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# A Green Light for a Green Aid? Between Challenges and Opportunities resulting from the European Green Deal for EU State Aid Law

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*Il Green Deal europeo, un insieme di iniziative politiche dell'UE che si basano sull'obiettivo generale di rendere l'Europa neutrale dal punto di vista climatico entro il 2050, richiede significativi investimenti verdi per mobilitare fondi pubblici. La Commissione conferma che la politica degli aiuti di Stato ha un ruolo importante da svolgere nel sostenere l'UE nel processo di transizione verde e nel raggiungimento degli obiettivi del Green Deal europeo. Tuttavia, affinché ciò sia possibile, le norme dell'UE in materia di aiuti di Stato devono essere ben concepite e pienamente allineate a tali obiettivi. La presente analisi mira a rispondere alla domanda di ricerca se il Green Deal europeo offra effettivamente il tanto atteso via libera per aiuti più sostenibili e verdi e, al contempo, se il regime di aiuti di Stato dell'UE consenta di raggiungere gli ambiziosi obiettivi del Green Deal europeo. A tal fine, l'autore analizza il quadro giuridico esistente in materia di aiuti di Stato e valuta la recente revisione delle norme in materia di aiuti di Stato in seguito all'adozione del Green Deal europeo.*

*The European Green Deal, a set of EU policy initiatives with the overarching aim of making Europe climate neutral by 2050, requires significant green investments mobilizing public funds. The Commission confirms that the State aid policy has an important role to play in supporting the EU in the green transition process and in achieving the European Green Deal goals. However, for this to be possible, the EU State aid rules have to be well-designed and fully aligned with these targets. This paper aims to answer the question whether the European Green Deal actually gives a long-awaited green light for more sustainable and green aid and, at the same time, whether the EU State aid regime allows the achievement of the ambitious European Green Deal goals. To this end, the author analyses the existing State aid legal framework and assesses the recent review of State aid rules following the adoption of* *the European Green Deal.*

*Summary: 1. Introduction.- 2. EU State Aid system – an overview.- 3. Revised GBER and CEEAG: a new opening or an old approach?- 4. Conclusions.*

## 1. Introduction

On 11 December 2019, the European Commission launched a roadmap called the European Green Deal[1] which is an integral part of this Commission's strategy to implement the 2030 Agenda on Sustainable Development and the sustainable development goals. The Green Deal sets out highly ambitious targets to combat climate change with the general and overarching aim to turn Europe into the first climate neutral continent by 2050. In order to achieve that, the EGD seeks to design a set of deeply transformative policies at regional and national level across eight key areas[2]. Taking into account those highly ambitious targets with the general and overarching aim to turn Europe into the first climate neutral continent by 2050, the EGD has been described by the Commission as «*the most ambitious package of measures that should enable European citizens and businesses to benefit from sustainable green transition*»[3].

Although the EGD can be considered as the greatest opportunity of our times, at the same time it is one of the biggest challenges that the EU itself and its Member States have to face. The Commission announced deployment in all policy areas, including reviewing and proposing to revise, where necessary, the relevant legislation. This includes also revision of EU State aid rules. Undoubtedly fulfilling the EGD goals requires significant green investments mobilizing both the private sector and public funds. The Green Deal Communication explicitly confirms that the State aid policy has an important role to play in enabling the EU to meet the EGD policy objectives. However, for this to be possible, the EU State aid rules have to be well-designed and fully aligned with the Green Deal goals.

This paper aims to answer the question whether the EGD actually gives a long-awaited green light for more sustainable and green aid and, at the same time, whether at the same time, the EU State aid regime allows to achieve the ambitious

Green Deal goals. Since this topic is actually very complex and requires an in-depth, multi-faceted analysis going beyond the scope of this conference paper, the study focuses on the selected issues, with a view to initiate a broader debate in this area in the future. Although this paper does not refer to public procurement law, as a public procurement is strictly complementary State aid in many aspects[4], I hope that it will enrich the discussion on their interaction with sustainability.

## 2. EU State Aid system – an overview

Among the objectives of the European Union, Article 3 of the TEU[5] mentions the establishment and functioning of the internal market which includes a system ensuring that competition is not distorted[6]. However, in order for this system to actually work properly and without disturbances, both undertakings and the EU Member States must comply with the respective competition rules. EU Member States may, in particular, infringe them by granting selective financial support (including but not limited to direct grants, tax advantages, subsidized public loans with favorable interest rates etc.) to enterprises classified as State aid.

In order to avoid distortions in the internal market, Treaty[7] lays down a general prohibition of State aid. Under Article 107(1) TFEU: «*Save as otherwise provided in the Treaties, any aid granted by a Member State or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it affects trade between Member States, be incompatible with the internal market*».

Qualification as State aid within the above meaning requires meeting all the conditions set out in that provision[8]. More specifically, there must be an intervention by the State or through State resources; the intervention must be liable to affect trade between Member States; it must confer an advantage on the recipient and, finally, it must distort or threaten to distort competition[9].

Hence, State aid emerges as an objective and legal concept defined by EU law[10]. Consequently, the status a specific support instrument as State aid under the national law is not relevant. This is perfectly illustrated by example of support schemes to promote renewable energy widely used by EU Member States: aid measures granted to producers of renewable energy can relatively easily fulfil all the State aid criteria set out in Article 107(1) TFEU irrespective of their qualification under national law[11].

Although State aid is in principle incompatible with the internal market and thus prohibited, Treaty provides for some exceptions to this general rule[12]. Since «*the proper functioning of the internal market requires strict and efficient application of the rules of competition with regard to State aid*»[13], the Treaty gives a set of powers to control State aid to the Commission which is its exclusive competence. EU Member State shall inform the Commission on any plans to grant or alter aid and not put its proposed measures into effect until this procedure has resulted in a final decision (Article 108(3) TFEU). Hence, the substantive prohibition addressed to EU Member States on granting State aid incompatible with the internal market is complemented by the procedural obligations to notify the Commission the intention to grant or change a State aid measure and not to put a proposed measure into effect until the Commission has reached a final decision in the given case[14].

The notification requirement is however subject to some exemptions which covers e.g. small amounts of State aid (*de minimis* aid). In addition, in accordance with Article 108(4) TFEU, the Commission is enabled to adopt regulations relating to the categories of State aid that the Council has determined may be exempted from the notification procedure. In this respect, the Council authorized the Commission to adopt block exemptions for certain categories of aid that are not subject to the notification requirement due to the limited distortions of trade and competition. Pursuant to the Council regulation[15], these categories include e.g. aid in favour of environmental protection. However, such criteria as its purpose, the scope of beneficiaries, maximum aid amounts, the conditions concerning the cumulation and monitoring of aid, should be specified by the European Commission by means of a regulation.

Having regard to the above, the Commission adopted the GBER[16] which defines the above conditions governing the aid for environmental protection (environmental aid) as environmental aid may be declared compatible with the internal market and exempted from the notification procedure.

## 3. Revised GBER and CEEAG: a new opening or an old approach?

There is no doubt that GBER plays a key role in ensuring the effective State aid granting as it allows EU Member States to provide support without the notification obligation and Commission approval which is often complex and lengthy procedure. Although GBER has been amended several times over the years[17], the latest amendment provides for the most far-reaching changes so far from the perspective of granting public aid in the area of energy and environmental protection.

On 23 June 2023, the Commission formally adopted the revised GBER to support Member States in carrying out the public interventions aimed at the green transition. Hence, amendment introduces new categories of aid (such as the acquisition of clean vehicles or zero-emission vehicles and for the retrofitting of vehicles) and expands the scope of existing support categories, facilitating, among others: developing investments in renewable hydrogen, financing projects supporting decarbonization (including technologies for capturing, storing and utilizing carbon dioxide) and supporting projects aimed at increasing energy efficiency. Significant changes in the rules for granting aid are in particular visible in the area of promoting renewable energy sources, where, among others, dedicated rules of support for renewable energy communities were introduced[18].

The key amendment from the perspective of granting support in the energy sector also include a significant increase in aid thresholds, exceeding which entails the obligation to notify support to the Commission. For example, in the case of operating aid for the production of electricity from renewable energy sources and energy from renewable energy sources in small-scale installations, the threshold was increased twice (from EUR 15 million to EUR 30 million per company and project, and in the case of aid granted through a tender procedure from EUR 150 million up to EUR 300 million per year taking into account the combined budget of all programs), as is the case with investment aid for id for recharging and refuelling infrastructure supplying electricity or renewable hydrogen vehicles. A significant increase was recorded, for example, in relation to investment aid for energy infrastructure (from EUR 50 million to EUR 70 million).

The GBER is complementary to Commission guidelines which apply if any of the GBER conditions allowing for exemption from the notification obligation (e.g. aid threshold) is not fulfilled. In such a case, when assessing a given aid measure Commission should follow the compatibility rules indicated in guidelines it issued which specify the conditions under which aid may be considered compatible with the internal market. In order to provide guidance on how the Commission would assess the compatibility of environmental protection aid measures, it has adopted the EEAG[19], which recently have been reviewed and replaced by CEEAG[20].

So far (i.e. until the end of January 2022) the EEAG have been applied. Under EEAG, the Commission. The EEAG listed a number of measures which enabled Member States to support environmental-friendly projects (e.g. aid to energy from renewable sources, energy efficiency measures or energy infrastructure) and, consequently, aimed at helping Member States meet EU energy and climate targets resulting from the Europe 2020 strategy which was designed to develop a greener EU economy. Similarly to GBER, EEAG provided for general compatibility requirements applicable to the assessment of all aid measures[21] and specific conditions for a given category of notified aid measures[22].

However, as EEAG were adopted almost 9 years ago, in the course of time it has become necessary to evaluate them. In general, the evaluation conducted by the Commission revealed that the EEAG and corresponding GBER rules work well and are an effective tool when it comes to supporting the achievement of the EU's environmental goals and climate targets[23]. However, the evaluation has also identified some issues should be simplified and modernized in a way that minimises distortions to trade and competition in the internal market. In addition, Commission underlined that EEAG may need to be aligned with the Commission's strategic priorities, in particular those of the Green Deal, and consequently simplifying and updating certain provisions and extending the scope of the guidelines to cover new areas such as clean mobility and decarbonisation may be needed. In November 2020, the Commission launched a public consultation on the revision of the EEAG and, in parallel, a Europe-wide call for contributions for a debate on how EU competition policy, including State aid, can best support the EGD[24].

Considering that, at the end of 2021, the European Commission published

CEEAG following an extensive review of the EEAG and a broad public consultation which yielded more than 700 contributions. The reviewed guidelines entered into force at the end of January 2022 and replaced EEAG. Consequently, the CEEAG apply from that date to aid that is granted or is intended to be granted as of that date.

The new rules contain significant changes to the previously existing guidelines in order to involve an alignment with the Commission's strategic priorities, in particular with the EU targets set out in the EGD and with other important regulatory changes in the field of energy and environment, such as Fit for 55 package. The Commission has confirmed that CEEAG reflect the approach according to which the revision of State aid needs to take into account the Green Deal policy objectives, *«to support a cost-effective and just transition to climate neutrality, and to facilitate the phasing out of fossil fuels, while at the same time ensuring a level-playing field in the internal market»*[25].

Indeed, the revised guidelines extend significantly to new areas by broadening the categories of investments and technologies that EU Member States can support in order to meet EGD goals. Similarly to GBER, the Commission introduced several new categories of aid into the CEEAG, including aid for clean mobility, circularity, energy efficiency of buildings or biodiversity[26], for which so far no specific State aid guidance existed and which are crucial from the perspective of strategies and initiatives related to Green Deal (such as Clean Mobility Package[27], Circular Economy Action Plan[28], Renovation Wave initiative[29], or Biodiversity Strategy for 2030[30]). Moreover, most of categories of aid included in the previous guidelines are covered much broader in the CEEAG. For example, aid in the form of reductions from electricity levies for energy-intensive users since CEEAG apply to levies aimed at the broader goal of funding decarbonization, beyond focusing on levies aimed at supporting energy from renewable sources according to EEAG. At the same time, similarly to GBER, a significant enlargement of the scope of the guidelines to new areas while allowing higher aid amounts[31] and introducing new aid instruments[32] has been accompanied by far-reaching flexibilization of compatibility rules with a simplified assessment of notified measures, and by eliminating the requirement for individual notifications of large green projects within aid schemes previously approved by the Commission[33].

Considering the above, the Executive Vice-President of the Commission, Margrethe Vestager, commented that the revision of the guidelines *«(...) is a major step to ensuring that our State aid rules play their full role in supporting the European Green Deal»*[34]. Last but not least, it is worth to mention that in parallel with the revision of GBER and guidelines, the Commission also approved the revised Temporary Crisis and Transition Framework[35] which (besides supporting the economy in response to Russia's military aggression against Ukraine in general), also allow Member States to accelerate the rollout of renewable energy (by implementing schemes for investments in renewable energy with simplified tender procedures) to facilitate the decarbonization of industrial process (by setting up new tender based schemes, or directly support projects, without tenders, under certain conditions)[36].

Can we then finally talk about green light for a green aid considering the adoption of CEEAG?

At first glance, the answer to this question should definitely be positive. Indeed, from a theoretical point of view, the approach to the State aid in the environmental and energy area has never been greener. The Commission underlines that amended State aid rules provide for changes in the previous approach in order to contribute to the Green Deal, such as broadening the scope of the guidelines to enable granting support in new areas or increasing flexibility of the existing rules, by introducing a simplified assessment of notified State aid measures. Hence, one could say that the broad lines of the State aid revision have been fulfilled: *«The relevant State aid rules will be revised by 2021 in light of the policy objectives of the Green Deal and support a cost-effective and socially-inclusive transition to climate neutrality by 2050. State aid rules will be revised to provide a clear, fully updated and fit-for-purpose enabling framework for public authorities to reach these objectives, while making the most efficient use of limited public funds. State aid rules will support the transition by fostering the right types of investment and aid amounts. They will encourage innovation and the deployment of new, climate-friendly technology at market scale. They will also facilitate the phasing out of fossil fuels, in particular those that are most polluting, thus ensuring a level-playing field in the internal market. This will include, in particular, the Environmental and Energy State aid guidelines»*[37].

However, if we go a little deeper, we can identify the conflict between the above theoretic assumptions with the practical approach in some aspects.

Although the content of revised GBER and CEEAG suggests that the Commission's focus lies on the decarbonization, GBER and CEEAG (similarly to EEAG) still allow supporting the technologies that raise some doubts as to the possible negative impact on the environment. Undoubtedly renewable energy plays a crucial role in green transition. However, both instruments enable granting aid to all types of renewable energy projects regardless of their real impact on the environment. This also applies to biomass which is the main source of renewable energy in the EU (with a share of almost 60% according to Eurostat), but at the same time very controversial – as aptly noted by some stakeholders during the consultation process of CEEAG[38], it can generate higher carbon emissions even than those generated from coal[39].

In addition, both GBER and CEEAG allow granting aid for energy projects based on fossil fuels (e.g. cogeneration plants). In the light of the amendment to GBER, the investments in high efficient cogeneration, in gas-fired district heating and cooling network or in carbon capture and storage can be more easily excluded from the notification procedure, e.g., due to increased aid thresholds. When we consider that currently more than 90% of State aid measures are implemented without prior notification to the Commission based on GBER[40], one may wonder to what extent such aid remains consistent with the phasing out the subsidies for fossil fuels which is described as cornerstone of reform of EU State aid rules[41].

Moreover, although the EGD puts citizens at the centre of green energy transition, one may argue that the new guidelines do not allow their full development and participation in the energy market by ensuring a level-playing field for them[42]. On the contrary, the new guidelines still allow supporting large energy consumers (energy-intensive users) or restrict the access to aid for energy citizens communities in favor of traditional energy market players.

In addition, procedural issues are also problematic. Although increasing flexibility in supporting green projects was one of the main objectives of the EEAG revision, CEEAG provide for a new requirement for Member States to carry out a public consultation prior to notification in some cases. For example, for aid measures where the estimated average annual aid to be granted is at least EUR 150 million per year, a public consultation of at least 6 weeks' duration, covering a number of issues (including e.g. method and estimate of subsidy per tonne of CO2 equivalent emissions avoided, main assumptions informing the quantification used to demonstrate the incentive effect, necessity and proportionality). Taking into account these requirements and fact that Member States are obliged to publish a response to the consultation addressing the input received (including explaining how possible negative impacts on competition have been minimised through the scope or eligibility of the proposed measure)[43], this can significantly lengthen the process of granting aid (or even discourage Member States from granting State aid) and, consequently, slow down the development of green investments[44].

One could ask why revised GBER and CEEAG include such solutions? This question does not have one ready-made answer and requires an in-depth investigation. However, in my opinion, this conservative approach presented in amendment to GBER and CEEAG may be related to the outcome of the consultation process of EEAG[45]. When we take a look at the overview of respondents, we can see that around 73% of the replies came from businesses associations or companies and business organizations (NGOs accounted for 9.1% of the replies). In addition, the sectors represented the most were "D35 – Electricity, gas, steam and air conditioning supply" (49 contributions), "C24 – Manufacture of basic metals" (24 contributions) and "C20 – Manufacture of chemical and chemical products" (23 contributions). There is no wonder that the large scale entities relevant for the above sectors support solutions favoring energy-intensive users or activities which in some aspects may be harmful to the environment.

## 4. Conclusions

The Green Deal was an impulse to modernize the State aid rules in a way that the potential of the latter will be fully used. However, despite the undoubted potential of EU State aid instrument as a tool supporting the green transition, there is a risk that revised GBER and CEEAG may fail to contribute to achievement of the EGD goals.

Taking into account very ambitious EGD objectives forcing decarbonization, there is no room for compromise. Meanwhile, despite a significant range of long-awaited changes to State aid rules (such as broadening the scope of the guidelines to or increasing their flexibility), revision of GBER and CEEAG appear to present a rather conservative-green approach in key (and disputable) aspects, without modifying significantly the previous rules. In particular, new guidelines do not lead to full elimination of fossil fuel subsidies.

In addition, the amended Temporary Crisis and Transition Framework turned out to be a tool that gained greater interest than CEEAG among Member States as it grants them more flexibility when designing state aid measures, including those in the area of environmental protection and energy. The perfect example is German aid to support private investments in specific strategic goods (such as production of solar panels, wind turbines or heat-pumps) needed for a transition to a net-zero economy that was notified and approved by the Commission on the basis of Temporary Crisis and Transition Framework[46]. Hence, the limited use of CEEAG also may weaken their potential and effectiveness.

To avoid this risk of failure to contribute to EGD objectives, the GBER and CEEAG need to be monitor and revised if necessary as soon as possible in order to ensure that granted aid will be finally and fully green. However, the detailed solutions must be a subject of separate, detailed and in-dept analysis which certainly goes beyond the scope of this conference paper but – at the same time – I hope I will be able to carry out and share its results in the near future.

1. Commission, Communication to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions *'The European Green Deal'*, COM(2019) 640 final (EGD or Green Deal).
2. These areas are increased climate ambition for 2030 and 2050; clean, affordable and secure energy; a clean and circular economy; energy and resource-efficient buildings; sustainable and smart mobility; a fair, healthy and environmentally-friendly "farm to fork" food system; preserving and restoring ecosystems and biodiversity; and zero pollution for a toxic-free environment.
3. Commission, *A European Green Deal – Striving to be the first climate-neutral continent*, https://ec.europa.eu/newsroom/know4pol/items/664852 (accessed: 31.12.2022).
4. P. Nicolaides, S. Schoenmaekers S., P*ublic procurement, public private partnerships and state aid rules: A symbiotic relationship*, in *European Procurement & Public Private Partnership Law Review,* 9, 2014.
5. Treaty on European Union, OJ C 202, 7.6.2016 (TEU).
6. See Protocol No 27 on the internal market and competition.
7. Treaty on the Functioning of the European Union, OJ C 202, 7.6.2016 (TFEU or Treaty).

8. See Court of Justice, judgment of 8 May 2013, Libert and Others, C-197/11 and C-203/11, EU:C:2013:288, p. 74; and of 21 December 2016, Commission v Hansestadt Lübeck, C-524/14 P, EU:C:2016:971, p. 40; and of 21 December 2016 Commission v World Duty Free Group and Others, C-20/15 P and C-21/15 P, EU:C:2016:981, p.53.
9. See Court of Justice, judgment of 24 July 2003, Altmark Trans, C-280/03, ECLI:EU:C:2003:415, p. 75 and of 16 July 2015, BVVG, C-39/14, EU:C:2015:470, p. 24
10. See Commission Notice on the notion of State aid as referred to in Article 107(1) of the Treaty on the Functioning of the European Union, OJ C 262, 18.07.2016, p. 1 with the settled case law of the Court of Justice cited there.
11. See comprehensively on this topic: M. Porzeżyńska, *Pomoc państwa na produkcję energii ze źródeł odnawialnych w prawie UE*, CH BECK, Warsaw 2020.
12. See Article 107(2) and 107(3) TFEU.
13. Recital 3 of the Council Regulation (EU) 2015/1588 of 13 July 2015 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to certain categories of horizontal State aid, (2015), OJ L 248.
14. See F. Wollenschläger, W. Wurmnest, T. M.J. Möllers (ed)., *Private Enforcement of European Competition and State Aid Law*, Kluwer Law International B.V, 2020.
15. Based on the Council Regulation 2015/1588. Council Regulation 2015/1588 of 13 July 2015 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to certain categories of horizontal State aid, OJ L 248, p. 1.
16. Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, (2014), OJ L 187, p. 1 (GBER).
17. E.g. Commission Regulation (EU) 2017/1084 amending Regulation (EU) No 651/2014 as regards aid for port and airport infrastructure, notification thresholds for aid for culture and heritage conservation and for aid for sport and multifunctional recreational infrastructures, and regional operating aid schemes for outermost regions and amending Regulation (EU) No 702/2014 as regards the calculation of eligible costs Commission (2017), OJ L 156, p.1; Regulation No 2021/1237 amending Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, (2021), OJ L 270, p. 39.
18. See more M. Porzeżyńska, *Energy Communities and the State Aid Rules*, in: M. Sokołowski, A. Visvivi (eds.), *Routledge Handbook of Energy Communities and Smart Cities, Routledge*, Abingdon 2023.
19. Commission Guidelines on State aid for environmental protection and energy 2014-2020 (2014), OJ C 200, p. 1 (EEAG).
20. Commission Guidelines on State aid for climate, environmental protection and energy (2022), OJ C 80, p. 1 (CEEAG).
21. EEAG, Section 3.1.
22. EEAG, Sections 3.3-3.11.
23. See Commission, Revision of the Energy and Environmental Aid Guidelines (EEAG),

https://competition-policy.ec.europa.eu/public-consultations/2020-eeag_en (accessed: 31.12.2022).

24. Ibid.
25. CEEAG, recital 4.
26. See CEEAG, part 4.
27. See more: Commission, Europe on the Move: Commission completes its agenda for safe, clean and connected mobility, https://ec.europa.eu/commission/presscorner/detail/en/IP_18_3708 (accessed: 31.12.2022).
28. See more: Commission, Circular economy action plan, https://environment.ec.europa.eu/strategy/circular-economy-action-plan_en (accessed: 31.12.2022).
29. See more: Commission, Renovation wave, https://energy.ec.europa.eu/topics/energy-efficiency/energy-efficient-buildings/renovation-wave_en (accessed: 31.12.2022).
30. See more: Commission, Biodiversity strategy for 2030, https://environment.ec.europa.eu/strategy/biodiversity-strategy-2030_en (accessed: 31.12.2022).
31. Aid amounts covering up to 100% of the funding gap, in particular where support is granted based on the competitive bidding procedure.
32. E.g., Carbon Contracts for Difference.
33. See more: Commission, State aid: Commission endorses the new Guidelines on State aid for Climate, Environmental protection and Energy, https://ec.europa.eu/commission/presscorner/detail/en/ip_21_6982 (accessed 31.12.2022).
34. Ibid.
35. Commission Communication Temporary Crisis Framework for State Aid measures to support the economy following the aggression against Ukraine by Russia (2022), OJ CI 131.
36. Commission, State aid: Commission amends the Temporary Crisis Framework, https://ec.europa.eu/commission/presscorner/detail/en/ip_22_4622 (accessed 10.12.2023).
37. See Commission, Communication to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Sustainable Europe Investment Plan European Green Deal Investment Plan, COM(2020) 21 final.
38. See ClientEarth, *Revision of the State Aid Guidelines for Environmental Protection and Energy and exemption rules Making the EEAG and GBER fit for Europe's carbon neutrality*, https://www.clientearth.org/media/w01ikefa/clientearth-reply-to-the-consultation-on-revision-of-eeag-07-01-2020.pdf (accessed: 31.12.2022).

39. See J.D. Stermaet al., *Does Replacing Coal with Wood Lower CO2 Emissions? Dynamic Lifecycle Analysis of Wood Bioenergy*, in *Environmental Research Letters*, 13(1), 2018.
40. See Commision, State aid: Commission amends General Block Exemption rules to further facilitate and speed up green and digital transition, https://ec.europa.eu/commission/presscorner/detail/en/ip_23_1523 (accessed 10.12.2023).
41. See ClientEarth, *Revision of the State Aid Guidelines for Environmental Protection and Energy and exemption rules Making the EEAG and GBER fit for Europe's carbon neutrality*, https://www.clientearth.org/media/w01ikefa/clientearth-reply-to-the-consultation-on-revision-of-eeag-07-01-2020.pdf (accessed: 31.12.2022).
42. See S. Pappa & D. Vansintjan *Response to the consultation on the EEAG and GBER revision*, https://www.rescoop.eu/uploads/Response-to-EEAG-and-GBER-consultation-2020_Final.pdf (accessed: 31.12.2022).
43. CEEAG, p. 99-101.
44. See S. Pappa & D. Vansintjan *Response to the consultation on the EEAG and GBER revision*, https://www.rescoop.eu/uploads/Response-to-EEAG-and-GBER-consultation-2020_Final.pdf (accessed: 31.12.2022).
45. Commission, Revision of the Energy and Environmental Aid Guidelines (EEAG), https://competition-policy.ec.europa.eu/public-consultations/2020-eeag_en (accessed: 31.12.2022).
46. State Aid SA.108068 (2023/N) – Germany TCTF: Aid to support the transition to a net-zero economy, C(2023) 4984 final.