WTO Subsidy Notifications

Assessing German subsidies under the GSI notification template proposed for the WTO

April 2008

Prepared by:

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Prepared for:

The Global Subsidies Initiative of the International Institute for Sustainable Development









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For the Global Subsidies Initiative (GSI) of the International Institute for Sustainable Development (IISD)

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Abbreviations and acronyms

AoA (WTO) Agreement on Agriculture

ASCM (WTO) Agreement on Subsidies and Countervailing Measures

CPC Central product classification

EC European Commission

Finanzwissenschaftliches Forschungsinstitut an der Universität zu Köln

(Institute for Public Economics, University of Cologne)

GATS (WTO) General Agreement on Trade in Services

GATT General Agreement on Tariffs and Trade

GSI Global Subsidies Initiative
GST Goods and services tax

IISD International Institute for Sustainable Development

ISIC International Standard Industrial Classification

EU European Union

OECD Organisation for Economic Cooperation and Development

TRIPS Trade Related Intellectual Property Rights (WTO Agreement on)

USI Unique Subsidy Identifier

VAT Value-added Tax

WTO World Trade Organization

€ Euros at current value

\$ U.S. dollars at current value

Executive summary

Only approximately one half of World Trade Organization (WTO) Members report their subsidies to the WTO, as required under Article 25 of the Agreement on Subsidies and Countervailing Measures (ASCM). The poor performance of countries in this area undermines the effectiveness of the ASCM and disadvantages WTO Members that do not have the resources to investigate other countries' potentially trade-distorting subsidies. Those members that fail to notify their subsidy programmes to the WTO are in breach of their international obligations.

In 2006, the Global Subsidies Initiative (GSI) of the International Institute for Sustainable Development (IISD) developed a new template for notifying subsidies to the WTO. The template is intended to standardize the format in which WTO Members can report subsidies and thereby increase the quantity and quality of the information that they provide.

The present study successfully used the GSI template to develop an alternative notification covering the German federal government and the sixteen $L\ddot{a}nder$ (states). Germany was chosen because it has one of the poorest records among large Organisation for Economic Cooperation and Development (OECD) economies of notifying specific subsidies to the WTO. Instead of the 11 subsidies notified for Germany for 2006 (with a total value of \in 1.25 billion), the study's conservative approach identifies 180 specific subsidy programmes that should have been notified (totalling \in 10.8 billion). Underreporting may be attributable to a number of causes and the aim of the study was not to incriminate Germany, but to demonstrate that the current notification system needs to be reformed.

The GSI template was found to be an easily accessible and transparent instrument to record specific subsidies as part of the overall notification process. The key change proposed to the template to enhance its usability was the introduction of a unique subsidy identifier, which would help track subsidy programmes that extend over several products or over multiple years.

Notification of subsidies would also benefit from separate and more detailed reporting of regional subsidy programmes, which can account for a large proportion of total subsidisation in many countries. Regional specificity is an independent cause for notification and as such, does not require additional information to be provided about which products or industries profit from the subsidies. They can serve as a cloak for subsidies that are also sector-specific. Regional programmes should ideally be notified with additional information on their intended use.

However, there is some room for discretion about which subsidies are notified. No WTO Member economy would ever seriously think of notifying all specific subsidies, including those which confer benefits of only a few dollars or euros. So Member states must use their own judgement in formulating a "sensible" notification. The GSI-template includes definitions of subsidies "worthy of notifying." This might be accomplished with a "white list" (subsidies that do not need to be reported) or a de minimis rule, or both, and a WTO-handbook of specific subsidies and measures to be notified.

The template could help reduce the workload of notifying subsidies to the WTO—at least for those countries which are already producing a truly complete notification at present. For countries not delivering full notifications, the conclusion on the workload is necessarily ambiguous. When comparing actual notifications to the WTO with full notifications in the GSI-template, the workload might also increase. However, should these under-reporting countries wish to honour their WTO commitments, the template would provide an effective tool for notifying their subsidies.

All the methods to improve transparency and to reduce the workload of making notifications still do not tackle the basic political economy of the ASCM. With increased transparency, the fear of self-incrimination may even rise. The incentive—and the sanctions—problems for notifications remain the same. In this sense, the GSI-template can be seen as a first and necessary step towards a process for improving the current system of subsidy notification in the WTO.

1 Purpose of the study

Subsidies can severely distort the conditions and outcomes of international trade. They can lead to an international division of labour and investment that does not accord to comparative advantages but to differences in the power to subsidies. In view of this danger, the Agreement on Subsidies and Countervailing Measures (ASCM)—an Annex to the founding treaty of the World Trade Organisation (WTO)—establishes disciplines on its Members' use of subsidies. Among other measures, it provides a means for countries to examine other countries' subsidies programs in a transparent way.

According to Article 25 of the ASCM, countries are obliged to submit notifications describing the essential features of all specific subsidies, as defined in Articles 1 and 2 of the Agreement. But Article 25 is not the only multilateral obligation on transparency of subsidies. Countries are also obliged to report all other subsidies that operate directly or indirectly to increase exports of any product from, or to reduce imports of any product into, the territory of the Member granting or maintaining the subsidies. This follows from an obligation already established in Article XVI:1 of the 1947 (now "1994") General Agreement on Tariffs and Trade (GATT).

However, Member states follow this obligation only half-heartedly. In 2001, Members agreed to submit new and full notifications of all specific subsidies every two years. In the World Trade Report 2006—a special issue on subsidies—the WTO gives a sad picture of the reporting situation: as of early 2006, 29 of the 149 WTO Members had not submitted any notification pursuant to the ASCM, and many other countries had not provided quantitative information on subsidy programmes or at least had not provided it systematically. As a result, in most years, information is only available for less than half of the WTO Membership (WTO 2006, p. 111–2). In addition, for those countries that do report subsidies regularly and in a timely manner, there is the suspicion of severe underreporting. Possible reasons for underreporting are that the Members:

- consider the notification procedure too complicated or too burdensome;
- are uncertain as to what information should be reported, and what left out;
- face no effective sanctions for non-compliance with the obligation to notify; or
- deliberately choose not to report subsidies that could be adversely challenged by other members (fear of self-incrimination).

As far as the first two points are concerned, under-reporting in ASCM-notifications can be seen as a technical problem. Reducing the workload of notifications and making them more accessible to the notifying Member states, as well as increasing transparency on the coverage of the ASCM-notifications can solve or alleviate this problem.

The last two points relate to the political economy of the ASCM. WTO Members may have little positive incentives to comply with the obligation to notify all specific subsidies. In fact, a Member has little to gain from making a full and timely notification, apart from burnishing its reputation as a country that fulfils its WTO obligations. Sanctions for non-compliance are weak. Against this background, positive incentives *not* to notify all subsidies may gain ground. From 2000 onwards, the WTO discontinued the "green light"-category of non-actionable subsidies, leaving only "yellow light," which is actionable subsidies and "red light", or prohibited subsidies. As Ahn (2005) puts it: "The situation of current subsidy traffics looks quite messy. All green lights for subsidy roads were taken off from the traffic signals, leaving only red and yellow lights. Most of subsidy traffics are either jammed at red lights or risking their lives to venture passing at yellow lights."

Thus, all subsidies that become visible in ASCM procedures are potentially at risk of being considered at least actionable. Formally, the notification of subsidies has nothing to do with this because subsidies

notified are not being challenged automatically. Since the burden of proof of harmful effects does not lie with the Member granting a specific subsidy but with the Member challenging it, the notification itself should be relatively "safe". On the other hand, *all* notified subsidies are in the constant danger of being challenged because none can be pre-approved. There is no procedure for authorising acceptable subsidies as there is in EU State-aid law. So neither the granting state nor the receiving enterprises can gain legal certainty. Under these circumstances, the incentive *not* to notify subsidies due to fear of self-incrimination is rather strong. Of course, this argument applies not only to subsidies that might receive a green light. For all subsidies that the subsidising government knows could harm international trade relations, non-notification obviously is a superior strategy if the country is unwilling to change its subsidies programmes.

However, this is only a simple textbook political economics' perspective. Many Member states can effectively increase domestic welfare by tying their own hands through the WTO and the ASCM in particular, as Crowley (2006) has shown. This, and the firm conviction that trade relations undistorted by the individual countries' power to subsidise in general benefit all trade partners was the motive for the adoption of subsidy disciplines by all GATT/WTO Members.

So, leaving aside the discussion of incentives and motives, one straightforward point must not be forgotten: not notifying specific subsidies to the WTO, or notifying only a fraction of the actual subsidies, is a *breach of international law*.

The purpose of this paper is not to incriminate any WTO Member on this point. As it has been pointed out above, technical and informational obstacles first have to be overcome. Member states willing to notify specific subsidies completely and in a timely fashion may find themselves unable to fulfil this obligation. It is obvious that this passage has to be cleared first. Only then will Member economies have a true choice to follow—or to ignore—their duty to notify subsidies.

The intention of this paper is to help pave the way to more transparent and complete notifications of specific subsidies. For this purpose, the Global Subsidies Initiative (GSI) of the International Institute for Sustainable Development (IISD) has developed a proposal of a new template for notifying subsidies to the WTO (see Steenblik and Simón, 2007).¹

The GSI-template aims to: reduce the workload of notifications, making it easier to comply; reduce the uncertainty as to what should be notified and what not; and thereby improving the transparency of subsidies granted.

This paper builds upon the GSI's proposed notification template. We apply the subsidy template to German subsidies on the federal and Länder level. The primary task of this exercise is to test the template in a practical application, to show its strong sides, to reveal eventual weaknesses, and to make proposals for improvements of the template.

Germany has been selected for this field test for two reasons: first, subsidy transparency in Germany is traditionally rather high. The federal government has been publishing its own biannual subsidy report for forty years; most Länder-governments also report regularly on the subsidies they grant. What is more, the budgets of these sub-national administrations also give a detailed account of subsidies and aid programmes planned. From these sources, we have a clear notion that Germany in general is not among the countries most opposed to the use of subsidies as an instrument of economic policy. This leads directly to the second reason why Germany was chosen: Among its "peers"—the big and wealthy OECD-countries—Germany has one of the poorest records of notifying specific subsidies to the WTO. So Germany promises to make a good case study of the improvements possible with the implementation of the GSI notification template.

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¹ See Section C for a summary of the proposed template.

2 Starting points

Before we start with the application of the GSI-template to German subsidies we present introductory sections on the two subjects that are being brought together in this paper. First, we give a short overview of German subsidies (see 2.1). Then, there is a summary of the notification obligation of the WTO Agreement on Subsidies and Countervailing Measures (ASCM). Here we try to pin down exactly which subsidies must be notified to the WTO, using a sequential approach to identifying and categorising the relevant subsidies. We do this by putting first those conditions that call for the smallest effort in identification (see Section 2.2).

2.1 Number and value of subsidies in Germany

In many countries there is little or no systematic information on the use of subsidies by the government. This is not the case in Germany. Certainly, some areas of German subsidy policies are in dire need of increased public information but in general, the availability of information on subsidies is good. Especially when assessing the total amount of subsidies, the choice of estimations is remarkable.

Even when we examine all non-official sources like research institutes, NGOs or other interested agencies, we still have the choice of three different official figures:

- 1. Subsidy volume as defined in the Federal government's biannual subsidy report. The estimated total volume of subsidies also encloses a figure for revenue forgone due to tax expenditures, and one for subsidies granted by the Länder.
- 2. Subsidy volume as defined in the national accounts according to SNA93 and ESA95 Standards.
- 3. State aid as reported by the European Commission on the basis of data obtained in the execution of aid-control policies according to Art. 87/88 EC-Treaty.

All three definitions have been criticized for being too restrictive from the standpoint of assessing the harmful impacts of subsidies on trade, on competition, and on the allocation of resources (see Thöne, 2005). Nevertheless, they are very useful as a benchmark because they produce "official figures".

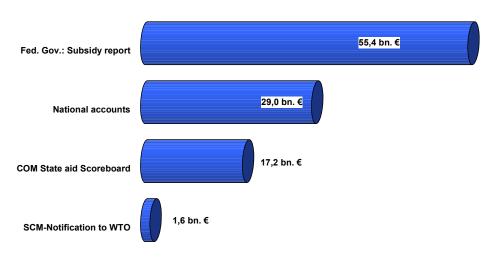
Figure 1 contrasts the total amount of government subsidies according to these definitions with the total amount of subsidies notified for Germany for the common base year 2004. Obviously, the definitions of the governmental subsidy report, of national accounts and of state aid control differ widely as they produce figures for the total amount of aid measures between \in 17.2 billion and \in 55.4 billion. This also seems to be the case when we look at German subsidies notified to the WTO for 2004, since they only amount to \in 1.58 billion.

Yet a second look reveals that different definitions may not be the only cause of the enormous discrepancy. The WTO notification itself is very brief. For 2004 and for the whole of Germany—federal level and all Länder—only eleven pages summarise eight subsidies or subsidy programmes: three federal measures, one joint Bund-Länder-programme and four subsidies from individual Länder.²

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² See WTO Committee on Subsidies and Countervailing Measures (2005): Subsidies—New and Full Notification Pursuant to Article XVI:1 of the GATT 1994 and Article 25 of the Agreement on Subsidies and Countervailing Measures; European Communities, Addendum Germany. G/SCM/N/123/EEC/Add.9 of 26 August 2005.

Of the € 1.58 billion amount that can be added up from the eight measures, 73 per cent stem from the joint scheme "Improving the regional economic structure". For anyone who is only slightly familiar with German subsidy policy, it is obvious that this notification is very incomplete.



Sources: Federal Statistical Office, COM (2006): State aid scoreboard, BMF (2006): 20. Subventionsbericht, WTO (2005): Notification of German Subsidies, G/SCM/N/123/EEC/Add.9.

Figure 1 German subsidies in 2004 according to different official sources

In the meantime, the notification of German subsidies for 2005 and 2006 has been delivered.³ Unfortunately, it looks more or less the same. There are eleven programmes amounting to € 1.25 billion in 2006 altogether. As was the case in 2004, the joint scheme "Improving the regional economic structure" accounts for the lion's share, with more than 81 per cent of the total. This joint programme is supplemented with three federal subsidies and seven Länder-programmes. When taking a closer look at some of the individual programme descriptions one cannot help thinking that these were compiled with the clear expectation that nobody will ever read them. To illustrate this point:

- The only subsidy reported for the region of Brandenburg is a capital grant to a corrugated-base-paper plant. This subsidy was already reported in the prior notification for 2003–04. The *newest* information from the current notification for 2005–06 relates to a Commission decision from 2002 which authorised the aid measure. The notification does not mention that construction of the plant was completed in 2004 and started production in that year. And the notification does not make clear why this subsidy is again reported for 2005–06.
- Since 2000 the only subsidy reported for the city of Berlin is a reduction of rates on inheritable land-use rights for certain manufacturing firms. This measure has always been reported up to the

See WTO Committee on Subsidies and Countervailing Measures (2007): Subsidies—New and Full Notification Pursuant to Article XVI:1 of the GATT 1994 and Article 25 of the Agreement on Subsidies and Countervailing Measures; European Communities, Addendum Germany. G/SCM/N/155/EEC/Add.10 of 23 November 2007.

last cent, for 2006 the subsidy was exactly \in 39,785.27, for example. This precision—even though eccentric—certainly is very productive. Yet in the same instance, the new notification repeatedly reports the volume of another subsidy program, of the joint Bund-Länder regional scheme, as \in 1 million. In fact, it is more than \in 1 *billion*.

These points highlight that there is still some room for improvement in the notifications of German subsidies to the WTO.

2.2 Subsidies to be notified under the Agreement on Subsidies and Countervailing Measures

When analysing the alleged under-reporting of subsidies to the WTO, the first question, naturally, is which subsidies are supposed to be notified according to Article 25.2 ASCM, and which are not. The legal definition of subsidies and, more importantly, of *specific* subsidies leaves some room for interpretation because not all critical questions have been addressed in a formally binding procedure. For this reason a brief overview of which subsidies are taken into account in our exemplary application of the GSI's subsidy template is included. In this process, we follow an "*in dubio pro* notification" policy: *When in doubt, notify!* We cannot solve all cases of doubt because WTO jurisdiction, so far, has not answered all open questions on the scope of subsidies to be notified.⁴ Notification is only the first step relating to the WTO's regulation of subsidies; its main purpose is transparency. This objective can only be attained when all cases (including cases of doubt) are notified.

The fundamental question of which subsidies must be notified according to the ASCM arises for every WTO Member state. Here, jumping directly to the Agreement is not particularly helpful as this text does not make clear to which trade activities it relates.⁵

The General Agreement on Trade in Services (GATS) entails its own provisions for subsidies (Article XV). Consultations for subsidy disciplines in this field have been underway since 1995. At the moment, they have not resulted in any binding rules. Thus, subsidies relating to trade in services are effectively unregulated except when a government violates its own scheduled commitments.⁶

Subsidies in the agricultural sector are regulated in the Agreement on Agriculture (AoA), again an Annex 1A-document of the WTO Agreement. Agricultural subsidies that might interfere with international trade are subject to special disciplines, reduction commitments and a separate notification

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⁴ Article 25.2 ASCM itself has never been challenged legally. But the separate issues of specificity and what constitutes a subsidy have been challenged (cf. WTO, 2007). As a result, there is jurisprudence which is highly relevant for the notification. However, the current ASCM still allows different interpretations as to what subsidies need to be notified.

The ASCM is one of the many Annex 1A documents attached to the Agreement establishing the WTO (WTO Agreement). Annex 1A comprises the Multilateral Agreements on Trade in Goods. Annex 1B contains the General Agreement on Trade in Services (GATS), and Annex 1C covers Trade-Related Aspects of Intellectual Property Rights (TRIPS). The WTO reflects this sectoral divide in its institutional structure, a Council for Trade in Goods, a Council for Trade in Services, and a Council for Trade-Related Aspects of Intellectual Property Rights operate under the general guidance of the General Council.

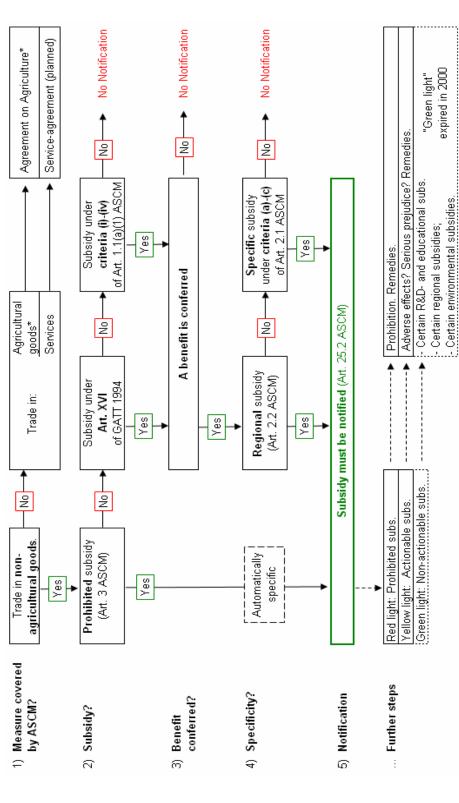
Excluding subsidies that may influence trade in services does not mean that all subsidies to all kinds of services may be neglected. A subsidy falls under the disciplines of the ASCM as long as it affects trade in non-agricultural goods. This covers also subsidies to domestic services which are used predominantly as an input to a particular industry. The GSI template covers most of these subsidies (research and development, innovation, marketing), and assigns them to the industries which use them. However, a certain "grey area" remains as long as trade in services is not regulated with its own subsidy disciplines.

procedure. In practice, when subsidies are covered by the AoA, they are not notified under the ASCM. This is a habit which obviously has formed out of resistance to double-notifications and double work. Officially subsidies to trade in agricultural goods are not exempted from the ASCM-notification obligation. Yet, as long as agricultural agreements impose more restrictive transparency disciplines on agricultural subsidies, we consider this tacit work share a suitable solution. At the moment, the Doha Round agriculture negotiations took a big step forward with the presentation of a draft blueprint for a final deal on agricultural trade, including new regulations for the reduction of subsidies extending through to 2016.⁷

Consequently, for the time being the ASCM is applied to measures related to trade in non-agricultural goods only. Figure 2 gives a straightforward overview of which subsidies in principle must be notified under the ASCM and those that do not. The decision-tree in Figure 2 does not always follow the legal sequencing of the ASCM. In order to qualify as a notifiable subsidy cumulative conditions must be met. The sequencing presented in Figure 2 is intended to present the most efficient way to identify the relevant subsidies. We do this by first listing those conditions which call for the least effort in identification, regardless of whether they have passed through a wide or a narrow filter.

See WTO Committee on Agriculture (2008), Revised Draft Modalities For Agriculture, TN/AG/W/4/Rev.1, 8 February 2008, Geneva.

In practice, these goods are covered within the divisions 03-49 of the United Nations' Central Product Classification (CPC Draft-Ver. 2). Divisions 01 and 02 are agricultural products; divisions 53-99 relate to services.



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* In principle, agricultural subsidies are not exempted from ASCM-noification. In practice and for the time being, they are.

Figure 2 Notification requirement of Article 25.2 ASCM

After the sectoral coverage of the ASCM has been established, the subsidy character of a governmental measure must be identified in the second step. Basically, three different, yet overlapping concepts of subsidies have to be applied. Prohibited subsidies include all "subsidies ... contingent, in law or in fact, ... upon export performance", and "subsidies contingent ... upon the use of domestic over imported goods" (Art. 3.1 ASCM). These are considered first in Figure 2 because if subsidies are prohibited, the third step ("is a benefit conferred?") and the forth step ("specificity") can be skipped. Prohibited subsidies are automatically considered to be specific and must under all circumstances be notified.9 Naturally, we can expect only few subsidies to be notified under this category as they *should* already have been abolished. But legal obligations from the ASCM are not always adhered to very strictly, so covering prohibited subsidies early remains the logical first move to make.¹⁰

The second concept of subsidies in Figure 2 is very close to that of prohibited subsidies. It consists of "any form of income or price support in the sense of Article XVI of GATT 1994" (Art. 1.1 (a)(2) ASCM), that is "income or price support, which operates directly or indirectly to increase exports of any product from, or to reduce imports of any product into, its territory" (Art. XVI.1 GATT 1994). Under the old GATT rules—in force since 1958—subsidies with the described effects were not prohibited under any circumstances, but they had to be notified and received close scrutiny. Today, most of the Article XVI-subsidies will also qualify as prohibited subsidies within the meaning of Article 3 of the ASCM. But most cases may not mean *all* cases so, in order to leave no loopholes, this again is the next logical step.

The most important category of subsidy concepts undoubtedly is the original definition of Article 1.1 (a)(1) of the ASCM. A subsidy is defined as a "financial contribution" by a government or a public body, which confers a benefit on the recipient. According to Article 1.1, ASCM financial contributions are:

- (i) "direct transfer of funds and potential direct transfers of funds or liabilities (loan guarantees);
- (ii) government revenue foregone or not collected (like tax credits and other fiscal incentives);
- (iii) provision of goods or services other than general infrastructure or government purchase of goods;
- (iv) government payments to a funding mechanism or government entrustment or direction to a private body to carry out one of the types of functions illustrated in (i) to (iii) and which would normally be vested in the government and the practice, in no real sense, differs from practices normally followed by governments."

This is a rather wide definition. Subparagraphs (i) to (iii) use broad wording which covers all types of direct financial transfers, tax expenditures and also transfers in kind.¹¹

⁹ See Ehlermann and Goyette (2006), p. 700.

This seems at least true for the majority of prohibited subsidies, for example those which are easily discernible. In cases of serous doubt, we must recall that Art. 3.1 ASCM applies only to "subsidies, within the meaning of Article 1". See also *Panel Report on Canada - Aircraft Credits and Guarantees*, para. 7.65: "... to prove the existence of an export subsidy within the meaning of this provision, a Member must...establish (i) the existence of a subsidy within the meaning of Article 1 of the SCM and (ii) contingency of that subsidy upon export performance" (cf. WTO, 2007).

Nevertheless, the Panel on *US - Export Restraints* noted that not every government action or intervention is to be considered as a subsidy that may distort trade and that, accordingly, the object and purpose of the ASCM can only be in respect of 'subsidies' as defined the Agreement: "It does not follow ... that every government intervention that might in economic theory be deemed a subsidy with the potential to distort trade is a subsidy within the meaning of the ASCM. Such an approach would mean that the 'financial contribution' requirement

Furthermore, sub-paragraph (iv) seeks to prevent a Member from doing indirectly what it cannot do directly. By this, the ASCM subsidy definition reaches farther than, for example, the State aid definition of Article 87 of the EC Treaty. There, subsidies are covered only as long as they qualify as "aid granted by a Member State or through State resources". After the seminal *Sloman-Neptun* case of 1993 this requirement has been repeatedly confirmed by the European Court of Justice. ¹² Meanwhile, circumventing the state aid definition by entrusting (or forcing) private bodies to be an agent of cross-subsidisation has become quite popular in the promotion of renewable energy production. Feed-in laws require private electricity suppliers to cover a certain degree of the above-market costs of electricity producers using renewable energy sources. When constructed "smartly," the government never touches these transfers. Then, they do not constitute State aid within the meaning of the EC-Treaty. The German *Erneuerbare Energien-Gesetz* (EEG) gives a good example for this strategy. ¹³ This kind of "circumvention" is not possible with the WTO definition of subsidies.

Yet, to qualify as a subsidy that has to be notified, in most cases a benefit also must be conferred by the subsidy (third step in Figure 2). "[T]he ordinary meaning of 'benefit' clearly encompasses some form of advantage. ... In order to determine whether a financial contribution ... confers a 'benefit', in other words an advantage, it is necessary to determine whether the financial contribution places the recipient in a more advantageous position than would have been the case but for the financial contribution. In our view, the only logical basis for determining the position the recipient would have been in absent the financial contribution is the market. Accordingly, a financial contribution will only confer a 'benefit' ... if it is provided on terms that are more advantageous than those that would have been available to the recipient on the market."¹⁴

For the most classical forms of subsidies, such as direct cash transfers or tax allowances for firms, such a benefit can always be assumed. The reference to normal market conditions as a benchmark for comparison is more important for the government provision of equity capital, government loans or loan guarantees and for the provision of goods and services. Here, the comparison with the hypothetical behaviour of a private investor¹⁵ helps to identify and measure the size of the benefit conferred.

Still, some open questions remain concerning the identification of the "benefit" which is a necessary property of a WTO-defined subsidy. To begin with, there is little WTO jurisdiction concerning subsidies given to consumers. Whenever these are non-earmarked social transfers to households, they clearly do not fall within the scope of application of the ASCM.

Earmarked transfers disbursed for the consumption of certain goods are quite another case. Especially in the form of reductions from general consumption taxes (VAT or GST), subsidies of this kind are quite popular around the world. Often, these transfers are only meant to benefit consumers. However, taxes and tax reductions are shifted between the supply side and demand side depending on the market structure and on the intensity of competition. Only in the most extreme case—perfect atomistic competition in a market with an absolutely homogenous good—can we expect that no benefits from

would effectively be replaced by a requirement that the government action in question be commonly understood to be a subsidy that distorts trade" (cf. WTO, 2007).

¹² Cf. Joined Cases C-72/91 and C-73/91—Sloman Neptun [1993] ECR I-887.

¹³ The European Court of Justice has confirmed that the EEG does not constitute State aid. Cf. Case C-379/98—PreussenElektra v. Schleswag, [2001] ECR I–2099.

¹⁴ Appellate Body Report on *Canada-Aircraft*, para. 149 (Cf. WTO, 2007).

¹⁵ In EC State aid law, this benchmark is called the "principle of the private investor."

the consumer side are shifted to the supply side. In all other cases—in the real world—a certain degree of shifting subsidy benefits from the consumers to the suppliers of the respective goods must be assumed *a priori*. Thus, all tax subsidies in favour of the consumption of certain goods always have the potential to favour certain industries and thereby to distort international trade. They must be counted as conferring a benefit within the meaning of Art. 1.1 (b) ASCM.

What is more, when taking a close look at the benefit-test, it appears to have only a very weak selective effect because it foresees no lower limit. Even if the benefit conferred to a firm is one dollar or one euro, the associated subsidy is not excluded at this stage. Nor is it excluded from the notification obligation at any other stage of the process. We return to this aspect later.

The fourth and final step when deciding whether a subsidy has to be notified is more selective (Figure 2). Only specific subsidies have to be notified. Thus, only specific subsidies are subject to the ASCM disciplines. All in all, in addition to prohibited subsidies there are two other types of specificity within the meaning of the Agreement:

- Regional specificity. "A subsidy which is limited to certain enterprises located within a designated geographical region within the jurisdiction of the granting authority shall be specific" (Art. 2.2 ASCM). Regional specificity may not represent the most critical cases. But regional subsidies are the easiest to identify. Whenever a subsidy scheme is restricted to (partial) regions or selected geographical areas within the Member state, the measure should be notified.¹⁶
- Sectoral specificity. This category, at last, is the "heart" of specificity. A subsidy either can fall under enterprise-specificity—when a government targets a particular company or companies for subsidisation—or under industry-specificity—when a government targets a particular sector or sectors for subsidisation. The final test for sectoral specificity cannot be implemented only with a view to the respective subsidy guideline. This is the first level: de jure specificity. It exists wherever access to subsidies explicitly is limited to particular enterprises, groups of enterprises, or industries. In contrast, subsidy programmes based on objective and automatic eligibility criteria which are neutral, which do not favour certain enterprises over others, and which are economic in nature and horizontal in application (number of employees, size of enterprise, and the like), are not deemed specific. Yet, the mere legal appearance of a subsidy programme is not sufficient to classify it as non-specific. De facto specificity must be considered whenever a seemingly horizontal measure is used only by a few certain enterprises, predominantly used by certain enterprises, or disproportionately large amounts of a subsidy are granted to certain enterprises. Also, the manner in which discretion has been exercised by the granting authority in the decision to grant a subsidy can lead to the conclusion of de facto specificity (Art. 2.1(c) ASCM).

When, in the fourth step, a subsidy is deemed specific or potentially specific it must be notified under Article 25.2 of the ASCM. All in all, the filtering process described in Figure 2 is not very restrictive compared with other subsidy definitions such as the definition of State aid—apart from the fact that subsidies favouring trade in services are not covered.

should be notified. We do this in application of the "in dubio pro notification" rule because there is no legal guidance as to what the restriction to certain enterprises effectively means. We know only from the US–Cotton Panel that this must not be read as too restrictive (see Ehlermann and Goyette, 2006, p. 702).

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Admittedly, this interpretation is somewhat at odds with the wording of Art. 2.2. ASCM which refers to "vertain enterprises located within a designated geographical region". This seems to exclude subsidies granted to all enterprises in a designated region. An earlier draft of the ASCM, the "Dunkel Draft," would indeed have made all regional subsidies specific. This change was, according to Clarke and Horlick (2004, p. 333), the result of a deal between two large Member States. Nevertheless, we propose that all kinds of regional subsidies about the partification," rule because there is no level.

3 The GSI-proposal for a subsidy template¹⁷

3.1 Design of the GSI-template

The GSI model for WTO subsidy notifications is firmly grounded in the ASCM, particularly in the requirements agreed among WTO Members as stated under Article 25, Paragraph 3 of the ASCM. To improve reporting however, the template is organized around a summary table that standardizes how information on subsidies is arranged, and a notification annex, for reporting details of the notified programmes.

The summary table provides the essential information. It is designed to enable more subsidy schemes to be reported in the same number of pages than the current format used by most WTO Member States, while also improving certain presentational aspects. The table can be used as a quick reference, but also as a basis for comparing subsidy programs among countries. It contains the following fields: a product or sector code; the level of government responsible, a code indicating whether the subsidy is specific to a particular region; the type of subsidy; the title of the subsidy program; the target beneficiary; the duration of the program; and the amount of the subsidy.

Using this table, key information on each subsidy programme can be arranged in a logical order, according to internationally agreed classification schemes for recipient industries or products, and possibly for subsidy types. Codifying the information also facilitates development of searchable databases—a potentially valuable aspect of the notifications that has heretofore been difficult to realize.

The classification of subsidies according to a comprehensive and hierarchical (for example, with several levels of specificity) industry or commodity classification scheme would also facilitate the explicit reporting of the absence of subsidies to specific sectors or products. If a country provides no subsidies to its agricultural sector, for example, it can indicate the single-digit or single-letter code for agriculture in the table and write "no specific subsidies provided". Ambiguity over the dividing line between "general" or "specific", as defined by ASCM Article 2, means that subsidies that are not general but are available to several sectors may require a mechanism to avoid double counting (a problem inherent in any subsidy notification tool).

The aim of the notification annex is to provide greater descriptive detail regarding the subsidy programs. The ASCM requires more detailed information than could be usefully covered in the GSI-recommended summary table, including: the policy objective or purpose of the subsidy, the legislation or other authority under which it the subsidy is granted, and the administrative form of the subsidy (such as grants, loans, or tax concessions). The annex provides this information, together with greater information regarding key items in the summary table, such as brief descriptions of the product(s) covered, to whom the subsidy is provided (whether to producers, to exporters, or others), the affected product or activity, and the mechanics of the subsidy (its form, how it is calculated, if there are any limits on the amount an individual recipient may receive).

The ASCM also calls for statistical data permitting an assessment of the trade effects of the subsidy. However this is rarely provided under the existing regime and therefore has not been included in the GSI template.

For improved efficiency, the notification does not necessarily need an independent heading corresponding to each item, and may provide information on multiple items under one heading.

¹⁷ Chapter C was kindly provided by GSI staff.

3.2 Development of the template: work to date and future plans

The model template was circulated for peer review by experts in December 2006 and a draft posted for public comment on the GSI website in February 2007. The model was the subject of an IISD-hosted session at the 2007 WTO Public Forum, which drew an informed audience. Participants provided useful comments and suggestions for further development of the template.

Following application of the template by FiFo in Germany, the GSI plans to engage research groups in two or three additional countries to fill out an alternative notification using the new model for notifications based on the information that is publicly available or obtained through government channels. The GSI would ultimately like other governments to use the template as the basis of their notifications.

Once initial studies have been completed (which will also help provide feedback on the model template), researchers in other countries will be encouraged to take an interest in the new model and prepare their own alternative notifications.

The new model template for subsidy notifications is one of a number of steps by GSI aimed at strengthening international systems for subsidy monitoring and should assist countries and organizations in identifying and eliminating perverse subsidies. The template should be seen as the first step towards a multilateral, multi-stakeholder process for improving the current system of subsidy notification.

4 German subsidies in the GSI template

In the course of this study, the GSI-subsidies template proposed for the WTO has been being applied to German subsidies. This serves two objectives: to test the template for its suitability for regular use; and to contrast the subsidies actually notified to the WTO with a notification that is much closer to the legal obligation of Article 25 of the ASCM.

The following four sections give a report of this endeavour. First, we describe data sources used and data limitations experienced (4.1). Then we outline our proposal for a "unique subsidy identifier" (USI), which in our view is the only important attribute to add the finishing touch to the GSI-template (4.2). The third section summarises smaller problems to be addressed and amendments to be made in the course of putting the template into practice (4.3). The fourth section gives an overview of the results of the effort (4.4). The actual template is not presented in the text, but in annexes I–III.

4.1 Data sources and limitations

It has already been mentioned that the overall information on subsidies and the ensuing transparency is comparatively good in Germany. First of all, budgets at the federal level and in the Länder are very detailed. All subsidy programmes on the expenditure side that are planned in advance and directly disbursed by the respective governments should also be covered in budgets. In our view, the pre-test of the new template delivers the best added value if not based on secondary sources, but on the relevant primary sources such as budgets. Nevertheless budgets in Germany lack tax expenditure information. Wherever this information is relevant (as at the federal level), we use alternative sources.

Therefore, we drew on the budget plans of the 16 German Länder. Most Länder also compile subsidy reports: some of them are marvellous pieces of work and analysis. But the quality of the reports and the subsidy definitions employed differ widely among the Länder, and a few Länder still do not produce a subsidy report. The Länder have almost no autonomous taxing powers. Consequently, they cannot implement Länder-individual tax subsidies. For this reason using their regular, "expenditure-only" budgets as our prime source cannot lead to a loss of information.

The opposite would be true for the federal level. In general, budgets in Germany still do not come with a tax expenditure statement. Since all tax subsidies are accounted for at the federal level including those from joint taxes—another source of information is needed here. Tax expenditures are reported in the biannual subsidy report of the federal government. As a consequence, we report all federal subsidies from this report to assure a uniform basis. The federal subsidy report that was published in autumn 2007 in its twenty-first edition gives a rather detailed account of all major subsidies, of their justification and history. The report also gives actual data, whereas budgets deliver target figures.

The combined data basis of our study comprises 16 state budgets for Länder-subsidy programmes on the expenses side and the federal subsidy report for both federal subsidy expenses and tax expenditures.

See for example the subsidy report of the mid-size state of Rhineland-Palatinate for the five years from 2002 to 2006. With more than 750 pages it does not leave many questions unanswered. (*Ministerium der Finanzen Rheinland-Pfalz*, 2005, Bericht der Landesregierung über die Finanzhilfen im Haushalt des Landes Rheinland-Pfalz für die Jahre 2002 bis 2006, Landtag Rheinland-Pfalz, 14. Wahlperiode, Vorlage 14/4426, 10.06.2005; Mainz).

¹⁹ See Thöne (2005), p. 34ff., for a comparative analysis.

The data were combined from 2006 sources (actual data) and from 2007 planning data from the Länder budgets.²⁰

Regarding these data sources, one point must be made very clear: the template now encompasses 180 different German subsidies and subsidy programmes which are specific and—in our view—should be notified to the WTO. This list is not exhaustive. It would not deserve the title "New and Full Notification Pursuant to Article XVI:1 of the GATT 1994 and Article 25 of the Agreement on Subsidies and Countervailing Measures" as it is used in official notifications. It is new, but it is not full. It reports only subsidies from the sources used.

The programmes reported here can be considered as a kind of lower boundary. We take our information only from sources whose respectability is beyond doubt. Our approach is reflective of our status as "outsiders" behaving as if we were the government and fulfilling the duty to notify. It has become clear that the actual notifications are not complete (see 2.1). In this study, we show to a certain degree what could (and should) have been done better. Yet, we do not want to scandalise this fact. Thus, we do not leave the grounds of the most fundamental and unquestionable data sources, and we refrain from calculating "maximum" figures of subsidies not notified.

As a consequence, our coverage of specific German subsidies will, most probably, be incomplete. In particular, the following fields are *not* covered:

- subsidies granted by local governments;
- Länder subsidies granted on an ad-hoc basis, because they are usually not budgeted in advance;
- subsidies granted by separate funding mechanisms or government entrustments (for example specialised state banks);²¹ and
- subsidies—tax expenditures and direct expenses—according to other (and wider) definitions than
 the federal subsidy report. Germany has a long tradition of questioning the aid definition used in
 the subsidy report. As the WTO definition of subsidies is very broad, this discussion might also
 offer fruitful information for ASCM notifications.

4.2 A unique subsidy identifier

Subsidies are used in a wide variety of forms for multiple economic or social purposes and by different levels of government. Thus, even a political culture not particularly prone to the use of this instrument can easily end up with a large portfolio of subsidies. Seeing this from the temporal perspective and allowing for the making of amendments, (partial) abolishment, re-naming of programmes, adoption of new schemes under familiar names and so on, such a "subsidy landscape" can easily develop into a "subsidy jungle". In Germany, this is certainly the case.²²

The state Bavaria was used for an exemplary field test. Here, we also covered all subsidies to the services sector. In the course of the exceptional data analysis, we considered it necessary to use 2006 budget data in this special case.

The best overview for these programmes can be found in the official data bank "Förderdatenbank" for EU, federal and Länder subsidies, http://www.foerderdatenbank.de>.

²² See Thöne (2003a), Nitsche and Heidhues (2006).

A full notification of all specific subsidies to the WTO, which conforms to the current notification customs, per se cannot guarantee that certain subsidies schemes can be tracked over the years, nor can it guarantee that cross-links between different schemes—or between different government levels co-financing one joint scheme—can be unmistakably identified by the outside observer. For this purpose, also, the proposed new GSI subsidies template should be amended.

We propose to introduce a unique subsidy identifier (USI), basically an individual code for each subsidy scheme or each discretionary subsidy (in case no superordinate scheme exists). This identifier should:

- unambiguously identify a subsidy scheme or a single discretionary subsidy;
- enable the recognition of older, possibly slightly changed subsidies that were already notified in previous years, and thus enable a time series to be constructed;
- allow cross-links to be established among different subsidy schemes via unmistakable references;
- enable hierarchical alpha-numerical ordering in database systems; and
- be simple.

These attributes can be attained in different ways. Naturally, the simplest way to fulfil these requirements would be to allocate a plain numerical code to each subsidy. Such a number would form the core of the proposed USI. Apart from that, many pieces of information could be used to enrich the USI, be it the recipients, the form, the age, the volume, or any information gathered in filling out the subsidy template. But to offer this information is the template's task. So, for simplicity's sake, we propose to use only limited data for the USI,²³ specifically:

- 1. Location-code: Information on the country and the level of government granting the subsidy. The sponsor²⁴—that is, the legal entity granting the subsidy—should be identified with her respective ISO 3166 code:
 - countries are identified with the ISO 3166-1 alpha-2 country code;²⁵
 - subdivisions (regions, states, Länder) with the ISO 3166–2 subdivision code;²⁶
 - local government with the UN/LOCODE location code.²⁷

At the moment, no official codes for supranational entities are available. As far as we know, the European Union at the moment is the only relevant supranational entity granting its own subsidies. Therefore, for the time being, the alpha-2 country code could be replaced by "EU".

If the subsidy in question is granted by central government, the two codes below should be filled out each with a (double) zero. This makes sure that the alpha-numerical ordering of the USI is bottom-down hierarchical.

Naturally, the dividing line between a high degree of simplicity and some further informational content could be drawn differently than we propose for the USI. But we should be aware that maximum simplicity (for example only a numerical code) thwarts transparency.

²⁴ In case of a subsidy sponsored by a *private* body in the sense of Art 1.1 (a)(1)(iv) ASCM, the public body *primarily* responsible for entrusting this body with the task should be stated.

²⁵ See <www.iso.org/iso/country_codes.htm>.

²⁶ Subdivision codes are, depending on the country, either 2- to 3-digit letter codes or 2-digit number codes.

²⁷ See <www.unece.org/cefact/locode/>.

- 2. Numerical code: The subsidies schemes or discretionary subsidies outside programmes should be numbered consecutively. Once a subsidy scheme has been given a number, it will apply to the subsidy until the programme is abandoned. Once used, numbers of former subsidies should not be re-used for new programmes. Consequently, the numerical codes themselves will not provide an ordering function, but only serve as an unmistakable identification. To have enough room for future notifications we propose at least a five digit numerical code.²⁸ Single subsidies within notified subsidy schemes do not get assigned their own number (actually, they are not notified separately either).
- 3. Version number. Over the years, subsidy schemes encounter minor and major changes. Sometimes they change beyond recognition. The latter case is a cause for a new subsidy number. Smaller changes should be documented with a new version number. Discerning whether a change is minor or major necessarily will be up to the discretion of the notifying Member states.
 - Ideally, version numbers should start counting from the introduction of the subsidy. Yet, for the majority of older subsidies this would call for additional "historiographical" analyses which are not central for the purpose of the notification. Thus, counting versions from the time of the *first notification* of the respective measure seems comparatively easy to accomplish.
- 4. Year of first notification. Again, the year of the introduction of a subsidy is the most interesting from many analytical perspectives in subsidy control. For this reason, the start date is one of the categories asked for with the GSI subsidy template. However it often happens, as we will see in the German case, that this information is not easily ascertained, especially with a view to the "minor-or-major-change question". Simpler and less ambiguous information is the year of the first notification that we propose for the USI.
- 5. "Notified"- and "unnotified"-indicator. The European Commission's State aid register classifies subsidy cases according to their legal status, including terms like "notified", "unnotified", "contradictoire", "recovery case". 29 Certainly, the WTO notification system has a very different legal background. So adapting the EU-classification would not be adequate—with the exception of the markers "N" (notified) and "NN" (unnotified). Tautologically, all subsidies notified by the Member states to the WTO would receive the "N"-marker. Yet, for the time being, cases of subsidies wilfully or accidentally not notified will remain a considerable problem for the ASCM mechanism. Whenever subsidies from this category are uncovered and discussed, a provisional "NN"-indicator could be allotted by the WTO secretariat. Also, Member states might bring forward cases of doubt where they are hesitant to allot a final USI. For these purposes, a consistent system to identify unnotified subsidies would be helpful.

To avoid confusion we propose to reserve the top ten per cent of the national numerical codes for NN-cases (No. 90001 and above in case of a 5-digit numerical codes).

Table 1 illustrates the unique subsidy identifier (USI) proposed for the notification of subsidies to the WTO with a few fictional examples.

Making room for 99 999 different subsidies and subsidy schemes, at first glance, may appear quite generous. But the USI could be used for several decades. Adopted in big countries with many states and a multitude of municipalities (such as the United States, Russia, China, Brazil and others), and with regard to the legal obligation to notify the smallest subsidy as long as it is specific, this quantity does not seem too high.

²⁹ See .

Table 1 The unique subsidy identifier applied to fictional examples

Location code	Numerical code	Version number	First notified	Notified / unnotified	Example explanation
DE-NW-CGN-	00956-	3-	2007-	N	German subsidy No 956, first notified in 2007, 3 rd version, sponsored by the city of Cologne in the state Northrhine-Westfalia
JP-20-00-	00352-	2-	2009-	N	Japanese subsidy No. 352, first notified in 2009, 2 nd version, sponsored by the Nagano prefecture
PA-00-MFS-	00009-	1-	2007-	N	Panamanian subsidy No. 9, first notified in 2007, 1 st version, sponsored by the city of Miraflores
CH-00-00-	90012-	1-	2007-	NN	Unnotified Swiss Federal subsidy No. 12, first uncovered in 2007.

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We use the USI in our application of the GSI subsidies template to Germany. As the primary purpose of this paper is the pre-test of the template, we act—in *one* respect—as if we where the notifying government: we classify all German subsidies in this report as if we were notifying them now for the first time. This is relevant for the following categories of the USI: numerical code, version number, year of first notification, and "notified/unnotified".

4.3 Putting the template into practice

We encountered very few problems when applying the GSI-template to the German subsidies. The template proved to be an easily accessible and transparent instrument to record specific subsidies for a presumed notification process. Apart from a few minor questions, we came across three issues worth discussing in some detail.

4.3.1 Regional aid and quasi-horizontal programmes

Many subsidies recorded in the course of our analysis are regional support programmes. When we fit regional subsidy programmes into the Central Product Classification (CPC) and International Standard Industrial Classification (ISIC) summary tables we discover a small problem which points to a larger one beyond the template-discussion. Regional subsidies typically have a very wide coverage in terms of products, making them "quasi-horizontal". When such subsidies are reported in the same summary table as the non-regional specific subsidies, they will have the effect of making the table show that the whole product classification is receiving subsidies. This means that the important information about which sectors are not covered by non-regional specific subsidies is lost. We avoid this problem by reporting regional subsidies in a different table below the "master" summary table (see Annexes I and II).

Behind this lies a bigger problem: regional specificity is an independent cause for notification; other characteristics of specificity do not have to be met. This ruling makes sense because regional subsidies account for a large proportion of total subsidisation in many countries. When regional programmes serve as a "cloak" for subsidies that are also sectoral specific, they must be recorded diligently.

Yet, the cloak cannot be unveiled as long as regional programmes are notified only as regional programmes. Notifications of these programmes need not give any hint of which products or industries profit from the subsidies. As a consequence, no one has the slightest chance to challenge subsidies granted within regional programmes. But if the notification of a regional measure by definition precludes all further questions concerning the potential harm done to competitors located in other countries, the notification misses its primary purpose. We come back to this question in our concluding remarks (Chapter 5).

4.3.2 Shifting of benefits

Usually, subsidies are recorded as they are spent. The legal recipient of the transfer is also considered to be the economic recipient. Of course, this is a rather simplistic perspective that ignores benefit shifting. This phenomenon can be accounted for rather easily where producers and consumers are concerned. Under normal market conditions, neither a zero per cent nor a 100 per cent shifting or "pass-through" of the economic benefit is likely. Thus, all earmarked subsidies that are meant to benefit consumers will partially end up in the hands of producers (under normal market conditions, such as non-atomistic competition, less than perfect transparency and a certain degree of information asymmetries). This is the reason why, for example, the reduced VAT rates for certain goods are reported in the federal government's subsidy report—as opposed to "pure" social transfers.

It becomes more complicated when it is not only a question of producers and consumers, but also between different levels in the production chain. Especially, for programmes that promote certain purposes that can be achieved by very different means, we encounter significant problems in allocating them to specific product groups (CPC) or productive activities (ISIC).

One of the big subsidy issues in Germany at the moment is the promotion of renewable energies in electricity production and heating. As these programmes are designed to be open to new technical solutions, as well as to promote innovation in this field, it is virtually impossible to formulate reliable CPC- and ISIC-classes. This problem was aggravated by the fact that the new CPC-classification—so new that it is still a draft version—foresees a separate category for "lighting sets of a kind used for Christmas trees", but none for photovoltaic installations and solar plants. Thus, in the case of renewable electricity production, we assigned all subsidies only to "electricity" and not to the different producers of the associated installations.

4.3.3 Tax expenditures and co-financed programmes

Germany has a rather vivid culture of co-financing subsidies between different levels of government. Joint subsidies are granted via direct expenditure and through tax expenditure as well. What is more, aid programmes of the European Union are regularly co-financed either by the state or by the federal level.

Here the question is where should co-financed subsidies be accounted for, on one level with the total sum, or on every single level separately? With a view to strengthening budget accountability, we consider it useful that each jurisdiction notifies its own part of co-financed programmes. Here, the USI can be used to establish the necessary cross-links between different data sets.

This does not make sense for tax expenditures however. VAT, personal income and corporate income taxes are "common taxes" in Germany. That is to say, the federal government, Länder governments—

and, in some cases, municipal governments—receive a predetermined share of tax revenues. Consequently, tax expenditures in these taxes are also shared among the different levels. But they cannot be allocated to individual Länder, at least not without major efforts. Since the Länder have almost no autonomous taxing powers, they cannot implement Länder-individual tax subsidies. So, each jurisdiction notifies its own part in co-financed programs, but tax expenditures from taxes are recorded fully at the federal level.³⁰

4.4 Results for Germany

The proposed new GSI template for notifying subsidies to the WTO has been applied successfully to the German subsidies of the federal government and of the sixteen Länder. In the 2007 budgets of the Länder and in 2006 actual subsidy data of the twenty-first federal subsidy report (BMF 2007) we found 180 subsidies and subsidy programmes which we consider to be specific and thus are fit to be notified to the WTO under the obligation of Art. 25 of the ASCM. The total volume of these subsidies amounts to € 10.8 billion. As a reminder: for 2006, the European Union, on behalf of the German government, notified 11 subsidies amounting to € 1.25 billion for Germany.

The central results of our analysis are to be found in Annexes I–III. Here, we can only give a short overview. First, Figure 3 gives a short impression how these programmes are allocated between the federal level and the 16 Länder.

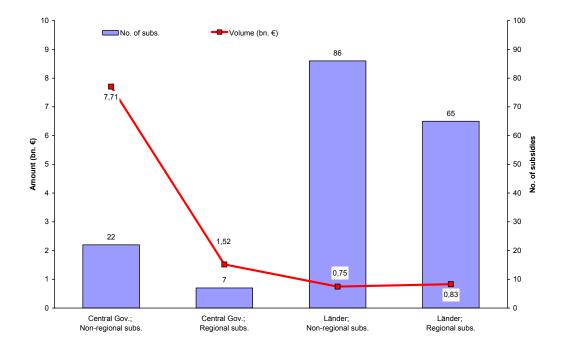


Figure 3 Regional and non-regional subsidies on the central and state level

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³⁰ Countries with tax expenditures on more levels of government would be reported separately for each respective state or municipality.

In terms of the sheer number of subsidies, the Länder clearly dominate. They operate more than 80 per cent of the subsidy programmes that can be considered specific. Yet these programmes, taken together, amount to only 15 per cent of the total value of all subsidies granted in 2006. Here, the federal government—and expenditures via federal or joint taxes—dominate.

A second look at the summary tables in CPC- or ISIC-classification (Annexes I and II) reveals that certain sectors receive strong attention. Forestry and fishing dominate the first annex pages. Forestry alone accounts for 49 of 180 programmes; fishing and fish processing add another 23 measures. Yet the total value of these two fields amounts to no more than € 100 million.

Much more aid goes to the energy sector, partly to renewable energy sources with the potential to mitigate climate change. The other part of these subsidies goes to non-renewable energy sources, namely hard coal, and the main purpose is not to promote this sector, but to ameliorate long overdue structural change. Finally, regional programmes constitute a large fraction of the specific subsidies, both at the federal, and at the Länder level (Figure 3). Typically, these programmes are designed as cross-cutting measures in sectoral terms; many of them span the entire spectrum of the CPC-classification, or the ISIC-classification respectively.

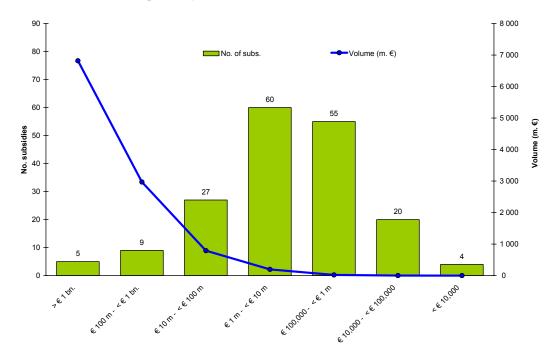


Figure 4 Size of subsidies to be notified

In Figure 4, we illustrate the volumes of the subsidy programmes and their frequency in the notification. The majority of programmes disburse between \in 100 000 and \in 10 million per year. They account for 64 per cent of all subsidy programmes, but in aggregate contribute only two per cent of the total volume of specific subsidies. Twenty-four programmes disburse less than \in 100,000 per year; they account for more than 13 per cent of the notification effort, but their fraction of the total volume of specific subsidies amounts to a mere 0.007 per cent. On the other side, 23 per cent of the programmes disburse more than \in 10 million per year, accounting for 98 per cent of the volume of measures to be notified.

The biggest specific subsidy covered here (the tax exemption for bio-fuels) amounts to € 2.1 billion, while the two smallest (both relating to the fishing industry) amount to € 2000 each. These figures do not illustrate the extremes of the bandwidth. As noted above, the WTO legal definitions of subsidies also covers measures where the government makes private companies subsidise other private companies. These subsidies are not covered by any other official definition. ³¹ Coincidentally, the German feed-in law for electricity produced from renewable sources (*Erneuerbare Energien-Geset* ₹— EEG) is one example of a programme above the limit of those reported in the template. This measure amounted to € 3.3 billion in 2006; the Federal Ministry of the Environment estimates a volume of € 4.7 billion for 2007.³²

At the other end of the spectrum lie the smallest specific subsidies which, according to the ASCM-rules, would have to be notified to the WTO when *any* benefit can be assumed—even when this benefits lies below € 1. Such small subsidies are not unusual in Germany. Subsidised loans and loan guarantees, for example, can be nullified by falling general interest rates, marginalising the economic benefits of the subsidies. This kind of outcome obviously depends on the economic cycle. In 2005 and 2006 this happened to many of the subsidised loan programmes administered by specialised state banks like the *Kreditanstalt für Wiederaufbau* (KfW).

When we ask for the reasons for underperformance of governments in their obligation to notify specific subsidies to the WTO, the lack of *de minimis* rules can be considered one of the dominating factors. Many programmes and individual subsidies that must be notified according to the ASCM-regulations are too small to have a measurable impact on international trade. So, even if a government is very open to reporting all its potentially actionable subsidies it is confronted with the obligation to notify a clutch of petite subsidies that would never be challenged because of their insufficient size. This is not only burdensome by itself; it can also undermine the general "notification-morale."

And thus, they are not covered by our "conservative" template.

³² See BMU (2007), p. 40.

5 Conclusions

Our conclusions from the application of the GSI-subsidy template to Germany refer to two objects, to the template itself and to the ASCM-notification obligation.

The proposed new template for notifying subsidies to the WTO developed by the *Global Subsidies Initiative* (GSI) has been applied successfully to the German subsidies of the federal government and of the 16 Länder. Instead of the 11 subsidies notified for Germany for 2006, our conservative approach covers 180 specific subsidy programmes that should have been notified. Instead of a total volume of € 1.25 billion, we have identified subsidies that add up to € 10.8 billion. In the course of our analysis, the template proved to be an easily accessible and transparent instrument to record specific subsidies in a notification process.

The only major amendment we would propose is the unique subsidy identifier (USI) which should prove helpful whenever cross-references between different subsidies are made, when a single subsidy-programme extends to several separate sections of the CPC- or ISIC-classification, or when—in the longer term—subsidies are analysed in the inter-temporal perspective. Primarily, the recommended USI should be viewed as a "dummy" for a final identifier. First, any USI is a compromise between simplicity and informative content. In our version, we recommend an information-enriched, but not very simple USI. However, this is not a strong recommendation; a simpler and less informative USI would also be sufficient for the job. Secondly, we designed the identifier only for notification purposes. Of course, it might be considered useful to employ an identifier also in further ASCM processes. From this wider perspective additional elements might be considered useful.

The other change we propose for the template is a separation of regional subsidy programmes in the CPC- and ISIC-summary tables. Regional state aid programmes in Germany (and also in many other countries) usually cover a wide spectrum of eligible sectoral uses; sometimes almost the whole CPC- and ISIC-scale. For this reason, they may be characterised as "quasi-horizontal" subsidies. If the regional programmes are reported within the template's summary tables, one important feature of these tables is lost: they cannot give any information that products or productive activities receive no specific subsidies. Consequently, we set regional subsidies apart.

Summing up our conclusions for the template, we clearly see its potential for fostering a big leap forward in transparency of specific subsidies. It could also help to reduce to workload of notifying subsidies to the WTO—at least for those countries which are already truly producing full notification now. For countries not delivering full notifications, the conclusion on the workload, naturally, is ambiguous. From our German case study we cannot make definitive judgments concerning other WTO Members. Yet a cursory view of the notifications submitted to the WTO confirms the impression that many countries in fact do economize on notifying. It is not always as obvious as in the German case. But the structural problem seems to be always the same. So when we compare *actual* notifications to the WTO with *full* notifications in the GSI-template, the workload might also increase.

The study also underscores the need to improve implementation of the ASCM itself. In working with the template, we learned one thing: governments may be unduly unwilling to follow their obligations under the ASCM. That strikes us as a misinterpretation of the ASCM, because the Agreement itself is based upon the tacit understanding that its notification obligations may be applied with common sense. No Member economy would ever seriously think of notifying all specific subsidies, including those that confer benefits of only a few dollars or euros. So Member states must use their own judgement to come to a "sensible" notification. Of course, this situation is prone to misuse since every government has an incentive to exert its discretion to the best of its own interest.

Thus, the implementation of the GSI-template shows central definitions of subsidies "worthy of notifying". This might be accomplished with a "white list" (subsidies that do not need to be notified) or a *de minimis* rule, or both, and a WTO handbook of specific subsidies and measures to be notified.

Another question is the treatment of regional subsidy programmes in the notification process. Regional specificity is an independent cause for notification; other characteristics of specificity do not have to be met. This approach certainly makes sense because regional subsidies account for a big fraction of total subsidisation in many countries. It is even more important where regional programmes serve as a cloak for subsidies that are also sectoral specific.

Yet, this cloak cannot be unveiled as long as regional programmes are notified only as regional programmes. According to the rules of these programmes they are often what we call "quasi-horizontal" programmes. Notifications of regional programmes need not give any hint as to which products or industries profit from the subsidies. As a consequence, no other country has even a theoretical chance to challenge subsidies granted within regional programmes. So if the accepted notification of regional aid by definition precludes all further questions concerning the potential harm done to competitors located in other countries, the notification misses its primary purpose.

Consequently, regional programmes should ideally be notified with additional information on their actual use, especially in sectoral terms. As ASCM-notifications are always delivered ex post, this information should be available to the granting authorities.³³ Most probably, this would mean an *increase* of the workload of notifications. But the additional informational "burden" is considered acceptable—especially because the notification of regional programmes gains a meaning.

Finally, we should be aware that all the methods to improve transparency and to reduce the workload of notifications still do not tackle the basic political economy of the ASCM. In this sense, the GSI-template can be seen as a *necessary* step; yet alone, it will not be a *sufficient* step to reach full and timely notifications. The incentive—and sanctions—problems for notifications remain the same. With rising transparency, the fear of self-incrimination may rise.

In our view, further discussion should extend to questions concerning how the WTO might be empowered to go a little further with a two-sided policy. On the one hand, notifications must be made more systematic, and therefore easier for other countries to peruse. This was the objective of this paper. On the other hand, the WTO Secretariat should also be empowered to increase the pressure on member states to comply with their notification duties. We do not discuss the ways and means of such a policy here. But at least we have seen that subsidy-reporting by *outsiders* is feasible where general budget transparency is fairly good. Independent shadow subsidy notifications that offer a countercheck for official notifications might constitute *one* element to mitigate the incentive problem.

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³³ If not, they have good reason to improve the monitoring of the measure.

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Annex I: CPC

	From	From Through	Gov unit Reg	Reg	Subsidy type	Title of programme	Beneficiary	Start date*	End date*	Amount	Note
0	-	2	3	4	5	9	7	8	6		12
DE-NW-00-00120-1-2007-N	03110	03130	N N	1	4.1 - 4.4	Sales promotion in the wood sector	Forestry	66	66	2,200,500 €	
DE-NW-00-00121-1-2007-N	03110	03130	NN N	1	4.1 - 4.4	Sales promotion in the wood sector	Forestry	20060101	66	200,000 €	
DE-NW-00-00122-1-2007-N	03110	03130	N/N	1	2.3.2.	Co-financing of various EU-Programmes	Forestry	66	66	1,060,000 €	
DE-BW-00-00064-1-2007-N	03110	03250	BW		2.3.2.	Promoting forestry related activities	private companies in forestry	66	66	800,000 €	
DE-BW-00-00065-1-2007-N	03110	03250	BW	ı	2.3.2.	Forestry related activities in corporate and private forests	private companies in forestry	66	66	4,300,000 €	
DE-BW-00-00066-1-2007-N	03110	03250	BW	1	2.3.2.	R&D in forestry	R&D in forestry	66	66	45,000 €	
DE-BW-00-00067-1-2007-N	03110	03250	BW	1	2.3.2.	Promotion of forestry	Forestry sector	66	66	215,000 €	
DE-BY-00-00031-1-2007-N	03110	03250	ВУ	1	2.3.2.	Aid for private forestry	Forestry	66	66	11,352,900 €	
DE-BY-00-00032-1-2007-N	03110	03250	ВУ	1	2.3.2.	Aid for private forestry	Forestry	66	66	1,176,500 €	
DE-BY-00-00033-1-2007-N	03110	03250	ВУ	1	2.3.2.	Aid for private forestry	Forestry	66	66	3,712,500 €	
DE-HE-00-00083-1-2007-N	03110	03250	뽀		2.1.1. and 2.3.2.	Promoting institutions in forestry	Forestry	19990618	66	158,000 €	
DE-HE-00-00084-1-2007-N	03110	03250	뽀		2.1.1. and 2.3.2.	Joint Agreement in forestry related activities	Forestry	20050101	66	2,850,000 €	
DE-HE-00-00085-1-2007-N	03110	03250	뽀	1	2.1.1.	Contractually agreed services in private owned	Forestry	20011029	66	4,972,000 €	
DE-HE-00-00086-1-2007-N	03110	03250	뽀	1	4.1 4.4.	R&D in forestry	Forestry	19920605	66	4,103,000 €	
DE-MV-00-00092-1-2007-N	03110	03250	₩	ı	2.1.1.		Forestry	66	66	1,700,000 €	
DE-MV-00-00093-1-2007-N	03110	03250	₩	ı	2.3.2.	Improvement of the agricultural market structure	Forestry	66	66	160,000 €	
DE-MV-00-00094-1-2007-N	03110	03250	≥W	ı	2.3.2.	Activities in forestry	Forestry	66	66	3,500,000 €	
DE-MV-00-00095-1-2007-N	03110	03250	>W	1	2.3.2.	Activities in forestry	Forestry	66	66	50,000 €	
DE-NI-00-00101-1-2007-N	03110	03250	Z	ı	1.2.1.1.	Financial aid to forests of Niedersachsen	Forestry	66	66	3,807,000 €	
DE-NI-00-00102-1-2007-N	03110	03250	Z	1	2.3.2.	Aid to promote forest- and timber-industry	Forestry	20030401	66	150,000 €	
DE-NI-00-00103-1-2007-N	03110	03250	Z	ı	3.4.	Aid to promote forest- and timber-industry	Forestry	20070101	20071231	340,000 €	
DE-NI-00-00104-1-2007-N	03110	03250	Z	ı	2.3.2.	Aid to promote forest- and timber-industry	Forestry	20030401	20061231	1,050,000 €	
DE-NI-00-00105-1-2007-N	03110	03250	Z	1	2.3.2.	Promotion of forestry operations	Forestry	66	66	9,500,000 €	
DE-RP-00-00136-1-2007-N	03110	03250	RP	1	2.3.2.	State owned forests	Forestry	66	66	2,288,400 €	
DE-RP-00-00137-1-2007-N	03110	03250	RP	ı	2.3.2.	State owned forests	Forestry	66	66	35,031,500 €	
DE-RP-00-00138-1-2007-N	03110	03250	RP	1	2.3.2.	Aid to improve the agricultural market structure	Forestry	66	66	207,700 €	
DE-RP-00-00139-1-2007-N	03110	03250	RP	ı	2.3.2.	Aid to improve the agricultural market structure	Forestry	66	66	117,700 €	
DE-SH-00-00186-1-2007-N	03110	03250	HS	1	2.3.2.	Activities in forestry	Forestry	20040211	66	132,000 €	
DE-SH-00-00187-1-2007-N	03110	03250	HS	1	2.3.2.	Activities in forestry	Forestry	20040211	66	10,000 €	
DE-SL-00-00149-1-2007-N	03110	03250	공	1	4.4.	Promotion of forestry	Forestry	66	66	27,400 €	
DE-SL-00-00150-1-2007-N	03110	03250	S	1	4.4.	SaarForst Landesbetrieb	Forestry	66	66	370,000 €	
DE-TH-00-00196-1-2007-N	03110	03250	Ŧ	1	2.3.2.	Aid to support maintenance activities in forests	Forestry	66	66	81,000 €	
DE-TH-00-00197-1-2007-N	03110	03250	Ŧ	1	2.3.2.	Improvements in productivity in forestry	Forestry	20030414	66	900'09	
DE-TH-00-00198-1-2007-N	03110	03250	Ŧ	1	2.1.1.	Improvement of market structure in forestry	Forestry	20040414	66	200,000 €	

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ısı	From .	From Through	Ħ	Reg	Subsidy type	Title of programme	Beneficiary 3	Start date.	End date:	Amount LG	Note
DE-TH-00-00199-1-2007-N	03110	03250	• ĭ	1	2.3.2.	Aid to support maintenance activities in forests	Forestry	66	66	€ 000	
DE-ST-00-00174-1-2007-N	03220	03250	ST	1	1.2.1.1.	Mergers in forestry	Forestry	66	66	100,000 €	
DE-ST-00-00175-1-2007-N	03220	03250	ST	ı	2.3.2.	Mergers in forestry	Forestry	66	66	100,000 €	
DE-ST-00-00176-1-2007-N	03220	03250	ST	ı	2.3.2.	sustainable forest cultivation	Forestry	66	66	2,000,000 €	
DE-ST-00-00177-1-2007-N	03220	03250	ST	ı	2.3.2.	Mergers in forestry	Forestry	66	66	5,000 €	
DE-ST-00-00178-1-2007-N	03220	03250	ST	1	2.3.2.	construction of roadways in forestry	Forestry	66	66	90000€	
DE-ST-00-00179-1-2007-N	03220	03250	ST	ı	2.3.2.	ELER and EFF (European funds)	Forestry	0	0	300,000 €	up to 25 % is co-financed
DE-ST-00-00180-1-2007-N	03220	03250	ST	1	2.3.2.	ELER and EFF (European funds)	Forestry	66	66	32,000 €	up to 25 % is co-financed
DE-TH-00-00201-1-2007-N	03220	03250	Ŧ		2.3.2.	Aid to support forestry and R&D in forestry	Forestry	66	66	14,000 €	
DE-00-00-0001-1-2007-N	04111	04120	O	1	2.3.4.3.	Loan provision in the fishing sector	Fishery	66	66	500,000 €	
DE-00-00-00002-1-2007-N	04111	04120	O	1	2.1.1.	Improvement of the fishing industry structure	Fishery	66	66	236,000 €	
DE-SH-00-00188-1-2007-N	04111	04250	HS		2.3.2.	Support of the fishing industry	Fishing industry	20030624	66	313,000 €	
DE-BB-00-00047-1-2007-N	04111	04930	BB		2.3.2.	Aid to promote the fishing industry	Fishing industry	66	66	409,000 €	
DE-BW-00-00068-1-2007-N	04111	04930	BW	1	4.1 4.4.	Promotion of the fishing industry	Fishing industry	66	66	200,000 €	
DE-BY-00-00034-1-2007-N	04111	04930	ВУ	1	2.3.2.	Aid to promote aquaculture and freshwater fishing	Fishing industry	66	66	770,000 €	
DE-BY-00-00035-1-2007-N	04111	04930	ВУ	1	4.14.5.	Joint agreement to improve the agricultural market structure and coastal protection	Fishing industry	66	66	€000,000	
DE-HE-00-00087-1-2007-N	04111	04930	뽀	ı	2.3.2. and 4.5.	Promoting the fishing industry	Fishing industry	20020601	66	450,000 €	up to 15% by EU-funds
DE-MV-00-00096-1-2007-N	04111	04930	≥ W	ı	2.1.1.	Aid to buy fishing gear	Fishing industry	20010514	66	20,000 €	
DE-MV-00-00097-1-2007-N	04111	04930	N W	ı	2.3.2. and 4.5.	Improving the market structure in the fishing	Fishing industry	20001026	20061231	1,000,000 €	
DE-NI-00-00106-1-2007-N	04111	04930	Ē	ı	2.3.2.	Promotion of fishing industry	Fishing industry	66	66	9 000 €	
DE-NI-00-00107-1-2007-N	04111	04930	Z	ı	2.1.1. and 2.3.2.	Promotion of fishing industry	Fishing industry	20000101	66	11,000 €	
DE-NI-00-00108-1-2007-N	04111	04930	Z	ı	2.3.2.	Promotion of fishing industry	Fishing industry	19991231	20081231	85,000 €	
DE-NI-00-00109-1-2007-N	04111	04930	Ē	ı	2.3.2.		Fishing industry / Fish market Cuxhaven	66	66	727,000 €	
DE-NI-00-00110-1-2007-N	04111	04930	Z	ı	1.2.1.1. and 4.5.	Improvement of production and promotion structures	Fishing industry	20010921	20081231	1,500,000 €	
DE-NI-00-00111-1-2007-N	04111	04930	Z	1	2.3.2.	Europäischer Fischereifonds - Landesanteil	Fishing industry	20070101	20151231	275,000 €	
DE-NI-00-00112-1-2007-N	04111	04930	z	1	2.3.2.	Promotion of fishing industry	Fishing industry	19991231	20081231	85,000 €	
DE-NI-00-00113-1-2007-N	04111	04930	z	- 2	2.3.2., 2.1.1. and 4.5.	Promotion of fishing industry	Fishing industry	19991231	20081231	111,000 €	
DE-NW-00-00123-1-2007-N	04111	04930	N N	1	2.4.4.	Förderung von gemeinschaftlichen Strukturmaßnahmen im Fischereisektor (FiAF)	Fishery	20060101	66	2,000 €	
DE-RP-00-00140-1-2007-N	04111	04930	A.	1	4.4.		Fishing industry	66	66	2,000 €	
DE-RP-00-00141-1-2007-N	04111	04930	RP	ı	2.3.2.	Aid to promote the fishing industry	Fishing industry	66	66	750,000 €	
DE-RP-00-00142-1-2007-N	04111	04930	RP	1	2.3.2.	Aid to promote the fishing industry	Fishing industry	66	66	30,100 €	
DE-SH-00-00189-1-2007-N	04111	04930	SH	1	2.3.4.4.	Support of the fishing industry	Fishing industry	20051114	66	10,000 €	
DE-HE-00-00088-1-2007-N	11010	11010	뽀	1	2.2.1.	Promotion of recycling management, mining and emission control	Mining: hard coal	19990617	66	12,000 €	
DE-00-00-0004-1-2007-N	11010	11030	O	1	1.2.2.1.	Output linked subsidy for hard coal used in electricity or steel production or to compensate	Mining: Hard coal producers	66	20181231	1,645,200,000 €	
DE-NW-00-00124-1-2007-N	11010	11030	NN N	1	1.2.2.1.	_ 5	Mining: Hard coal producers	20070101	20071231	564,000,000 €	

1,10,10,10,10,10,10,10,10,10,10,10,10,10	ISN	CPC product codes	rct codes	Gov unit	Reg	Subsidy type	Title of programme	Beneficiary	Start date* End date*	End date*	Amount	L or Note	
1100 64642 C C 2.2.1 Secretival beauty processes Page 1011 Secretival Se	0	rom 1	i nrougn 2		4	5	9	7	8	6			
11/10 46424 C 2 21.2 Except by an outdoor to come processes murubacturity triadary 1600-bit	DE-00-00-00012-1-2007-N	11010	11040	ပ	ı	2.2.1.	o miners, financed by earnings from	Mining	19560101	20071231	21,000,000 €	Joint aid Central Government-Läng	ē
11000 68424 C - 21.2 Exceptional energy in the enablishment relativity 1990 (1992) 68424 C - 21.2 Exceptional energy in the enablishment relativity 1990 (1992) 6892 (1992) 9 11.00.0000 (1992) 11000 64622 C - 21.2 Exceptional problems and the enablishment relativity 80.0000 (1992) 80.00000000 80.00000000 80.00000000000000000000000000000000000	DE-00-00-00014-1-2007-N	11010	49942	O	1	2.1.2.		manufacturing Industry	20060801	66	16,000,000 €		
11700 4944 C 2 21.2 Strong that enducation to continuit processes municipating intensity intensity intensity intensity 1995001 1700.00000 1700.00000 1700.00000 1700.000000 1700.0000000000000000000000000000000000	DE-00-00-00025-1-2007-N	11010	49942	O	1	2.1.2.		energy intensive industry	19990401	66	240,000,000 €		
17000 49942 C 2 Experimental selectory is a sectory by a recent by a re	DE-00-00-00026-1-2007-N	11010	49942	ပ	1	2.1.2.	Energy tax reduction to certain processes	manufacturing Industry	66	66	117,000,000 €		
11000 1100 180 2.1 2.1 2.1 2.1 And to support reconstruction and present the flower process of the control of	DE-00-00-00027-1-2007-N	11010	49942	O	1	2.1.2.		energy intensive industry	19990401	66	1,700,000,000 €		
11000 11000 151 2.2.2 Reconstitution in light bring backers of the control of the cont	DE-SN-00-00169-1-2007-N	11030	11030	NS	1	2.3.2.		Mining	66	66	38,070,000 €		
14100 14100 C 1 12.21 Objective lasking by that or somewhale producers 20 2016/21 2007/14 2007/1	DE-ST-00-00182-1-2007-N	11030	11030	ST	1	2.3.2.	Reconstruction in lignite mining	Mining industry	20022606	20071231	12,450,000 €		
14100 1410	DE-00-00-00004-1-2007-N	14100	14100	O	1	1.2.2.1.	Output linked subsidy for hard coal used in electricity or steel production or to compensate	Mining: Hard coal producers	66	20181231 8	ee DE-00-00-0004-1-		
17/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100 18/100<	DE-NW-00-00124-1-2007-N	14100	14100	N N	1	1.2.2.1.	Output linked subsidy for hard coal that is used in electricity production or in the steel industry or	Mining: Hard coal producers	20070101	20071231 8	ee DE-NW-00-00124- -2007-N	1	
17100 17100 C 2 2.1.2 The resolution to commend that and power 200008011 20000000 1,328,000.000 1,7100 C 2 2.1.2 The resolution of commend that and power 200008011 2000000 2,0300000 2,03000000 2,03000000 2,0300000000000000000000000000000000000	DE-00-00-00016-1-2007-N	17100	17100	O	1	5.2.2.	250 MW Wind programme	wind energy producers	19890101	_		Potential benefit s	shifting
17100 17100 C 2 2.12 Six enduction on contributed healt and power 20000000 1339,000,000 1339,000,000 1379,000	DE-00-00-00018-1-2007-N	17100	17100	O	1	3.4.	Tax reduction to operators of water craft installations	Operators of water craft installations	19441026	20101231	1,000,000 €	Potential benefit s	hifting
17100 17100 C = 4.5 G00000 photocation rooks propect 17100 17100 C = 4.5 G00000 photocation rooks propect 17100 17100 BB = 2.3.2 Constructing beliance when well as English industry 17100 17100 BB = 2.3.2 Constructing beliance when well English industry 17100 17100 BB = 2.3.2 Constructing beliance when well English industry 17100 17100 BB = 2.3.2 Constructing beliance when well English industry 17100 17100 BB = 2.3.2 Constructing beliance when well 17100 17100 BB = 2.3.2 Constructing beliance when well 17100 17100 BB = 2.3.2 Constructing beliance when well 17100 17100 BB = 2.3.2 Constructing beliance when well 17100 17100 C 17201 172	DE-00-00-00021-1-2007-N	17100	17100	O	1	2.1.2.	ion on combined heat and power	combined heat and power	20060801	66	1,329,000,000 €	Potential benefit s	hifting
17100 17100 17100 18 2.2.2 2.2 Commenced at the common be energy sector 99 95 95 95 90 90 90 90	DE-00-00-00028-1-2007-N	17100	17100	O	1	5.2.	otovoltaic roofs project	solar plant producers	19990101	20030701	20,879,000 €	Potential benefit s	hifting
17100 17100 181 2.3.2 Continuing the energy supply Continuing the cheery sector 17100 17100 181 2.3.2 Continuing the energy supply Continuing the cheery sector 17100 17100 181 2.3.2 Continuing the energy supply Continuing the cheery sector 17100 17100 17100 181 2.3.2 Continuing the energy supply Continuing the cheery sector 17100 1710	DE-00-00-00029-1-2007-N	17100	17100	O	1	4.5.		renewable energy sector	66	66	8,779,000 €	Potential benefit s	hifting
17100 17100 19W - 4.5. Promoting the energy supply Promoting the energy Pr	DE-BB-00-00050-1-2007-N	17100	17100	88	1	2.3.2.	Co-financing to EU-allowance: New and renewable energies: economizing the usage	Energy industry	66	66	656,000 €	Potential benefit s	hifting
17100 17100 HB - 2.3.2 Promoting investments (ISP) Wind energy sector 2007101 99 sep DE-Hb-0-00035-1 17200 17200 C - 1.2.1 Charlestinosson decondrom (ISP) Wind energy sector 20077101 99 sep DE-Hb-0-00035-1 17200 17200 V - 1.2.1 Charlestinosson decondrom (ISP) Wind energy sector 20077101 20071231 see DE-On-000004-1 17200 17200 V - 1.2.2 Charlestinosson decondrom or decinity or see production or small figure of decinity or see production or small figure of decinity or seed producers 20077101 20071231 see DE-On-000006-1 27210 27310 ST - 1.2.2 Tax reduction to small figure designed by that coal that is seed independent or small figure designed by that coal that is seed independent or small figure designed by the state C - 1.2.4 Tax reduction to bridge Deficie producers 19530101 S0071231 see DE-On-000006-1 27210 27310 ST - 1.2.4 Tax reduction for pilet projects Deficie producers 19530101 S007101 S007103 27320 S00710 S00710 S00710 S00710 S00710 S00710 S00710 S00710 27320 S00710 S	DE-BW-00-00069-1-2007-N	17100	17100	BW	1	4.5.		energy sector	66	66	18,000€	Potential benefit s	hifting
1700 1700 170 18 - 2.3.2	DE-HB-00-00053-1-2007-N	17100	17100	里	1	2.3.2.	Promoting Investments	Wind energy sector	20070101	66	500,000 €	Potential benefit s	shifting
17200 17200 C 1.2.2.1. Output Infinited subsidy furnation and used in the state of the control	DE-HB-00-00053-1-2007-N	17100	17100	兕	1	2.3.2.	Promoting Investments	Wind energy sector	20070101	8 66	ee DE-HB-00-00053-1-		hifting
17200 NW - 12.2.1. Output life des States of Land 18 and 1	DE-00-00-0004-1-2007-N	17200	17200	O	1	1.2.2.1.	Output linked subsidy for hard coal used in electricity or steel production or to compensate	Mining: Hard coal producers	66	20181231	see DE-00-00-0004-1-		
24110 C 24139 C 2 1 2.4.2 Tax reduction to small liquor distilleries Liquor distilleries below 4 hi 1993/010 99 6,000,000 6 27210 27912 ST 2 1.2.4.1. Subsidy to company, parity owned by the state of company, parity owned by the company and transportation of company, parity owned by the company and transportation of company, parity owned by the company and transportation of company, parity owned by the company and transportation of company, parity owned by the company and transportation of company, parity of company, parity of company, parity owned by the company and transportation of company, parity of company, parity of company, parity of company, parity owned by the company and transportation of company, parity of company, parity of company, parity owned by the company and transportation of company, parity of company, parity of company, parity ow	DE-NW-00-00124-1-2007-N	17200	17200	N N	1	1.2.2.1.	Output linked subsidy for hard coal that is used in electricity production or in the steel industry or	Mining: Hard coal producers	20070101	20071231 8	ee DE-NW-00-00124- -2007-N		
27210 27912 ST - 1.2.2.1. Slubsidy to company, partly owned by the state Taxific industry / Taxific industry / Taxific industry / Taxific industry / Taxific industry in North Rhine Diricular producers Taxific industry / Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry in North Rhine Diricular producers Taxific industry industry industry Taxific	DE-00-00-00017-1-2007-N	24110	24139	O	ı	1.2.4.2	Tax reduction to small liquor distilleries	Liquor distilleries below 4 hl	19930101		€,000,000 €		
33310 33380 C - 4.2.4.1. Tax reduction on biofuel biofuel producers 20060801 20151231 2,144,000,000 € 33310 33380 C - 4.3. Tax reduction for pilot projects biofuel producers 19530101 99 see DE-00-000200-1- 33310 33380 C - 4.4. Tax reduction for pilot projects biofuel producers 19530101 99 see DE-00-000200-1- 33310 33380 C - 4.4. Tax reduction for pilot projects biofuel producers 19530101 99 see DE-00-000200-1- 33420 S - 4.4. Tax reduction for pilot projects biofuel producers 19530101 99 see DE-00-00020-1- 3420 SSE60 HE - 2.3.1 or 2.3.2 Support to the refemical industry in North Rhine-Pipeline 19983391 99 2000,000 3410 SSE60 HE - 2.3.1 or 2.3.2 Biomopoly 1000,000 99 20101231 214,4,00,000 35210 SSE30	DE-ST-00-00183-1-2007-N	27210	27912	ST	1	1.2.2.1.	Subsidy to company, partly owned by the state	Textile industry / Textil- und Gobelinmanufaktur GmbH	66	66	200,000 €		
33310 33380 C 4.2. Tax reduction for pilot projects biotuel producers 19530101 99 see DE-00-00020-1- 33310 33380 C - 4.3. Tax reduction for pilot projects biotuel producers 19530101 99 see DE-00-00-0020-1- 33310 33380 C - 4.4. Tax reduction for pilot projects biotuel producers 19530101 99 see DE-00-00-0020-1- 13310 33380 C - 4.4. Tax reduction for pilot projects biotuel producers 19530101 99 see DE-00-00-0020-1- 133420 NW _ 2.3.1. General economic ald Propleme Pipeline 20060101 2010101 20000006 34131 34170 C _ 1.2.2. Government aid to the Federal Agaarian Alcohol Producers and chemical 99 20101231 86.000,000 34210 BW _ 2.3.2. Hydrogen Imperation of the Again Mustally Again and the Again Mustall and Again and	DE-00-00-00019-1-2007-N	33310	33380	ပ	1	1.2.4.1.	Tax reduction on biofuel	biofuel producers	20060801	20151231	2,144,000,000 €		
33310 33380 C - 4.3. Tax reduction for pilot projects biotuel producers 19530101 99 see DE-00-000020-1-0007-1 33310 33380 C - 4.4. Tax reduction for pilot projects biotuel producers 19530101 99 see DE-00-00-00020-1 33310 33380 C - 4.4. Tax reduction for pilot projects Projects 1000001 200001 2000-00000 33410 33420 NW - 2.3.1 or 2.3.2 Support to the chemical industry in North Rhine- Pipeline 20060101 2010101 2000000 34110 38560 HE - 2.3.1 General economic aid Future capital AG/ Life 19993391 99 A200,000 34131 34170 C - 1.2.2. Government aid to the Federal Agrarian Alcohol Producers of agricultural 99 20101231 86,000,000 34210 BW - 2.3.2. Hydrogen filling-station at the Aliport Stutigart Producers of agricultural 99 99 150,000 35240 SS	DE-00-00-00020-1-2007-N	33310	33380	ပ	ı	4.2.	Tax reduction for pilot projects	biofuel producers	19530101	66	2,000,000 €		
33320 C 4.4. Tax reduction for pilot projects biofuel producers 19530101 99 see DE-00-00-00020-1-2007-N 33420 NW 2.3.1 or 2.3.2 Support to the chemical industry in North Rhine-Pipeline Propylene-Pipeline 20060101 2010101 2010101 34110 35560 HE 2.3.1. General economic aid Schedula AG / Life 19999331 99 732,000 € 34110 3550 HE 2.3.1. General economic aid Schedula AG / Life 19999331 99 732,000 € 34131 34170 C 2 1.2.2. Government aid to the Federal Agrarian Alcohol Producers of agricultural 99 2010123 86,000,000 € 34210 BW 2.3.2. and 4.5. General Agrarian Alcohol Producers of agricultural 99 400,000 € 35240 MV 2.3.2. and 4.5. General Aid to the economy and transportation Jewellery industry / Deutscher 99 99 10,200 € 38210 38240 RP 2.3.2. General Aid to the economy and transportation Lewellery industry / Deutsche	DE-00-00-00020-1-2007-N	33310	33380	O	1	4.3.	Tax reduction for pilot projects	biofuel producers	19530101	66	see DE-00-00-00020-1- 2007-N		
33420 33420 NW _ 2.3.1 or 2.3.2 Support to the chemical industry in North Rhine	DE-00-00-00020-1-2007-N	33310	33380	O	ı	4.4.	Tax reduction for pilot projects	biofuel producers	19530101	66	see DE-00-00-00020-1- 2007-N		
34110 35560 HE 2.3.1. General economic aid Future Capital AG / Life 19999391 99 732,000 € 34131 34170 C - 1.2.2. Government aid to the Federal Agarian Alcohology Robinson Alcohology Robi	DE-NW-00-00127-1-2007-N	33420	33420	× N	1	2.3.1 or 2.3.2	Support to the chemical industry in North Rhine-Westphalia	Propylene-Pipeline Netherlands-Germany	20060101	20110101	2,000,000 €		
34131 3470 C 1.2.2. Government aid to the Federal Agrarian Alcohol Producers of agricultural 99 20101231 86,000,000 € 34210 34210 BW 2.3.2. and 4.5. Hydrogen filling-station at the Airport Stutigart perfoleum industry/ OMV 20070101 99 400,000 € 35240 MW 2.3.2. and 4.5. General allowance General Aid to the economy and transportation Jeckholicians and dentists 99 99 150,000 € 38240 RP 4.5. General Aid to the economy and transportation Jewellery industry / Deutscher 99 99 10,200 € 38210 38240 RP 4.5. General Aid to the economy and transportation Jewellery industry / Deutscher 99 99 10,200 € 38210 38240 RP 2.3.2. General Aid to the economy and transportation Jewellery industry / Deutscher 99 99 10,200 € 38210 38240 RP 2.3.2. General Aid to the economy and transportation Jewellery industry / Deutscher 99 99 10,200 € 41111	DE-HE-00-00090-1-2007-N	34110	35560	뽀	1	2.3.1.	General economic aid	Future Capital AG / Life Sciences and chemical	19999391	66	732,000 €		
34210 34210 BW _ 2.3.2. and 4.5. Hydrogen filling-station at the Airport Stuttgart petroleum industry / OMV 20070101 99 400,000 € 35210 35290 MV _ 2.3.2. and 4.5. General allowance CmbH GmbH GmbH GmbH Biotechnology / BioCon Valley 99 99 150,000 € 35440 C _ 12.4.1. Tax reduction for dental services General Aid to the economy and transportation Jewellery industry / Deutscher 99 99 10,200 € 38210 38240 RP _ 2.3.2. General Aid to the economy and transportation Jewellery industry / Deutscher 99 99 10,200 € Schmuck- und Edelsteinpreis Schmuck value Sch	DE-00-00-00003-1-2007-N	34131	34170	O	1	1.2.2.	Government aid to the Federal Agrarian Alcohol Monopoly	Producers of agricultural alcohol	66	20101231	86,000,000 €		
35210 35290 MV 2.3.2. and 4.5. General allowance Biotechnology / BioCon Valley 99 150,000 € 35440 35440 C - 1.2.4.1. Tax reduction for dental services Inch Hamman and dentists 99 150,000 € 38210 38240 RP - 4.5. General Aid to the economy and transportation bewellery industry / Deutscher 99 99 10,200 € 38210 38240 RP - 2.3.2. General Aid to the economy and transportation bewellery industry / Deutscher 99 99 10,200 € 38210 38240 RP - 2.3.2. General Aid to the economy and transportation bewellery industry / Deutscher 99 99 10,200 € 41111 4112 SH - 2.3.2. Waste management, soil protection and past Neue Metallibrite Lübeck 20020101 20111231 2.293,000 €	DE-BW-00-00070-1-2007-N	34210	34210	BW	1	2.3.2.	Hydrogen filling-station at the Airport Stuttgart	petroleum industry / OMV	20070101	66	400,000 €		
35440 C 1.2.4.1. Tax reduction for dental services dental technicians and dentists 99 99 320,000,000 € 38210 38240 RP - 4.5. General Aid to the economy and transportation Jewellery industry / Edisterinfracthnesse Intergen 99 99 10,200 € 38210 38240 RP - 2.3.2. General Aid to the economy and transportation Jewellery industry / Deutscher 99 99 10,200 € Schmuck- und Edelsteinpreis SH - 2.3.2. Waste management, soil protection and past Neue Metallhutte Lübeck 20020101 20111231 2.293,000 €	DE-MV-00-00098-1-2007-N	35210	35290	¥	1	2.3.2. and 4.5.		Biotechnology / BioCon Valley GmbH	66	66	150,000 €		
38210 38240 RP 4.5. General Aid to the economy and transportation Jewellery industry / Deutscher 99 99 10,200 € 38210 38240 RP 2.3.2. General Aid to the economy and transportation Jewellery industry / Deutscher 99 99 10,200 € Schmuck. und Edelsteinpreis Schmuck. und Edelsteinpreis Schmuck. und Edelsteinpreis 20020101 20111231 2,293,000 €	DE-00-00-00015-1-2007-N	35440	35440	O	1	1.2.4.1.	Tax reduction for dental services	dental technicians and dentists	66	66	320,000,000€	Joint aid Central Government-Läng	ē
38210 38240 RP _ 2.3.2. General Aid to the economy and transportation Jewellery industry / Deutscher 99 99 41111 41122 SH _ 2.3.2. Waste management, soil protection and past Neve Metallinite Lübeck 20020101 20111231	DE-RP-00-00144-1-2007-N	38210	38240	윤	1	4.5.	General Aid to the economy and transportation	Jewellery industry / Edelsteinfachmesse Intergem	66	66	10,200 €		
41112 SH 2.3.2. Waste management, soil protection and past Neue Metallhütte Lübeck 20020101 20111231 pollution pollution	DE-RP-00-00145-1-2007-N	38210	38240	&	1	2.3.2.		Jewellery industry / Deutscher Schmuck- und Edelsteinpreis	66	66	10,200 €		
	DE-SH-00-00191-1-2007-N	41111	41122	SH	1	2.3.2.		Neue Metallhütte Lübeck	20020101	20111231	2,293,000 €		

9	CPC product codes	act codes	444111111111111111111111111111111111111	- 200	on things	Commonwood & C. S.T.	9	Start date* End date	End date*	1	
5 -	From 1	Through		ğ 4	odesity type	9	7	00	o		LG 12
DE-MV-00-00098-1-2007-N	48110	48180	₩	. 1	2.3.2. and 4.5.		Biotechnology / BioCon Valley	66	66	-1-860	
DE-00-00-00006-1-2007-N	49311	49390	O	1	2.3.4.4.	Interest aid intended to finance orders at	shipyard industry	66	66	12,600,000 €	
DE-00-00-00007-1-2007-N	49311	49390	O	1	3.1.	"competition aid" to the German shipyard industry	shipyard industry	20020627	20080331	22,400,000 €	
DE-00-00-00008-1-2007-N	49311	49390	O	ı	4.4.	lion aid" to the German shipyard industry	shipyard industry	20031127	20081231	9,500,000 €	
DE-MV-00-00099-1-2007-N	49311	49390	M	1	1.2.1.1.	Competition aid to the ship-building industry in Mecklenburg-Vorpommern	Shipyards	20020627	20051231	3,250,000 €	
DE-NI-00-00115-1-2007-N	49311	49390	Z	ı	1.2.2.1.	Competition aid to shipyards in Niedersachsen	Shipyards	20021024	20051231	4,200,000€	
DE-HH-00-00075-1-2007-N	49311	49430	Ŧ	ı	2.3.2.	Maritime Cluster	Maritime industry	20070101	66	200,000€	7
DE-HH-00-00074-1-2007-N	49311	49490	Ŧ.	ı	2.3.2.	Cluster-oriented training-center	Aviation and maritime industry	20070101	66	3,500,000 €	
DE-HH-00-00074-1-2007-N	49610	49640	Ŧ	1	2.3.2.	Cluster-oriented training-center	Aviation and maritime industry	20070101	\$ 66	99 see DE-HH-00-00074-1- 2007-N	
DE-HH-00-00076-1-2007-N	49610	49640	Ŧ	ı	2.3.2.	Cluster-oriented business promotion ("Clusterorientierte Wirtschaftspolitik")	Aviation and logistics sector	20070101	66	900'099	
DE-HH-00-00077-1-2007-N	49610	49640	Ŧ	1	2.3.2.	Aviation industry in Hamburg	Aviation industry	20060202	66	4,100,000 €	
DE-BB-00-00049-1-2007-N	49621	49640	88	1	2.3.2.	Capital grant from the state of Brandenburg to the international aviation fair	International aviation fair -	66	66	1,100,000 €	
DE-00-00-00009-1-2007-N	49623	49623	O	ı	1.2.2.	Government aid to Airbus	aircraft company Airbus	19860101	66	4,500,000€	
DE-SN-00-00166-1-2007-N	03110	03250	NS NS	<u>~</u>	2.3.2.	EU-Funds to promote competitiveness in	Agriculture and forestry	20070101	20131231	2,070,700 €	up to 25% is co-financed
DE-SN-00-00167-1-2007-N	03110	03250	NS	<u>~</u>	2.3.2.	Acticulative and forestry	Agriculture and forestry	20070101	20131231	17,000,000 €	up to 25% is co-financed
DE-TH-00-00200-1-2007-N	03110	03250	Ŧ	ď	2.3.2.	EU-Fund Leader+: Subsidy to investments	Forestry (and agriculture)	20000101	20061231	1,864,600 €	up to (partly paid to
DE-BB-00-00042-1-2007-N	03110	00066	88	ď	2.3.2.	Joint agreement: Improvement of the regional economic structure	private companies	66	66	6,500,000 €	
DE-BB-00-00045-1-2007-N	03110	00066	BB	ď	2.3.2.	Joint Agreement for the Improvement of Regional Economic Structures	private companies	66	66	119,548,000 €	
DE-BB-00-00046-1-2007-N	03110	00066	88	œ	2.3.2.	Co-financing to EU-allowance (EFRE): Improvement of competences in various	various sectors	20000101	20131231	345,000 €	
DE-BB-00-00051-1-2007-N	03110	00066	88	œ	2.3.2.	Aid to the "IILC-The New German Länder Industrial Investment Council"	IILC-The New German Länder Industrial Investment Council	66	66	393,300 €	
DE-BE-00-00040-1-2007-N	03110	00066	BE	ď	2.3.2.	Joint Agreement for the Improvement of Regional Economic Strictures	various sectors	66	66	38,000,000 €	
DE-BE-00-00041-1-2007-N	03110	00066	BE	œ	2.3.2.	Joint Agreement for the Improvement of Regional Economic Strictures	various sectors	66	66	10,000,000 €	thereof 50% by central government
DE-BW-00-00060-1-2007-N	03110	00066	BW	ď	2.3.2.	support rural areas	private companies	66	66	10,000,000 €	
DE-BW-00-00061-1-2007-N	03110	00066	BW	<u>~</u>	2.3.4.4.	EFRE (European programme to promote regional economic structures)	private companies	20070101	20131231	2,000,000 €	
DE-BW-00-00062-1-2007-N	03110	00066	BW	œ	2.3.4.4.	EFRE (European programme to promote regional economic structures)	private companies	20070101	20131231	2,000,000 €	
DE-BW-00-00063-1-2007-N	03110	00066	BW	œ	2.3.4.4.	EFRE (European programme to promote regional economic structures)	private companies	20070101	20131231	10,000,000 €	
DE-BY-00-00030-1-2007-N	03110	00066	ВУ	œ	2.3.2.	Programme to promote the economy in eastern Bavaria	private companies in eastern Bavaria	66	66	4,000,000 €	
DE-HB-00-00052-1-2007-N	03110	00066	9	œ	2.3.2.	ment of regional competitiveness and nent	various sectors	66	66	20,000,000 €	
DE-HB-00-00054-1-2007-N	03110	00066	聖	ď	2.1.1.	Improvement of the local economic structure (Technologiefonds)	Various sectors / BIG (Management von	66	66	974,000 €	
DE-HB-00-00055-1-2007-N	03110	00066	里	ď	2.1.1.	Improvement of the regional economic structure (Sonderprogramm Bremerhaven)	Various sectors / BIS Bremen	66	66	400,080 €	
DE-HB-00-00056-1-2007-N	03110	00066	里	œ	2.2.1.	economic structure ren)	Various sectors / BIS Bremen	66	66	470,920 €	
DE-HB-00-00057-1-2007-N	03110	00066	里	ď	2.2.1.	nomic structure	Various sectors / BIG Bremen	66	66	996,000 €	
DE-HB-00-00058-1-2007-N	03110	00066	里	œ	2.3.2.	Improvement of the regional economic structure (Sonderprogramm Bremerhaven)	Various sectors / BIS Bremen	66	66	280,000 €	
DE-HB-00-00059-1-2007-N	03110	00066	里	œ	2.1.1.	Improvement of the regional economic structure (Sonderprogramm Bremerhaven)	Various sectors / BIG Bremen	66	66	1,029,000 €	
DE-HE-00-00078-1-2007-N	03110	00066	뽀	œ	2.3.2.	General economic aid	various companies / sectors	19860822	66	2,770,000 €	

From Through Name of year Name of year Through Description Descri	101	CPC prodi	nct codes	1		Out third	Commonway So olsiT	o di	Start date*	End date*		
0.110 66000 66 R 2.2.3 Saint Agreement of the purposement of South and received the Conference on South of South and Agreement of the Purpose South Agreement of South and Ag	0	From 1	Through 2	33		Subsidy type	6 Programme 6	Delicialy 7	l	6		
0710 80000 IR R 2.3.2 Inviting of Informative Members Months of Informative Members	DE-HE-00-00079-1-2007-N	03110	00066	뽀	œ	2.3.2.	rement of	Small and medium sized companies	19860822	66	12,574,000 €	
0110 60000 HR R 2.2.2 Principation of decorations in unique to wide an improvement of the right of the control of the right of the righ	DE-HE-00-00080-1-2007-N	03110	00066	뿦	œ	2.3.2.	<u> </u>	various companies / sectors	20020322	66	90000€	
05/110 08/200 HR R 2.2.2 Office Street and of properties of inclose companies is section. 2005/101 98 1/100 05/110 98/200 HM R 2.2.2 Aff to the Superior of companies of the companies of	DE-HE-00-00081-1-2007-N	03110	00066	뿦	œ	2.3.2.		various companies / sectors	20050101	66	1,000,000 €	
0110 90000 HH R 2.2.2 Got the the subscineties of the contraction in page 4. 2.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0	DE-HE-00-00082-1-2007-N	03110	00066	뽀	œ	2.3.2.		various companies / sectors	20050101	66	100,000 €	
03110 90000 NM R 2.3.2 Infittibility of the response for the respons	DE-HH-00-00071-1-2007-N	03110	00066	圭	œ	2.3.2.		Companies in certain geographical regions of	20050101	66	80,000€	
03100 NA R 2.2.2 Controlled Section Debt Companies 2007010 201701 <	DE-MV-00-00091-1-2007-N	03110	00066	M	ď	2.3.2.	ment: Improvement of the regional e	various industries	66	66	91,736,400 €	
10,110 90,000 NW R 2,12 Effect (Encycle) programme to promote 40,000 minutes 20,000 minutes	DE-NI-00-00100-1-2007-N	03110	00066	₹	œ	2.3.2.	nomic structures	public companies	20070101	20131231	479,000 €	
Q3110 98000 NW R 2.3.2 EFFIRE Electronian populations to promote and confidence in the promote in the promot	DE-NW-00-00116-1-2007-N	03110	00066	N N	ď	2.3.2.		various industries	20070101	20131231	7,000,000 €	
Control Section NW R 2.3.2 EFFEE Electrone by Language Author Author	DE-NW-00-00117-1-2007-N	03110	00066	N N	ď	2.3.2.		various industries	20000101	20061231	13,600,000 €	
Control Cont	DE-NW-00-00118-1-2007-N	03110	00066	N N	ď	2.3.2.		various industries	20000101	20051231	340,000 €	
130,000 NW R 41-44 Regional economic development scheme Public entroises in the	DE-NW-00-00119-1-2007-N	03110	00066	N N	ď	2.3.2.	1	various industries	20000101	20061231	23,800,000 €	
Colino C	DE-NW-00-00128-1-2007-N	03110	00066	N N	ď	4.1 - 4.4		Public enterprises in the industrial economy	66	66	1,300,000 €	
03110 99000 NW R 4.1.4.4 Emitted functional contributions for economic Business development agency 99 98 6.50,000 G 03110 99000 NW R 4.1.4.4 Emitted of functional contributions for economic Business development agency 99 99 99 99 90 <	DE-NW-00-00128-1-2007-N	03110	00066	N N	ď	4.1 - 4.4		public enterprises in the industrial economy	66		ee DE-NW-00-00128- -2007-N	
03110 98000 NW R 4.1 - 4.4 Entitle Entitle Entitle Interval Contributions for economic Paintenance development agency 99 99 (account of propose) 03110 98000 RP R 2.3.2 Confinencing of EU-Fruits physical companies 99 99 17,251,000 e 03110 98000 RP R 2.3.2 Joint Agreement of economic physical companies 99 99 17,251,000 e 03110 98000 RP R 2.3.2 Confinancing of EU-Fruits physical companies in certain 59 99 17,351,000 e 03110 98000 RP R 2.3.2 Fruit Agreement of physical companies in certain 59 99 17,351,000 e 03110 98000 SP R 2.3.2 Fruit Agreement for the improvement of winds in certain 99 99 17,351,000 e 03110 98000 SP R 2.3.2 Confinancing Keyl-enthrologies - Cultural agreement of minds in training in certain 99 99 17,351,000 e 03110 98000	DE-NW-00-00129-1-2007-N	03110	00066	N N	ď	4.1 - 4.4		Business development agency	66	_		
03110 69000 RP R 2.3.2. Confinancing of EU-Funds private Companies 99 99 7,823,900 c 03110 99000 RP R 2.3.2. Confinancing of EU-Funds private companies 99 99 7,823,900 c 03110 99000 RP R 2.3.2. Confinancing of EU-Funds private companies in certain 99 99 17,321,600 c 03110 99000 RP R 2.3.2. Formating of EU-Funds private companies in certain 99 99 17,321,600 c 03110 99000 RP R 2.3.2. Formating of EU-Funds private companies in certain 99 99 17,321,600 c 03110 99000 SH R 2.3.2. Formating of EU-Funds private companies in certain 99 99 17,321,600 c 03110 99000 SH R 2.3.2. Formating of EU-Funds private companies in certain 99 17,320,000 c 03110 99000 SH R	DE-NW-00-00129-1-2007-N	03110	00066	N N	ď	4.1 - 4.4	l	Business development agency	66		ee DE-NW-00-00129-	
03110 99000 RP R 2.3.2 Chort Agreement: Improvement of economic private companies 99 7,323,900 03110 99000 RP R 2.3.2 Co-financing of LEADER variant industries sectors 99 99 17,321,600 03110 99000 RP R 2.3.2 Co-financing of LEADER variant industries 99 99 1,313,100 03110 99000 RP R 2.3.2 Pornoting key-technologies - O-financing of EU-fined Companies in certain 99 99 1,313,100 03110 99000 SH R 2.3.2 Pornoting key-technologies - O-financing of EU-fined Companies in certain 99 99 1,313,100 03110 99000 SH R 2.3.2 Pornoting key-technologies - O-financing of EU-fined Companies in certain 99 90 1,133,500 03110 99000 SH R 2.3.2 Doint Agreement for the Improvement of Market Companies 99 2004123 1,133,500 03110 99000 SH R	DE-RP-00-00130-1-2007-N	03110	00066	&	œ	2.3.2.		private Companies	66			
03110 99000 RP R 2.3.2. Co-financing of EU-Furds private companies 99 99 17,321,600 C 03110 99000 RP R 2.3.2. Porfinancing of LEADER* Industries 99 99 11,331,00 C 03110 99000 RP R 2.3.2. Promoting key-lecthnologies - Co-financing of EU-funds 100,000 C 99 99 11,331,00 C 03110 99000 SH R 2.3.2. Promoting key-lecthnologies - Co-financing of EU-funds 100,000 C 99 11,331,00 C 03110 99000 SH R 2.3.2. Confinancing of EU-funds - Confinancing of EU-funds 100,000 C 99 10,335,00 C 03110 99000 SH R 2.3.2. Confinancing of EU-funds - Confinancing of EU-funds 100,000 C 99 10,000 00 03110 99000 SH R 2.3.2. Confinancing of EU-funds - Confinancing of EU-funds 100,000 C 10,000 00 10,000 00 03110 99000 SL R 2.3	DE-RP-00-00131-1-2007-N	03110	00066	A.	œ	2.3.2.	sement: Improvement of economic	private companies	66	66	7,923,900 €	
10,000 1	DE-RP-00-00132-1-2007-N	03110	00066	&	œ	2.3.2.		private companies	66	66	17,321,600 €	
03110 99000 RP R 2.3.2. Promoting key-lecthnologies - Co-financing of EU- private Companies in certain 99 99 1,318,100 E 03110 99000 RP R 2.3.2. Fornioning key-lecthnologies - Co-financing of EU- private Companies in certain 99 20081231 1,100,000 E 03110 99000 SH R 2.3.2. Joint Agreement for the Improvement of Mortal sindustries 490 20081231 1,100,000 E 03110 99000 SL R 2.3.2. Co-financing of EU-funds - Investments Avaicus industries 399 20081231 1,100,000 E 03110 99000 SL R 2.3.2. Co-financing of EU-funds - Investments Avaicus industries 2000101 20081231 1,0416,700 E 03110 99000 SL R 2.3.2. Co-financing of EU-funds - Investments Avaicus industries 2000101 20061231 1,0416,700 E 03110 99000 SN R 2.3.4.4. Joint agreement for the improvement of Regional Invale companies 20000101 20060231 3,000,00	DE-RP-00-00133-1-2007-N	03110	00066	&	œ	2.3.2.		various industries / sectors	66	66	102,000 €	
1,100,000 1,00	DE-RP-00-00134-1-2007-N	03110	00066	윤	ď	2.3.2.	ting key-technologies - co-financing of EU-	private Companies in certain industries	66	66	1,318,100 €	
1,100,000 E	DE-RP-00-00135-1-2007-N	03110	00066	윤	ď	2.3.2.	ting key-technologies - co-financing of EU-	private Companies in certain industries	66	66	1,035,900 €	
03110 99000 SH R 2.3.2. Joint Agreement for the Improvement of Section 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	DE-SH-00-00184-1-2007-N	03110	00066	SH	ď	2.3.2.	-	various industries	66	20081231	1,100,000 €	up to 50% is co-financed
110 110	DE-SH-00-00185-1-2007-N	03110	00066	SH	ď	2.3.2.	_	various industries	66	20081231	10,416,700 €	up to 50% is co-financed
03110 99000 SL R 2.3.2. Co-financing of EU-Funds - Investments private companies / various 20000101 20061231 03110 99000 SL R 2.3.2. Co-financing of EU-Funds - Territorial various inclusives 20070101 2013131 03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional Growth" private companies 20060131 99 03110 99000 SN R 2.1.3. Joint agreement for the improvement of Regional Growth" private companies 20060131 99 03110 99000 SN R 2.1.3. Joint agreement for the improvement of Regional Growth" private companies 20060131 99 16 03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional Growth" private companies 20060131 99 16 03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional Growth All or adricus sectors 20070101 20131231 03110	DE-SL-00-00146-1-2007-N	03110	00066	SL	ď	2.3.2.		private companies / various industries	20000101	20061231	634,700 €	
03110 99000 SL R 2.3.2. co-financing of EU-Funds - Territorial concentration within the EU companies 20070101 20131231 03110 99000 SN R 2.3.4.4. Integrated programme "Regional Growth" private companies 20050928 99 03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional various sectors 20050928 99 03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20050931 99 03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060131 99 03110 99000 SN R 2.3.2. EFRE (European programme to promote programme programme to promote programme to promote programme programme programme to promote programme pro	DE-SL-00-00147-1-2007-N	03110	00066	SL	œ	2.3.2.		private companies / various	20000101	20061231	3,841,200 €	
03110 99000 SN R 2.3.4.4. Integrated programme "Regional Growth" private companies 20050928 99 03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional Arabic companies 20060131 99 03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060131 99 16 03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060131 99 16 03110 99000 SN R 2.3.2. Loint agreement for the improvement of Regional private companies 20060131 99 3 03110 99000 SN R 2.3.2. Economic Structures 20070101 20131231 03110 99000 SN R 4.14.4. EFRE (European programme to promote R&D in various sectors 20070101 20131231 03110 99000 SN R 4.14.4. EFRE (European programme to promote R&D in vario	DE-SL-00-00148-1-2007-N	03110	00066	SL	œ	2.3.2.		various industries	20070101	20131231	200,000 €	
03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional various sectors 20060131 99	DE-SN-00-00154-1-2007-N	03110	00066	SN	œ	2.3.4.4.		private companies	200208	66	3,000,000 €	
03110 99000 SN R 2.1.3. Integrated programme "Regional Growth" private companies 20050928 99 03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060131 99 16 03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20070101 20131231 03110 99000 SN R 2.3.2. FFRE (European programme to promote regional economic structures) Various sectors 20070101 20131231 03110 99000 SN A.14.4. FFRE (European programme to promote R&D in various sectors 20070101 20131231 03110 99000 SN A.14.4. FFRE (European programme to promote R&D in various sectors 20070101 20131231 03110 99000 SN A.14.4. FFRE (European programme to promote various sectors 20070101 20131231	DE-SN-00-00155-1-2007-N	03110	00066	SN	œ	2.3.2.	ement for the improvement of Regional Structures	various sectors	20060131	66	2,500,000 €	
03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060131 99 16	DE-SN-00-00156-1-2007-N	03110	00066	SN	œ	2.1.3.	programme "Regional Growth"	private companies	20050928	66	1,000,000 €	
03110 99000 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060131 99 3	DE-SN-00-00157-1-2007-N	03110	00066	SN	ď	2.3.2.	Joint agreement for the improvement of Regional Economic Structures	private companies	20060131	66	161,431,000 €	
03110 99000 SN R 2.3.2. EFRE (European programme to promote rectures) Various sectors 20070101 20131231 03110 99000 SN R 4.14.4. EFRE (European programme to promote rectures) R&D in various sectors 20070101 20131231 03110 99000 SN R 4.14.4. EFRE (European programme to promote rectures) R&D in various sectors 20070101 20131231 03110 99000 SN R 4.14.4. EFRE (European programme to promote rectures) A.14.4. EFRE (European programme to promote rectures)	DE-SN-00-00158-1-2007-N	03110	00066	SN	ď	2.3.2.	Regional	private companies	20060131	66	30,000,000 €	
03110 99000 SN R 4.14.4. EFRE (European programme to promote R&D in various sectors 20070101 20131231 20131231 201310231 201310231 201310231 201310231 201310231 201310231 201310231 201310231 201310231 201310231 201310231 20131031	DE-SN-00-00159-1-2007-N	03110	00066	SN	ď	2.3.2.		various sectors	20070101	20131231	381,000 €	
03110 99000 SN A .1 4.4. EFRE (European programme to promote regional economic structures) R&D in various sectors 20070101 20131231 03110 99000 SN R 4.1 4.4. EFRE (European programme to promote various sectors 20070101 20131231	DE-SN-00-00160-1-2007-N	03110	00066	SN	ď	4.1 4-4.		R&D in various sectors	20070101	20131231	9,142,900 €	
03110 99000 SN A.1 4-4. ERRE (European programme to promote promote promote to promote promote sectors) 20070101 20131231	DE-SN-00-00161-1-2007-N	03110	00066	SN	ď	4.1 4-4.		R&D in various sectors	20070101	20131231	9,066,700 €	
ומחוחוש מתחוחוש מתחוח של שני של	DE-SN-00-00162-1-2007-N	03110	00066	SN	œ	4.1 4-4.		various sectors	20070101	20131231	1,485,700 €	

ISN	CPC product codes	nct codes	Gov unit Rea	Red	Subsidy type	Title of programme	Beneficiary	Start date*	End date*	Amount	Note
	From	Through)		-	•				
0	-	2	3	4	5	9	7	8	6	10 (in EUR) 1:	12
E-SN-00-00163-1-2007-N	03110	00066	SN	œ	4.1 4-4.	EFRE (European programme to promote regional economic structures)	various sectors	20070101	20131231	190,500 €	
E-SN-00-00164-1-2007-N	03110	00066	NS	ď	4.1 4-4.	EFRE (European programme to promote regional economic structures)	various sectors	20070101	20131231	761,900 €	
E-SN-00-00165-1-2007-N	03110	00066	NS	ď	2.3.2.	Aid for ongoing purposes to private owned companies	"The new German Länder industrial investment council"	66	66	704,900 €	
E-ST-00-00170-1-2007-N	03110	00066	ST	œ	2.3.2.	Joint Agreement to promote the economic structure	various industries	66	66	23,936,000 €	up to 50% is co-financed
E-ST-00-00171-1-2007-N	03110	00066	ST	œ	2.3.2.	EFRE (European programme to promote regional economic structures)	various industries	66	66	3,000,000 €	
E-ST-00-00172-1-2007-N	03110	00066	ST	ď	2.3.2.	to promote	various industries	66	66	120,360,000 €	
E-ST-00-00173-1-2007-N	03110	00066	ST	ď	2.3.2.	ogrammes	various industries	66	66	2,000,000 €	
E-TH-00-00192-1-2007-N	03110	00066	Ħ	ď	2.3.2.	Joint agreement for the improvement of Regional private companies Economic Structures	private companies	19691006	66	2,000,000 €	
E-TH-00-00193-1-2007-N	03110	00066	нт	Ж	2.3.2.	Joint agreement for the improvement of Regional private companies Economic Structures	private companies	19691006	66	2,000,000 €	
E-ST-00-00181-1-2007-N	11010	11040	LS	Ж	2.3.2.	EFRE (European programme to promote regional economic structures)	Mining industry	66	66	2,002,000 €	
E-00-00-00005-1-2007-N	11010	89420	Э	Ж	4.4.	Subsidy to innovative sources of growth (INNO-WATT)	medium-sized businesses	66	20081231	44,000,000 €	
E-00-00-00010-1-2007-N	11010	89420	Э	ч	2.3.2.	Joint Agreement for the Improvement of Regional Economic Structures	Commercial investments	19690101	66	509,500,000 €	Joint aid Central Government-Länder
E-00-00-00011-1-2007-N	11010	89420	0	Ж	4.5.	Aid to export sales of eastern German products	Exporting SME in East- Germany	66	66	1,700,000 €	de minimis state aid
E-00-00-00013-1-2007-N	11010	89420	0	Ж	2.3.3.1.	Aid to Investment in East-Germany ("Investitionszulagengesetz 1999"	Investment in Equipment	19990101	20041231	380,000,000 €	Joint aid Central Government-Länder
E-00-00-00022-1-2007-N	11010	89420	0	Ж	2.3.3.1.	Aid to Investment in East-Germany ("Investitionszulagengesetz 2005"	Investment in Equipment	20050101	20063112	438,000,000 €	Joint aid Central Government-Länder
E-00-00-00023-1-2007-N	11010	89420	၁	ч	2.3.3.1.		corporate buildings	19990101	20041231	67,000,000 €	Joint aid Central Government-Länder
E-00-00-00024-1-2007-N	11010	89420	ပ	ď	2.3.3.1.	Aid to Immovable Investment in East-Germany ("Investitionszulagengesetz 2005"	corporate buildings	20050101	20063112	77,000,000 €	Joint aid Central Government-Länder
								* "99": not available	able		

_	_		_	_	 _	_
10,799,681,300 €	180	0 453 443 600 €	8,452,413,600 €	108	2,347,267,700 €	72
Total Volume	No. Subs.	loadison and omila//	Voldine non-legional	No. non-regional	Volume regional	No. regional

Annex 2: GSI notification	ation te	mplate i	includi	ng G	erman su	Annex 2: GSI notification template including German subsidy data based on International Standard Industrial Classification (ISIC) product codes	Standard Industrial C	lassificati	on (ISIC) pi	roduct codes	-	
ISN	ISIC activ	ISIC activity codes	Gov unit	Reg	Subsidy	Title of programme	Beneficiary	Start date*	End date*	Amount	r o	Note
0	-	2	က	4		9	7	80	6	10 (in EUR)	7	12
DE-BW-00-00064-1-2007-N	0210	0240	BW	ı	2.3.2.	Promoting forestry related activities	private companies in forestry	66	66	800,000 €		
DE-BW-00-00065-1-2007-N	0210	0240	BW	ı	2.3.2.	Forestry related activities in corporate and private private companies in forestry forests	private companies in forestry	66	66	4,300,000 €		
DE-BW-00-00066-1-2007-N	0210	0240	BW	ı	2.3.2.	R&D in forestry	R&D in forestry	66	66	45,000 €		
DE-BW-00-00067-1-2007-N	0210	0240	BW	ı	2.3.2.	Promotion of forestry	Forestry sector	66	66	215,000 €		
DE-BY-00-00031-1-2007-N	0210	0240	ВУ	ı	2.3.2.	Aid for private forestry	Forestry	66	66	11,352,900 €		
DE-BY-00-00032-1-2007-N	0210	0540	ВУ	1	2.3.2.	Aid for private forestry	Forestry	66	66	1,176,500 €		
DE-BY-00-00033-1-2007-N	0210	0240	ВУ	1	2.3.2.	Aid for private forestry	Forestry	66	66	3,712,500 €		
DE-HE-00-00083-1-2007-N	0210	0240	뷔	ı			Forestry	19990618	66	158,000 €		
DE-HE-00-00084-1-2007-N	0210	0240	뷔	ı	2.1.1. and	Joint Agreement in forestry related activities	Forestry	20050101	66	2,850,000 €		
DE-HE-00-00085-1-2007-N	0210	0240	뷔	ı		reed services in private owned	Forestry	20011029	66	4,972,000 €		
DE-HE-00-00086-1-2007-N	0210	0240	뽀	1	4.1 4.4.	R&D in forestry	Forestry	19920605	66	4,103,000 €		
DE-MV-00-00092-1-2007-N	0210	0240	MV	ı	2.1.1.		Forestry	66	66	1,700,000 €		
DE-MV-00-00093-1-2007-N	0210	0240	MV	ı	2.3.2.	Improvement of the agricultural market structure If and coastal protection	Forestry	66	66	160,000 €		
DE-MV-00-00094-1-2007-N	0210	0240	MV	1	2.3.2.		Forestry	66	66	3,500,000 €		
DE-MV-00-00095-1-2007-N	0210	0240	MV	ı	2.3.2.		Forestry	66	66	20,000 €		
DE-NI-00-00101-1-2007-N	0210	0240	Z	ı	1.2.1.1.	Financial aid to forests of Niedersachsen	Forestry	66	66	3,807,000 €		
DE-NI-00-00102-1-2007-N	0210	0240	Z	1	2.3.2.	Aid to promote forest- and timber-industry	Forestry	20030401	66	150,000 €		
DE-NI-00-00103-1-2007-N	0210	0240	Z	ı	3.4.	Aid to promote forest- and timber-industry	Forestry	20070101	20071231	340,000 €		
DE-NI-00-00104-1-2007-N	0210	0240	Z	1	2.3.2.	Aid to promote forest- and timber-industry	Forestry	20030401	20061231	1,050,000 €		
DE-NI-00-00105-1-2007-N	0210	0240	Z	ı	2.3.2.	Promotion of forestry operations	Forestry	66	66	9,500,000€		
DE-NW-00-00120-1-2007-N	0210	0240	ΜN	ı	4.1 - 4.4	Sales promotion in the wood sector	Forestry	66	66	2,200,500 €		
DE-NW-00-00121-1-2007-N	0210	0240	ΜN	1	4.1 - 4.4	Sales promotion in the wood sector	Forestry	20060101	66	200,000 €		
DE-NW-00-00122-1-2007-N	0210	0240	ΜN	ı		ous EU-Programmes	Forestry	66	66	1,060,000 €		
DE-RP-00-00136-1-2007-N	0210	0240	RP	ı	2.3.2.	State owned forests	Forestry	66	66	2,288,400 €		
DE-RP-00-00137-1-2007-N	0210	0240	RP	ı	2.3.2.	State owned forests	Forestry	66	66	35,031,500 €		
DE-RP-00-00138-1-2007-N	0210	0240	RP	ı	2.3.2.	Aid to improve the agricultural market structure	Forestry	66	66	207,700 €		
DE-RP-00-00139-1-2007-N	0210	0240	RP	ı	2.3.2.	Aid to improve the agricultural market structure	Forestry	66	66	117,700 €		
DE-SH-00-00186-1-2007-N	0210	0240	SH	ı	2.3.2.	Activities in forestry	Forestry	20040211	66	132,000 €		
DE-SH-00-00187-1-2007-N	0210	0240	SH	ı	2.3.2.		Forestry	20040211	66	10,000 €		
DE-SL-00-00149-1-2007-N	0210	0240	SL	ı	4.4.		Forestry	66	66	27,400 €		
DE-SL-00-00150-1-2007-N	0210	0240	SF	ı	4.4.	SaarForst Landesbetrieb	Forestry	66	66	370,000€		
DE-ST-00-00174-1-2007-N	0210	0240	ST	1	1.2.1.1.	Mergers in forestry	Forestry	66	66	100,000		

Mergers in bressity Forestity 8 9 10 in Dirty sustainable forest cuthvalton Forestity 7 99 99 100 in Dirty sustainable forest cuthvalton Forestity 99 99 99 2,000,000 ELER and EFF (European funds Forestity 99 99 99 5,000 ELER and EFF (European funds Forestity 99 99 90 50,000 ELER and EFF (European funds Forestity 99 99 81,000 6,000 And to support maintenance activities in forestity Forestity 2004414 99 81,000 Improvement of market structure in forestity Forestity 2004414 99 81,000 And to support maintenance activities in forestity Forestity 2004414 99 81,000 Improvement of market structure in forestity Forestity 2004414 99 140,00 And to support maintenance activities in forestity Forestity 2004414 99 140,00 And to support maintenance activities in forestity Forestity<	_	ISIC activity codes From Through		Gov unit Reg		Subsidy type	Title of programme	Beneficiary	Start date*	End date*	Amount LG	
CG10 CG20 ST — 2.2.2 Accordance in the control of measures in freestry Forestry PS 9 2000000 CG10 CG20 ST — 2.2.2 Marchen in forestry Forestry PS 9 200000 CG10 CG20 ST — 2.2.2 Marchen in forestry Forestry PS 9 200000 CG10 CG20 ST — 2.2.2 Marchen in forestry Forestry PS 9 200000 CG10 CG20 ST — 2.2.2 March and Freedrich in Forestry Forestry 200004 PS 50,000 CG10 CG20 ST — 2.2.2 March support ment of marked structure from the control of marked structure from the co	0 DE-ST-00-00175-1-2007-N	F	20240	رم الم	4	T	Merners in forestry	Forestry			000	
GZO 0 ST 1 2.3.2 Statistical freet estationation freet estationation freet estationation from the processing of the control of	NE-2007-1-67100-00-18-30		0240	<u></u>	ı		Mergers in lorestry	rorestry	D	D D	000,000	
Q270 Q280 ST 2 Magnets to beestry Forestry 98 90 500 Q270 Q280 ST 2 2.3.2 Contribution of Includency in Treatment Forestry 99 99 65.000 Q270 Q280 ST 2 2.2.2 Actio support maintaneous anythesis in Treatment Forestry 99 99 65.000 Q270 Q280 TH 2 2.2.2 Actio support maintaneous anythesis in Pressis Forestry 99 99 61.000 Q270 Q280 TH 2 2.2.2 Actio support maintaneous anythesis in Pressis Forestry 20.000 99 81.000 Q270 Q280 TH 2 2.2.1 Improvemental procedurely in French Forestry 70.000 99 81.000 Q271 Q280 TH 2 2.2.1 Improvemental procedurely in French Forestry 99 99 14.000 Q210 G220 TH 2 2.2.1 Actio Dropport and French and Actio I	DE-ST-00-00176-1-2007-N	0210	0240	ST	ı		sustainable forest cultivation	Forestry	66	66	2,000,000	
GCV0 CRAD ST 2.2.2.2. CONSIDERATION of modeways in freeshy Forestsy 0 0 0 0 0.00 GCV0 CRAD ST 1.2.2.2. ELEFA RIGE FE Elegophan Under Freeshy 0	DE-ST-00-00177-1-2007-N	0210	0240	ST	1		Mergers in forestry	Forestry	66	66	2,000	
Q210 C220 STT L 2.3.2 ELER And EFF (European funds Footeby 90 <td>DE-ST-00-00178-1-2007-N</td> <td>0210</td> <td>0240</td> <td>ST</td> <td>1</td> <td></td> <td>construction of roadways in forestry</td> <td>Forestry</td> <td>66</td> <td>66</td> <td>650,000</td> <td></td>	DE-ST-00-00178-1-2007-N	0210	0240	ST	1		construction of roadways in forestry	Forestry	66	66	650,000	
Q210 C2240 ST L 2.3.2 EIRR and EFF (surposan funds Forestry 59 52.00 Q210 C220 TH L 2.3.2 And to support maintenance activities in frensh Forestry 20000414 59 50.000 E Q210 C220 TH L 2.3.1 Improvement in productive in forestry Forestry 20000414 59 50.000 E Q210 C220 TH L 2.3.1 Improvement of metally in forestry Forestry 20000414 59 50.000 E Q210 C220 TH L 2.3.2 And to support maintenance activities in forestry Forestry 2000041 59 50.000 E Q311 C220 TH L 2.3.2 And to promote the failing industry Forestry 50.000 E 50.000 E Q311 C322 BW L 1.1.4 Promote the failing productry Forestry 50.000 E 50.000 E Q311 C322 BW L 2.3.2 And to promote the failing productry <td>DE-ST-00-00179-1-2007-N</td> <td>0210</td> <td>0240</td> <td>ST</td> <td>1</td> <td></td> <td>ELER and EFF (European funds</td> <td>Forestry</td> <td>0</td> <td>0</td> <td>300,000</td> <td>up to 25 % is co-financed</td>	DE-ST-00-00179-1-2007-N	0210	0240	ST	1		ELER and EFF (European funds	Forestry	0	0	300,000	up to 25 % is co-financed
Q210 Q224 O TH L Z32 A Aid to support maintenance and vides in Pressis Forestly 2000X414 99 91 Out Off Q210 Q2240 TH - 2.2.1.1 Improvements in rocalculululululululululululululululululul	DE-ST-00-00180-1-2007-N	0210	0240	ST	1		ELER and EFF (European funds	Forestry	66	66	32,000	up to 25 % is co-financed
Q200 C220 TH c C322 Improvemente in processing in processing in the state of the control of t	DE-TH-00-00196-1-2007-N	0210	0240	Į.	1		Aid to support maintenance activities in forests	Forestry	66	66	81,000 €	
Q210 CR40 TH 2 2.1.1 Improvement of market structure in florestry Florestry 2004444 99 200.00 G Q210 024.0 TH - 2.3.2 Add to support benefity and RSD in forestry Florestry 99 99 14.000 G Q210 024.0 TH - 2.3.2 Add to support benefity and RSD in forestry Florestry 99 99 14.000 G Q311 0222 C - 2.3.2 Add to support benefity and state	DE-TH-00-00197-1-2007-N	0210	0240	Į.	1		Improvements in productivity in forestry	Forestry	20030414	66	50,000 €	
Q210 Q240 TH 2 23.2 Aid to support maintenance archivides in foresty Forestry 99 99 190.00 C Q210 Q240 TH - 2.3.2 Aid to support forestry and R&O in forestry Forestry 99 99 14,000 C Q311 Q222 C - 2.3.4.3 Loan provision in the fishing action. Fighery 99 99 99 90	DE-TH-00-00198-1-2007-N	0210	0240	F	1		Improvement of market structure in forestry	Forestry	20040414	66	200,000 €	
0210 CR240 TH - 2.3.2 Aid to support breatly and RAD in forestly Feature provision in the fishing sector Feature provision Feature p	DE-TH-00-00199-1-2007-N	0210	0240	F	1		Aid to support maintenance activities in forests	Forestry	66	66	180,000 €	
0311 0322 C - 23.4.3 Loan provision in the fishing acctor Fishing distance Fishing distance Fishing distance 500,000 G 1 0311 0322 C - 2.3.1 Improvement of the fishing inclusity Fishing inclusity 599 99 250,000 G 0311 0322 BW - 4.14.4 Promotion of the fishing inclusity Fishing inclusity 99 99 400,000 G 0311 0322 BW - 4.14.4 Promotion of the fishing inclusity 770,000 G 99 99 400,000 G 0311 0322 BW - 4.14.4 Promotion of the fishing inclusity 770,000 G 99 99 90	DE-TH-00-00201-1-2007-N	0210	0240	Į.	-		Aid to support forestry and R&D in forestry	Forestry	66	66	14,000 €	
0311 0322 C - 2.1.1 Improvement of the fishing industry Fishing industry 99 236.000 € 0311 0322 BM - 2.3.2 Add to promote the fishing industry Fishing industry 99 770,000 € 0311 0322 BW - 4.1-4.4 Promotion of the fishing industry 99 770,000 € 0311 0322 BW - 2.3.2 Add to promote aquaculture and freshwater Fishing industry 20002061 99 770,000 € 0311 0322 BW - 4.1-4.6 Joint agreement to improve the agricultural Fishing industry 20002061 99 770,000 € 0311 0322 BW - 4.1-4.6 Joint agreement to improve the agricultural Fishing industry 20001061 99 770,000 € 0311 0322 BW - 4.1-4.4 Approximation the fishing industry Fishing industry 20001021 99 770,000 € 0311 0322 BW - 2.2.2. and Improve the agricult	DE-00-00-0001-1-2007-N		0322	O	1		Loan provision in the fishing sector	Fishery	66	66		
0311 0322 BW - 2.3.2 Add to promote the fishing industry Fishing industry 99 99 409.000 6 0311 0322 BW - 4.1.4.4 Promotion of the fishing industry Fishing industry 99 99 770.000 6 0311 0322 BY - 4.1.4.4.5 Johin agreement of improver the agricultural industry 99 99 770.000 6 0311 0322 BY - 4.1.4.6 Johin agreement of improver the agricultural industry Fishing industry 200006 99 450.000 6 0311 0322 MW - 2.3.2 and Promotion glass fishing industry Fishing industry 2000101 99 450.000 6 0311 0322 MW - 2.3.1 And to buy industry Fishing industry 2000101 99 450.000 6 0311 0322 MW - 2.3.2 And to buy industry Fishing industry 2000102 99 450.000 6 0311 0322 MW - 2.3.2 <td>DE-00-00-00002-1-2007-N</td> <td></td> <td>0322</td> <td>O</td> <td>1</td> <td></td> <td></td> <td>Fishery</td> <td>66</td> <td>66</td> <td>236,000 €</td> <td></td>	DE-00-00-00002-1-2007-N		0322	O	1			Fishery	66	66	236,000 €	
0311 0322 BW - 4.1-4.4 Promotion of the fishing industry Fishing industry Fishing industry 99 99 770,000 6 0311 0322 BY - 2.3.2 Add to promote aquaculture and freshwater Fishing industry 99 99 770,000 6 0311 0322 HE - 2.3.2 and Promoting the fishing industry Fishing industry 200,000 6 99 450,000 6 0311 0322 HE - 2.3.1 Add to buy fishing gear Fishing industry 200,000 6 99 450,000 6 0311 0322 MV - 2.3.1 Add to buy fishing gear Fishing industry 200,000 6 99 450,000 6 0311 0322 MV - 2.3.2 and Industry Fishing industry Fishing industry Fishing industry 1,000,000 6 99 6,000 6 0311 0322 NI - 2.3.2 Promotion of fishing industry Fishing industry 1,9991231 20001021 1,000 6 0311 0322 NI <t< td=""><td>DE-BB-00-00047-1-2007-N</td><td>0311</td><td>0322</td><td>88</td><td> </td><td></td><td>Aid to promote the fishing industry</td><td>Fishing industry</td><td>66</td><td>66</td><td>409,000 €</td><td></td></t<>	DE-BB-00-00047-1-2007-N	0311	0322	88			Aid to promote the fishing industry	Fishing industry	66	66	409,000 €	
0311 0322 BY - 2.3.2. Add to promote aduaculture and freshwater Fishing industry Fishing industry 99 770,000 € 0311 0322 BY - 4.1.4.5. Journal agreement of proceeding and coastal protection Fishing industry 20020601 99 99 600,000 € 0311 0322 HE - 2.3.2 and Improved the narket structure in the fishing industry Fishing industry 2001054 99 450,000 € 0311 0322 MY - 2.1.1. Add to buy fishing gear Fishing industry 2001056 2000102 99 450,000 € 0311 0322 MY - 2.3.2. Promotion of fishing industry Fishing industry 20010102 2001021 99 6,000 € 0311 0322 NI - 2.3.2. Promotion of fishing industry Fishing industry Fishing industry 19991231 1,000,000 € 0311 0322 NI - 2.3.2. Promotion of fishing industry Fishing industry Seefischmankf Cuxtraven Seefischmankf Cuxtraven 30000103 99	DE-BW-00-00068-1-2007-N	0311	0322	BW	1		Promotion of the fishing industry	Fishing industry	66	66	700,000 €	
0311 0522 BY 4.1-4.5 Joint agreement to improve the agricultural of costal brotechon Fishing industry 2.02.20601 99 90 600,000 € 0311 0522 HE 2.3.2. and Promoting the fishing industry Fishing industry 20001026 99 450,000 € 0311 0522 MV 2.3.2. and Improving the market structure in the fishing industry Fishing industry 20001026 20061231 1,000,000 € 0311 0522 MV 2.3.2. and Improving the market structure in the fishing industry Fishing industry 20001026 20061231 1,000,000 € 0311 0522 NI 2.3.2. and Improving the market structure in the fishing industry Fishing industry 20001021 99 6,000 € 0311 0522 NI 2.3.2. Implication of fishing industry Fishing industry 1,9961231 1,000,000 € 0311 0522 NI 2.3.2. Implication of fishing industry Cooked to promotion of fishing industry Fishing industry 1,9961231 1,000,000 € 0311 0522 NI 2.3.2. Promotion of fishing industry	DE-BY-00-00034-1-2007-N	0311	0322	ВУ	1		Aid to promote aquaculture and freshwater	Fishing industry	66	66	770,000 €	
0311 C622 HE - 2.3.2 and limptowing the fishing industry Fishing industry 2.001051 99 450,000 6 0311 0322 MV - 2.1.1. Aid to buy fishing gear Fishing industry 2.001026 20061231 1,000,000 6 0311 0322 MV - 2.3.2 modestroom of fishing industry Fishing industry 99 99 6,000 6 0311 0322 NI - 2.3.2 Promotion of fishing industry Fishing industry 19991231 20081231 1,000,000 6 0311 0322 NI - 2.3.2 Promotion of fishing industry Fishing industry 19991231 20081231 1,000,000 6 0311 0322 NI - 2.3.2 Nantaining fishing industry in Cuxtaven Fishing industry 20010921 20081231 1,000,000 6 0311 0322 NI - 2.3.2 Nantaining fishing industry Fishing industry 20010921 20081231 1,500,000 6 0311 0322 NI - 2.3.2 Natural Europalsceller F	DE-BY-00-00035-1-2007-N	0311	0322	ВУ			Joint agreement to improve the agricultural market structure and coastal protection	Fishing industry	66	66	€00,000	
0311 0322 MV _ 2.1.1. Aid to buy fishing gear Fishing industry 2001026 2001026 20061231 1.00 0311 0322 MV _ 2.3.2. and improving the market structure in the fishing industry Fishing industry 20001026 20061021 1.00 0311 0322 NI _ 2.3.2. and improvement of fishing industry Fishing industry 200000101 99 77 0311 0322 NI _ 2.3.2. Promotion of fishing industry in Cuxhaven Fishing industry 200000101 99 77 0311 0322 NI _ 2.3.2. Promotion of fishing industry in Cuxhaven Fishing industry 20010921 20081231 1.5 0311 0322 NI _ 2.3.2. Europlatore Fischerelfonds - Landesanteil Fishing industry 20010921 20081231 1.5 0311 0322 NI _ 2.3.2. Europlatore Fischerelfonds - Landesanteil Fishing industry 19991231 20081231 1.5 0311 0322 NI _	DE-HE-00-00087-1-2007-N	0311	0322	뷮			Promoting the fishing industry	Fishing industry	20020601	66	450,000 €	up to 15% EU-funds
0311 0322 MV 2 2.3.2 and Improving the market structure in the fishing industry fishing industry 20001026 20001231 1,00 0311 0322 NI 2 2.3.2. Promotion of fishing industry Fishing industry 20000101 99 77 0311 0322 NI 2 2.3.2. Promotion of fishing industry Fishing industry 19901231 20061231 6 0311 0322 NI 2 2.3.2. Promotion of fishing industry Fishing industry 19901231 20061231 77 0311 0322 NI 2 3.3.2. Europation of fishing industry Fishing industry 20010921 20061231 1,56 0311 0322 NI 2 3.3.2. Europation of fishing industry Fishing industry 19901231 20061231 1,56 0311 0322 NI 2 3.3.2. Promotion of fishing industry Fishing industry 19901231 2006101 99 77 0311 0322	DE-MV-00-00096-1-2007-N	0311	0322	AM	1		Aid to buy fishing gear	Fishing industry	20010514	66	20,000 €	
0311 0322 Ni – 2.3.2. Promotion of fishing industry Fishing industry Fishing industry 99 99 0311 0322 NI – 2.1.1. and Promotion of fishing industry Fishing industry 19891231 20000101 99 77 0311 0322 NI – 2.3.2. Promotion of fishing industry in Cuxtaven Fishing industry 20010921 20081231 77 0311 0322 NI – 2.3.2. Industry 20070101 20151231 75 0311 0322 NI – 2.3.2. Europäischer Fischereifonds - Landesantell Fishing industry 20070101 20151231 75 0311 0322 NI – 2.3.2. Promotion of fishing industry Fishing industry 19991231 20081231 11 0311 0322 NI – 2.3.2. Promotion of fishing industry Fishing industry 19991231 20081231 11 0311 0322 NI – 2.3.4. </td <td>DE-MV-00-00097-1-2007-N</td> <td>0311</td> <td>0322</td> <td>AM<</td> <td></td> <td></td> <td>Improving the market structure in the fishing industry</td> <td>fishing industry</td> <td>20001026</td> <td>20061231</td> <td>1,000,000 €</td> <td></td>	DE-MV-00-00097-1-2007-N	0311	0322	AM<			Improving the market structure in the fishing industry	fishing industry	20001026	20061231	1,000,000 €	
0311 0322 NI 2.1.1. and Pomotion of fishing industry Fishing industry Fishing industry Fishing industry 20000101 99 72 0311 0322 NI 2.3.2. Promotion of fishing industry in Cuxhaven Reffschmarkt Cuxhaven 99 72 0311 0322 NI 2.3.2. Maintaining fishing industry in Cuxhaven Fishing industry 20010921 20081231 1.5 0311 0322 NI 2.3.2. Europäischer Fischereifonds - Landesanteil Fishing industry 20010921 20081231 1.5 0311 0322 NI 2.3.2. Promotion of fishing industry Fishing industry 19991231 20081231 11 0311 0322 NI 2.3.2. Promotion of fishing industry Fishing industry 19991231 20081231 11 0311 0322 NI 2.3.2. Promotion of fishing industry Fishing industry 19991231 20081231 11 0311 0322 RP 4.4. Add to promote the fishing industry Fishi	DE-NI-00-00106-1-2007-N		0322	Ē	1		Promotion of fishing industry	Fishing industry	66	66	6,000€	
0311 0322 NI 2.3.2. Promotion of fishing industry Fishing industry Fishing industry 19991231 20081231 6 0311 0322 NI 2.3.2. Maintaining fishing industry in Cuxhaven Seefischmarkt Cuxhaven 99 77 0311 0322 NI 2.3.2. Europäischer Fischereifonds - Landesanteil Fishing industry 20070101 20151231 27 0311 0322 NI 2.3.2. Promotion of fishing industry Fishing industry 19991231 20081231 78 0311 0322 NI 2.3.2. 2.1.1 Promotion of fishing industry Fishing industry 19991231 20081231 17 0311 0322 NIV 2.3.2. 2.1.4 Forderung von gemeinschaftlichen Fishing industry 19991231 20081231 17 0311 0322 NW 2.4.4 Add to promote the fishing industry Fishing industry 99 99 0311 0322 RP 2.3.2 Add to promote the fishing industry Fishing i	DE-NI-00-00107-1-2007-N		0322	Z	+		Promotion of fishing industry	Fishing industry	20000101	66	11,000 €	
0311 0322 NI 2.3.2. Maintaining fishing industry in Cuxhaven Seefischmarkt Cuxhaven 99 77 0311 0322 NI 2.3.2. 1.2.1.1 and improvement of production and promotion Fishing industry 20010921 20081231 1.56 0311 0322 NI 2.3.2. Europäischer Fischereifonds - Landesanteil Fishing industry 19991231 20070101 20151231 2 0311 0322 NI 2.3.2. Promotion of fishing industry Fishing industry 19991231 20081231 f 0311 0322 NIV 2.3.2. 2.1.1 Promotion of fishing industry Fishing industry 19991231 20081231 11 0311 0322 NIV 2.4.4 Forderung von gemeinschaftlichen Fishing industry Fishing industry 99 99 0311 0322 RP 4.4 Ad to promote the fishing industry Fishing industry 99 99 78 0311 0322 RP 2.3.2 Aid to promote the fishing industry <t< td=""><td>DE-NI-00-00108-1-2007-N</td><td>0311</td><td>0322</td><td>Z</td><td></td><td>_</td><td>Promotion of fishing industry</td><td>Fishing industry</td><td>19991231</td><td>20081231</td><td>85,000 €</td><td></td></t<>	DE-NI-00-00108-1-2007-N	0311	0322	Z		_	Promotion of fishing industry	Fishing industry	19991231	20081231	85,000 €	
0311 0322 NI - 1.2.1.1 and improvement of production and promotion Fishing industry 20010921 20081231 1,56 0311 0322 NI - 2.3.2 Europäischer Fischereifonds - Landesanteil Fishing industry Fishing industry 19991231 20081231 77 0311 0322 NI - 2.3.2., 2.1.1 Promotion of fishing industry Fishing industry 19991231 20081231 11 0311 0322 NV - 2.3.4. Forderung von gemeinschaftlichen Fishing industry 19991231 20081231 11 0311 0322 RP - 4.4. Add to promote the fishing industry Fishing industry 99 99 0311 0322 RP - 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 RP - 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 RP - 2.3.2. Aid to promote the fishing industry Fishing industry 99 99	DE-NI-00-00109-1-2007-N	0311	0322	Z	1		Maintaining fishing industry in Cuxhaven	Seefischmarkt Cuxhaven	66	66	727,000 €	
0311 0322 NI 2.3.2. Europäischer Fischereifonds - Landesanteil Fishing industry 20070101 20151231 23 0311 0322 NI 2.3.2., 2.1.1. Promotion of fishing industry Fishing industry 19991231 20081231 1 0311 0322 NI 2.3.2., 2.1.1. Promotion of fishing industry Fishing industry 19991231 20081231 1 0311 0322 NW 2.4.4. Forderung von gemeinschaftlichen Fisheny 20060101 99 0311 0322 RP 4.4. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 RP 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 RP 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 RP 2.3.2. Aid to promote the fishing industry Fishing industry 99 99	DE-NI-00-00110-1-2007-N	0311	0322	Z			Improvement of production and promotion structures	Fishing industry	20010921	20081231	1,500,000 €	
0311 0322 NI _ 2.3.2. 2.1.1 Promotion of fishing industry Fishing industry Fishing industry 19991231 20081231 6 0311 0322 NIV _ 2.3.2. 2.1.1 Promotion of fishing industry Fishing industry Fishing industry 19991231 20081231 111 0311 0322 NW _ 2.4.4 Forderung von gemeinschaftlichen Fishing industry 99 99 0311 0322 RP _ 2.3.2 Aid to promote the fishing industry Fishing industry 99 99 76 0311 0322 RP _ 2.3.2 Aid to promote the fishing industry Fishing industry 99 99 76 0311 0322 RP _ 2.3.2 Aid to promote the fishing industry Fishing industry 99 99 76 0311 0322 RP _ 2.3.2 Aid to promote the fishing industry Fishing industry 99 99 99 0311 0322 SH<	DE-NI-00-00111-1-2007-N	0311	0322	Z	1		Europäischer Fischereifonds - Landesanteil	Fishing industry	20070101	20151231	275,000 €	
0311 0322 NI 2.3.2., 2.1.1. Promotion of fishing industry Fishing industry Fishing industry 19991231 20081231 11 0311 0322 NW 2.4.4. Aid to promote the fishing industry Fishing industry 89 99 76 0311 0322 RP 2.3.2. Aid to promote the fishing industry Fishing industry 89 99 76 0311 0322 RP 2.3.2. Aid to promote the fishing industry Fishing industry 89 99 76 0311 0322 RP 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 39 0311 0322 RP 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 39	DE-NI-00-00112-1-2007-N	0311	0322	Z	1		Promotion of fishing industry	Fishing industry	19991231	20081231	85,000 €	
0311 0322 NW 2.4.4. Forderung von gemeinschaftlichen Fishery 20060101 99 0311 0322 RP 4.4. Add to promote the fishing industry Fishing industry 99 99 0311 0322 RP 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 RP 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 RP 2.3.2. Support of the fishing industry Fishing industry 99 99	DE-NI-00-00113-1-2007-N	0311	0322	Z	1	_	Promotion of fishing industry	Fishing industry	19991231	20081231	111,000 €	
0311 0322 RP 4.4. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 RP 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 RP 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 SH 2.3.2. Support of the fishing industry Fishing industry 99 99	DE-NW-00-00123-1-2007-N	0311	0322	NN N			Förderung von gemeinschaftlichen Strukturmaßnahmen im Fischereisektor (FiAF)	Fishery	20060101	66	2,000€	
0311 0322 RP _ 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 7 0311 0322 RP _ 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 SH _ 2.3.2. Support of the fishing industry Fishing industry 20030624 99	DE-RP-00-00140-1-2007-N	0311	0322	RP	1		Aid to promote the fishing industry	Fishing industry	66	66	2,000€	
0311 0322 RP _ 2.3.2. Aid to promote the fishing industry Fishing industry 99 99 0311 0322 SH _ 2.3.2. Support of the fishing industry Fishing industry 20030624 99	DE-RP-00-00141-1-2007-N	0311	0322	RP	1		Aid to promote the fishing industry	Fishing industry	66	66	750,000 €	
0311 0322 SH _ 2.3.2. Support of the fishing industry Fishing industry 20030624 99	DE-RP-00-00142-1-2007-N	0311	0322	RP	1		Aid to promote the fishing industry	Fishing industry	66	66	30,100 €	
	DE-SH-00-00188-1-2007-N	0311	0322	SH	1		Support of the fishing industry	Fishing industry	20030624	66	313,000 €	

ISO	From	From Through	nit	Reg	type	Title of programme	Beneficiary	Start date*	End date*		
0	- 20	2	e [4	2	O. concerns of the Continue in decision.	7	8	6	+	12
0-00189-1-2007-N	0311	0322	T T	ı	2.3.4.4.	Support of the fishing industry	Fishing industry	20051114	66 66	10,000 €	
DE-00-00-00004-1-2007-N	0510	0210	ပ	ı	1.2.2.1.	Output linked subsidy for hard coal used in	Mining: Hard coal producers	66	20181231	1,645,200,000 €	
DE-00-00-00012-1-2007-N	0510	0210	ပ	ı		Premium to miners, financed by earnings from income tax	Mining	19560101	66	21,000,000 €	Joint aid Central Gov
DE-HE-00-00088-1-2007-N	0510	0510	뷮	1	2.2.1.	Promotion of recycling management, mining and Mining: hard coal emission control	Mining: hard coal	19990617	66	12,000€	
DE-NW-00-00124-1-2007-N	0510	0210	ΝN	1	1.2.2.1.	Output linked subsidy for hard coal that is used in electricity production or in the steel industry or to	Mining: Hard coal producers	20070101	20071231	564,000,000 €	
DE-SN-00-00169-1-2007-N	0520	0290	NS	ı	2.3.2.	Aid to support reconstruction in lightness and Mining for reconstruct the abandoned inclustrial site of	Mining	66	66	38,070,000 €	
DE-ST-00-00182-1-2007-N	0520	0520	ST	ı	2.3.2.	Reconstruction in lightle mining	Mining industry	20022606	20071231	12,450,000	
	0610	0660				NO SPECIFIC SUBSIDIES					
DE-00-00-00014-1-2007-N	1010	3290	O	1	2.1.2.	orocesses	manufacturing Industry	20060701	66	16,000,000 €	
DE-00-00-00025-1-2007-N	1010	3290	ပ	1	2.1.2.		energy intensive industry	19990401	66	240,000,000 €	
DE-00-00-00026-1-2007-N	1010	3290	ပ	ı	2.1.2.	cesses	manufacturing Industry	66	66	117,000,000 €	
DE-00-00-00027-1-2007-N	1010	3290	ပ	ı	2.1.2.	Exceptional electricity tax reductions ("Soitzenausoleich")	energy intensive industry	19990401	66	1,700,000,000 €	
DE-00-00-00017-1-2007-N	1101	1101	ပ	1	1.2.4.2	se	Liquor distilleries below 4 hl	19930101	66	€,000,000 €	
DE-ST-00-00183-1-2007-N	1311	1430	ST	ı	1.2.2.1.	Subsidy to company, partly owned by the state	Textile industry / Textil- und Gobelinmanufaktur GmbH	66	66	200,000	
DE-00-00-00019-1-2007-N	1920	1920	ပ	ı	1.2.4.1.	Tax reduction for biofuel	biofuel producers	20060801	20151231	2,144,000,000 €	
DE-NW-00-00127-1-2007-N	2011	2030	ΝN	ı	2.3.1. or	Support to the chemical industry in North Rhine-Westnhalia	Propylene-Pipeline Netherlands Germany	20060101	20110101	2,000,000 €	
DE-HE-00-00090-1-2007-N	2011	2220	뷮	1		Future Capital	Life Sciences and chemical industry	19999391	66	732,000 €	
DE-00-00-00003-1-2007-N	2021	2021	ပ	ı	1.2.2.	Government aid to the Federal Agrarian Alcohol	Producers of agricultural	66	20101231	86,000,000 €	
DE-MV-00-00098-1-2007-N	2100	2100	ΛM		٦		Biotechnology / BioCon Valley GmbH	66	66	150,000 €	
DE-SH-00-00191-1-2007-N	2410	2410	SH	ı		Waste management, soil protection and past pollution	Neue Metallhütte Lübeck	20020101	20111231	2,293,000 €	
DE-HB-00-00053-1-2007-N	2710	2710	띺	ı		g Investments	Wind energy sector	20070101	66	500,000 €	
DE-00-00-00006-1-2007-N	3011	3011	O	ı	4.		shipyard industry	66	20081231	12,600,000 €	
DE-00-00-00007-1-2007-N	3011	3011	ပ	1	3.1.	the German shipyard	shipyard industry	20020627	20080331	22,400,000 €	
DE-00-00-00008-1-2007-N	3011	3011	ပ	ı	4.4.		shipyard industry	20031127	20081231	9,500,000 €	
DE-HH-00-00074-1-2007-N	3011	3012	Ŧ	ı	2.3.2.	Cluster-oriented training-center	Aviation and maritime industry	20070101		see DE-HH-00- 00074-1-2007-N	
DE-HH-00-00075-1-2007-N	3011	3012	壬	1	2.3.2.	Maritime Cluster	Maritime industry	20070101	66	200,000 € L	
DE-MV-00-00099-1-2007-N	3011	3012	ΛM	ı	1.2.1.1.	Competition aid to the ship-building industry in Merklenburg-Vornommen	Shipyards	20020627	20051231	3,250,000 €	
DE-NI-00-00115-1-2007-N	3011	3012	Z	ı	1.2.2.1.		Shipyards	20021024	20051231	4,200,000 €	
DE-00-00-00009-1-2007-N	3030	3030	ပ	1	1.2.2.	Government aid to Airbus	aircraft-company Airbus	19860101	66	4,500,000 €	
DE-BB-00-00049-1-2007-N	3030	3030	BB	1	2.3.2.	Capital grant from the state of Brandenburg to the international aviation fair	International aviation fair -	66	66	1,100,000 €	
DE-HH-00-00074-1-2007-N	3030	3030	Ŧ	ı	2.3.2.	Cluster-oriented training-center	Aviation and maritime industry	20070101	66	3,500,000 €	
DE-HH-00-00076-1-2007-N	3030	3030	壬	ı	2.3.2.	Cluster-oriented business promotion ("Clusterorientierte Wirtschaftspolitik")	Aviation and logistics sector	20070101	66	650,000 €	
DE-HH-00-00077-1-2007-N	3030	3030	Ŧ		2.3.2.		Aviation industry	20060202	66	4,100,000 €	

R9 4 6 Control allowance in the economy and control in the control with the control of the contro	ISN	ISIC activi	ISIC activity codes From Through	Gov unit Reg	Reg	Subsidy	Title of programme	Beneficiary	Start date*	End date*	Amount LG	Note
231 RFP 4.85 Control all Johnson's bit is becausing wind. Linear Management of the control wind. School Applications of the control wind. <td>0</td> <td>-</td> <td>2</td> <td></td> <td>4</td> <td>- 1</td> <td>9</td> <td>7</td> <td></td> <td></td> <td>1</td> <td>12</td>	0	-	2		4	- 1	9	7			1	12
23.1 The Part (1987) 2.2.2 Control interface allowance to the execution with an extension of the control with an extension of the control of t	DE-RP-00-00144-1-2007-N	3211	3211	ж Ф	ı		General allowance to the economy and transportation	Jewellery industry / Edelsteinfachmesse Intergem	66	66 6	10,200€	
3520 3220 C - 1.2.4.1. Bit reduction for defaults services default libraring and definities 99 350,000,000 350 350 C - 3.4. River floating for defaults services 4844 1026 2011,1231 145,000 3510 350 C - 3.4. River floating for contribing for defaults and power 2000000 2011,1231 1450,000 3510 3510 C - 3.4. River floating for contribing for the power 2000000 2011,1231 1450,000 3510 3510 C - 3.4. River floating for contribing floating	DE-RP-00-00145-1-2007-N	3211	3211	RP	ı		General allowance to the economy and transportation	Jewellery industry / Deutscher Schmuck- und Edelsteinpreis	66	66	10,200 €	
3500 3500 C 5.2.2 ON MAY WAY programme Wind intering york-locates 1986/0101 2006/81211 153.00 3510 C - 3.4. The rendering to operations of white road 1986/101 2010/8121 153.00 3510 3.60 C - 2.1.2 Instruction of white programme Instruction of white programme 1986/101 2000/810 30.00 3510 350 C - 2.2.2 Instruction of white programme 1986/101 2000/801 20.00 30.00 3510 3510 C - 4.5. Control protections could be required to white programme 1986/101 20.00 99 8.78.00 3510 3510 C - 4.5. Control protections could be required to white the plant of the plant protection of the plant protection of the plant protection could be required to white the plant protection of the plant prot	DE-00-00-00015-1-2007-N	3250	3250	ပ	-	1		dental technicians and dentists	66	66	320,000,000 €	Joint aid Central Gov
3510 CC - 3.2.2 2000 WW VM of programme Mode energy productors 1980 (10) CORREST 1.50.000 (2) 3510 3510 C - 2.1.2 Intended from the programme Debractors of value control of the programme 1.50.000 (2) <td></td> <td>3290</td> <td>3320</td> <td></td> <td>1</td> <td></td> <td>NO SPECIFIC SUBSIDIES</td> <td></td> <td></td> <td></td> <td></td> <td></td>		3290	3320		1		NO SPECIFIC SUBSIDIES					
3510 C 3.4 The resolution to operators of water craft Operation of water craft 1941(102) 2010/1231 1,523,000.00 3510 3510 C - 2.1.2 The resolution to operators of water craft 1940(100) 300 9 1,523,000.00 9 1,523	DE-00-00-00016-1-2007-N	3510	3510	O	1		250 MW Wind programme	wind energy producers	19890101	20081231	163,000 €	
3510 CS 1.0 C 2.1.2 Tax educidan or contribed frest and power Contribution frest and power Contrib	DE-00-00-00018-1-2007-N	3510	3510	O	ı		Tax reduction to operators of water craft installations	Operators of water craft installations	19441026	20101231	1,000,000 €	
3510 3510 C - 5.2 100 000 photocolube rooks project solution profile 3500 000 200 000 200 000 3500 000	DE-00-00-00021-1-2007-N	3510	3510	O	1			combined heat and power	20060801	66	1,329,000,000 €	
3510 C - 4.5. Communication of point projects and programmy and programmy according to the project by the project of the project by the proj	DE-00-00-00028-1-2007-N	3510	3510	O	ı		100.000 photovoltaic roofs project	solar plant producers	19990101	20030701	20,879,000 €	
3510 3910 BW - 4.5. Phornoling the entergy supply. energy sector 90 59 59 60 60 50 60 <th< td=""><td>DE-00-00-00029-1-2007-N</td><td>3510</td><td>3510</td><td>O</td><td>ı</td><td></td><td>technologies in the</td><td>renewable energy sector</td><td>66</td><td>66</td><td>8,779,000 €</td><td></td></th<>	DE-00-00-00029-1-2007-N	3510	3510	O	ı		technologies in the	renewable energy sector	66	66	8,779,000 €	
3510 3510 HB - 2.3.2 Photoring procession miles guidant at the Aliport Shulgart Mort of every section 2007010 59 (200710) 59 (200710) 59 (200710) 3520 3520 BW - 2.3.2 Interestibliospacementaring SHIP (SHIP) Interestibliospacementaring SHIP (SHIP) AS (200710) 59 (200710) 59 (200710) 50 (200710) 5	DE-BW-00-00069-1-2007-N	3510	3510	BW	1		Promoting the energy supply	energy sector	66	66	18,000 €	
3520 BW 2 23.2. Hydrogen filtry-station at the Airport Sturgart petroleum industry / OMV 20070101 99 400,000 G 3550 7720 - 4 A. To reduction for pilot projects bibliotal producers 1965010 99 400,000 G 7210 7220 MV - 4.5 An General allowance in the Airport Subgibles An Execution of Part Air Control of Part Air Contro	DE-HB-00-00053-1-2007-N	3510	3510	HB.	1		Promoting Investments (ISP) /	Wind energy sector	20070101	66	see DE-HB-00-	
3550 7720 C 4.2. Tax reduction for publy projects Porture producers 19530101 99 2000.000 G 7210 7210 M.V - 2.3.2. and General allovance General control of projects Bobbenholdsy / BioCan Valley 99 99 see DE-MAY-00- 7220 7210 M.V - 2.3.2. dual central allovance Canada control of projects Amalon and logistics sector 20070101 99 80 see DE-MAY-00- 7220 8220 L. 2.3.2. Custer control of projects Amalon and logistics sector 20070101 99 see DE-HH-00- 6412 8412 848 - 2.3.2. Control control allovance in the major in the ma	DE-BW-00-00070-1-2007-N	3520	3520	BW	ı			petroleum industry / OMV	20070101		400,000 €	
7210 C 2.10 4.2 Tax enduction for pilot projects biotide producers 1953/101 99 see DE-MA-VO-LOGORISMOS 7210 7210 MV - 4.55 And General allowance Block-honology / BloCon Valley 99 99 see DE-MA-VO-LOGORISMOS 7220 8230 - 4.55 NOS PECIFIC SUBSIDIES Analon and logatics sector 20070101 99 see DE-HH-VO-LOGORISMOS 8123 8239 HH - 2.3.2 Co-financing of Legislation and Logatics sector 20070101 99 see DE-HH-VO-LOGORISMOS 10111 9900 HE R 2.3.2 Co-financing of Legislation and Logatics sector 20070101 200701-1 90 see DE-HH-VO-LOGORISMOS 0111 9900 HE R 2.3.2 Co-financing of Legislation and Logatics sector 20070101 200701-1 23.00.000 0111 9900 HE R 2.3.2 Co-financing for Culture Legislation and		3530	7120		ı		NO SPECIFIC SUBSIDIES					
7210 MV – 2.3 za and General allowance Bloechnology / BloCon Valley 99 99 lee DE-MA-QD-MODE 7220 6230 H – 4.5 and General allowance GmbH ComPA ComPA PR 2.3 cm value collection of the c	DE-00-00-00020-1-2007-N	7210	7210	O			Tax reduction for pilot projects	biofuel producers	19530101	66		
7220 R230 HO SPECIFIC SUBSIDES Availon and logistics sector 20070101 99 see DE+HH-00-1000-1000-1000-1000-1000-1000-100	DE-MV-00-00098-1-2007-N	7210	7210	W\	1		ral allowance	Biotechnology / BioCon Valley GmbH	66		see DE-MV-00-	
82299 HH – 2.3.2. Cluster-contended between exponential contended by the contended by		7220	8230		1		PECIFIC SUBSIDIES					
6412 BB - 2.3.2. Chrimaning the Deliwhances recompanies / sectors Fine gy industry 999 99 66,000 6 0111 9900 HE R 2.3.2. Chrimaning the University of the Improvement of Regional Walk der Hessischen 19860822 99 2,770,000 6 0111 9900 HE R 2.3.2. Chrimaning key-technologies - co-financing of various EU-Programmes (REN / variance) Wirestable 20000101 20061231 2.3900,000 6 0111 9900 NW R 2.3.2. Promoting key-technologies - co-financing of various functions function for the indistribution of EU-programmes (REN / variance) Mindstries 20000101 20061231 2.3000,000 6 0111 9900 RP R 2.3.2. Promoting key-technologies - co-financing of EU-programmes (REN / variance) Mindstries 999 99 1,318,100 6 0210 SN R 2.3.2. EU-funds to promote competitiveness in findstries Agriculture and foresity 20070101 20131331 1,318,100 6 0210 SN R 2.3.2. EU-funds to promote competitiveness in dericestry	DE-HH-00-00076-1-2007-N	8299	8299	Ē			Cluster-oriented business promotion ("Clusterorientierte Wirtschaftspolitik")	Aviation and logistics sector	20070101		see DE-HH-00- 30076-1-2007-N	
0111 9900 HE R 2.3.2. General economic allowances Various companies / sectors 19800622 99 2,770,000 € 0111 9900 HE R 2.3.2. Lount Agreement for the Improvement of Regional MAIU der Hessischen 19666622 99 2,770,000 € 0111 9900 NW R 2.3.2. Confinancing of Various ELP rogrammes (REN / Various mousting of Language) 10000101 2000101 200010331 23800,000 € 0111 9900 RP R 2.3.2. Promoting key-technologies - co-financing of ELP private Companies in certain 999 1,318,100 € 0210 G240 SN R 2.3.2. Flunding key-technologies - co-financing of ELP private Companies in certain 999 1,035,900 € 0210 G240 SN R 2.3.2. EU-H-unds to promote competitiveness in Agriculture and forestry 20071011 20131231 1,035,900 € 0210 G240 SN R 2.3.2. EU-H-und Leopromote competitiveness in Agriculture and forestry 20071011 20131231 1,035,900 € 021	DE-BB-00-00050-1-2007-N	8412	8412	BB	ı		Co-financing to EU-allowance: New and renewable energies: economizing the usage	Energy industry	66		8	
0111 9900 HE R 2.3.2. Joint Agreement for the Improvement of Regional Mirischeft 4 Mirischeft 19860822 99 12,574,000 € 0111 9900 NW R 2.3.2. Co-financing of various EU-Programmes (REN / various incertain) 999 99 1,318,100 € 0111 9900 RP R 2.3.2. Promoting key-technologies - co-financing of EU-private Companies in certain 999 99 1,318,100 € 0210 0240 SN R 2.3.2. Promoting key-technologies - co-financing of EU-private Companies in certain 999 99 1,035,500 € 0210 0240 SN R 2.3.2. Promoting key-technologies - co-financing of EU-private Companies in certain 999 99 1,035,500 € 0210 0240 SN R 2.3.2. EU-Funds to promote competitiveness in Agriculture and forestry 20070101 2013231 1,7000,000 € 0210 0240 SN R 2.3.2. EU-Fundt Leader+: Subsidy to investments Forestry (and agriculture) 20000101 2013231 1,7000,000 €	DE-HE-00-00078-1-2007-N	0111	0066	뷔	~	II	General economic allowances	various companies / sectors	19860822	66	2,770,000 €	
0111 9900 NW R 2.3.2. Tryp. Co-financing of various EU-Programmes (REN / Inp.) Various industries 20000101 20061231 23,800,000 € 0111 9900 RP R 2.3.2. Promoting key-technologies - co-financing of EU-Industries private Companies in certain 999 99 1,318,100 € 0111 9900 RP R 2.3.2. Promoting key-technologies - co-financing of EU-Industries Industries 999 99 1,318,100 € 0210 0240 SN R 2.3.2. EU-Funds to promote competitiveness in Adriculture and forestry 20070101 20131231 17,000,000 € 0210 0240 TH R 2.3.2. EU-Fund Leader Storage opmometrial competitiveness in Adriculture and forestry 20070101 20131231 17,000,000 € 0210 0240 TH R 2.3.2. EU-Fund Leader Subsidy to Investments of December Subsidy to Investment Subsidy Subsidy Subsidy Subsidy Subside Companies 99 99 1195,48,000 € 0210 9900 BB R 2.3.2. Joint Agreement for the Improvement of Regional Adriculture Subsi	DE-HE-00-00079-1-2007-N	0111	0066	뽀	~	1	Joint Agreement for the Improvement of Regional Economic Structures	KMU der Hessischen Wirtschaft	19860822	66	12,574,000 €	
0111 9900 RP R 2.3.2. Promoting key-technologies - co-financing of EU- Industries provate Companies in certain 999 99 1,318,100 € 0111 9900 RP R 2.3.2. Fromfoling key-technologies - co-financing of EU- Industries Industries Industries 1,000,000 €	DE-NW-00-00119-1-2007-N	0111	0066	N N	ď	1	Co-financing of various EU-Programmes (REN / TIP)	various industries	20000101	20061231	23,800,000 €	
0111 9900 RP R 2.3.2. Promoting key-technologies - co-financing of EU- private Companies in certain 999 1,035,900 € 0210 0240 SN R 2.3.2. EU-Funds to promote competitiveness in Agriculture and forestry Agriculture and forestry 20070101 20131231 2,070,700 € 0210 0240 SN R 2.3.2. EU-Funds to promote competitiveness in Agriculture and forestry Agriculture and forestry 20070101 20131231 17,000,000 € 0210 0240 TH R 2.3.2. EU-Fund Leader+: Subsidy to investments Forestry (and agriculture) 20000101 20131231 17,000,000 € 0210 9900 BB R 2.3.2. Improvement of the Improvement of private companies 99 6,500,000 € 0210 9900 BB R 2.3.2. Add to the "III.C-The New German Lander in Improvement of Regional Economic Structures III.C-The New German Lander in Industrial Investment of Configuration Investment of Regional Various sectors 99 99 99 10,000,000 € 0210 9900 BE R 2.3.2. Add to the "III.C-The New German Lander in Industrial Investment of Regional Various sectors	DE-RP-00-00134-1-2007-N	0111	0066	RP	~	1	Promoting key-technologies - co-financing of EU-Finds	private Companies in certain	666	66	1,318,100 €	
0210 0240 SN R 2.3.2. EU-Funds to promote competitiveness in Agriculture and forestry Agriculture and forestry 20070101 20131231 2,070,700 € 0210 0240 SN R 2.3.2. EU-Fund Lorente competitiveness in Agriculture and forestry 20070101 20131231 17,000,000 € 0210 0240 TH R 2.3.2. EU-Fund Leader+: Subsidy to investments Forestry (and agriculture) 20000101 200131231 17,000,000 € 0210 9900 BB R 2.3.2. Improvement of the regional economic structures private companies 99 99 119,548,000 € 0210 9900 BB R 2.3.2. Joint Agreement for the Improvement of Comprehences in various sectors 11C-The New German Lander 99 99 119,548,000 € 0210 9900 BB R 2.3.2. Aid to the "III-C-The New German Lander III-C-The New German Lander 99 99 38,000,000 € 0210 9900 BE R 2.3.2. Joint Agreement for the Improvement of Regional Various sectors	DE-RP-00-00135-1-2007-N	0111	0066	RP	ď		Promoting key-technologies - co-financing of EU-Funds	private Companies in certain industries	666	66	1,035,900 €	
0210 0240 SN R 2.3.2. EU-Funds to promote competitiveness in Adriculture and forestry Agriculture and forestry 70000101 20030101 2013.23 17,000,000 € 0210 0240 TH R 2.3.2. EU-Fund Leader+: Subsidy to investments Forestry (and agriculture) 20000101 20061231 17,864,600 € 0210 9900 BB R 2.3.2. Improvement of the improvement of the miprovement of competences in various Invisate companies 99 99 119,548,000 € 0210 9900 BB R 2.3.2. Joint Agreement for the improvement of competences in various III.C-The New German Lander III.C-The New German Lander 11C-The New German Lander 99 99 385,000 € 0210 9900 BB R 2.3.2. Add to the 'III.C-The New German Lander III.C-The New German Lander 11C-The New German Lander 99 99 380,000,000 € 0210 9900 BE R 2.3.2. Joint Agreement for the Improvement of Regional various sectors 99 99 10,000,000 € 0210 <td>DE-SN-00-00166-1-2007-N</td> <td>0210</td> <td>0240</td> <td>SN</td> <td>ď</td> <td>1</td> <td>EU-Funds to promote competitiveness in Agriculture and forestry</td> <td>Agriculture and forestry</td> <td>20070101</td> <td>20131231</td> <td>2,070,700 €</td> <td>up to 25% is co-financed</td>	DE-SN-00-00166-1-2007-N	0210	0240	SN	ď	1	EU-Funds to promote competitiveness in Agriculture and forestry	Agriculture and forestry	20070101	20131231	2,070,700 €	up to 25% is co-financed
0210 0240 TH R 2.3.2. EU-Fund Leader+: Subsidy to investments Forestry (and agriculture) 20000101 20061231 1,864,600 € 0210 9900 BB R 2.3.2. Improvement of the improvement of the improvement of companies private companies 99 99 119,548,000 € 0210 9900 BB R 2.3.2. Joint Agreement for the improvement of companies 99 119,548,000 € 0210 9900 BB R 2.3.2. Co-financing to EU-allowance (EFRE): Improvement of Compatibility of the improvement of Compatibility of the improvement of Compatibility of the improvement of Regional Narious sectors III.C. The New German Lander improvement of Regional Narious sectors 99 99 393,300 € 0210 9900 BE R 2.3.2. Joint Agreement for the Improvement of Regional Narious sectors 99 99 10,000,000 € 0210 9900 BE R 2.3.2. Joint Agreement for the Improvement of Regional Narious sectors 99 99 10,000,000 € 0210 9900 BE R 2.3.2. Joint Agreement f	DE-SN-00-00167-1-2007-N	0210	0240	SN	ď		EU-Funds to promote competitiveness in Agriculture and forestry	Agriculture and forestry	20070101	20131231	17,000,000 €	up to 25% is co-financed
0210 9900 BB R 2.3.2. Joint Agreement of the regional economic structure private companies 99 6,500,000 € 0210 9900 BB R 2.3.2. Joint Agreement for the Improvement of Competences in various sectors 20000101 20131231 345,000 € 0210 9900 BB R 2.3.2. Add to the "ILC-The New Cerman Lander Industrial Investment Council Strictures III.C-The New Cerman Lander Industrial Investment Council Industrial Investment Council Strictures 99 99 383,300 € 0210 9900 BE R 2.3.2. Joint Agreement for the Improvement of Regional Various sectors 99 99 38,000,000 € 0210 9900 BE R 2.3.2. Joint Agreement for the Improvement of Regional Various sectors 99 99 10,000,000 € 0210 9900 BE R 2.3.2. Joint Agreement for the Improvement of Regional Various sectors 99 99 10,000,000 € 0210 9900 BW R 2.3.2. Development programme to support rural areas private companies 99 99 10,000,000 €	DE-TH-00-00200-1-2007-N	0210	0240	¥	ď		EU-Fund Leader+: Subsidy to investments	Forestry (and agriculture)	20000101	20061231	1,864,600 €	up to (partly paid to
0210 9900 BB R 2.3.2. Joint Agreement for the Improvement of Turbures Private companies 99 119,548,000 € 0210 9900 BB R 2.3.2. Co-flowancing of Curbures Various sectors 20000101 20131231 345,000 € 0210 9900 BB R 2.3.2. Aid to the "III.C-The New German Länder Investment Council" Industrial Investment Council" 99 99 383,000,000 € 0210 9900 BE R 2.3.2. Joint Agreement for the Improvement of Regional Various sectors 99 99 10,000,000 € 0210 9900 BE R 2.3.2. Joint Agreement for the Improvement of Regional Various sectors 99 99 10,000,000 € 0210 9900 BW R 2.3.2. Development programme to support rural areas private companies 99 99 10,000,000 €	DE-BB-00-00042-1-2007-N	0210	0066	BB	~	l	ture	private companies	66	66	6,500,000 €	
0210 9900 BB R 2.3.2. Improvement of connocing to EU-allowance (EFRE): Improvement of connocing to EU-allowance (EFRE): Improvement of connocing to EU-allowance (III.C-The New German Lânder Modernan Lânder Mode	DE-BB-00-00045-1-2007-N	0210	0066	BB	ď		Joint Agreement for the Improvement of Regional Economic Structures	private companies	66	66	119,548,000 €	
0210 9900 BB R 2.3.2. Aid to the "IILC-The New German Lânder Industrial Investment Council" IIILC-The New German Lânder Industrial Investment Council Investment Council Industrial Investment Council Investment	DE-BB-00-00046-1-2007-N	0210	0066	BB	<u>~</u>		Co-financing to EU-allowance (EFRE): Improvement of competences in various	various sectors	20000101	20131231	345,000 €	
0210 9900 BE R 2.3.2. Joint Agreement for the Improvement of Regional Various sectors 99 38,000,000 € 0210 9900 BE R 2.3.2. Joint Agreement for the Improvement of Regional Various sectors 99 10,000,000 € 0210 9900 BW R 2.3.2. Development programme to support rural areas private companies 99 10,000,000 €	DE-BB-00-00051-1-2007-N	0210	0066	BB	œ		Aid to the "IILC-The New German Länder Industrial Investment Council"	IILC-The New German Länder Industrial Investment Council	66	66	393,300 €	
0210 9900 BE R 2.3.2. Doint Agreement for the Improvement of Regional Various sectors 99 99 10,000,000 € 0210 9900 BW R 2.3.2. Development programme to support rural areas private companies 99 10,000,000 €	DE-BE-00-00040-1-2007-N	0210	0066	BE	ď		Joint Agreement for the Improvement of Regional Economic Strictures	various sectors	66	66	38,000,000 €	
0210 9900 BW R 2.3.2. Development programme to support rural areas private companies 99 10,000,000 €	DE-BE-00-00041-1-2007-N	0210	0066	BE	ď		Joint Agreement for the Improvement of Regional Economic Strictures	various sectors	66	66	10,000,000 €	thereof 50% by central government
	DE-BW-00-00060-1-2007-N	0210	0066	BW	ď		Development programme to support rural areas	private companies	66	66	10,000,000 €	

3 A 4 Both Felt Exposes programme by promoting the companies of the	ISN	SIC activit	ISIC activity codes	Gov unit Reg	Reg	Subsidy	Title of programme	Beneficiary	Start date*	End date*	Amount Lor	Note
27.0 99.00 BMY R 2.3.4.4 Efficiency programme to promote programme to programme to promote programme to promote programme to programme to promote programme to promote programme to promote programme to promote programme to programme to promote programme to promote programme to program		1	nrougn 2	3	4	rype 2	9	7	8	6		
670 (0.00) 980 (0.00) R 24.3.4. Right (Linicable in popularity of promote University and programmy of the state (Authority of Promote Companies) 700.00 (0.00) 200.00 (0.00) 0510 (0.00) 9800 (0.00) HR 2.3.4. Right (Linicable in popularity of the companies) 980 (0.00) 990 (0.00)		0210	0066	BW	<u>~</u>	2.3.4.4.	EFRE (European programme to promote regional economic structures)	private Unternehmen	20070101	20131231	2,000,000 €	
G710 9900 BM R. 23.4.4. Significant properties to protection that in easient 2007/10 700.00 100.0		0210	0066	BW	ď	2.3.4.4.		private Unternehmen	20070101	20131231	2,000,000 €	
Q210 9800 BF R 2.2.2 Physiquement by particulable reasonant accordance in reasonant plantage sectors 990 990 490 990 400,000.00 c Q210 9800 HB R 2.2.1 Right processed of the sectors accordance and the sectors in 150 Bernant 99 99 99 90,000.00 c Q210 9800 HB R 2.1.1 Improvement of the sectors accordance and the sectors in 150 Bernant 99 99 99 90,000.00 c Q210 9800 HB R 2.1.1 Improvement of the sectors accordance and the sectors accor		0210	0066	BW	~	2.3.4.4.	EFRE (European programme to promote regional economic structures)	private companies	20070101	20131231	10,000,000 €	
Q270 980 HB R 23.2 Improvement of regional compositioners and districts and accordance for the composition of the		0210	0066	ВУ	ď	2.3.2.	Programme to promote the economy in eastern Bavaria	private companies in eastern Bavaria	66	66	4,000,000 €	
Q270 980 HB R 2.1.1 Improvement of the pagend economic structure Maniabatherian Value FB 2.1.1 Improvement of the agend economic structure Maniabatherian Value FB 2.2.1 Improvement of the agend economic structure Maniabatherian Value FB 2.2.1 Improvement of the agend economic structure Value FB 2.2.1 Improvement of the agend economic structure Value FB 2.2.1 Improvement of the agend economic structure Value FB 2.2.1 Improvement of the agend economic structure Value FB 2.2.1 Improvement of the agend economic structure Value FB 2.2.1 Improvement of the agend economic structure Value sectors / EBC Between FB 2.2.1 Agency 02:10 9800 HE R 2.3.1 Improvement of the agend economic structure Value sectors / EBC Between FB 50.00 E FB 1.00.00 E CBC 02:10 9800 HE R 2.3.2 Improvement of structure Value sectors / EBC Between FB 50.00 E FB 1.00.00 E CBC 1.00.00 E <td></td> <td>0210</td> <td>0066</td> <td>HB HB</td> <td>ď</td> <td>2.3.2.</td> <td>Improvement of regional competitiveness and employment</td> <td>various sectors</td> <td>66</td> <td>66</td> <td>20,000,000 €</td> <td></td>		0210	0066	HB HB	ď	2.3.2.	Improvement of regional competitiveness and employment	various sectors	66	66	20,000,000 €	
0210 9800 HB R 2.1.1 Improvemental Regulations structure (Nations sections (EIS Between) 99 400.000 0210 9800 HB R 2.2.1. Improvemental Regulations structure (Nations sections (EIS Between) 99 99 99 0210 9800 HB R 2.2.1. Improvemental fire regional economic structure (Nations sections (EIS Between) 99 99 99 0210 9800 HB R 2.2.1. Improvemental fire regional economic structure (Nations sections (EIS Between) 99 99 99 90 0210 9800 HB R 2.1.1. (Sociotations) (Nations sections (EIS Between) 99 99 99 90		0210	0066	里	ď	2.1.1.	Improvement of the local economic structure	Various sectors / BIG	66	66	974,000 €	
Q210 9800 HB R 22.1 Improvement of the regional economic structure. Valuous sectors (IBS Berner) 99 470,300 G Q210 9800 HB R 2.1.3 Improvement of the regional economic structure. Valuous sectors (IBS Berner) 99 99 470,300 G Q210 9800 HB R 2.1.1 Improvement of the regional economic structure. Valuous sectors (IBS Berner) 99 99 4,000 G Q210 9800 HB R 2.1.1 Improvement of the regional economic structure. Valuous sectors (IBS Berner) 99 4,000 G Q210 9800 HB R 2.2.1 Individual conformation of sectors (IBS Berner) 99 1,000 G Q210 9800 HB R 2.2.2 Individual conformation of sectors (IBS Berner) 99 1,000 G Q210 9800 HB R 2.2.2 Individual conformation of sectors (IBS Berner) 300,000 G 1,000 G Q210 9800 HB R 2.2.2 Individual conformation (IBS Berner) 90 91,132 G		0210	0066	뮢	ď	2.1.1.	Improvement of the regional economic structure (Sonderprogramm Bremerhaven)	Various sectors / BIS Bremen	66	66	400,080 €	
Q210 9900 HB R 2.2.1 Riprovenented resployable doctorine structure Various sectors BIG Bernen 99 99 99 90		0210	0066	뛰	~	2.2.1.	Improvement of the regional economic structure (Sonderprogramm Bremerhaven)	Various sectors / BIS Bremen	66	66	470,920 €	
0210 9900 HB R 2.3.2 Information Exercisor (BIS Bremen 99 99 1,000.00 G 0210 9900 HB R 2.3.1. Information (Bispedie Incompanie) Representation (Bispedie Recompanies (Bispedie Recompanies) (Bispedie Reco		0210	0066	윈	2	2.2.1.	Improvement of the regional economic structure (Sonderprogramm Bramerhaven)	Various sectors / BIG Bremen	66	66	966,000 €	
Q210 9900 HB R 2.1.1. Improvement of the ingrand accordance structure (whole sectors (BIOS Benner) 99 99 1,029,000 G Q210 9900 HE R 2.3.2. Interreguli (European Program) various companies / sectors 200020101 99 1,000,000 G Q210 9900 HE R 2.3.2. Potentishment of compatences and improvement of various companies / sectors 20050101 99 1,000,000 G Q210 9900 HH R 2.3.2. A portion of exponsion of sectors of the		0210	0066	HB	~	2.3.2.	Improvement of the regional economic structure (Sonderprograms Remerhaven)	Various sectors / BIS Bremen	66	66	280,000 €	
Q210 9900 HE R 2.3.2. Internegiiii (European Program) various companies / sectors 20050101 99 60,000 G Q210 9900 HE R 2.3.2. Phonotonio de cononnie structures in rural areas various companies / sectors 20050101 99 1,000,000 G Q210 9900 HH R 2.3.2. Anto Insperiment of competences and improvement of the regional for companies / sectors 20050101 99 1,000,000 G Q210 9900 MY R 2.3.2. Anto Insperiment of competences and improvement of the regional social sectors 20070101 201736,400 900 Q210 9900 NW R 2.3.2. Anto Insperiment of competences and improvement of the regional social sectors 20070101 201736,400 900 Q210 9900 NW R 2.3.2. EFRE (European programment of promote various in various and statistics 20070101 201736,400 900 90 917,736,400 90 917,736,400 90 917,736,400 90 917,736,400 90 917,736,400 90<		0210	0066	HB H	~	2.1.1.	Improvement of the regional economic structure (Sonderprogramm Bramerhaven)	Various sectors / BIG Bremen	66	66	1,029,000 €	
Q210 9900 HE R 2.3.2 Percendion of economic structures in rural areas various companies / sectors 20000101 99 1,000,000 G Q210 9800 HE R 2.3.2 Development of competences and improvement. Various companies / sectors 20000101 99 1100,000 G Q210 9800 HH R 2.3.2 Add to the Suddenibe AG Companies in certain 20050101 99 110,00,000 G Q210 9800 NM R 2.3.2 Joint Agreement improvement of the regional various industries 20070101 20070101 99 11736,000 G Q210 9800 NW R 2.3.2 FFFE Elegable Depotations and structures public companies 20070101 20071011 2003137331 7,00,000 G Q210 9800 NW R 2.3.2 FFFE Elegable Depotations and structures public companies 20070101 2005137331 7,00,000 G Q210 9800 NW R 2.3.2 Co-framedian corporation of structures public companies 20070101		0210	0066	뽀	ď	2.3.2.	Interreg III (European Program)	various companies / sectors	20020322	66	9 000'09	Co-financed by EU
Q210 9800 HE R 2.3.2 And to the Sixterelte A G Companies in corpanies / sectors 20050101 99 100,000 G Q210 9800 HH R 2.3.2 And to the Sixterelte A G Companies in corpanies 20050101 99 17,36,400 C Q210 9800 MV R 2.3.2 Infrastructure in companies in corpus And to the Sixterelte A G Companies in corpus 99 91,736,400 C Q210 9800 NW R 2.3.2 Infrastructure in companies in corpus And to the sixterel accorpanie structures public companies 20070101 20131231 7479,000 G Q210 9800 NW R 2.3.2 Infrastructure in companies And to the sixterel companies 20070101 20131231 740,000 G Q210 9800 NW R 2.3.2 Infrastructure in provement of promate Various inclusives 2007010 20131231 730,000 G Q210 9800 NW R 2.3.2 Infrastructures Infrastructures 20000101 <		0210	0066	뿐	œ	2.3.2.		various companies / sectors	20050101	66	1,000,000 €	
0210 9900 HH R 2.3.2. Add befree ble AG Companies in certain 20050101 990 91,736,400 0210 9900 MV R 2.3.2. Joint Agreement Improvement of the regional exponsible statistics Joint Agreement and Agreement Improvement of the regional exponsible statistics 200000 990 91,736,400		0210	0066	뽀	œ	2.3.2.	ences and improvement	various companies / sectors	20050101	66	100,000 €	
Q210 9800 MV R 2.3.2. Application of the regional formation of the regional parameters of regional accountment of the regional accountment of accountment ac		0210	0066	Ŧ	œ	2.3.2.	Aid to the Süderelbe AG	Companies in certain	20050101	66	80,000€	
0210 9900 NW R 2.3.2. Improvement of response functures public companies 20070101 20131231 479 000 E 0210 9900 NW R 2.3.2. EFRE European programme to promote structures various industries 20000101 20131231 7,000 000 E 0210 9900 NW R 2.3.2. EFRE European programme to promote structures various industries 20000101 20051231 7,000 000 E 0210 9900 NW R 2.3.2. EFRE (European programme to promote structures) various industries 20000101 20051231 7,000 000 E 0210 9900 RP R 2.3.2. Orientancing of EL-Funds private companies 99 7,000 000 E 0210 9900 RP R 2.3.2. Joint Agreement for the Improvement of Regional public companies in various 99 7,723 90 0210 9900 SH R 2.3.2. Joint Agreement for the Improvement of Regional Public companies in various 99 7,723 90 0210 9900 SH R 2.3.2. Joint Agreement for the Improvement of Regional Public compa		0210	0066	M	œ	2.3.2.	Joint Agreement: Improvement of the regional	various industries	66	66	91,736,400 €	
0210 9900 NW R 2.3.2. EPRE Electroperan programme to promote various industries 20070101 20131231 7,000,000 € 0210 9900 NW R 2.3.2. EFRE (European programme to promote with the European programme to the Improvement of Regional Promote with the European Programme to the Improvement of Regional Promote with the European Programme Transfers 999 7,523,900 € 0210 9900 RP R 2.3.2. Joint Agreement for the Improvement of Regional Programme Status with the European Stat		0210	0066	Z	ď	2.3.2.	Improvement of regional economic structures	public companies	20070101	20131231	479,000 €	
0210 9800 NW R 2.3.2. EFRE (European programme to promote regional broadcame) various industries 2000101 20061231 13,800,000 € 0210 9800 NW R 2.3.2. Erelizated economic structures to programme to promote programme to promote programme to program to prog		0210	0066	N N	ď	2.3.2.	EFRE (European programme to promote regional economic structures)	various industries	20070101	20131231	7,000,000 €	
0210 9900 NW R 2.3.2. Effe Elevopean programme to promote various inclusions private companies 20000101 20051231 340,000 € 0210 9900 RP R 2.3.2. Co-financing of EU-Funds private companies 99 99 7,823,800 € 0210 9900 RP R 2.3.2. Joint Agreement Improvement of economic private companies 99 99 7,823,800 € 0210 9900 RP R 2.3.2. Co-financing of EU-Funds private companies 99 99 17,321,600 € 0210 9900 SH R 2.3.2. Co-financing of EU-Funds private companies in various 99 20081231 1,100,000 € 0210 9900 SH R 2.3.2. Loint Agreement for the Improvement of Regional Punds Parious 20081231 1,100,000 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - rowestments private companies / various 20000101 20061231 364,700 € 0210 <td>-</td> <td>0210</td> <td>0066</td> <td>Š</td> <td>ď</td> <td>2.3.2.</td> <td>EFRE (European programme to promote regional economic structures)</td> <td>various industries</td> <td>20000101</td> <td>20061231</td> <td>13,600,000 €</td> <td></td>	-	0210	0066	Š	ď	2.3.2.	EFRE (European programme to promote regional economic structures)	various industries	20000101	20061231	13,600,000 €	
0210 9900 RP R 2.3.2. Co-financing of EU-Funds private companies 99 99 7,923,900 € 0210 9900 RP R 2.3.2. Joint Agreement Improvement of economic private companies 99 99 7,923,900 € 0210 9900 RP R 2.3.2. Co-financing of LEADER+ various industries / sectors 99 99 17,321,600 € 0210 9900 RP R 2.3.2. Co-financing of LEADER+ various industries 99 20081231 1,100,000 € 0210 9900 SH R 2.3.2. Joint Agreement for the Improvement of Regional Justicus industries 99 20081231 1,100,000 € 0210 9900 SL R 2.3.2. Joint Agreement for the Improvement of Regional Justicus Scale 99 2000101 20081231 1,100,000 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - Investments private companies / various 20000101 20061231 3,841,200 € 021		0210	0066	N N	ď	2.3.2.	EFRE (European programme to promote regional economic structures)	various industries	20000101	20051231	340,000 €	
0210 9900 RP R 2.3.2. Joint Agreement. Improvement of economic structures private companies 99 99 7,323,900 € 0210 9900 RP R 2.3.2. Zo-financing of LEADER+ various industries / sectors 99 99 17,321,600 € 0210 9900 RP R 2.3.2. Co-financing of LEADER+ various industries / sectors 99 20081231 1,100,000 € 0210 9900 SH R 2.3.2. Loint Agreement for the Improvement of Regional Public companies in various 99 20081231 1,100,000 € 0210 9900 SH R 2.3.2. Loint Agreement for the Improvement of Regional Various industries 20000101 20081231 1,010,000 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - Investments Invitate companies / various 20000101 20081231 1,0416,700 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - Investments Invitate companies / various 20000101 20131231 3,41,200 € 0210 9900 SL R <td></td> <td>0210</td> <td>0066</td> <td>RP</td> <td>œ</td> <td>2.3.2.</td> <td>Co-financing of EU-Funds</td> <td>private companies</td> <td>66</td> <td>66</td> <td>2,000,000 €</td> <td></td>		0210	0066	RP	œ	2.3.2.	Co-financing of EU-Funds	private companies	66	66	2,000,000 €	
0210 9900 RP R 2.3.2. Co-financing of EU-Funds private companies 99 99 17,321,600 € 0210 9900 RP R 2.3.2. Co-financing of LEADER+ various industries / sectors 99 102,000 € 0210 9900 SH R 2.3.2. Joint Agreement for the Improvement of Regional public companies in various industries 99 20081231 1,100,000 € 0210 9900 SH R 2.3.2. Joint Agreement for the Improvement of Regional various industries 20000101 20061231 1,100,000 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - continuous payments industries 20000101 20061231 10,416,700 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - continuous payments industries 20000101 20061231 3,41,200 € 0210 9900 SL R 2.3.2. Co-financing of EU-funds - Territorial various industries 20000101 200601231 3,600,000 € 0210 9900 SN<		0210	0066	RP	œ	2.3.2.	Joint Agreement: Improvement of economic etructures	private companies	66	66	7,923,900 €	
0210 9900 RP R 2.3.2. Co-financing of LEADER+ various industries / sectors 99 99 102,000 € 0210 9900 SH R 2.3.2. Joint Agreement for the Improvement of Regional public companies in various 99 20081231 1,100,000 € 0210 9900 SH R 2.3.2. Joint Agreement for the Improvement of Regional Various industries 99 20081231 1,100,000 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - Investments Invitate companies / various 20000101 20061231 634,700 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - Investments Invitate companies / various 2000101 20061231 3,41,200 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - Investments private companies 200500131 20050028 99 2,500,000 € 0210 9900 SN R 2.3.4. Integrated programme "Regional Growth" private companies 200500131 99 <td></td> <td>0210</td> <td>0066</td> <td>RP</td> <td>ď</td> <td>2.3.2.</td> <td>Co-financing of EU-Funds</td> <td>private companies</td> <td>66</td> <td>66</td> <td>17,321,600 €</td> <td></td>		0210	0066	RP	ď	2.3.2.	Co-financing of EU-Funds	private companies	66	66	17,321,600 €	
0210 9900 SH R 2.3.2. Lount Agreement for the Improvement of Regional Public companies in various 99 20081231 1,100,000 € 0210 9900 SH R 2.3.2. Co-financing to EU-funds - continuous payments private companies / various industries 99 20081231 10,416,700 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - Investments industries private companies / various payments private companies / various / various payments / various / variou		0210	0066	RP	2	2.3.2.	Co-financing of LEADER+	various industries / sectors	66	66	102,000 €	
0210 9900 SH R 2.3.2. Joint Agreement for the Improvement of Regional Various industries 990 20081231 10,416,700 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - continuous payments private companies / various industries 20000101 20061231 634,700 € 0210 9900 SL R 2.3.2. Co-financing to EU-funds - Investments industries private companies / various industries 20070101 20061231 3,841,200 € 0210 9900 SL R 2.3.2. Co-financing of EU-funds - Territorial various industries 20070101 20131231 200,000 € 0210 9900 SN R 2.3.4. Integrated programme "Regional Growth" private companies 20060131 99 2,500,000 € 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional Growth" private companies 20060131 99 1,000,000 € 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional Growth" private companies 20		0210	0066	SH	2	2.3.2.	Joint Agreement for the Improvement of Regional Foonomic Structures	public companies in various	66	20081231	1,100,000 €	up to 50% is co-financed
0210 9900 SL R 2.3.2. Co-financing to EU-funds - continuous payments private companies / various 20000101 20061231 0210 9900 SL R 2.3.2. Co-financing to EU-funds - Investments industries 20000101 20061231 0210 9900 SL R 2.3.4. Integrated programme "Regional Growth" private companies 20070101 20131231 0210 9900 SN R 2.3.4. Integrated programme "Regional Growth" private companies 20060028 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional Growth" private companies 20060031 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060031 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060031 99		0210	0066	SH	ď	2.3.2.	Joint Agreement for the Improvement of Regional Economic Structures	various industries	66	20081231	10,416,700 €	up to 50% is co-financed
0210 9900 SL R 2.3.2. Co-financing to EU-Funds - Investments private companies / various 20000101 20061231 0210 9900 SL R 2.3.2. Co-financing of EU-Funds - Territorial various industries 20070101 20131231 0210 9900 SN R 2.3.4. Integrated programme "Regional Growth" private companies 20050928 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional Growth" private companies 20050928 99 0210 9900 SN R 2.1.3. Integrated programme "Regional Growth" private companies 20050928 99 0210 9900 SN R 2.1.3. Integrated programme "Regional Growth" private companies 20050028 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060131 99		0210	0066	S	<u>د</u>	2.3.2.		private companies / various industries	20000101	20061231	634,700 €	
0210 9900 SL R 2.3.2. Co-financing of EU-Funds - Territorial Various industries 20070101 20131231 0210 9900 SN R 2.3.4. Integrated programme "Regional Growth" private companies 20060928 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional Growth" private companies 20060131 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional Growth" private companies 20060131 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060131 99		0210	0066	SF	œ	2.3.2.	Co-financing to EU-funds - Investments	private companies / various industries	20000101	20061231	3,841,200 €	
0210 9900 SN R 2.3.4. Integrated programme "Regional Growth" private companies 20060928 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional Growth" private companies 20060931 99 0210 9900 SN R 2.1.3. Integrated programme "Regional Growth" private companies 20060928 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 200600131 99	DE-SL-00-00148-1-2007-N	0210	0066	S	ď	2.3.2.	Co-financing of EU-Funds - Territorial cooperation within the EU	various industries	20070101	20131231	200,000 €	
0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional oranges sectors 20060131 99 0210 9900 SN R 2.1.3. Integrated programme "Regional Growth" private companies 20050928 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060131 99		0210	0066	NS	œ	2.3.4.	Integrated programme "Regional Growth"	private companies	20050928	66	3,000,000 €	
0210 9900 SN R 2.1.3. Integrated programme "Regional Growth" private companies 20050928 99 0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060131 99		0210	0066	NS	ď	2.3.2.	agreement for the improvement of Regional omic Structures		20060131	66	2,500,000 €	
0210 9900 SN R 2.3.2. Joint agreement for the improvement of Regional private companies 20060131 99 Economic Structures		0210	0066	NS	ď	2.1.3.	Integrated programme "Regional Growth"	private companies	20050928	66	1,000,000 €	
		0210	0066	SN	œ	2.3.2.	Joint agreement for the improvement of Regional Economic Structures	private companies	20060131	66	161,431,000 €	

ISN	ISIC activ	ISIC activity codes	Gov unit Reg	Reg	Subsidy	Title of programme	Beneficiary	Start date*	End date*	Amount Lor	Note
0	-	2	3	4	5	6	7	8	6	10 (in EUR) 1	12
)E-SN-00-00158-1-2007-N	0210	0066	NS	ď	2.3.2.	Joint agreement for the improvement of Regional private companies Economic Structures	private companies	20060131	66	30,000,000 €	
E-SN-00-00159-1-2007-N	0210	0066	NS	œ	2.3.2.	EFRE (European programme to promote regional economic structures)	various sectors	20070101	20131231	381,000 €	
)E-SN-00-00160-1-2007-N	0210	0066	NS	œ	4.1 4-4.	EFRE (European programme to promote regional economic structures)	R&D in various sectors	20070101	20131231	9,142,900 €	
0E-SN-00-00161-1-2007-N	0210	0066	NS	œ	4.1 4-4.	EFRE (European programme to promote regional economic structures)	various sectors	20070101	20131231	9,066,700 €	
)E-SN-00-00162-1-2007-N	0210	0066	NS	œ	4.1 4-4.	EFRE (European programme to promote regional economic structures)	various sectors	20070101	20131231	1,485,700 €	
)E-SN-00-00163-1-2007-N	0210	0066	NS	œ	4.1 4-4.	EFRE (European programme to promote regional economic structures)	various sectors	20070101	20131231	190,500 €	
)E-SN-00-00164-1-2007-N	0210	0066	NS	ď	4.1 4-4.	regional economic structures)	various sectors	20070101	20131231	761,900 €	
)E-SN-00-00165-1-2007-N	0210	0066	NS	œ	2.3.2.	Aid for ongoing purposes to private owned companies	The new German Länder industrial investment council	66	66	704,900 €	
)E-ST-00-00170-1-2007-N	0210	0066	ST	ď	2.3.2.	Joint Agreement to promote the economic structure	various industries	66	66	23,936,000	up to 50% is co-financed
)E-ST-00-00171-1-2007-N	0210	0066	ST	œ	2.3.2.	EFRE (European programme to promote regional economic structures)	various industries	66	66	3,000,000	
)E-ST-00-00172-1-2007-N	0210	0066	ST	œ	2.3.2.	EFRE (European programme to promote regional economic structures)	various industries	66	66	120,360,000	
)E-ST-00-00173-1-2007-N	0210	0066	ST	œ	2.3.2.	Co-financing of various EU-Programmes	various industries	66	66	2,000,000	
)E-TH-00-00192-1-2007-N	0210	0066	Ŧ	œ	2.3.2.	Joint agreement for the improvement of Regional private companies Economic Structures	private companies	19691006	66	2,000,000 €	
)E-TH-00-00193-1-2007-N	0210	0066	F	œ	2.3.2.	Joint agreement for the improvement of Regional private companies Economic Structures	private companies	19691006	66	2,000,000 €	
)E-00-00-00010-1-2007-N	0210	8299	ပ	œ	2.3.2.	Joint Agreement for the Improvement of Regional Commercial investments Economic Structures	Commercial investments	19690101	66	509,500,000 €	Joint aid Central Gov
0E-00-00-00013-1-2007-N	0510	9329	O	ď	2.3.3.1.	Aid to Investment in East-Germany ("Investitionszulagengesetz 1999"	Investment in Equipment	19990101	31122004	380,000,000€	Joint aid Central Gov Länder
)E-00-00-00022-1-2007-N	0510	9329	ပ	ď	2.3.3.1.	Aid to Investment in East-Germany ("Investitionszulagengesetz 2005"	Investment in Equipment	20050101	20063112	438,000,000 €	Joint aid Central Gov Länder
)E-00-00-00023-1-2007-N	0510	9329	ပ	ď	2.3.3.1.	Aid to Immovable Investment in East-Germany ("Investitionszulagengesetz 1999"	corporate buildings	19990101	31122004	67,000,000 €	Joint aid Central Gov Länder
DE-00-00-00024-1-2007-N	0510	9329	ပ	ď	2.3.3.1.	Aid to Immovable Investment in East-Germany ("Investitionszulagengesetz 2005"	corporate buildings	20050101	20063112	77,000,000 €	Joint aid Central Gov Länder
)E-ST-00-00181-1-2007-N	0810	6680	ST	œ	2.3.2.	EFRE (European programme to promote regional economic structures)	Mining industry	66	66	2,002,000	
)E-00-00-00011-1-2007-N	1010	3320	ပ	œ	4.5.	Aid to export sales of eastern German products	Exporting SME in East- Germany	66	66	1,700,000 €	de minimis state aid
0E-NW-00-00128-1-2007-N	7020	7020	ΝN	œ	4.1 - 4.4	Regional economic development scheme	public enterprises in the industrial economy	66	66	1,300,000 €	
)E-00-00-00005-1-2007-N	7210	7210	ပ	ď	4.4.	Subsidy to innovative sources of growth (INNO-WATT)	medium-sized businesses	66	20081231	44,000,000 €	
DE-NW-00-00129-1-2007-N	7310	7490	ΜN	ď	4.1 - 4.4	Earmarked financial contributions for economic development in NRW	Business development agency NRW	66	66	€,500,000 €	
DE-NW-00-00128-1-2007-N	8522	8522	MN	ď	4.1 - 4.4	Regional economic development scheme	public enterprises in the industrial economy	66		99 see DE-NW-00- 00128-1-2007-N	
							•	* "99": not available	able		

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10,799,681,300 €	180	8,452,413,600 €	108	2,347,267,700 €	72
Total Volume	No. Subs.	Volume non-regional	No. non-regional	Volume regional	No. regional

Annex 3: Example of the GSI notification annex

Product(s):	of the GSI notification annex fishing products
• •	Institute products
DE-00-00-00001-1-2007-N	
	Product codes: CPC 04111-04120; ISIC 0311-0322
Authority:	Federal Ministry for Food, Agriculture and Consumer Protection
Purpose:	To replace and to modernise old ships with the intention to improve the fishing industry structure.
Title of the programme:	Loan provision in the fishing sector
	Darlehen für die Kutterfischerei
To whom and how the subsidy is provided:	Low-interest government loans are used to help young fishermen finance fishing equipment.
Duration of the subsidy:	In 2007, new guidelines for the period 2008-13 will come into force.
Amount of the subsidy:	In 2006, loans worth € 500 000 were assigned.
Product(s):	fishing products
DE-00-00-00002-1-2007-N	
DE 00 00 0000E 1 2007 11	Product codes: CPC 04111-04120; 04210-04930; ISIC 0311-0322
	- 10ddct codes.
Authority	Federal Ministry for Food, Agriculture and Consumer Protection
Purpose:	To replace and to modernise old ships with the intention to improve the fishing industry structure.
Title of the programme:	Improvement of the fishing industry structure
	Strukturmaßnahmen für die Seefischerei
To whom and how the subsidy is provided:	Investment aid is used to help young fishermen finance fishing equipment.
Duration of the subsidy:	In 2007, new guidelines for the period 2008-13 will come into force.
Amount of the subsidy:	In 2006, a total amount of €236 000 was assigned.
Product(s):	Agricultural alcohol
DE-00-00-00003-1-2007-N	
	Product codes: CPC 34131-34170; ISIC 2021
Authority	Federal Ministry of Finance
Purpose:	To guarantee sales of agricultural alcohol and to guarantee the respective income of farms, connected to a distillery .

Title of the programme:	Government aid to the "Bundesmonopolverwaltung"
	Zuschüsse an die Bundesmonopolverwaltung für Branntwein
To whom and how the subsidy is provided:	The subsidy is used to support the "Bundesmonopolverwaltung für Branntwein". This institution guarantees a minimum price level for agricultural alcohol in Germany.
Duration of the subsidy:	This programme started in 1976 and—in its current form—is intended to end in 2010.
Amount of the subsidy:	In 2006, a total amount of € 86 million was paid.
Product(s):	German hard coal
DE-00-00-00004-1-2007-N	
	Product codes: CPC 11010-11030; 14100; 17200; ISIC 0510
Authority	Federal Ministry of Economics and Technology
Purpose:	To enable domestic producers of hard coal to compete in the domestic market for electricity production as well as in the steel industry. Furthermore, domestic producers shall be compensated for adjustments in production capacity.
Title of the programme:	Output linked subsidy for hard coal that is used in electricity production or in the steel industry or to compensate adjustments in productions capacity Zuschüsse für den Absatz deutscher Steinkohle zur Verstromung und an die Stahlindustrie sowie zum Ausgleich infolge von Kapazitätsanpassungen
To whom and how the subsidy is provided:	Per tonne subsidies are granted to producers. The capital granted will be awarded at the end of the year the subsidy is intended for. No limit exists concerning the amount of individual subsidy payments.
Duration of the subsidy:	In its current form, the programme started on 22 December 2005 and is intended to be in force until 2018.
Amount of the subsidy:	A total amount of € 1.65 billion was spent in 2006.
Product(s):	Vessels from German shipyards
DE-00-00-00006-1-2007-N	
	Product codes: CPC 49311-49390
Authority	Federal Ministry of Economics and Technology
Purpose:	To support German shipyards sustaining in international competition. The programme has been replaced by the "CIRR-Zinsausgleichsprogramm".
Title of the programme:	Interest allowances intended to finance orders at German shipyards
	Zinszuschüsse zur Finanzierung von Aufträgen an die deutschen Schiffswerften
To whom and how the subsidy is provided:	German shipyards are beneficiaries of this subsidy. The subsidy is used to reduce interest rates for loans offered to customers
Duration of the subsidy:	According to the Federal Subsidy Report, the start date could not be identified. Since 15. April 2002, only existing liabilities are being fulfilled.

Product(s):	Vessels from German shipyards
DE-00-00-00007-1-2007-N	
	Product codes: CPC 49311-49390; ISIC 3011
Authority	Federal Ministry of Economics and Technology
Purpose:	This subsidy has been implemented as a reaction to a WTO-trial against Korea. It's purpose is the protection of the German shipyard industry against price dumping.
Title of the programme:	Competition aid to the German shipyard industry
	Wettbewerbshilfen für deutsche Schiffswerften
To whom and how the subsidy is provided:	Capital grant to shipyards for the construction of new vessels
Duration of the subsidy:	The programme started on 27 June 2002 and was granted until 31 March 2005 for vessels delivered within a period of 3 years, starting in 2005.
Amount of the subsidy:	The total amount of the programme is € 22.4 million.
Product(s):	Vessels from German shipyards
DE-00-00-00008-1-2007-N	
	Product codes: CPC 49311-49390; ISIC 3011
Authority	Federal Ministry of Economics and Technology
Purpose:	To promote innovations in shipbuilding technology and to minimise financial risks companies are exposed to when undertaking applied research.
Title of the programme:	"Innovation aid" to the German shipyard industry
	Innovationsbeihilfen zugunsten der deutschen Werftindustrie
To whom and how the subsidy is provided:	The subsidy is provided to shipyards when undertaking applied research and innovation. A maximum of 20% of the innovation costs are being refunded.
Duration of the subsidy:	The programme started on 27 November 2003 and is limited until the end of 2008.
Amount of the subsidy:	In 2006, a total amount of € 9.5 million was assigned.
Product(s):	Airplanes produced by Airbus
DE-00-00-00009-1-2007-N	

Purpose:	To sustain distribution conditions enabling Airbus to compete in international competition.					
Title of the programme:	government aid to airbus					
	Finanzierungshilfen für den Absatz von zivilen Flugzeugen inklusive Triebwerken					
To whom and how the subsidy is provided:	The subsidy is provided to Airbus and is intended to reduce financing costs (lowering the interest rate for buyers of Airbus planes.					
Duration of the subsidy:	The programme started in 1986, no end date is indicated yet.					
Amount of the subsidy:	In 2006, a total amount of € 4.5 million was paid to Airbus.					
Product(s):	Joint Agreement for the Improvement of Regional Economic Structures					
	Product codes: CPC 11010—89420 ISIC 0510—8299					
Authority	Federal Ministry of Economics and Technology					
Purpose:	To improve regional economic structures.					
Title of the programme:	Joint agreement for the improvement of regional economic structures					
	Gemeinschaftsaufgabe "Verbesserung der regionalen Wirtschaftsstruktur"					
To whom and how the subsidy is provided:	The subsidy is intended for industrial investments as well as for non-commercial investments by federal states.					
Duration of the subsidy:	The programme started in 1969, no end date is indicated yet.					
Amount of the subsidy:	2006: Total amount € 509.5 million; of which 50% were financed from the federal budget.					
Product(s):	Products from mining					
	Product codes: CPC 11010-11040; ISIC 0510					
Authority	Federal Ministry of Economics and Technology					
Purpose:	To compensate special working conditions in the mining industry.					
Title of the programme:	Premium to miners, financed by earnings from income tax					
	Gewährung von Bergmannsprämien an alle Arbeitnehmer im Bergbau, die unter Tage beschäftigt werden, aus Mitteln des Lohnsteueraufkommens					
To whom and how the subsidy is provided:	The subsidy is provided to companies in the mining sector as capital grant according to daily full sunderground.					
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Duration of the subsidy:	The subsidy started in 1956 and is scheduled to expire by the end of 2007.				
Amount of the subsidy:	In 2006 a total amount of € 21 million was assigned.				
Product(s):	Products from energy intensive industry				
	Product codes: CPC 11010-49942; ISIC 1010-3290				
Authority	Federal Ministry of Economics and Technology				
Purpose:	To avoid distortions in international competition for companies in energy intensive industries due to hig energy related levies.				
Title of the programme:	Exceptional energy tax reductions				
	Spitzenlastausgleich				
To whom and how the subsidy is provided:	The subsidy is provided to energy intensive companies. If energy related levies due to electricity taxes and energy taxes on heating material exceed the reduction of contributions to pension funds, compensations will be paid.				
Duration of the subsidy:	The subsidy started in 1999, no end date is specified yet.				
Amount of the subsidy:	In 2006, a total amount of € 240 million was assigned.				
Product(s):	Products from energy intensive industry				
	Product codes: CPC 11010-49942; ISIC 1010-3290				
Authority	Federal Ministry of Economics and Technology				
Purpose:	To avoid distortions in international competition for companies in energy intensive industries due to high energy related levies.				
Title of the programme:	Exceptional electricity tax reductions				
	Spitzenlastausgleich				
To whom and how the subsidy is provided:	The subsidy is provided to electricity intensive companies. If energy related levies due to electricity taxes exceed the reduction of contributions to pension funds, compensations will be paid.				
Duration of the subsidy:	The subsidy started in 1999, no end date is specified yet.				
Amount of the subsidy:	In 2006, a total amount of € 1.7 billion was assigned.				
	Products from electricity intensive industry				
Product(s):	Products from electricity intensive industry				

Authority	Federal Ministry of Economics and Technology				
Purpose:	To sustain and improve international competitiveness of energy intensive industries.				
Title of the programme:	Electricity tax reduction to certain processes				
	Stromsteuerbegünstigung für bestimmte Prozesse und Verfahren				
To whom and how the subsidy is provided:	Tax exemption for electricity consumption related to certain industrial processes on the basis of Art. 2 Abs. 4b of EU guidelines 2003/96/EG.				
Duration of the subsidy:	The subsidy started in 2006, no end date is specified yet.				
Amount of the subsidy:	In 2006, a total amount of € 16 million was assigned.				
Product(s):	Products from energy intensive industry				
	Product codes: CPC 11010-49942; ISIC 1010-3290				
Authority	Federal Ministry of Economics and Technology				
Purpose:	To sustain and improve international competitiveness of energy intensive industries.				
Title of the programme:	Energy tax reduction to certain processes				
	Energiesteuerbegünstigung für bestimmte Prozesse und Verfahren				
To whom and how the subsidy is provided:	Tax exemption for energy consumption related to certain industrial processes on the basis of Art. 2 Abs 4b of EU guidelines 2003/96/EG.				
Duration of the subsidy:	In its current form, the programme is in force since 27 October 2003. No end date is specified yet.				
Amount of the subsidy:	In 2006, a total amount of € 117 million was assigned.				
Product(s):	Products from East Germany				
	Product codes: CPC 11010-89420; ISIC 0510-9329				
Authority	Federal Ministry of Transport, Building and Urban Affairs				
Purpose:	To promote investments in East Germany, especially in small and medium-sized businesses.				
Title of the programme:	Aid to investments in East Germany				
	Investitionszulage für Ausrüstungsinvestitionen				

To whom and how the subsidy is provided:	The subsidy is provided to manufacturing companies, certain manufacturing-related services, trade and crafts business. Especially small and medium-sized businesses are recipients of capital grants. According to the Federal Subsidy Report, there is no information provided about how the subsidy is allocated.					
Duration of the subsidy:	In its current form, the programme started in 1999. The programmes were replaced by the "Investitionszulagengesetz 2005" by the end of 2004.					
Amount of the subsidy:	A total amount of € 380 million was assigned in 2006.					
Product(s):	Products from East Germany					
	Product codes: CPC 11010-89420; ISIC 0510-9329					
Authority	Federal Ministry of Transport, Building and Urban Affairs					
Purpose:	To promote businesses in East Germany, especially small and medium-sized businesses.					
Title of the programme:	Aid to investment in East Germany					
	Investitionszulage für Ausrüstungsinvestitionen					
To whom and how the subsidy is provided:	The subsidy is provided to manufacturing companies and manufacturing-related services as well as small and medium-sized businesses. According to the Federal Subsidy Report, there is no information provided about how the subsidy is allocated.					
Duration of the subsidy:	In its current form, the programme started in 2005 and will be replaced by the "Investitionszulagengesetz" by the end of 2006.					
Amount of the subsidy:	In 2006, a total amount of € 438 million was assigned.					
Product(s):	Products from East Germany					
	Product codes: CPC 11010-89420; ISIC 0510-9329					
Authority	Federal Ministry of Transport, Building and Urban Affairs					
Purpose:	To promote new, industrial used buildings in East Germany.					
Title of the programme:	Aid to immovable investment in East Germany					
	Investitionszulage für betriebliche Gebäudeneubauten in den neuen Ländern und in Berlin					
To whom and how the subsidy is provided:	The subsidy is provided to manufacturing companies, certain manufacturing-related services, trade and crafts business. According to the Federal Subsidy Report, there is no information provided about how the subsidy is allocated.					
Duration of the subsidy:	In its current form, the programme started by the end of 2002. The programme was replaced by the "Investitionszulagengesetz" by the end of 2004.					
Amount of the subsidy:	In 2006, a total amount of €67 million was assigned.					

Product(s):	Products from East Germany				
	Product codes: CPC 11010-89420; ISIC 0510-9329				
Authority	Federal Ministry of Transport, Building and Urban Affairs				
Purpose:	To promote new, industrial used buildings in East Germany.				
Title of the programme:	Aid to immovable investment in East Germany.				
	Investitionszulage für betriebliche Gebäudeneubauten in den neuen Ländern und in Berlin				
To whom and how the subsidy is provided:	The subsidy is provided to manufacturing companies, certain manufacturing-related services, trade and crafts business. According to the Federal Subsidy Report, there is no information provided about how the subsidy is allocated.				
Duration of the subsidy:	In its current form, the programme started in 2005 and was replaced by the "Investitionszulagengesetz" by the end of 2006.				
Amount of the subsidy:	In 2006, a total amount of € 77 million was assigned.				
Product(s):	Products from East Germany				
	Product codes: CPC 11010-89420; ISIC 7210				
Authority	Federal Ministry of Economics and Technology				
Purpose:	To promote sustainable growth in East Germany. Small and medium-sized businesses as well as R&D with high risk are being subsidized.				
Title of the programme:	Subsidy to innovative sources of growth (INNO-WATT)				
	Förderung innovativer Wachstumsträger (INNO-WATT)				
To whom and how the subsidy is provided:	The subsidy is provided to businesses who are conducting R&D. 40–45% of the corresponding R&D costs are being refunded.				
Duration of the subsidy:	No start date was indicated in the Federal Subsidy Report. The programme is scheduled to end by the end of 2008.				
Amount of the subsidy:	In 2006, a total amount of € 44 million was spent.				
Product(s):	Products from East Germany				
	Product codes: CPC 11010-89420; ISIC 1010-3320				
Authority	Federal Ministry of Economics and Technology				
Purpose:	To increase competitiveness of east-German products in international competition.				

Title of the programme: Aid to export sales of eastern German products Förderung des Absatzes ostdeutscher Produkte To whom and how the The subsidy is provided to small and medium size businesses located in East Germany when entering subsidy is provided: foreign markets in form of specialised consulting as well as establishing contacts to potential business partners. No start date was indicated in the Federal Subsidy Report. No end date is specified yet. Duration of the subsidy: Amount of the subsidy: In 2006, a total amount of € 1.7 million was spent. Product(s): **Electricity and Heat** Authority Federal Ministry of Finance Purpose: To avoid double taxation for energy producing companies and to promote highly efficient facilities producing combined heat and power. Tax reduction on combined heat and power Title of the programme: Steuerbegünstigung für die Stromerzeugung und die gekoppelte Erzeugung von Kraft und Wärme To whom and how the Total tax relief for energy commodities used to produce electricity in facilities with more than 2 MW or alternatively which are used in combined heat and power facilities. subsidy is provided: Duration of the subsidy: The subsidy replaced a former regulation on 1 August 2006. No end date is specified yet. Amount of the subsidy: In 2006, a total amount of € 1 329 million was spent. Product(s): Electricity Authority Federal Ministry of Finance To promote the construction of water craft facilities Purpose: Title of the programme: Tax reduction to operators of water craft installations Ermäßigung der Einkommen- und Körperschaftssteuer, die auf den Gewinn aus den steuerbegünstigten Wasserkraftanlagen entfällt. The subsidy is provided to operators of water craft facilities in form of a tax reduction by half, starting To whom and how the subsidy is provided: from initial operation for 20 years. Duration of the subsidy: The programme started on 26 October 1944 and is scheduled to run out by the end of 2010.

Amount of the subsidy:	In 2006, a total amount of € 1 million was spent.				
Product(s):	Electricity				
Authority	Federal Ministry for the Environment, Nature Conservation and Nuclear Safety				
Purpose:	To promote construction of wind power plants and to provide performance data for scientific research				
Title of the programme:	250 MW wind programme				
	250 MW Wind Programme				
To whom and how the subsidy is provided:	The subsidy is provided to wind energy producers for a period of 10 years. An allowance of up to 4.09 eurocents is paid per kWh on top of the market price, not exceeding 25% of the maximum amount. Alternatively, an investment grant of € 46 020 can be obtained. Beneficiaries are obliged to take part in a scientific evaluation programme.				
Duration of the subsidy:	In its previous version (100 MW wind programme), the programme started in 1989 and is scheduled to end in 2007.				
Amount of the subsidy:	In 2006, a total amount of € 163 000 was spent.				
Product(s):	Alcohol				
Authority	Federal Ministry of Finance				
Purpose:	To protect small distilleries (a maximum annual output of 4 hl).				
Title of the programme:	Tax reduction to small liquor distilleries				
	Steuerermäßigung für Brennereien bis 4 hl A und für Stoffbesitzer.				
To whom and how the subsidy is provided:	The subsidy is provided to small distilleries (see above) in the form of a tax reduction.				
Duration of the subsidy:	In its current form, the programme started in 1993, no end date is specified yet.				
Amount of the subsidy:	In 2006, tax reductions amounting to € 6 million were granted.				
Product(s):	Biofuel				
Authority	Federal Ministry of Finance				

Purpose:	To promote Biofuel.					
Title of the programme:	Tax reduction to biofuel					
	Steuerbegünstigung für Biokraft- und Bioheizstoffe					
To whom and how the subsidy is provided:	Consumption tax on biofuel is being reduced to compensate companies for an imposed minimum quota					
Duration of the subsidy:	The subsidy replaced a former regulation on 1 August 2006. The programme is scheduled to end in 2015.					
Amount of the subsidy:	In 2006, tax reductions amounting to € 2 144 million were granted.					
Product(s):	Biofuel					
Authority	Federal Ministry of Finance					
Purpose:	To promote pilot projects with the intention to generate innovative technical know-how.					
Title of the programme:	Tax reduction for pilot projects					
	Steuerbegünstigung für Pilotprojekte					
To whom and how the subsidy is provided:	Tax reductions on biofuels as well as on energy input factors for pilot projects can be granted.					
Duration of the subsidy:	The programme started in 1953, no end date is specified yet.					
Amount of the subsidy:	In 2006, tax reductions amounting to € 2 million were granted.					
Product(s):	dental products					
Authority	Federal Ministry of Finance					
Purpose:	Tax reduction in the medical sector for social and healthcare reasons.					
Title of the programme:	Tax reduction for dental services					
	Ermäßigter Steuersatz für die Umsätze aus der Tätigkeit als Zahntechniker sowie für die Lieferungen und Wiederherstellungen von Zahnprothesen und kieferorthopädischen Apparaten durch Zahnärzte					
To whom and how the subsidy is provided:	Tax reduction on the turnover of dental technicians as well as on taxable dental prosthesis from dentists					
Duration of the subsidy:	No start date is indicated in the Federal Subsidy Report. No end date is specified yet.					

Amount of the subsidy:	r: In 2006, tax reductions amounting to € 320 million were granted.					
Product(s):	Know how in the renewable energy sector					
Authority	Federal Ministry of Economics and Technology					
Purpose:	To promote export of German technology in the renewable energy sector as well as technologies for energy efficiency—especially for medium-sized businesses.					
Title of the programme:	Government aid to export of technologies in the renewable energy sector					
	Unterstützung des Exports von Technologien in den Bereichen erneuerbare Energien und Energieeffizienz					
To whom and how the subsidy is provided:	Government aid to institutions who are undertaking marketing initiatives for German technology. Furthermore, purchase of Certified Emission Reductions (CER) and Emission Reduction Units (ERU) from Joint Implementation Projects is being funded.					
Duration of the subsidy:	No start date is indicated in the Federal Subsidy Report. No end date is specified yet for export subsidies. However, Government aid to the purchase of CER and ERU is limited until 2012.					
	Substition. Flowever, Government and to the partitioned of GER and ERO to immediately 2012.					
Amount of the subsidy:	In 2006, a total amount of € 8 779 million was spent.					
Amount of the subsidy: Product(s):						
	In 2006, a total amount of € 8 779 million was spent.					
Product(s):	In 2006, a total amount of € 8 779 million was spent. Photovoltaics					
Product(s): Authority	In 2006, a total amount of € 8 779 million was spent. Photovoltaics Federal Ministry for the Environment, Nature Conservation and Nuclear Safety To promote technical development in photovoltaics by construction of an additional capacity of 300 MW					
Product(s): Authority Purpose:	In 2006, a total amount of € 8 779 million was spent. Photovoltaics Federal Ministry for the Environment, Nature Conservation and Nuclear Safety To promote technical development in photovoltaics by construction of an additional capacity of 300 MW peak.					
Product(s): Authority Purpose:	In 2006, a total amount of € 8 779 million was spent. Photovoltaics Federal Ministry for the Environment, Nature Conservation and Nuclear Safety To promote technical development in photovoltaics by construction of an additional capacity of 300 MW peak. 100,000 photovoltaic roofs project					
Product(s): Authority Purpose: Title of the programme:	In 2006, a total amount of € 8 779 million was spent. Photovoltaics Federal Ministry for the Environment, Nature Conservation and Nuclear Safety To promote technical development in photovoltaics by construction of an additional capacity of 300 MW peak. 100,000 photovoltaic roofs project 100.000 Dächer-Solarstrom-Programm					

About the authors

Dr. Michael Thöne studied Economics and Political Sciences at the University of Cologne and at the Trinity College, University of Dublin. He is FiFo's managing director and a lecturer at the University of Cologne, where he also received his doctorate with a dissertation on regulatory taxation and fiscal sustainability.

He is the chairman of the Working Group on Public Economics of the German Federal Ministry of Finance and a member of the multilateral Working Group on Quality of Public Finance of the European Council's Economic Policy Committee.

Michael regularly works on subsidies. He is the author of a handbook on subsidy control in several OECD countries (*Subventionskontrolle*, 2003), and of various research papers and reports on this issue. Currently, he heads an international research team that evaluates Germany's twenty biggest tax subsidies, he co-authors a concept for an integrated approach to environmental subsidy control, and advises the German and the Luxembourg government on environmental state aid issues.

Stephan Dobroschke studied Economics at the Universities of Paderborn, Regensburg, Helsinki and Cologne. He works as a researcher at the FiFo Institute for Public Economics. His main research areas are the economics of renewable energies as well as subsidy and state aid issues.

About the FiFo Institute

The FiFo Institute for Public Economics, University of Cologne (Finanzwissenschaftliches Forschungsinstitut an der Universität zu Köln) was founded in 1927. It is an independent, non-profit institute pursuing economic research and policy consultancy in fiscal and budget policy, taxation, and fiscal relations.

FiFo's day-to-day work chiefly comprises autonomously-financed, long-term research programmes. These programmes supply the theoretical framework for a range of short- and medium--term, market-financed research projects and consultancy mandates. The clients of FiFo's research and consultancy include scientific foundations and organisations, national and regional governments in Germany and abroad, local authorities, supranational institutions and NGOs, professional and trade associations, and occasionally, private companies and political parties.

The Global Subsidies Initiative (GSI) of the International Institute for Sustainable Development (IISD)

The International Institute for Sustainable Development's Global Subsidies Initiative shines a spotlight on subsidies – transfers of public money to private interests – and the ways in which they can undermine efforts to put the world on a path toward sustainable development.

Subsidies have profound and long-lasting effects on economies, the distribution of income in society, and the environment, both at home and abroad. Subsidies have shaped the pattern and methods of agricultural production, even in countries that now provide few or no farm subsidies. They have encouraged fishing fleets to search farther and deeper than ever before, aggravating the problem of over-fishing. They have fueled unsustainable energy production and wasteful consumption patterns.

While subsidies can play a legitimate role in securing public goods that would otherwise remain beyond reach, they can also be easily subverted. Special interest lobbies and electoral ambitions can hijack public policy. When subsidies result in a fundamentally unfair trading system, and lie at the root of serious environmental degradation, the question has to be asked: Is this how taxpayers want their money spent?

The GSI starts from the premise that full transparency and public accountability for the stated aims of public expenditure must be the cornerstones of any subsidy program. In cooperation with a growing international network of research and media partners, the GSI is endeavouring to lay bare just what good or harm public subsidies are doing; to encourage public debate and awareness of the options that are available; and to help provide policymakers with the tools they need to secure sustainable outcomes for our societies and our planet.

For further information please contact: info@globalsubsidies.org or visit www.globalsubsidies.org.