Art. 2(49) and Art. 14 - Eligibility of tangible and intangible assets that are used outside the establishment

1. **Page title:** Please insert the full Article reference (e.g. "Art. 1(4) a)") and a short title (e.g. "Deggendorf principle")
2. **Table**: Fill in **only the green** fields. Please respect the instructions (they are essential to optimise search).
3. **Questions**: Please create 1 question page per question
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Article	Article 14 - Regional investment aid
Key words	*Remote vending machines and related software*
Member State	*BG*
Question	An undertaking wishes to expand its activity via purchasing vending machines and related software in assisted area. It intends to invest in remote vending machines which are smart, internet-connected vending units that the company`s staff manages from a central platform, enabling real-time inventory tracking. A central server collects, processes, and analyses the information generated by the vending machines, supporting predictive maintenance and logistics optimization. In the context of initial investment set out in Article 2, (49) and based on the requirements of Art. 14 of the GBER, we would like to know if such an investment would qualify as eligible. If the investment consists of tangible (vending machines) and intangible assets (software) will the requirements still be met especially in the context of Article 14(8)(a) of Regulation (EU) № 651 /2014. For more clarity we would like to note that the nature of the economic activity described above requires the tangible assets of the undertaking (vending machines) be located in public places or at the premises of end users. The intangible assets (software) will be installed both at the premises of the undertaking (for management and control functions) and in the vending machines that will be used by end users.
Creation Date	2026.04.01
COMP Reply	As explained in earlier replies (e.g., in December 2022 to LT), an ‘establishment’ is any fixed place of business or investment which serves to the business of an undertaking (e.g., premises of the Executive Board, branches, business premises, manufacturing or shops, warehouse, etc.). An establishment is therefore typically characterised by a building, equipment and staff at one or several fixed locations. The investment in a vending machine cannot be considered as an initial investment for the purposes of Article 14 GBER. *Disclaimer: This reply does not represent a formal and definite position of the European Commission but is only an informal guidance provided by the services of DG Competition to facilitate the application of the notices, communications and regulations relating to State aid. It is therefore not binding and cannot create legal certainty or legitimate expectations.*

COMP Reply date	2026.07.01
COMP Responsible	☑ COMP Infrastructure and regional aid ESTATE-AID-WIKI

[1] Article numbers & names:

- Article 13 - Scope of regional aid
- Article 14 - Regional investment aid
- Article 15 - Regional operating aid

[2] AT, BE, BG, HR, CY, CZ, DE, DK, EE, EFTA, EL, ES, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SK, SE, SI, UK.