

Based on Article 23 paragraph 2 of the Law on State Aid Control (“Official Gazette of the Republic of Serbia”, No. 51/09),

The Minister of Finance passes the following

R U L E B O O K

ON METHODOLOGY FOR DRAFTING ANNUAL REPORT ON STATE AID GRANTED

Article 1

This rulebook shall prescribe: the methodology for drafting annual report on state aid granted (hereinafter referred to as: the annual report), deadline within which state aid grantors shall submit to the ministry responsible for finance (hereinafter referred to as: the ministry) data on state aid granted and deadline within which the Commission for State Aid Control (hereinafter referred to as: the Commission) shall submit the annual report to the Government.

Article 2

The annual report shall contain:

- 1) Amounts of state aid granted by categories/types and instruments,
- 2) Comparative data for two years that precede the reporting year,
- 3) Analysis of collected data on state aid granted,
- 4) Report on Commission’s work.

Article 3

The state aid grantor shall provide the ministry with all data prescribed for drafting the annual report not later than 31st March of current year for previous year, in written and in electronic form, in form of the Table of State Aid Granted, which together with the Filling Instructions for the Table of State Aid Granted, constitutes an integral part hereof (Annex I) and which is available on the internet page of the ministry.

With the exception of paragraph 1 of this article, the ministry responsible for: agriculture, fisheries and forestry shall submit only data on total amounts of state aid granted.

The Commission shall submit the annual report to the Government not later than 30th June of current for previous year.

Article 4

For purpose of drafting the annual report, state aid shall be recorded, depending on the objectives and amounts of the granted state aid, according to the following categories/types:

1) Regional State Aid:

1.1. Regional Investment State Aid,

1.2. Regional State Aid to New Small and Medium-sized Enterprises,

1.3. Regional Operating Aid

2) Horizontal State Aid:

2.1. State Aid for Small and Medium-sized Enterprises,

2.2. State Aid for Rescuing and Restructuring Enterprises in Difficulties,

2.3. State Aid for Employment:

2.3.1. State Aid for Employment of Disadvantaged Workers,

2.3.2. State Aid for Employment of Disabled Workers,

2.3.3. State Aid for Compensating Additional Costs of Employment of Disabled Workers,

2.4. State Aid for Environmental Protection:

2.4.1. State Aid for Achieving Higher Standards than Applicable in the Republic of Serbia or for Increasing Environmental Protection Level in Absence Thereof,

2.4.2. State Aid for Early Adaptation with New Standards,

2.4.3. State Aid for Energy Saving Measures,

2.4.4. State Aid for Production of Energy from Renewable Sources,

2.4.5. State Aid for Plants for Combined Production of Electricity and Heat (Cogeneration),

2.4.6. State Aid for District Heating,

2.4.7. State Aid for Waste Management,

2.4.8. State Aid for Remediation of Contaminated Sites,

2.4.9. State Aid for Relocation of Enterprises,

2.4.10. State Aid for Environmental Studies,

2.5. State Aid for Research, Development and Innovation:

2.5.1. State Aid for Research and Development,

2.5.2. State Aid for Technical Feasibility Studies,

2.5.3. State Aid for Industrial Property Rights Costs for Small and Medium Enterprises,

2.5.4. State Aid for Small Innovative Enterprises,

2.5.5. State Aid for Process Innovation and Organization of Operations,

2.5.6. State Aid to Small and Medium Enterprises for Advisory Services and Innovation Stimulating,

2.5.7. State Aid for Hiring Highly Qualified Personnel,

2.5.8. State Aid for Innovation Clusters,

2.6. State Aid for Training,

2.7. State Aid in the Form of Risk Capital,

2.8. State Aid to the Cultural Sector,

3) Sectoral State Aid:

3.1. State Aid in the Steel Production Sector,

3.2. State Aid in the Coal Extraction Sector,

3.3. State Aid in the Transport Sector:

3.3.1. State Aid for Combined Transport of Freight,

3.3.2. State Aid for Transport on Internal Water Navigation,

3.3.3. State Aid for Air Transport,

4) State Aid of Small Value (De Minimis State Aid).

Article 5

The instruments of state aid granted for categories/types of state aid listed under Article 4 of this rulebook, are following:

- 1) Direct grant,
- 2) Interest subsidy,
- 3) Soft loans,
- 4) Tax incentives:
 - 4.1. Tax allowance,
 - 4.2. Tax credit,
 - 4.3. Tax write-off,
 - 4.4. Tax exemption,
 - 4.5. Other tax incentives,
- 5) Reduction of compulsory social insurance tax,
- 6) Capital investments / Risk capital investments,
- 7) Debt write-off,
- 8) Guarantees (including loan information and other financial transactions covered by the guarantees, insurance and premium payments information)
- 9) Short-term Insurance of Export Loans,
- 10) Sale of Publicly Owned Immovable Property,
- 11) Other instruments for state aid granting.

Article 6

This rulebook shall enter into force on the eighth day from the date of its publication in the “Official Gazette of the Republic of Serbia”.

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In Belgrade, 17th January 2011

MINISTER

dr Diana Dragutinovic