

Information communicated by Member States regarding State aid granted under 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 (Text with EEA relevance)

Aid number	SA.44996 (2016/X)
Member State	Malta
Member State reference number	SAMB/27/2015
Name of the Region (NUTS)	Malta Article 107(3)(c)
Granting authority	Malta Investment Management Company Limited Clock Tower, Level 1 Tigne Point, Sliema, Malta http://mimcol.com.mt/
Title of the aid measure	Seed Investment Scheme
National legal basis (Reference to the relevant national official publication)	Seed Investment Scheme (Income Tax) Rules, 2016
Type of measure	Scheme
Amendment of an existing aid measure	
Duration	01.01.2016 - 31.12.2018
Economic sector(s) concerned	<p>AGRICULTURE; FORESTRY AND FISHING MINING AND QUARRYING MANUFACTURING Manufacture of gas; distribution of gaseous fuels through mains Steam and air conditioning supply WATER SUPPLY; SEWERAGE; WASTE MANAGEMENT AND REMEDIATION ACTIVITIES Construction of residential and non-residential buildings Civil engineering Specialised construction activities Wholesale and retail trade and repair of motor vehicles and motorcycles Agents involved in the sale of agricultural raw materials; live animals; textile raw materials and semi-finished goods Agents involved in the sale of fuels; ores; metals and industrial chemicals Agents involved in the sale of timber and building materials Agents involved in the sale of machinery; industrial equipment; ships and aircraft Agents involved in the sale of furniture; household goods; hardware and ironmongery Agents involved in the sale of textiles; clothing; fur; footwear and leather goods Agents involved in the sale of food; beverages and tobacco Agents specialised in the sale of other particular products Wholesale of agricultural raw materials and live animals Wholesale of food; beverages and tobacco Wholesale of household goods Wholesale of information and communication equipment</p>

Wholesale of other machinery; equipment and supplies
Other specialised wholesale
Retail trade; except of motor vehicles and motorcycles
Land transport and transport via pipelines
Water transport
Air transport
Warehousing and support activities for transportation
Postal and courier activities
Camping grounds; recreational vehicle parks and trailer parks
Food and beverage service activities
Publishing activities
Motion picture; video and television programme production; sound recording and music publishing activities
Programming and broadcasting activities
Telecommunications
Computer programming; consultancy and related activities
Information service activities
Central banking
Trusts; funds and similar financial entities
Financial leasing
Other credit granting
Reinsurance
Pension funding
Administration of financial markets
Other activities auxiliary to financial services; except insurance and pension funding
Risk and damage evaluation
Other activities auxiliary to insurance and pension funding
Fund management activities
Buying and selling of own real estate
Renting and operating of own or leased real estate
Management of real estate on a fee or contract basis
Activities of head offices; management consultancy activities
Architectural and engineering activities; technical testing and analysis
Scientific research and development
Advertising and market research
Other professional; scientific and technical activities
Veterinary activities
Renting and leasing of motor vehicles
Renting and leasing of personal and household goods
Renting and leasing of other machinery; equipment and tangible goods
Employment activities
Travel agency; tour operator and other reservation service and related activities
Security and investigation activities
Services to buildings and landscape activities
Office administrative; office support and other business support activities
Public administration and defence; compulsory social security
Education
Human health activities
Residential nursing care activities
Residential care activities for mental retardation; mental health and

substance abuse
 Other residential care activities
 Social work activities without accommodation
 ARTS; ENTERTAINMENT AND RECREATION
 OTHER SERVICE ACTIVITIES
 ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS;
 UNDIFFERENTIATED GOODS- AND
 SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS
 FOR OWN USE
 ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS
 AND BODIES

Type of beneficiary	Small and medium-sized enterprises
Annual overall amount of the budget planned under the scheme	EUR 1 0000 (in millions)
For guarantees	-
Aid Instrument (Art. 5)	Other - Tax Credit (as well as a tax exemption from gains or profits upon disposal of investment)
Reference to the Commission decision	-
If co-financed by Community funds	

Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Risk finance aid (Art. 21)	250 EUR	

<p>Web link to the full text of the aid measure</p> <p>http://mimcol.com.mt/</p>
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