

Part III.8 – Supplementary Information Sheet for the notification of an evaluation plan

Member States must use this sheet for the notification of an evaluation plan pursuant to Article 1(2)(a) of Regulation (EU) No 651/2014 and¹ in the case of a notified aid scheme subject to an evaluation as provided in the relevant Commission guidelines.

Guidance for the preparation of an evaluation plan is provided in the Staff Working Document “Common methodology for State aid evaluation”².

1. Identification of the aid scheme to be evaluated

1) Name of the scheme:

Special compensation scheme for electro-intensive users, EnFG 2023 (Sections 28 et seq. EnFG)

2) Does the evaluation plan concern:

a) a scheme subject to evaluation pursuant to Article 1(2)(a) of Regulation (EU) No 651/2014?

b) a scheme notified to the Commission pursuant to Article 108(3) TFEU?

3) Reference of the scheme (to be completed by the Commission):

4) Please indicate any *ex ante evaluations* or impact assessments carried out for the aid scheme, as well as *ex-post evaluations or studies already existing for predecessors* schemes or similar schemes. For each of these studies, please list the following information: a) brief description of the objectives, methods used, results and conclusions of the study and b) specific challenges that these evaluations and studies may have faced from a methodological point of view (e.g. availability of data) relevant to the assessment of the current evaluation plan. If appropriate, please identify relevant areas or topics not covered by previous evaluation plans that should be the subject of the current evaluation. Please provide the summaries of such evaluations and studies in annex and, when available, the internet links to the documents concerned:

A report was prepared on behalf of the BMWK which examined the development of the Special Compensation Scheme (BesAR). The investigation covers the period 2019 to 2023 and thus several versions of the EEG, as well as the Act on Financing the Energy Transition in the Electricity Sector through Federal Payments and Collection of Charges (Energy Financing Act – EnFG), which has been in force since 1 January

¹ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1).

² SWD(2014)179 final of 28.5.2014.

2023. The special compensation scheme (BesAR) and self-supply situations in the Renewable Energy Sources Act 2017 were amended by the amendment to the Renewable Energy Sources Act 2021 and the amendments to the Renewable Energy Sources Act 2021 to the Renewable Energy Sources Act 2023, as well as by adjustments under articles laws, e.g. to implement the EU Commission's State aid rules, and have been adjusted several times in the area of tension between grandfathering, competitive electricity prices for electricity-intensive undertakings and the avoidance of over-subsidisation.

This report will be published on the BMWK website after final acceptance. As this has not yet been done, the link will be provided later.

In accordance with Section 99 EEG 2021, the previous provision was regularly evaluated and the results of the evaluation were submitted to the Bundestag as a report on [experience](https://www.erneuerbare-energien.de/EE/Redaktion/DE/Downloads/Berichte/erfahrungsbericht-eeg-2007.pdf?__blob=publicationFile&v=1) (https://www.erneuerbare-energien.de/EE/Redaktion/DE/Downloads/Berichte/erfahrungsbericht-eeg-2007.pdf?__blob=publicationFile&v=1) and published on the website of the BMWK (https://www.erneuerbare-energien.de/EE/Redaktion/DE/Downloads/bmwi_de/bhundw-prognos-wiss-endbericht-vorbereitung-begleitung-erstellung-erfahrungsbericht.pdf?__blob=publicationFile&v=1).

The data and methods used in the evaluation of the previous provision are essentially in line with the procedure for the new scheme presented here in the Evaluation Plan (in particular Section Error: Reference source not found). The analysis of the indirect impact track as a result of the access requirements, in particular the demonstration of the implementation of energy efficiency measures, was also tested in the previous study and incorporated into the evaluation plan in a revised form (Section Error: Reference source not found).

2. Objectives of the aid scheme to be evaluated³

- 2.1.** Please provide a description of the aid scheme specifying the needs and problems the scheme intends to address and the intended categories of beneficiaries (e.g. size, sectors, location, indicative number):

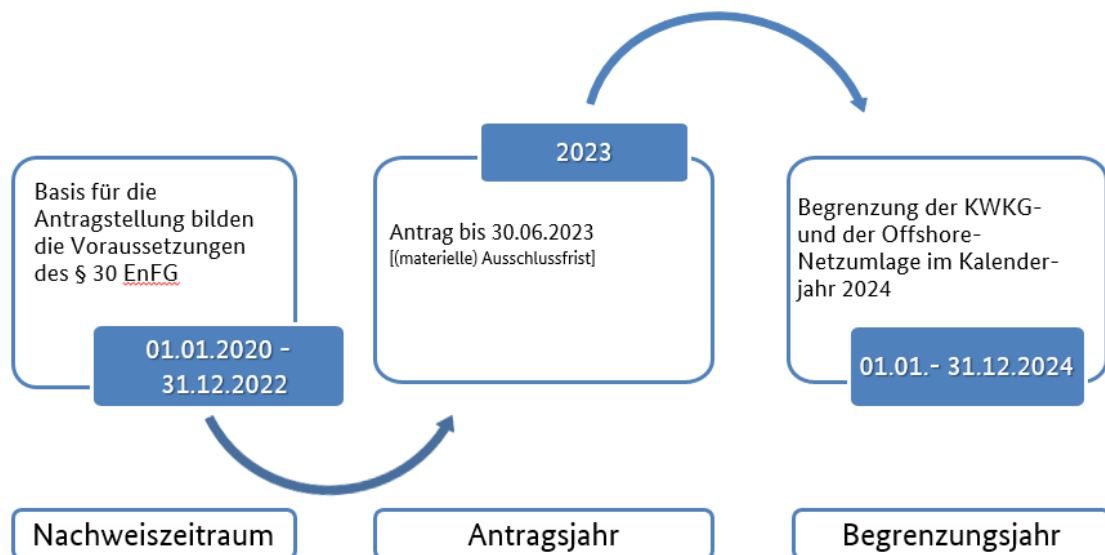
At the request of the Federal Office for Economic Affairs and Export Control (BAFA), using the Special Compensation Scheme (BesAR), the Federal Office for Economic Affairs and Export Control (Bundesamt für Wirtschaft und Ausfuhrkontrolle) limits

³ This section provides a general description of the objectives and eligibility rules of the scheme. It is also designed to help assess how the eligibility and exclusion rules of the scheme may be used to identify the effectiveness of support. In some cases, the precise eligibility rules may not be known in advance. In those cases the best available expectations should be provided.

the surcharges for electricity (KWKG-surcharge and offshore grid surcharge) which are consumed by electricity-intensive undertakings in the Federal Republic of Germany themselves and are liable to pay a levy in this case. Applicants may opt for a basic or extended procedure. The basic procedure has the effect of limiting the levies to a certain percentage (limit between 15 % and 35 % of the levies). The extended procedure limits to a certain percentage of gross value added (0.5 % to 1.5 %). Limitation notices are issued on the basis of the application for the acceptance points indicated in the application. A point of delivery is usually an establishment of an enterprise in which value is created (i.e. the production of a product). A limitation decision does not entail any payment of aid: The content of the notice is communicated by the BAFA to the competent transmission system operator (TSO), which then indicates and reduces in its invoices the accounting positions of the future levies due in accordance with the requirements of the notice.

The application must be submitted by 30 June and, in exceptional cases, by 30 September of a year (claim year) for the following calendar year (limitation year). The application is made on the basis of the company's data during the relevant period of proof. This means, for example, that: A company wishing to benefit from the BesAR in 2024 had to submit an application no later than 30 June 2023 based on the data of the evidence period (in the basic procedure, usually data for the last closed financial year 2022 and, in the extended procedure, usually for the last three closed financial years 2020, 2021 and 2022).

The chronological sequence of the evidence period, claim year and limitation year is illustrated in the following figure for the example of claim year 2023 and the extended procedure (for the normal case that accounting year and calendar year are the same).



BAFA examines the application and issues a decision either limiting the levies or rejecting the application. The capping of the levies then applies to all electricity consumed by the company itself in the capping year (in the example above, 2024) at the purchasing points benefiting from the BesAR. These 'privileged' quantities of electricity may be higher or, where appropriate, lower than the quantities of electricity originally mentioned in the application procedure based on the last closed financial year, depending on the economic cycle, for example.

Irrespective of the size of the companies, the scheme aims⁴ to:

- [producing enterprises active in certain sectors of the economy \(see Annex 2 to the EnFG\)](#);
- Companies producing hydrogen;
- for undertakings which have a limitation notice pursuant to Section 64 EEG for 2022 or 2023 ('hardship cases')

2.2. Please indicate the objectives of the scheme and the expected impact, both at the level of the intended beneficiaries and as far as the objective of common interest is concerned:

See draft evaluation plan.

2.3. Please indicate the possible negative effects on the beneficiaries or on the economy in general that could arise directly or indirectly from the aid scheme⁵.

This limit on the burden leads to a correspondingly higher levy rate for all other electricity consumers who have not received a tax assessment notice (households, public bodies, agriculture, commerce, industrial users).

2.4. Please indicate (a) the planned annual budget of the scheme, (b) the planned duration of the scheme⁶, (c) the aid instrument(s) and (d) the eligible costs.

(a) planned annual budget for the scheme:

1. Electro-intensive companies: A Min and Max Scenario for the use of the Special Compensation Scheme will be adopted and calculated. By adapting the Special Compensation Scheme to the KUEBLL lists and removing the criterion of the company-specific electro-intensity required to date, a larger number of applicants could apply for the Special Compensation Scheme. The information is therefore surrounded by a high degree of uncertainty. This applies in particular to the information in the Max Scenario.

In the Min scenario, the privileged electricity consumption is assumed to remain constant at the average of the privileged electricity consumption from 2019 to 2022 at 98.7 TWh by 2033. The following discharge effect was adopted:

EUR 808 million in 2024, EUR 914,8 million in 2025, EUR 974.1 million in 2026, EUR 1.03 billion in 2027, EUR 1.09 billion in 2028, EUR 1.2 billion in 2029, EUR

⁴ This also refers to the independent parts of the undertaking, which are not dealt with separately.

⁵ Examples of negative effects are regional and sectorial biases or crowding out of private investments induced by the aid scheme.

⁶ Aid schemes defined in Article 1(2)(a) of Regulation (EU) No 651/2014 are excluded from the scope of the Regulation six months after their entry into force. Having assessed the evaluation plan, the Commission may decide to extend the application of the Regulation to such schemes for a longer period. Member States are invited to precisely indicate the intended duration of the scheme.

1.32 billion in 2030, EUR 2031 1.30 billion, EUR 2032 1.30 billion, EUR 2033 1.26 billion, EUR 2033 1.23 billion (all data in nominal terms, March 2023 data).

In the maximum scenario, based on the assumption that the privileged electricity consumption increases from around 100 TWh today to 130 TWh in 2033 and that the number of privileged undertakings increases, the following relief effect is assumed:

EUR 810.8 million in 2024, EUR 948.7 million in 2025, EUR 1.04 billion in 2026, EUR 1.14 billion in 2027, EUR 1.24 billion in 2028, EUR 1.43 billion in 2029, EUR 1.63 billion in 2030, EUR 2031 1.6 billion, EUR 2032 1.56 billion, EUR 2033 1.55 billion (all data in nominal terms, March 2023 data).

2. Production of hydrogen in electro-intensive companies:

It is estimated that approximately 90.1 TWh of electricity will be needed for hydrogen production by 2030. The electricity demand of energy-intensive companies for the production of hydrogen is assumed to increase from 0.6 TWh in 2024 to 6.3 TWh in 2033 (projections).

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
EUR million (nominal)	0,006	0,009	0,014	0,023	0,031	0,046	0,068	0,072	0,079	0,087

Table: Relief effect in EUR million for the production of hydrogen in electro-intensive companies from 2024 to 2033. Data as of March 2023.

(b) the planned duration of the scheme: **There is no time limit in the law.**

(C) the aid instrument(s): **The aid consists of a reduction in the surcharges on the purchase of electricity.**

(D) the eligible costs: **Not applicable.**

- 2.5. Please provide a summary of the eligibility criteria and the methods for selecting the aid beneficiaries. In particular, please describe the following: (a) the methods used for selecting beneficiaries (e.g. such as scoring), (b) the indicative budget available for each group of beneficiaries, (c) the likelihood of the budget being exhausted for certain groups of beneficiaries, (d) the scoring rules, if they are used in the scheme, (e) the aid intensity thresholds and (f) the criteria the authority granting the aid will take into account when assessing applications:

For producing companies, the key condition for benefiting from the BesAR is that the applicant company can be classified in one of the sectors listed in Annex 2 to the EnFG. Annex 2 to the EnFG contains a list 1 and a list 2 listing sectors which, in view of their electricity cost and trade intensity, are exposed to a risk to their international competitive situation if they were to pay a full levy. The lists in Appendix 2 comprise a total of 116 economic activities (WZ). List 1 shall include those CZs that are subject to a significant risk of leakage and List 2 such CZs with a simple risk of leakage.

Appendix 2 is structured in accordance with the Guidelines on State aid for climate, environmental protection and energy (KUEBLL) of the EU and takes into account their specific requirements such as electricity costs and trade intensities at EU level. One exception is the cases of hardship: These are those undertakings which have received a decision pursuant to § 64 EEG in 2022 or 2023, i.e. they are no longer entitled to apply due to the transfer from the UEBLL to KUEBLL as a result of the removal of the WZ from Annex 2.

Applicant companies must demonstrate a certified ISO 50001 or EMAS energy or environmental management system; Companies with an electricity consumption of less than 5 GWh in the last closed financial year may instead also provide a certificate in accordance with DIN EN 50005 or a certificate of membership of a notified energy efficiency and climate protection network.

Unlike in the Renewable Energy Sources Act 2021, the mere operation of an energy management system for the BesAR under the EnFG is no longer sufficient: Under the 'green conditionality', applicant companies:

- increased energy efficiency;
- a high level of green electricity cover, or
- Investments in decarbonising the production process

to be demonstrated; this implements a requirement of the KUEBLL.

Given the effect of the aid, sub-questions (b), (c) and (e) are not relevant.

The beneficiaries are classified in the implementation of the KUEBLL on the basis of the risk of leakage (see list 1 and list 2 above).

The granting authority bases its decision on the legal conditions set out above.

- 2.6.** Please mention specific constraints or risks that might affect the implementation of the scheme, its expected impacts and the achievement of its objectives:

Not known

3. Evaluation questions

- 3.1.** Please indicate the specific questions that the evaluation should address by providing quantitative evidence of the impact of aid. Please distinguish between (a) questions related to the direct impact of the aid on the beneficiaries, (b) questions related to the indirect impacts and (c) questions related to the proportionality and appropriateness of the aid. Please explain how the evaluation questions relate to the objectives of the scheme:

See draft evaluation plan.

4. Result indicators

- 4.1. Please use the following table to describe which indicators will be built to measure outcomes of the scheme, as well as the relevant control variables, including the sources of data, and how each result indicator corresponds to the evaluation questions. In particular, please mention (a) the relevant evaluation question, (b) the indicator, (c) the data source, (d) the frequency of data collection (e.g. annually, monthly, etc.), (e) the level at which data is collected (e.g. company level, farm level, regional level, etc.), (f) the group covered by the data source (e.g. beneficiaries, non-beneficiaries, all companies, etc.).

Evaluation question	Indicator	Source	Frequency	Level	Group

Please explain why the chosen indicators are the most relevant for measuring the expected impact of the scheme:

See draft evaluation plan.

5. Envisaged methods to conduct the evaluation

- 5.1. In light of the evaluation questions, please describe the envisaged methods to be used in the evaluation to identify the causal impact of the aid on the beneficiaries and to assess other indirect impacts. In particular, please explain the reasons why these methods were preferred over others (e.g. reasons related to the design of the scheme)⁷.

See draft evaluation plan

- 5.2. Please describe precisely the identification strategy for the evaluation of the causal impact of the aid and the assumptions on which the strategy relies. Please describe in detail the composition and the significance of the control group:

See draft evaluation plan

⁷ Please make reference to SWD(2014)179 final of 28.5.2014.

- 5.3. Please explain how the envisaged methods address potential selection bias. Can it be claimed with sufficient certainty that observed differences in the outcomes for the aid beneficiaries are due to the aid?

See draft evaluation plan

- 5.4. If relevant, please explain how the envisaged methods intend to address specific challenges related to complex schemes, for example schemes that are implemented in a differentiated manner at regional level and schemes that use several aid instruments:

Not relevant, as aid is granted in a non-discriminatory and uniform manner.

6. Data collection

- 6.1. Please describe the mechanisms and sources for collecting and processing data on the beneficiaries and for establishing the counterfactual⁸. Please provide a description of all the relevant information that relates to the selection phase: data collected on aid applicants, data submitted by applicants and selection outcomes. Please also explain any potential issue as regards data availability.

The application procedure for the BesAR is an electronic procedure. Applicants shall select and complete an appropriate electronic application form in the [ELAN K2 portal](#) of BAFA, depending on the type of application requested. The relevant information can be found in Section 29 et seq. EnFG: All the conditions set out in this section shall be consulted and supported by the relevant supporting documents. All applicants who meet these conditions receive a limitation notice – there is no ‘selection phase’ in this sense. Only complete applications may also be submitted within the time limits specified in the Act. When submitted, the complete applications with all collected data and uploaded evidence are incorporated into the internal specialist application BAR and are available there.

In BAR, analyses of all relevant aspects of the application can be carried out, in particular on the quantities of electricity. On this basis, comparative calculations can be carried out showing, for example, what an undertaking can save from the electricity charges reduced by the BesAR or what additional costs would have been incurred without the BesAR.

In addition, in the past, a questionnaire was sent by the BAFA, following the completion of each round of applications, to obtain additional information; so far, for example, these have mainly been questions about the implementation of measures from the energy audits.

See further details in the draft evaluation plan.

⁸ Please note that the evaluation might require sourcing of both historical data and data that will become progressively available during the deployment of the aid scheme. Please identify the sources for both types of information. Both types of data should preferably be collected from the same source so as to guarantee consistency across time.

- 6.2. Please provide information on the frequency of the data collection relevant for the evaluation. Are observations available on a sufficiently disaggregated level, that is to say at the level of individual undertakings?

Applications for the BesAR are submitted in annual application rounds by 30 June and 30 September respectively. All applications that have been approved are generally given a positive decision shortly before Christmas by means of a notice of limitation, which is effective for the following calendar year; the decisions are drawn up in a collective printing action and sent en bloc to the applicants. As a result, new data on the applicant companies are generated on a regular basis every year.

For more information on the comparison group, see the draft evaluation plan.

- 6.3. Please indicate whether the access to the necessary data for conducting the evaluation might be hindered by laws and regulations governing confidentiality of data and how those issues would be addressed. Please mention other possible challenges related to data collection and how they would be overcome:

The GDPR and the special statutory provision in Section 44 of the EnFG, which governs what information may be collected from applicants and to whom this information – as well as the data collected for the processing of applications – may be disclosed for the purposes of evaluation.

Because some of these data are confidential business and business data, BAFA only provides anonymised information on the application process or in such a way that no conclusions can be drawn on individual applicants.

For more information on the comparison group, see the draft evaluation plan.

- 6.4. Please indicate whether surveys of aid beneficiaries or of other undertakings are foreseen and whether complementary sources of information are intended to be used:

As mentioned above, a questionnaire on the BesAR was sent to all applicants once a year after the closure of the complaint procedure.

7. Proposed timeline for the evaluation

- 7.1. Please indicate the proposed timeline of the evaluation, including milestones for data collection, interim reports and involvement of stakeholders. If relevant, please provide an annex detailing the proposed timeline.

The data are collected by BAFA (see answers 6.1 and 6.2) or are publicly available. The interim report is expected at the end of 2027 and the final report at the end of March 2033.

7.2. Please indicate the date by which the final evaluation report will be submitted to the Commission:

31 March 2033 (with the expected expiry date of the approval on 31 March 2033)
December 2033)

7.3. Please mention factors that might affect the envisaged timeline:

Parliamentary elections in autumn 2025

8. The body conducting the evaluation

8.1. Please provide specific information on the body conducting the evaluation or, if not yet selected, on the timeline, procedure and criteria for its selection.

The evaluation is expected to be carried out by means of an external expert opinion. The expert opinion shall be awarded by means of a public tender procedure in compliance with the rules of public procurement law. Further details in the draft evaluation plan.

8.2. Please provide information on the independence of the body conducting the evaluation and on how possible conflict of interest will be excluded during the selection process:

See 8.1

8.3. Please indicate the relevant experience and skills of the body conducting the evaluation or how those skills will be ensured during the selection process:

See 8.1

8.4. Please indicate which arrangements the granting authority will make to manage and monitor the conduct of the evaluation:

Not relevant.

8.5. Please provide information, even if only of an indicative nature, on the necessary human and financial resources that will be made available for carrying out the evaluation:

The budgetary needs will be estimated as soon as a sufficiently concrete description of the terms of reference for the report is available.

9. Publication of the evaluation

9.1. Please provide information on the way the evaluation will be made public, that is to say, through the publication of the evaluation plan and the final evaluation report on a website:

The evaluation plan and the evaluation results will be published on the BMWK's website after acceptance. Personal or reasoned confidential data are not part of these results reports.

- 9.2. Please indicate how the involvement of stakeholders will be ensured. Please indicate whether the organisation of public consultations or events related to the evaluation is envisaged:

Stakeholder involvement will be carried out as needed. If the issues or data so require, consultations or workshops should be held to clarify the issues.

- 9.3. Please specify how the evaluation results are intended to be used by the granting authority and other bodies, for example for the design of successors of the scheme or for similar schemes:

Should the evaluation reveal any need for adjustment, the Federal Government will take this into account appropriately, for example by adapting the legal basis. Due to the fact that BAFA is bound by the legal basis, it is not possible for the granting authority to adapt it.

- 9.4. Please indicate whether and under which conditions data collected for the purpose or used for the evaluation will be made accessible for further studies and analysis:

The Federal Government will publish the evaluation results, and the data on which they are based, unless there are overriding public or individual interests to the contrary.

For example, overriding public interests may exist where publication of data would allow strategic behaviour of bidders (in other procedures). Private interests could be affected in relation to commercial and industrial secrecy or personal data.

- 9.5. Please indicate whether the evaluation plan contains confidential information that should not be disclosed by the Commission:

At present, no parts of the evaluation plan are confidential. However, parts of the evaluation may be confidential on the basis of company data or the reasons set out above. This will then be marked accordingly.

10.1. Please indicate here any other information you consider relevant for the assessment of the evaluation plan:

None.

10.2. Please list all documents attached to the notification and provide paper copies or direct internet links to the documents concerned:

T
h
e

p
r
e
l
i
m
i
n
a
r
y

d
r
a
f
t

e
v
a
l
u
a
t
i
o
n

p
l
a
n

w
i
l
l

b
e

s
e