ANNEX

**Information to be included in the monitoring report referred to in Article 6**

1. Estimated additional costs. Information shall be provided for each product benefiting from the reduced rate of excise duty. The Portuguese authorities shall complete Table 1 with at least the following information, where such information is available. The information provided in the table shall be sufficient for determining whether there is additional cost, which increases the cost of products produced locally in comparison to products produced elsewhere.

Table 1.

|  |  |  |  |
| --- | --- | --- | --- |
|  | MADEIRA (euros) | AZORES (euros) | Notes2 |
| Sugar cane price (per 100 kg) |  |  |  |
| Passion fruit price (per 100 kg) |  |  |  |
| Lime fruit price (per 100 kg) |  |  |  |
| Alcohol price (per hlpa3 - excluding taxes) |  |  |  |
| Freight cost (per kg) |  |  |  |
| Other costs1  |  |  |  |

Notes to the Table:

1. Provide information on water, energy and waste-related costs, costs in case of multiple establishments and other relevant costs.

2. Provide information on all the specifications and clarifications underpinning the calculation methods.

3. Hectolitres of pure alcohol.

1. Other subsidies. The Portuguese authorities shall complete Table 2 for each region listing all other aid and support measures addressing the additional operating costs of economic operators linked to the outermost status of the regions of Madeira and of the Azores.

Table 2.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Aid / support measure1** | **Period2**  | **Target sector*3*** | **Budget amount in EUR*4*** | **Annual expenditure, in EUR (2019-2024)*5*** | **Share of the budget attributable to additional costs compensation*6***  | **Estimated number of beneficiary firms*7***  | ***Notes8*** |
| *[list]* |  |  |  |  |  |  |  |

Notes to the Table:

1. Provide the denomination and the type of measure.
2. Provide information on years covered by the measure.
3. Provide information only for sector-oriented measures.
4. Provide information on the overall budget of the measure and the sources of funding.
5. Provide information on actual expenditure year by year in the monitoring period (2019-2024), where available.
6. Provide approximate estimation, in % of the overall budget.
7. Provide approximate estimation, where feasible.
8. Provide any comments and clarifications.
9. Impact on public budget. The Portuguese authorities shall complete Table 3 providing the estimated total amount (in EUR) of tax not collected because of the tax differentials applied.

Table 3.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Foregone tax revenue |  |  |  |  |  |  |

1. Impact on overall economic performance. The Portuguese authorities shall complete Table 4 for each region providing any data demonstrating the impact of the reduced excise duties on the socio-economic development of the regions. The indicators required in the Table refer to the performance of the supported sector compared to the general performance in the economy of Madeira and in the economy of the Azores. If some of the indicators are not available, alternative reporting data shall be included on the impact on overall economic performance allowing analysis of the socio-economic impact.

Table 4.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Year2** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** | ***Notes3*** |
| Regional gross value added  |  |  |  |  |  |  |  |
| * *In the supported sector1*
 |  |  |  |  |  |  |  |
| Overall regional employment  |  |  |  |  |  |  |  |
| * *In the supported sector1*
 |  |  |  |  |  |  |  |
| Number of active producers  |  |  |  |  |  |  |  |
| * *In the supported sector1*
 |  |  |  |  |  |  |  |
| Price level index – mainland Portugal |  |  |  |  |  |  |  |
| Price level index of the region  |  |  |  |  |  |  |  |
| Number of tourists of the region |  |  |  |  |  |  |  |

Notes to the Table:

1. Provide information on producers of rum, liqueurs and eaux-de-vie.
2. The information may not be available for all the years listed.
3. Provide comments and clarifications as deemed relevant.
4. Specifications of the regime. The Portuguese authorities shall complete Table 5 for each product and for each of the regions of Madeira and of the Azores.

Table 5.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Quantity (in hlpa1) | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Liqueurs production  |  |  |  |  |  |  |
| Eaux de vie production  |  |  |  |  |  |  |
| Rum production  |  |  |  |  |  |  |
| Liqueurs dispatched to the mainland Portugal  |  |  |  |  |  |  |
| Liqueurs dispatched to other Member States  |  |  |  |  |  |  |
| Liqueurs exported to third countries  |  |  |  |  |  |  |
| Eaux de vie dispatched to the mainland Portugal  |  |  |  |  |  |  |
| Eaux de vie dispatched to other Member States  |  |  |  |  |  |  |
| Eaux de vie exported to third countries  |  |  |  |  |  |  |
| Rum dispatched to the mainland Portugal  |  |  |  |  |  |  |
| Rum dispatched to other Member States  |  |  |  |  |  |  |
| Rum exported to third countries  |  |  |  |  |  |  |

Notes to the Table:

1. Hectolitres of pure alcohol.

1. Irregularities. The Portuguese authorities shall provide information on any investigations on administrative irregularities, in particular, on evasion from taxes or smuggling, in the context of the application of the authorisation. They shall also provide detailed information, including at least information on the nature of the case, value and time period.

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1. Complaints. The Portuguese authorities shall provide information on whether the local, regional, or national authorities have received any complaints concerning the application of the authorisation, either by beneficiaries or by non-beneficiaries.

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