

European union law of state aid .pdf

The Concept of State Aid Under EU Law State Aid Law of the European Union The Law of State Aid in the European Union EU State Aids The Modernisation of State Aid for Economic and Social Development EU Law on State Aid to Airlines European Union Law of State Aid European State Aid Law Research Handbook on European State Aid Law European State Aid Law and Policy State Aid and the Energy Sector EU STATE AIDS. Study on Methods to Analyse the Impact of State Aid on Competition Research Handbook on State Aid in the Banking Sector The Role of Competitors in the Enforcement of State Aid Law Public Services and State Aid Do the Commission's Procedures Ensure Effective Management of State Aid Control? The Role of State Aid in the European Fiscal Integration State Aid and Tax Law The Market Economy Investor Test in EU State Aid Law: Applicability and Application EU Competition Law State Aid Uncovered State Aid in Times of Crisis. An Overview of All EU State Aid Law Developments as a Result of Covid-19 State Aid Law and Business Taxation An American View of State Aid - [part 5]. Study on the Enforcement of State Aid Law at National Level A Competition Policy Lesson in Times of Crisis Control of State Aid to Financial Institutions in the EU Report of the Regents Commission on State Aid for Education How Flexible Should State Aid Control be in Times of Crisis?. The 'More Economic Approach' in European State Aid Control A Report of the Regents Commission on State Aid for Education with Supplementary Documents Prepared for the Commission Sustainable State Aid State aid for broadband infrastructure in Europe EU Fiscal State Aid Rules and COVID-19 : Will One Survive the Other?. The Concept of State Aid in Liberalised Sectors The Notice on the Notion of State Aid Protecting the Internal Market from Subsidisation with the EU State Aid Regime and the Foreign Subsidies Regulation Assessing the Level of State Aid to the Railway Sector in Selected European Countries Tax Rulings and State Aid Qualification : Should Reality Matter?.

The Concept of State Aid Under EU Law 2015-08-06 how has the evolution and transformation of the common market affected the legal concept of state aid how has state aid adapted to the development of the european union these questions and more are answered in juan jorge piernas lópez s examination of the historical political constitutional and economical events that have affected the development of state aid in the eu examining three key interwoven arguments this book provides a richer understanding of current formulas which depict the concept of aid through the prism of policy and enforcement considerations first the book demonstrates that the concept of aid is a living instrument that has been applied in accordance with the main policy priorities of the european commission second contrary to what has been affirmed in other literature the evolution of this concept has been influenced by the broader advancement of the case law of the court of justice in different periods of the integration process third the author contends that the study of the evolution of the concept of aid in light of policy and case law provides a holistic outlook valuable to the decision making process of difficult cases in this regard the book provides criteria to interpret and discuss cases including sloman neptun philip morris and azores beyond the analysis traditionally adopted in this field

State Aid Law of the European Union 2016-08-18 rules controlling state aid and subsidies on the eu and the wto level can have a decisive influence on both regulatory and distributive decision making this field of law has grown exponentially in importance and complexity over the past decades rules on state aid and subsidies control are one of the key instruments to ensure that public spending and regulatory measures do not lead to discriminatory distortions of competition as a consequence hardly any part of national law is free from review under criteria of state aid and subsidy regulation in turn state aid and subsidies law is linked to economic constitutional administrative law of the eu and the member states as well as to public international law this book brings together leading experts from academia the judiciary civil servants from the european commission and practising lawyers to provide expert opinion and commentary on the diverse dimensions of the complex and vital area of law critically analysing and explaining developments and current approaches in state aid law and subsidies the chapters take into account not only the legal dimensions but also the economic and political implications they address the eu law applicable to state aid in the aftermath of the recent state modernisation reform and coverage includes an in depth analysis of the notion of state aid as interpreted by the court s cases law and the commission s practice the rules on compatibility of state aid with the internal market the rules governing the procedure before the commission the litigation before the court of justice of the european union and analysis of the other trade defence instruments including wto subsidy law and eu anti subsidy law

The Law of State Aid in the European Union 2004 this volume analyses the concept of aid and examines fundamental questions concerning the scope of state aid law it also draws a comparison with wto provisions on subsidies and looks at eea and applicant states state aid regimes it then focuses upon selected areas of state aid law and policy

EU State Aids 2012 an invaluable resource to all those involved in advising or litigating matters of state aid from lawmakers to regulators lawyers economists and courts this fully revised 4th edition presents detailed practical guidance to the law and practice in the european union as it stands today together with the relevant primary law materials

The Modernisation of State Aid for Economic and Social Development 2018-11-28 this book analyses the recent modernisation of eu state aid law from various perspectives and considers both substantive and procedural aspects it also discusses the reasons for and the goals and future implications of the modernisation programme including the evolution of the concept of state aid the ambitious reform programme was launched in 2012 and has now been almost fully implemented by virtue of the adoption of new rules of procedure in july 2013 and exemption in june 2014 the book

highlights the main aspects of this sector reform which include the commission's change of attitude towards so-called positive aid i.e. those able to promote economic growth and the intention to focus on matters of greater systematic extent these objectives also imply a third aspect increasing the intensity of the control powers conferred on the commission with regard to that aid that prove to be harmful to competition and the internal market the book also examines the greater responsibility given to states for self-assessment of their economic policy measures and explores the resulting impact on and challenges posed to the administrations of the member states the book's second part is devoted to the application of state aid rules in the area of services of general economic interest with a special focus on aid in the field of social health and infrastructure

EU Law on State Aid to Airlines 2012 state intervention in air transport is omnipresent airlines in particular are major beneficiaries of state aid this book provides a comprehensive analysis of the law regulating state aids to airlines which includes sections on articles 107 TFEU and 108 TFEU as well as an overview of legal issues raised by air transport and competition in the EU in particular deregulation and its consequences EU law on state aid to airlines follows a multi-disciplinary approach by relying on the fundamental concepts of economics and policy analysis this approach allows grasping the wider implications of this sector's issues for the field of state aid in particular in the light of the more economic approach and the balancing test furthermore additional perspective is given on state aid law in the air transport sector through comparative analyses of regulations in the United States and Switzerland and outlooks on international relations finally the book presents a number of recent commission decisions with a dramatic importance for the air transport with the opening of formal investigation procedures regarding alleged state aid to low cost airlines operating from regional airports all over Europe Magnus Schmauch is legal secretary at the EFTA court in the chambers of Judge Pall Hreinsson previous experience includes four years as a lawyer at the Court of Justice of the European Union he has published a large number of articles on state aid and other fields of EU law and teaches on EU law and fundamental rights at the University of Lund Sweden

European Union Law of State Aid 2017 this book provides a comprehensive practitioner guide to the EU law of state aid covering all relevant legislation case law and the dominant themes shaping EU state aid policy it discusses the concept of state aid and its development in the European Union as well as practical aspects such as procedures for notification to the European Commission and enforcement in the European Court and national courts it offers extensive coverage of specific sectors including transport and shipbuilding media and communications energy and environmental protection culture and heritage and agriculture the third edition is fully updated to cover the extensive legislative changes in this area including the new general block exemption regulation and de minimis regulation horizontal aid guidelines and sectoral guidelines for aviation cinemas agriculture and fisheries as well as state aid cases in the national courts particularly the UK and recent European Court jurisprudence accessible to competition lawyers and non-specialists the book's clarity and concision make it an invaluable reference to this area of law

European State Aid Law 2016-11-03 the regulation of state aid belongs to the core areas of European Union law without the general prohibition of state subsidies to undertakings competitiveness would be distorted and the benefits of the internal market would be put in jeopardy this book deals systematically article by article with the basic principles the proceedings and the implementation of state aid law as laid down in articles 107 to 109 TFEU as well as the general block exemptions regulation regulation no 800/2008 and the Council regulation EC no 659/1999 laying down detailed rules for the application of article 93 TEC further this commentary deals in detail with the rules regulating state aid in specific sectors such as telecommunication postal services broadcast and television energy coal banking railroads road transport shipping air traffic airports automotive industry shipbuilding steel housing agriculture fishery culture tourism sport and health

Research Handbook on European State Aid Law 2021-01-29 this revised and updated research handbook on European state aid law brings together established academics and practitioners to provide a wide-ranging coverage of the field incorporating political science economics and the law in its analysis it provides a strong overview of the salient issues in state aid law and policy chapters address the significance of state aid to various aspects of the political and legal systems of the member states including taxation the financial sector and the interplay between EU rules on state aid free movement and public procurement the research handbook further examines the application of the state aid rules to major sectors of the EU economy and introduces brand new themes for state aid analysis such as arbitration social services and the impact of Brexit featuring theoretical explorations and empirical studies this research handbook will be crucial reading for scholars and researchers of EU state aid law especially those searching for new avenues of research it will also be a useful reference point for officials in national governments and the European Commission who are engaged in the state aid approval process judges hoping to expand their knowledge of EU state aid law and policy will also benefit from this insightful research handbook

European State Aid Law and Policy 2009-05-13 this new edition of Conor Quigley's book originally EC State Aid Law and Policy offers the most comprehensive and detailed examination of this fast-developing field of community law the book is designed to provide practitioners and Commission officials with a definitive statement of the law and practice across the many sectors where issues of state aid come into play at the same time placing state aid law and policy in its commercial and industrial context the book fully explores the concept of state aid and its function as a tool of community law and economic development all of this is achieved by means of the most thorough available examination of the jurisprudence of the European Courts and the decisions of the Commission in declaring certain aid compatible with the common market the Commission's supervisory powers as well as the means of enforcing state aid law in the courts are also fully explained from reviews of the earlier work the chapters summarize and synthesize a large and complex body of case law readably clearly interestingly thoroughly and concisely practical and comprehensive in approach the book is well produced and very good value the book satisfactorily passed the key test it told us what we needed to know in certain current state aid cases more clearly than in other books consulted Asger Petersen J Temple Lang common market law review the practitioner will find the chapters dealing with particular types of state aid extremely helpful the book has an excellent index that makes any legal textbook much

more user friendly particularly to someone who is not an expert in the field speaking from personal experience i can say that the book is invaluable in recent months it has spent as much time on my desk as on my bookshelves i am sure others will find it equally useful christopher vajda qc international company commercial law review

State Aid and the Energy Sector 2018-02-22 this important new work offers a comprehensive and compelling account of state aid law and policy and its application to the energy sector clearly structured and offering meticulous detail and robust analysis it is required reading for all practitioners in the field the volume explores general questions from the definition of state aid to its application in member states by national courts it also examines questions of procedure questions of compatibility and state aid and the eea it is an invaluable tool for lawyers policymakers and tax professionals specialising in state aid law and energy law written by a team of leading practitioners and academics in the field

EU STATE AIDS. 2020 one of the potential benefits of an economic approach to state aid control is to make relationships between the costs and the benefits of state aid more transparent and by doing so to provide guidance on how to focus state aid control efforts on those areas where the damage of state aid is the greatest where markets fail to deliver efficient outcomes government intervention including the provision of state aid can improve welfare this is an accepted result in the economic literature many national or supra national bodies do not provide a mechanism to monitor and discipline the state aid provided by its members indeed the control of state aid in the european union stands out

Study on Methods to Analyse the Impact of State Aid on Competition 2006 the research handbook on state aid in the banking sector brings together experts in state aid and in financial regulation drawn from legal academia legal practice economics and from the eu and eea institutions to shed light on this relationship the editors and expert contributors do this by elucidating key concepts that underpin the application of state aid law to banks and by considering specific aspects of the interface between state aid and financial regulation the research handbook s analysis is complemented by a number of key country based case studies and by a concluding section which takes stock of the banking union s package of legislative regulatory reforms and reflects on the possible future role of state aid in this sector

Research Handbook on State Aid in the Banking Sector 2017 this book explores the tools that the european rules on state aid place in the hands of competitors when it comes to fighting subsidies and other state measures of financial assistance to firms in order to do so the book scrutinises the means of redress available to competitors before national courts private enforcement as well as the opportunities that they have to make their voice heard in the course of the european commission s enforcement procedures public enforcement the insights provided by the book lead to a better understanding of the rights of private parties under the rules and practices that govern the enforcement of state aid law

The Role of Competitors in the Enforcement of State Aid Law 2017-04-20 on the basis of the legal provisions currently in force and of the practices of the cjeu and of the european commission on their application this book provides an in depth analysis of the legal regime applicable to state compensation for the provision of services of general economic interest sgei thereby these rules have not been looked at as isolated and detached from the general rules and the principle governing provision of state aid within the european union but it has constantly been attempted to place them in the bigger context of the rules on state aid as well as to show their relationship with other fields of european law special attention is also paid to the relationship between the altmark conditions the general prohibition of state aid stipulated in art 107 1 tfeu and the special exception thereof contained in art 106 2 tfeu in the course of this research the objective has been to define the concrete meaning of the separate sets of rules applicable to state compensation for the provision of sgei as well as to identify and provide answers to certain theoretical and practical questions arising in the course of their application

Public Services and State Aid 2011 the commission has overall responsibility for state aid control articles 107 108 tfeu eu member states are required to notify all planned state aid measures to the commission and to obtain the commission s approval before implementing them this special report examines whether the commission s procedures ensure effective management of state aid control the court found that the commission has insufficient assurance that it deals with all relevant state aid cases there is no legal basis for a systematic review of member states procedures and control systems other than the principle of cooperation state aid procedures take a long time complaints in particular lack transparency in the field of state aid control the commission reacted promptly to the financial crisis it has not yet assessed the ex post impact of its activities in a comprehensive way the court makes recommendations with an aim to improving the commission s procedures and management effectiveness p 4 of cover

Do the Commission's Procedures Ensure Effective Management of State Aid Control? 2011 this book analyzes the issue of european fiscal state aid in order to provide insights into the related evolution prospects and legal problems state aid has assumed a central position in the field of taxation becoming the most important instrument of european legal integration especially in the area of direct taxes this is the result of major regulatory and interpretative development which has altered the initial european and national balances in the face of globalization and the problems of the new economy in this context the scope and objectives of state aid have progressively broadened encompassing a significant level of both positive and negative integration of european national tax systems

The Role of State Aid in the European Fiscal Integration 2023-01-05 this book provides clear guidance on what constitutes state aid in the area of tax law it clearly explains the situations in which beneficial tax provisions for the taxpayer e g lower tax rates for certain industries or for certain economic zones advantageous depreciation rules or exemptions can be declared void by the european commission the difficult controlling concept of selectivity of an aid is dealt with extensively drawing on familiarity with the practice of the commission as well as the jurisprudence of the general court and

of the court of justice thirteen knowledgeable contributors present valuable arguments in case the commission requires the repayment of advantages received among the topics and issues covered are the following how unregulated tax incentive competition between states leads to a win by one state and a loss by another the legal uncertainty attached to the commission's decision following notification of a proposed tax incentive the role of the commission's code of conduct calculating the amount of recovery of illegal state aid application of state aid rules in the area of indirect taxation e.g. vat and excise duties investment fund regimes subnational regional aid patent box regimes foreign source income and taxpayers exclusion from infringement proceedings and subsequent appeals complete with case studies and analyses of the latest case law on selectivity this invaluable resource will be welcomed by practitioners who although they may be well versed in tax law are sure to benefit greatly from the authors expert guidance on state aid provisions and the rules on harmful tax competition

State Aid and Tax Law 2013 for upwards of thirty years eu and efta courts have been using a test for applying the market economy investor principle meip 10 determine whether a state intervention amounts 10 granting of an economic advantage 10 a recipient undertaking if the state wishes 10 set as a commercial operator it must comply with the meip unsurprisingly the test remains a difficult and controversial legal instrument and its very existence and credibility have been questioned this book unravels the nature of the meip analysing its applicability in order 10 clarify doubts and misinterpretations such an understanding is crucial because of the negative consequences of the test's misapplication and also because the ongoing process of opening markets for more competition blurs the distinction between the public and private sectors the analysis addresses such questions as the following what characterizes a prudent investor when is it justified to consider a given public investor rational or reasonable how should too economic or commercial soundness of state interventions be understood what rate of return is required under the meip and how is it calculated when should the profitability analysis be undertaken and why the author examines both the theory behind too principle and its practical application with detailed attention to case law and the commission's guidelines explaining the test's mechanism so considers the various critiques of the test and concludes with proposals for change practitioners policymakers and academics will appreciate the great clarification offered of too meip the character of an economic advantage under the meip and in aid scenarios how to determine whether the meip is applicable 10 a given state measure and how 10 apply the test according 10 its various subtypes and to atypical or complex interventions they will find that too book's systematic analysis goes a long way to ensuring a credible and reliable assessment of the applicability of state aid under article 107 1 tfeu

The Market Economy Investor Test in EU State Aid Law: Applicability and Application 2016-05-05 with the adoption of its 2005 action plan the european commission has launched a major reform of its state aid policy new rules on research and development innovation risk capital regional policy and services of general economic interest and de minimis have recently been adopted this entirely new two volume work will explain in detail the substance and procedure established by the eu treaty rules on state aid as well as covering these major changes in addition the book will provide an exhaustive guide to the major upheaval of the commission's state aid policy that has taken place during the course of 2007 including the revision of the environmental state aid guidelines notably to take account of the eu's new european energy policy with its increased focus on renewable energy and the emissions trading scheme the adoption of a first draft of a new comprehensive general state aid block exemption the new commission communication on reference rates the review of the commission's policy on public guarantees the review of the rescue and restructuring aid guidelines the increasingly important dimension of the multilateral state aid discipline in the global context it brings together the largest number ever of commission officials on state aid matters the commission's chief competition economist also explains how the refined economic approach is being applied in state aid cases and more than 30 experts provide a comprehensive overview of recent developments in all state aid areas

EU Competition Law 2008 this third volume of state aid uncovered reviews the main developments in the field of state aid in 2015 the past 12 months have been full of surprising twists and turns in the evolution of the concept of state aid eu courts have ruled on issues such as public pronouncements and state resources while the commission has tackled tax advantages for multinational companies and has given us new perspectives on how state aid may affect cross border trade phedon nicolaides who is professor at the college of europe in bruges and the university of maastricht as well as academic director at lexion training casts a critical eye on state aid judgments and decisions of the preceding year the book compiles articles originally published on a weekly basis on lexion's stateaidhub.eu the compilation is conveniently grouped into chapters covering issues such as non economic activities selectivity infrastructure or recovery of incompatible state aid each article presents the main points of a court ruling or commission decision places them in the context of similar case law or practice assesses the underlying reasoning and identifies any inconsistencies or contradictions the reader will benefit from a fairly comprehensive and easily accessible compilation of the main developments in state aid law and practice and will gain an insight in how state aid principles can be applied in practice

State Aid Uncovered 2016-02-05 in the wake of the covid 19 outbreak the topic of state aid developments seems to adorn the front page on a daily basis however so far no publication has explored these developments in a systematic fashion state aid in times of crisis establishes the first thorough overview of the many european state aid developments that were brought into acceleration during the covid 19 outbreak and the ensuing economic crisis the overview provides a valuable book of reference to anyone who's facing issues involving state aid including both the supporting and receiving end 00in order to efficiently mitigate the potentially disturbing effects the covid 19 crisis has on the european internal market the european commission imposed new state aid regulations and extended existing rules the commission's most essential legal framework in this regard became the temporary framework for state aid measure to support the economy in the current covid 19 outbreak the author extensively discusses the various state aid instruments within this temporary framework its background its implications and the practical implementation in addition to providing an overview of this temporary framework the volume elaborates on the commission's practical interpretation of existing legal provisions in light of covid 19 related state aid and on several sector specific guidance

documents published by the commission

State Aid in Times of Crisis. An Overview of All EU State Aid Law Developments as a Result of Covid-19 2021 this book is a compilation of contributions exploring the impact of the european treaty provisions regarding state aid on member states legislation and administrative practice in the area of business taxation starting from a detailed analysis of the european courts jurisprudence on art 107 tfeu the authors lay out fundamental issues e g on legal concepts like advantage selectivity and discrimination and explore current problems in particular policy and practice regarding harmful tax competition within the european union this includes the member states code of conduct on business taxation the limits to anti avoidance legislation and the options for legislation on patent boxes the european commission s recent findings on preferential rulings are discussed as well as the general relationship between international tax law transfer pricing standards and the european prohibition on selective fiscal aids

State Aid Law and Business Taxation 2016-10-26 in this fifth part in a series of reports on state aid the author explains that tax reductions violate eu law when they are selective rather than generally available to all taxpayers although the selectivity doctrine is in flux the author describes the status quo and attempts to classify types of selectivity that the european commission and eu courts have identified in prior cases

An American View of State Aid - [part 5]. 2017 last year the commission presented its state aid action plan a comprehensive roadmap for the reform of state aid rules over the next five years improving the enforcement of the state aid rules at all levels is an essential part of that action plan efficient and effective enforcement is essential to maintain a level playing field for all competitors in the single market but the commission cannot enforce the rules alone national authorities and national courts play a crucial part they have a particularly important role in enforcing the notification and standstill obligations set out in article 88 3 of the ec treaty and in recovering incompatible aid this study confirms that there has been a sharp increase in the number of state aid related cases brought before national courts national judges take seriously their responsibilities in the state aid arena and are increasingly willing to take a firm stand against illegal aid and to protect individual businesses against violations of the eu rules regrettably however the powers of national courts are still not being used to the full companies are often hesitant to launch proceedings at national level to put an end to the illegal granting of aid to their competitors or to assert their rights to claim compensation in some cases national courts themselves seem uncertain about the powers that they have in the state aid arena and the locus standi of competitors

Study on the Enforcement of State Aid Law at National Level 2006 the enforcement of state aid prohibition in the current economic crisis provides a good example of threats faced by competition policy at first sight one may think that state aid control by the ec commission could become an easy victim of the economic crisis due to the current multiplication of member states interventions in aid of domestic firms however that view is mistaken the strategy developed by the ec commission to face the threats and risks that the economic crisis have posed to the state aid prohibition and control is a good public policy model to follow the ec commission has remained loyal to the principles and rules that apply to state aid in the eu coherently it has prohibited many member state aids that squarely infringed the state aid prohibition of the ec treaty moreover respect to the principles inspiring state aid regulation in the eu transparency non discrimination common interest necessity and proportionality has not been broken by the adoption of exceptional and provisional measures aimed at providing a sensible framework to accommodate member states interventions directed to the banking sector to provide stability to financial and credit markets and to regain confidence the strengthening of the ec commission s resources assigned to state aid control has greatly contributed in the task to secure a consistent fast and effective functioning of the system in current times

A Competition Policy Lesson in Times of Crisis 2010 our audit found that for the period from august 2013 to the end of 2018 the commission had appropriate resources and tools including an appropriate organisational set up to carry out its control of state aid financial institutions however it had not always been in a position to use them to full effect the commission s performance indicators did not fully capture its performance we observed that market realities improved during the audited period and up to the outbreak of covid 19 and that the regulatory framework had changed but that the applicable state aid rules themselves have not been modified since 2013 in addition we found that the effectiveness of the commission s state aid control may have occasionally suffered from the fact that the commission did not contest member states submissions that the conditions for an exceptional approval of state aid existed in each individual case eca special report pursuant to article 287 4 second subparagraph tfeu

Control of State Aid to Financial Institutions in the EU 2020 the covid 19 pandemic requires massive state intervention in the economy to allow eu member states to act decisively the commission committed to make flexible use of state aid rules this article examines how over the first four months of the crisis these rules have been applied to measures notified by eu member states in view of addressing the consequences of the crisis on their economy it further highlights the risks that the more flexible application of state aid rules in the context of the current crisis can present for the level playing field and the internal market and argues that the eu recovery plan would not be able to remove those risks finally it recommends that the commission reviews whether aid measures comply with the general principle of equal treatment and where it is given discretion under the treaty considers imposing conditions counter balancing distortions of competition and as the case may be enabling the green and digital transition so as to ensure to the largest extent possible fair competition and the integrity of the internal market

Report of the Regents Commission on State Aid for Education 1940 the european commission has announced comprehensive reform of european control of state financial aids in its state aid

action plan saap published in november 2005 it states that the main aim of this reform is to apply a more economic approach this paper is a translated version of chapter vi of the german monopolies commission's biennial report published in 2008 which discusses and evaluates the more economic approach to state aid

How Flexible Should State Aid Control be in Times of Crisis? 2020 this chapter argues that the mandatory nature of the environmental integration principle has important procedural and substantive implications for the area of state aid law and policy the requirement to integrate environmental protection requirements into all stages of state aid law and policies warrants a reconsideration of the strict effects based approach in the analysis of environmental aid moreover article 11 tfeu obliges the european commission to design its exemption policies in a way that promotes sustainable development and guarantees a high level of environmental protection the current approach in the guidelines on environmental and energy state aid eeg does not seem to provide adequate mechanisms for integrating environmental concerns into state aid policy when the objective of a high level of protection and improvement of the quality of the environment is taken as a benchmark the chapter concludes by way of illustrating the significant implications of article 11 tfeu for the nature of environmental aid granted as well as the division of supervisory powers between the commission and the member states

The 'More Economic Approach' in European State Aid Control 2009 this original cerre report reveals that the current level of public funds to support broadband deployment in europe is insufficient compared against the ambitious targets for fibre to the home ftth the report also suggests that the use of this funding is poorly coordinated insufficiently monitored and subject to rules which need to be simplified and updated it is the first study of its kind the authors have undertaken a systematic analysis of all of the 157 broadband measures notified to the european commission by member states over the past 15 years based on this research the authors have identified critical issues and provided recommendations on how to better support the deployment of broadband infrastructure in europe the authors estimate that public funding from all sources to support broadband deployment in the period to 2020 amounts to around 7 billion per year at this rate it will take europe nearly 30 years to meet its ftth targets they also find wide variations in public funding for broadband between member states in the period 2003 18 france spent around 215 per capita and italy 145 whilst the majority of member states spent less than 100 per capita and some less than 10 we found that broadband infrastructure receives less than 5% of available european funds despite being a strategic priority for europe and for the juncker commission said cerre research fellow richard feasey current public funding is insufficient if europe is to achieve its gigabit society targets it is equally important that whatever public funds are allocated they are also used efficiently the authors provide recommendations for eu and national policy makers including 1 mobilise grassroots interests in public funding of broadband with an eu wide competition for funds 2 improve coordination between the european investment bank and the european commission's dg competition to ensure that in each case the appropriate public funding instrument is used 3 increase the share of european funds allocated to broadband 4 revise the existing broadband state aid guidelines now to clarify elements such as when and how public funds can be used if commercial operators have no plans to deploy very high capacity infrastructure require that state aid can only be used once adoption rates for a new technology have achieved certain thresholds in areas where it has already been deployed by the private sector consider allowing higher prices for broadband services provided by publicly funded networks in order to reduce the cost to the taxpayer and increase the coverage that can be obtained explain how the universal service provisions of the new eu electronic communications code will ensure that all users can benefit from affordable access to publicly funded broadband networks simplify the regime so that measures to protect competition align with those that already apply to commercially funded networks under the significant market power regime and ensure enforcement 5 require member states to provide more data to enable the evaluation of the effectiveness of state aid measures effectiveness should be measured by whether public funds achieve the goal of extending broadband services to the greatest number for the lowest cost to the taxpayer and not simply in terms of competition or the time taken to approve the project if broadband infrastructure deployment is a priority for the eu we think that the commission should also explore how to formalise its digital agenda and gigabit society targets to give member states stronger incentives to meet those targets conclude the authors some facts and figures europe spends less than 5% of its budget on broadband 65% of public funding for broadband comes from member states estimated public funding from all sources allocated to broadband deployment in the eu in the period to 2020 amounts to around 7 billion per year it will take europe 29 years to complete ftth deployment at current rates total expenditure by eu member states for state aid varies significantly in the period 2003 18 the majority of member states spent less than 100 per capita and some less than 10 france spent around 215 per capita italy 145 and germany 87 belgium luxembourg and malta have achieved a relatively extensive and high capacity broadband deployment without relying on any form of state aid whatsoever there is a very large variation in the use of sources of funding by member states

A Report of the Regents Commission on State Aid for Education with Supplementary Documents Prepared for the Commission 1940 in order to facilitate tax relief to deal with the ramifications of the corona virus the european commission temporarily eased the eu's state aid framework this article provides an insight in some of the tax related measures taken both within and outside of the scope of state aid rules their range is wide from tax filing and payment deferrals to changes to personal and corporate income taxes vat and property taxes

Sustainable State Aid 2014 the author highlights the balancing act both on the regulatory as well as on the institutional level between state aid control and the liberalization of public services he focuses on partially liberalized markets and tackling cross subsidisation where member states infringe the competitive neutrality of the privatisation process by various funding schemes these are all subject to three criteria linked to the private investor test once partially liberalized sectors traditionally shaped by public service obligations are prone to state intervention owing to the special needs they fulfil starting from the premise that the concept of universal services is designed to combine public policy objectives with a fully competitive market the author allocates the role of state aid control as

both a specific mandate avoiding selective distortions through the granting of state resources imputable to the state and as a regulatory mandate to maintain a level playing field for all undertakings in the internal market the jurisprudence of community courts e.g. *Ufex Chronopost* and *Laboratoires Boiron* is faced with the demarcation of the European Commission's powers and the determination of the nature and extent of judicial review its analysis focuses on cost calculation and allocation in search of cross subsidisation of liberalised market segments by using state resources originally designed to compensate for public service obligations he closes with the assumption that because of the narrow confines of aleatory references made to the courts preference should be given to a best practice approach to cost allocation standards

State aid for broadband infrastructure in Europe 2018-11-21 the paper analyses at the notice on the notion of aid through the prism of its legal status and of the evolution of the case law on the notion of aid it discusses the place of the notion within the hybrid framework of state aid regulation in Europe

EU Fiscal State Aid Rules and COVID-19 : Will One Survive the Other?. 2020 in recent years the issue of subsidisation of companies active on the EU internal market by third states and the corresponding distortions have gained novel prominence an imbalance becomes pertinent third country subsidies granted to undertakings active on the EU internal market would constitute state aid if granted by an EU member state yet state aid rules do not apply to such financial contributions granted by third states therefore foreign subsidies could create an uneven playing field on the internal market the undertakings receiving support from EU states are subject to EU state aid discipline while companies receiving third country subsidies are not subject to comparable state aid systems thus the latter are having a noticeable advantage over EU companies in economic activity on the EU internal market what the EU economic law system lacks to avoid the named distortions through third country subsidies is a third country state aid instrument the Commission sees the new foreign subsidies regulation (FSR) as an instrument to achieve equality of opportunity with state aid law and often refers to comparisons and concepts under state aid law in recitals of the FSR and other accompanying documents it wants to ensure a state aid akin protection vis à vis third states and even aims at exporting the EU state aid regime particularly to counter any discrimination concerns under the WTO rules the Commission wants to ensure that new rules on foreign subsidies are based on principles similar to EU state aid rules furthermore a transfer of the respective concepts would also make sense from a practical point of view as EU state aid law has been protecting against distortions in the EU internal market caused by subsidies from member states for over 50 years the paper focuses on these proclaimed interrelations between EU state aid law and the FSR and tries to answer the question if the FSR constitutes a third country state aid instrument first I will explain the role of state aid law in the EU internal market and consequently the external dimension and the role that the FSR regime could play for guaranteeing a level playing field on the internal market second I will show when and where and also where the FSR does not build on the EU state aid regime from a substantive and procedural standpoint and what does this imply for the FSR

The Concept of State Aid in Liberalised Sectors 2014 this paper is aimed at analysing state aid to the railway sector in selected countries of the European Union although this is a preliminary exercise literature lacks of specificity from the analysis a highly differentiated situation emerges a group of countries with permanently lower subsidies the Iberians the Scandinavians and Austria a group of countries with a medium level of subsidies all of the major countries Germany France and the UK and a group of countries with permanently high subsidies Italy Denmark Belgium and the Netherlands this paper demonstrates that railways have so far benefited from weakened forms state aid control this can be motivated i) by the need for modal rebalance recognised by national transport policies ii) by the natural monopolistic character of the network whose duplication is not economically feasible and iii) by the non-competitive traditional structure from a legal point of view of even the transport service this situation however is set to change drastically with the opening up of services to competition which has already been done in the European Union for the freight sector and in some countries although only on a voluntary basis even for the passenger sector by focusing on Italy this study finds that the elevated state aid to the rail sector consequently results in both a major public finance problem and a potential factor of competition distortion

The Notice on the Notion of State Aid 2017 in its decisions on tax rulings the European Commission uses a theoretical reasoning that in some instances appear somewhat disconnected from the facts of the cases indeed all these cases boil down to one single determination whether the concerned transfer prices were or not set at market levels and the satisfaction of all the conditions for the existence of state aid derive directly from this rather theoretical question alone little to no account is taken of important factual elements such as for example the context of international fiscal competition and several conclusions appear to be presumed rather than demonstrated for example the distortion of competition one therefore remains with the general impression that state aid law remains a sort of exception to the rest of competition law an area of law where reality does not really matter

Protecting the Internal Market from Subsidisation with the EU State Aid Regime and the Foreign Subsidies Regulation 2022

Assessing the Level of State Aid to the Railway Sector in Selected European Countries 2016

Tax Rulings and State Aid Qualification : Should Reality Matter?. 2017