond to the gross salary, in accordance with the legal regulations in force;

**#M4**

*d^1) eligible salary cost - the salary cost comprising the gross salary, as well as the related mandatory employer’s contribution, as per the legal provisions in force;*

**#B**

e) creation of jobs - the net increase of the number of jobs created directly by the enterprise benefiting of State aid relative to the average of the 12 months prior to the month when the application for financing agreement is registered, after deducting from the apparent number of created jobs the jobs canceled relative to the average;

f) start of the investment - either the start of the construction works corresponding to the investment, or the first commitment of mandatory legal nature of order of equipment or any contract through which the investment becomes irreversible, whichever is made first, excluding preparatory works; the purchase of land and preparatory works, like obtaining authorizations and making feasibility studies, are not considered to mark the start of the works;

**#M4**

*f^1) job creation date - the date of the first occupation of the position created within the plan of creation of jobs;*

**#B**

g) performs economic activity - obtains income from the activity performed;

h) concluded financial year - the financial year for which the enterprise has its financial statements submitted and approved in accordance with the legal provisions in force.

**#M2**

*h^1) group - the mother company and all its subsidiaries;*

**#B**

i) tangible assets - assets consisting of land, buildings, and installations, machines and equipment;

**#M1**

*j) intangible assets - assets that do not have a physical or financial form, like patents, licenses, know-how or other intellectual property rights;*

*k) initial investment - the investment in tangible and intangible assets related to the incorporation of a new unit, the extension of the capacity of an existing unit, the diversification of the production of an existing unit or a fundamental change in the general production process of an existing unit, as follows:*

*(i) incorporation of a new unit - the creation of a new location for performance of the activity for which financing is requested, technologically independent from other existing units;*

*(ii) extending the capacity of an existing unit - the increase of the production capacity in the existing location;*

*(iii) diversifying the production of an existing unit - obtaining products that were not previously made in that unit;*

*(iv) fundamental change in the general production process - introducing new production technologies in the existing location or adding high technology equipment or installations whose value must exceed the depreciation of the assets related to the activity for which financing is requested during the 3 financial years prior to the year of submission of the application for financing agreement;*

**#M2**

*l) initial investment in favor of a new economic activity - the investment in tangible and intangible assets related to the incorporation of a new unit or the diversification of a unit’s activity, provided the new activity is not identical or similar to the activity previously performed in that unit;*

**#B**

m) enterprise - any entity with legal personality incorporated for the purpose of obtaining income from the performance of an economic activity;

n) operating enterprise - the enterprise which performs economic activity and has annual financial statements approved for the last concluded financial year;

**#M2**

*o) newly incorporated enterprise - the enterprise incorporated in the year prior to that of registration of the application for financing agreement which does not have any annual financial statements approved for the last concluded financial year, the enterprise incorporated in the year of registration of the application for financing agreement or the enterprise which has not performed economic activity, but not more than 3 consecutive fiscal years before the date of registration of the application;*

**#B**

p) small and medium enterprises - those enterprises which have less than 250 employees and have either a net annual turnover which does not exceed the equivalent of EUR 50 million, or their total assets do not exceed the equivalent of EUR 43 million, and which are classified in accordance with the provisions of Law no. 346/2004 on stimulating the incorporation and development of small and medium enterprises, as subsequently amended and supplemented, as follows:

(i) the medium enterprise, from the category of SME, is the enterprise which has between 50 and 249 employees and a net annual turnover of up to EUR 50 million, in Lei equivalent, or whose total assets do not exceed the equivalent in Lei of EUR 43 million;

(ii) the small enterprise, from the category of SME, is the enterprise which has between 10 and 49 employees and a net annual turnover or total assets of up to 10 million EUR in Lei equivalent;

(iii) the micro-enterprise, from the category of SME, is the enterprise which has up to 9 employees and a net annual turnover or total assets of up to 2 million EUR in Lei equivalent;

q) the large enterprise - is the enterprise which does not fulfill the criteria for being classified as a SME;

r) associated enterprise - the enterprise that holds on its own, on the basis of an agreement with other shareholders of the other enterprise, the majority voting rights of the shareholders of that enterprise;

**#M4**

*r^1) occupied job - the job for which the enterprise concluded a full-time individual employment agreement which is in force for a non-determined period and for which a gross monthly salary is paid;*

**#M2**

*s) the location of performance of the investment - the registered office or one of the working units of the enterprise where the investment is made, as registered with the Trade Register Office, in accordance with the legal provisions in force;*

**#B**

t) jobs created directly by an investment project - the jobs related to the activity which forms the object of investment, including the jobs created as a result of an increase of the usage rate of the capacity created by the investment, occupied by people employed full-time on the basis of an employment contract for undetermined term;

**#M4**

*u) \*\*\* Repealed*

**#M2**

*v) average number of employees - the average of the number of employees of the last 12 months prior to the date of registration of the application for financing agreement, based on the actual number of employees declared on a monthly basis in the Statement on payment obligations of social contributions, of personal income tax and nominal records of insured - Statement 112;*

**#M4**

*v^1) job monitoring period - the period of 3 years following the 2 consecutive years as of the date of occupation of every job;*

*v^2) investment monitoring period - the period of 5 years following the year of completion of the investment;*

*w) business plan - document revealing the economic efficiency of the enterprise and the viability of the investment project, referring at least to the following aspects: description of the business, location of performance of the investment, investment plan, substantiation of the plan of creation of jobs, analysis of the relevant market on which the enterprise requests financing, substantiation of the turnover, current financial situation and financial projections. The document substantiates: the classification of the investment in the category of initial investment, the manner of fulfillment of the quantitative and qualitative indicators provided in annex no. 4. The business plan comes with attachments of supporting documents necessary for its substantiation. The business plan is elaborated for the period of implementation of the investment and 5 years as of the date of occupation of the last job;*

*w^1) simplified business plan - document which presents at least the following aspects: the substantiation of the plan of creation of jobs, the substantiation of the turnover, the current financial situation, financial projections, the substantiation of the manner of fulfillment of the quantitative indicators. The business plan in simplified form is elaborated for the period of implementation of the investment and 5 years as of the date of occupation of the last job;*

*x) the plan of creation of jobs - the document comprising the schedule of creation and maintenance of the jobs corresponding to the investment and the values of eligible salary costs and of the corresponding State aid;*

**#B**

y) large investment project - an initial investment with eligible costs of more than 50 million EUR, value calculated at the exchange rate set by the National Bank of Romania valid on the date of elaboration of the financing agreement;

**#M2**

*z) single investment project - any initial investment is considered to be part of a single investment project if started by the same beneficiary at group level within a time interval of 3 years as of the start date of the works at another investment which benefits of aid in the same NUTS 3 region;*

**#M1**

*aa) primary agricultural production - production of soil products and animal breeding, listed in annex I to the treaty, without the performance of another operation that changes the nature of those products;*

*aa^1) agricultural products - the products listed in annex I to the treaty, with the exception of the products obtained from fishing and aquaculture listed in annex I to the Regulation (EU) no. 1.379/2013 of the European Parliament and of the Council of 11 December 2013;*

**#B**

bb) processing of agricultural products - any operation performed on an agricultural product whose result is a product that is also an agricultural product, except for the activities performed in agricultural holdings necessary to prepare a product of animal or vegetable origin for its first sale;

**#M3**

*bb^1) relocation - transfer of an identical or similar activity or of part thereof from one unit of one of the contracting parties of the Agreement on the European Economic Area, the initial unit, to the unit of another contracting party of the Agreement on the European Economic Area where the investment benefiting of State aid takes place, the unit benefiting of aid. There is a transfer if the product or service from the initial unit and the unit benefiting of aid have at least partially the same purposes, fulfill the requirements or necessities of the same type of clients and jobs are lost from identical or similar activities in one of the initial units of the beneficiary from the European Economic Area.*

**#M2**

*cc) gross salary - the amount of revenues obtained by the employee in the enterprise before the mandatory employer’s contributions are withheld and before taxation;*

**#M4**

*dd) financing source - the financial resources of the enterprise dedicated to performing the investment plan, obtained from own sources, respectively increase of the subscribed and paid-up share capital, reinvested profit, intra-group loan or bank credit.*

**#B**

CHAPTER II

**Manner of award of the State aid**

ART. 2

(1) In order to benefit of State aid, the applicant enterprise must obtain a financing agreement from the Ministry of Public Finance.

**#M4**

*(2) The registration of the applications for financing agreement starts on the date communicated by the Ministry of Public Finance on its website, in accordance with art. 17 in the decision.*

*(3) \*\*\* Repealed*

**#M4**

ART. 3

*(1) The applicant enterprise sends to the Ministry of Public Finance the following documents:*

*a) the application for financing agreement;*

*b) ascertaining certificate issued at most 10 business days before the date of registration of the application for financing agreement, either in the original counterpart issued by the trade register office attached to the tribunal where the enterprise has its seat, or electronically, with information obtained from the services portal of the National Trade Register Office - RECOM Online, mentioning at least the following data: identification details, sole registration code, shareholders and legal representatives of the enterprise, main field of activity, all secondary fields of activity, and the working units of the enterprise;*

*c) copies of the approved annual financial statements corresponding to the last concluded financial year, as applicable;*

*d) Plan of creation of jobs;*

*e) business plan;*

*f) supporting documents for substantiation of the business plan;*

*g) power of attorney signed and stamped by the legal representative of the applicant enterprise, if another person that the legal representative signs the application for financing agreement;*

*h) copy of the identity document of the person authorized to legally represent the enterprise;*

*i) index of the transmitted documents.*

*(2) The document mentioned under para. (1) letters d) and e) shall be also transmitted electronically.*

*(3) The form of the application for financing agreement and the manner of transmission and registration of the documents provided under para. (1) shall be provided in the Applicant’s Guide elaborated in application of this decision, as approved through order of the minister of public finance.*

**#M4**

ART. 4

*(1) The Ministry of Public Finance shall verify the compliance of the transmitted documents provided under art. 3, in accordance with the provisions of annex no. 3 and shall analyze the viability of the investment and the economic efficiency of the enterprise in accordance with the provisions in annex no. 4.*

*(2) \*\*\* Repealed*

*(3) \*\*\* Repealed*

**#M4**

*ART. 5 \*\*\* Repealed*

*ART. 6 \*\*\* Repealed*

*ART. 7 \*\*\* Repealed*

**#M4**

ART. 8

*(1) \*\*\* Repealed*

*(2) Following the assessment process of the application for financing agreement, the Ministry of Public Finance sends to the applicant enterprises, as applicable:*

*a) financing agreement, if all the eligibility requirements and criteria are cumulatively fulfilled as provided by this decision;*

*b) request of information and/or documents to supplement the application for financing agreement, if:*

*(i) there are inconsistencies in the provided information;*

*(ii) the documents do not observe the compliance requirements provided in annex no. 3;*

*(iii) it is found that it is necessary to provide additional documents in order to settle the application.*

*The applicant enterprise shall send the supplements to the documentation within at most 15 business days as of receipt of the request for information and/or documents to supplement the application for financing agreement;*

*c) letter of rejection of the application for financing agreement, if:*

*(i) the application for financing agreement is not accompanied by the documents provided under art. 3;*

*(ii) not all the eligibility requirements and criteria are cumulatively fulfilled as provided by this decision;*

*(iii) the enterprise does not observe the deadline of maximum 15 business days as of the date of receipt of the request for information and/or documents to supplement the application for financing agreement.*

*(3) Following the assessment process of the applications for financing agreement registered and not settled in accordance with para. (2) letters a) and c) until the date of depletion of the annual budget allocated to the scheme, the Ministry of Public Finance sends to the applicant enterprises, as applicable:*

*a) request of information and/or documents to supplement the application for financing agreement, if:*

*(i) there are inconsistencies in the provided information;*

*(ii) the documents do not observe the compliance requirements provided in annex no. 3;*

*(iii) it is found that it is necessary to provide additional documents in order to settle the application.*

*The applicant enterprise shall send the supplements to the documentation within at most 15 business days as of receipt of the request for information and/or documents to supplement the application for financing agreement;*

*b) letter of rejection of the application for financing agreement, if:*

*(i) the application for financing agreement is not accompanied by the documents provided under art. 3;*

*(ii) not all the eligibility requirements and criteria are cumulatively fulfilled as provided by this decision;*

*(iii) the enterprise does not observe the deadline of maximum 15 business days as of the date of receipt of the request for information and/or documents to supplement the application for financing agreement.*

**#M4**

ART. 9

*The Ministry of Public Finance shall complete the assessment process of the application for financing agreement within at most 30 business days as of the date when the entire documentation is considered complete within the meaning of the provisions of this scheme.*

**#B**

ART. 10

The documents sent by the applicant enterprise at its own initiative for supplementation of the application for financing agreement shall not be taken into account.

**#M4**

ART. 10^1

*(1) If the annual budget allocated to the scheme has been depleted, but there are applications for financing agreement that have not been included in the allocated budget, but which cumulatively fulfill the eligibility requirements and criteria provided by this decision, the Ministry of Public Finance shall issue the draft financing agreement.*

*(2) The registration of the applications for financing agreement shall also continue if the annual budget allocated to the scheme was not approved through the annual law of the State budget or the annual budget allocated to the scheme was exhausted. If the registered applications for financing agreement cumulatively fulfill the eligibility requirements and criteria provided by this decision, the Ministry of Public Finance shall issue the draft financing agreement.*

*(3) The draft financing agreements provided by para. (1) and (2) shall be approved by order of issuance, after the approval or supplementation of the annual budget allocated to the scheme, in accordance with the provisions of the annual budget laws.*

**#B**

CHAPTER III

**Payment of the State aid**

**#M4**

ART. 11

*(1) The State aid shall be paid by 2028 to the enterprises that have received a financing agreement, after partial or total performance of the eligible expenses incurred in accordance with the financing agreement, within the limit of the approved annual budget appropriations.*

*(2) \*\*\* Repealed*

**#M4**

ART. 12

*(1) For the purpose of payment of State aid, the enterprise shall send to the Ministry of Public Finance the payment request of the State aid and the deduction form accompanied by supporting documents, in accordance with the Payment Guide elaborated in application of this decision, as approved through order of the minister of public finance.*

*(2) \*\*\* Repealed*

**#B**

ART. 13

(1) The Ministry of Public Finance shall verify the compliance of the transmitted documents and the fulfillment of the requirements provided by this scheme in order to make the payment.

**#M4**

*(2) If it is found that certain documents are missing or there are inconsistencies between the transmitted data and information, the Ministry of Public Finance shall send a request to supplement the request for payment of State aid, with confirmation of receipt.*

*(3) The requested documents and information shall be transmitted to the Ministry of Public Finance within 30 business days as of the date of receipt of the request.*

*(4) If the enterprise does not confirm the receipt of the request sent by the Ministry of Public Finance or does not observe the term provided under para. (3), the Ministry of Public Finance shall return to the enterprise the application for payment of State aid, within 15 business days as of the lapse of the term, in order for it to be supplemented.*

**#B**

ART. 14

(1) The Ministry of Public Finance, in its capacity as provider of State aid, reserves the right to verify at any point in time on the spot, with prior notification, during the investment’s implementation and monitoring period, as well as during the period of implementation and monitoring of the newly created jobs, the truthfulness and compliance of the documents related to the performance of the investment and the performance of the eligible expenses corresponding to the newly created jobs.

(2) During the performance of the verification on the spot, the enterprise is required to allow access for the control team, under the law, to the assets corresponding to the initial investment and to all the original documents attesting the fulfillment of the conditions imposed by this decision.

**#M4**

*(3) The Ministry of Public Finance may request on a half-yearly basis information on the status of implementation of the plan of creation of jobs for which the financing agreement was issued.*

*(4) Enterprises are required to answer the request of the Ministry of Public Finance within the term mentioned under art. 13 para. (3).*

**#B**

ART. 15

(1) State aid payment may not be subject to compensatory payments.

**#M4**

*(1^1) The Ministry of Public Finance shall not make the payment of the State aid if the enterprise has outstanding debts to the budgets that are part of the general consolidated budget.*

**#B**

(2) The actual transfer of State aid shall be made by the Ministry of Public Finance within at most 45 business days as of the date when the request for payment of State aid is considered complete within the meaning of this scheme, into account 50.70 “Available funds from subsidies and transfers”, opened with the State Treasury unit where the enterprise benefiting of State aid has its fiscal domicile.

**#M4**

*(3) Enterprises are required to verify the value of the State aid transferred by the Ministry of Public Finance into account 50.70 "Available funds from subsidies and transfers". If any undue amount is found therein, the enterprises shall be required to inform the Ministry of Public Finance at once for the amount’s return.*

*(4) The amounts unduly collected shall be returned into the budget expense accounts from which they were collected, if the amounts are returned in the year when they were collected, respectively into the account provided under art. 8 para. (1) in Government Emergency Ordinance no. 37/2008 on the regulation of certain financial measures in the budgetary field, approved as amended through Law no. 275/2008, as subsequently amended and supplemented, if the amounts are returned in the years following the year they were collected in.*

*(5) For the undue amounts collected by the enterprises, the Ministry of Public Finance shall charge related interest and penalties owed as of the date of collection and until the date of return, in accordance with the provisions of art. 174 and 176 in Law no. 207/2015 on the Code of Fiscal Procedure, as subsequently amended and supplemented.*

**#M4**

*ART. 15^1 \*\*\* Repealed*

**#M2**

ART. 16

*(1) The enterprises that received a financing agreement are required to inform the Ministry of Public Finance on the start of the investment within at most months as of the date of issuance of the financing agreement.*

*(2) The term provided under para. (1) shall be communicated to the enterprise benefiting of State aid at the same time as the transmission of the financing agreement.*

**#M4**

ART. 16^1

*(1) The enterprises that received a financing agreement are required to create the total number of jobs they undertook to create through the plan of creation of jobs which formed the basis of issuance of the financing agreement, in accordance with the schedule.*

*(2) If, throughout the implementation of the investment and of the creation of jobs, the schedule of creation of jobs is extended, the enterprise shall be required to request to the Ministry of Public Finance to extend the schedule of creation of jobs corresponding to the investment, under observance of the provisions of art. 6 para. (2) letter b) in the decision, by sending a notification mentioning the period of performance of the investment accompanied by the plan of creation of jobs, including in electronic form, and section IV "Presentation of the eligible costs and of the requested financing" from the application for financing agreement, as revised, as well as the business plan in simplified form.*

**#M2**

*(3) The amendments provided under para. (2) may not refer to the increase of the total value of eligible expenses, respectively of the State aid corresponding thereto.*

**#M4**

*(3^1) The Ministry of Public Finance may request to the enterprise additional information for the purpose of settlement of the requests provided under para. (2). The enterprise shall send the supplementation of the documentation within maximum 10 business days as of receipt of the request for information and/or documents.*

*(4) \*\*\* Repealed*

*(5) In the case provided under para. (2), the Ministry of Public Finance shall complete the analysis of the received documentation within at most 30 business days as of the date when the entire documentation is considered complete within the meaning of the provisions of this scheme, proceeding as follows:*

**#M2**

*a) if it is found that the requirements provided by this scheme continue to be fulfilled and the annual budgets of the scheme are observed, the amended financing agreement shall be approved;*

*b) if it is found that the requirements provided by this scheme are no longer fulfilled, the enterprise shall be informed on the amendment’s rejection.*

**#M4**

*(6) \*\*\* Repealed*

**#M4**

ART. 17

*(1) Throughout the performance of the investment and the creation of jobs and for a term of 5 years as of the date when the positions were occupied for the first time, any change of address of the location where the investment is made in the same region shall be notified to the Ministry of Public Finance through a letter accompanied by the Ascertaining Certificate issued by the trade register office, mentioning the new location, the NACE code corresponding to the activity for which financing was obtained in the new location, the document of holding of the location, as well as the validity thereof.*

*(2) Moving the location to another region different from the one where the enterprise benefited of State aid leads to the revocation of the financing agreement and the recovery of the awarded State aid.*

**#M4**

ART. 17^1\*)

*The enterprise shall be required to maintain the investment for 5 years as of the date of completion thereof.*

**#CIN**

***\*)*** *Art. 17^1 was introduced through art. I point 57 in Government Decision no. 598/2020 (****#M4****). According to art. II para. (1) in Government Decision no. 598/2020 (****#M4****), the obligation of maintenance of the investment provided under art. I point 57 in Government Decision no. 598/2020 (****#M4****) does not apply to the investment projects for which financing agreements were issued prior to the date of August 5, 2020 [the date of entry into force of Government Decision no. 598/2020 (****#M4****)].*

**#B**

CHAPTER IV

**Maintenance of the investment and of the jobs and recovery of the State aid**

**#M4**

ART. 18\*)

*(1) The enterprise is required to maintain every newly created job for a period of at least 5 years as of the date when it was occupied for the first time.*

*(1^1) If a job was not occupied for a period longer than 6 consecutive months it shall be considered that the job in question was not maintained.*

**#M2**

*(2) \*\*\* Repealed*

*(3) \*\*\* Repealed*

**#CIN**

***\*)*** *Para. (1^1) under art. 18 was introduced through art. I point 59 in Government Decision no. 598/2020 (****#M4****). According to art. II para. (2) in Government Decision no. 598/2020 (****#M4****), the provision introduced under art. I point 59 in Government Decision no. 598/2020 (****#M4****) does not apply to the jobs created and not occupied prior to the date of August 5, 2020 [the date of entry into force of Government Decision no. 598/2020 (****#M4****)].*

**#M4**

ART. 19

*Starting in 2021 and continuing throughout the period of monitoring of the investment and/or of the jobs, the enterprise shall send to the Ministry of Public Finance on a yearly basis, by June 30th, information about the maintenance of the jobs and of the investment on the basis of the approved annual financial statements corresponding to the last concluded financial year.*

**#M4**

ART. 19^1

*The Ministry of Public Finance shall analyze the documents transmitted in accordance with art. 19 and shall verify the fulfillment of the obligations provided under art. 17^1 and 18.*

**#B**

ART. 20\*)

(1) The Ministry of Public Finance shall apply the measures of revocation of the financing agreement if the enterprise:

**#M2**

*a) fails to inform the Ministry of Public Finance on starting the investment in accordance with the provisions of art. 16 para. (1);*

*a^1) fails to make an initial investment for the financed activity;*

*b) fails to observe the obligations provided under art. 16^1 para. (1) and (2);*

**#M4**

*b^1) \*\*\* Repealed*

**#B**

c) enters the bankruptcy procedure or suspends its activity;

d) fails to observe the obligation provided under art. 14 para. (2);

**#M3**

*d^1) the enterprise does not observe the provisions of art. 15 para. (1) letter h) in the decision;*

**#M4**

*e) moves the location of performance of the investment to another region which is different from the region where the enterprise benefited of State aid;*

*f) the enterprise does not observe the provisions of art. 17^1;*

*g) does not maintain the minimum number of jobs, in accordance with the provisions of art. 16 letter b) in the decision;*

*h) the enterprise informs the Ministry of Public Finance that it finds it impossible to implement the plan of creation of jobs or it requests to the Ministry of Public Finance to revoke the financing agreement;*

*i) the enterprise does not prove the existence of the financing source within 6 months as of issuance of the financing agreement;*

*j) the enterprise fails to prove the existence of a right in rem over the location of performance of the investment within 6 months as of issuance of the financing agreement.*

**#B**

(2) In the situations provided under para. (1), the Ministry of Public Finance shall send to the enterprise a letter of revocation of the financing agreement.

**#M4**

*(3) The revocation of the financing agreement in the situations provided under para. (1) letters b) - j) determines the application of the measures necessary for a full recovery of the paid State aid.*

**#B**

(4) The State aid paid shall be recovered proportionally with the degree of non-achievement in the following cases:

**#M4**

*a) \*\*\* Repealed*

**#M2**

*b) \*\*\* Repealed*

**#M4**

*c) the enterprise does not make the contribution to regional development in an amount at least equal to the State aid paid;*

*d) the enterprise does not fulfill other requirements provided by the financing agreement.*

*(4^1) The mechanism of proportional recovery of the State aid shall be established in the Applicant’s Guide.*

*(4^2) In the situation provided under para. (4), the decision of recovery of the State aid shall be issued after the elaboration of the monitoring report drafted on the basis of the information transmitted by the enterprise in accordance with the provisions of art. 19.*

*(4^3) If the requirement of maintenance of the jobs provided under art. 18 para. (1) is not observed, the Ministry of Public Finance recovers the State aid paid which corresponds to the job that was not maintained.*

*(4^4) In the situation provided under para. (4^3), the decision of recovery of the State aid shall be issued after the elaboration of the monitoring report drafted on the basis of the results of application of art. 13 para. (1) and on the information transmitted by the enterprise in accordance with the provisions of art. 19, as applicable.*

*(5) The paid State aid shall be recovered in accordance with the recovery procedures provided by Government Emergency Ordinance no. 77/2014 on the national procedures in the field of State aid, as well as amending and supplementing the Competition Law no. 21/1996, approved as amended and supplemented through Law no. 20/2015, as subsequently amended, as well as by the Order of the minister of public finance no. 324/2016 approving the Methodological norms of enforcement by the Ministry of Public Finance of the procedures of stopping/recovering the State aid or de minimis aid, as subsequently amended and supplemented.*

*(6) The paid State aid that must be recovered also includes the related interest, owed as of the date of payment and until the date of recovery. The applicable interest rate is the one set in accordance with the provisions of the Regulation (EU) 2015/1.589 of the Council of 13 July 2015 establishing the norms of application of article 108 in the Treaty on the functioning of the European Union and in Regulation (EC) no. 794/2004 of the Commission of 21 April 2004 of application of the Regulation (EU) no. 2015/1.589 of the Council establishing the norms of application of article 108 in the Treaty on the functioning of the European Union, as subsequently amended.*

**#CIN**

***\*)*** *Letter f) under para. (1) of art. 20 was introduced through art. I point 64 in Government Decision no. 598/2020 (****#M4****). According to art. II para. (1) in Government Decision no. 598/2020 (****#M4****), the obligation of maintenance of the investment provided under art. I point 64 letter f) in Government Decision no. 598/2020 (****#M4****) does not apply to the investment projects for which financing agreements were issued prior to the date of August 5, 2020 [the date of entry into force of Government Decision no. 598/2020 (****#M4****)].*

**#B**

ART. 21

Annexes no. 1 - 12 are an integral part of this procedure.

**#M4**

*ANNEX 1 [to the procedure] \*\*\* Repealed*

*ANNEX 2 [to the procedure] \*\*\* Repealed*

**#M4**

ANNEX 3

*to the procedure*

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

*|* ***Compliance requirements*** *|*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| The application for financing | - has all the rubrics filled in with the requested |*

*| agreement | data, observes the model in the Applicant’s |*

*| | Guide, and it is dated and signed in the original|*

*| | counterpart by the person authorized to |*

*| legally represent the enterprise; |*

*| | - contains information correlated with the information |*

*| | from the ascertaining certificate, the financial statements, |*

*| |the plan of creation of jobs, the identity |*

*| | document, the power of attorney, if applicable. |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| The ascertaining | is issued at most 10 business days |*

*| certificate | before the date of registration of the application for financing agreement, |*

*| | either in the original counterpart, issued by the trade register |*

*| | office attached to the tribunal where the enterprise |*

*| | is seated, or electronically, containing |*

*| | information obtained from the services portal of |*

*| | the National Trade Register Office - |*

*| | RECOM Online, is updated with data which are valid on |*

*| | the date of registration of the application for financing |*

*| | agreement and contains all the information necessary |*

*| | in accordance with the provisions of art. 3 para. (1) letter c) in |*

*| | the Procedure of award of State aid. |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| The financial statements | submitted and approved in accordance with the legal provisions in |*

*| corresponding to | force, as applicable, attached in copies. |*

*| the last concluded | |*

*| financial year | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| The business plan | - comprises all necessary information in accordance with |*

*| | the definition and instructions in the |*

*| | Applicant’s Guide, is dated and signed in the original|*

*| | counterpart by the person authorized to legally represent|*

*| | the enterprise; |*

*| | - contains information correlated with the information from |*

*| | the application for financing agreement; |*

*| | - is sent including in electronic form. |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| The plan of creation of | - observes the model in the Applicant’s Guide; |*

*| jobs | - is dated and signed in the original counterpart by |*

*| | the person authorized to legally represent |*

*| | the enterprise; |*

*| | - is sent including in electronic form. |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| The supporting | are attached in copies. |*

*| documents for | |*

*| substantiation of the business | |*

*| plan | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Power of attorney signed | - if another person that him/her |*

*| by the legal representative of | signs the application for financing agreement, is|*

*| the applicant | attached in the original counterpart. |*

*| enterprise | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| The identity document of | is attached in copy. |*

*| the person authorized to | |*

*| legally represent | |*

*| the enterprise | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| The schedule | - mentions the denomination of every document and |*

*| | the page where it is filed. |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

**#M4**

ANNEX 4

*to the procedure*

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

*|* ***Viability of the investment and economic efficiency of the enterprise*** *|*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*|* ***Eligibility criteria for*** *|* ***Relevant documents*** *|*

*|* ***the enterprise*** *| |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Is registered in accordance with | Ascertaining certificate |*

*| the Companies’ Law no. 31/1990, | |*

*| republished, as subsequently amended and*

*| supplemented or | |*

*| Law no. 1/2005 on the organization | |*

*| and operation of the cooperative, | |*

*| republished, as subsequently | |*

*| amended. | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Makes an initial investment in | Application for financing |*

*| Romania, in one of the eligible | Ascertaining certificate |*

*| fields of activity. | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Does not fall into the category | Application for financing agreement |*

*| "enterprises in distress". | Statement on one’s own responsibility |*

*| | Financial statements |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Is not undergoing the procedure of forced execution, | Application for financing agreement |*

*| insolvency, bankruptcy, | Ascertaining certificate |*

*| judicial reorganization, dissolution, | |*

*| operational closing, liquidation or| |*

*| temporary activity suspension. | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Is not subject to decisions of | Application for financing |*

*| recovery of State aid or | Statement on one’s own responsibility |*

*| if such decisions have been | |*

*| issued, they have been enforced.| |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Has not benefited of other regional | Application for financing agreement |*

*| State aid for eligible | Statement on one’s own responsibility |*

*| costs of the type of | |*

*| tangible and intangible assets within | |*

*| the same single investment project.| |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Has not made a relocation to | Application for financing agreement |*

*| the unit where shall be made | Statement on one’s own responsibility |*

*| the initial investment for which | |*

*| the aid is requested in the last 2 years | |*

*| prior to the registration of the application | |*

*| for financing agreement and, at | |*

*| the time of registration of the application, it offers| |*

*| a commitment that it shall not do this | |*

*| for a period of up to 2 | |*

*| years after completion of the initial | |*

*| investment for which the aid | |*

*| is requested. | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Creates at least 100 | Application for financing agreement |*

*| jobs. | Plan of creation of jobs |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Determines correctly the value of the | Plan of creation of jobs |*

*| eligible costs and of the requested financing | |*

*| based on the model from the Applicant’s | |*

*| Guide. | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Has positive own capitals in | Financial statements |*

*| the last concluded financial year,| |*

*| in the case of operating | |*

*| enterprises. | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Has a subscribed and paid-up share capital of | Ascertaining Certificate |*

*| at least 30,000 Lei, in | |*

*| the case of newly incorporated | |*

*| enterprises. | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Does not belong to shareholders that hold| Application for financing agreement |*

*| or have held in the last 2 years | Statement on one’s own responsibility |*

*| prior to the date of registration of the application| |*

*| for financing agreement another | |*

*| enterprise registered in accordance with | |*

*| Law no. 31/1990, republished, as | |*

*| subsequently amended and | |*

*| supplemented, or Law no. 1/2005 | |*

*| on the organization and operation | |*

*| of the cooperation, republished, as | |*

*| subsequently amended, which | |*

*| carries out or has carried out | |*

*| the activity for which it requests | |*

*| financing, in the case of newly incorporated | |*

*| enterprises. | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*|* ***Business plan*** *|* ***Reference*** *|*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Description of the business | - Short history of the enterprise, |*

*| | current activity, products/ |*

*| | services offered |*

*| | - Presentation of the activity for |*

*| | which financing is requested |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Presentation of the investment project | Investment in tangible and |*

*| and classification of the investment in | intangible assets related to: |*

*| the category of initial investment, | - the incorporation of a new unit |*

*| respectively into the category of initial | - the extension of the capacity of |*

*| investment in favor of a new | an existing unit |*

*| economic activity, in the case of | - the diversification of the production of |*

*| large enterprises from the development| an existing unit |*

*| region Bucharest-Ilfov which | - the fundamental change in |*

*| groups the municipality of Bucharest and | the general production process of |*

*| Ilfov county | an existing unit |*

*| | - the diversification of the activity of |*

*| | an existing unit. |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| The estimate investment plan | Substantiation of the need |*

*| structured on categories of expenditures| to purchase them in correlation with |*

*| (tangible and intangible assets | the newly created jobs and |*

*| which are depreciable, excluding land) | the period of implementation of the investment.|*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Substantiation of the plan of creation of | Plan of creation of jobs |*

*| jobs according to | |*

*| the needs of the enterprise | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Value of eligible costs and of| Application for financing agreement |*

*| the requested financing | Plan of creation of jobs |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Analysis of the relevant market where | Presentation of the relevant market |*

*| the enterprise requests financing | supported by data and information from |*

*| | official sources |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Current financial situation and | Operating enterprises |*

*| financial projections for the period | make the projections by considering |*

*| of implementation of the | the financial statements |*

*| investments, of creation of jobs | corresponding to the last concluded |*

*| and for the following 5 years as of | financial year. |*

*| the creation of the last jobs | - Newly incorporated enterprises |*

*| | make the projections by considering |*

*| | the established objectives. |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Substantiation of the turnover | Agreements, pre-agreements, letters of |*

*| | intent from potential |*

*| | clients or other documents in accordance with |*

*| | the instructions from the Applicant's |*

*| | Guide |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*|* ***Quantitative indicators*** *|* ***Limits of the indicators*** *|*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Calculation and substantiation of the observance of the indicator limits for the period |*

*| of implementation of the investment and 5 years as of the creation of the last job, |*

*| based on the financial projections made in accordance with the legal provisions in |*

*| force and on the instructions from the Applicant’s Guide |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Turnover return | Rca>/= 2.5% |*

*| Rca= 100 x (Net profit / Turnover | |*

*| ) | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| General solvency rate | Gsr> 1.66 |*

*| Gsr= Total assets/Total debt | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Immediate liquidity | (Rlr) >/= 0.65 |*

*| Rlr = (Current assets - Stocks / | |*

*| Current liabilities) | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*|* ***Qualitative indicators*** *|* ***Reference*** *|*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Ensuring the financial resources | Ensuring the financial resources |*

*| necessary to implement the investment | necessary to implement the investment |*

*| | in accordance with the provisions of art. 1 letter dd)|*

*| | in the Procedure on the award of |*

*| | State aid and |*

*| | the instructions from the Applicant's |*

*| | Guide, within 6 months |*

*| | as of the issuance of the financing |*

*| | agreement |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Contribution of the enterprise to| - Payment of taxes and charges to |*

*| economic growth and regional | the general consolidated budget during |*

*| development, determined by | the implementation of the investment and 5 years |*

*| the implementation of the investment | as of the creation of the last |*

*| project | job, of which shall be deducted the value |*

*| | of the State aid |*

*| | - The value of the contribution must |*

*| | be at least equal to the value |*

*| | of the requested aid. |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

*| Judicial situation of the location | Judicial situation of the location |*

*| of performance of the investment | of performance of the investment, namely |*

*| | proving a right in rem over |*

*| | the location where shall be |*

*| | made the investment, in accordance with |*

*| | the instructions from the Applicant's |*

*| | Guide, within 6 months |*

*| | as of the issuance of the financing |*

*| | agreement | |*

*|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_|*

**#M4**

*ANNEX 5 [to the procedure] \*\*\* Repealed*

*ANNEX 6 [to the procedure] \*\*\* Repealed*

*ANNEX 7 [to the procedure] \*\*\* Repealed*

*ANNEX 8 [to the procedure] \*\*\* Repealed*

*ANNEX 9 [to the procedure] \*\*\* Repealed*

*ANNEX 10 [to the procedure] \*\*\* Repealed*

**#M2**

*ANNEX 11 [to the procedure] \*\*\* Repealed*

**#M4**

*ANNEX 12 [to the procedure] \*\*\* Repealed*

**#B**

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