Point 102 of the Community guidelines on State aid for rescuing and restructuring firms in difficulty (1) states that ‘The Commission will apply these Guidelines with effect from 10 October 2004 until 9 October 2009’. In 2009, the Commission extended the validity of the guidelines until 9 October 2012 (2).

In its communication of 8 May 2012 on EU State aid modernisation (3), the Commission set out an ambitious State aid reform programme. The proposals for reform include identifying common principles for assessing the compatibility of aid with the internal market. The various guidelines and frameworks will be revised and streamlined to make them consistent with the common principles.

The review of the Community guidelines on State aid for rescuing and restructuring firms in difficulty has to be placed in the context of the overall process to modernise State aid rules. In order not to pre-empt the results of the horizontal discussions on State aid modernisation, the Commission has decided to continue to apply the current guidelines until such time as they are replaced by new rules on State aid for rescuing and restructuring firms in difficulty.

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(1) OJ C 244, 1.10.2004, p. 2.
(2) Commission communication concerning the prolongation of the Community guidelines on State aid for rescuing and restructuring firms in difficulty, OJ C 156, 9.7.2009, p. 3.
(3) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on EU State aid modernisation (SAM), COM(2012) 209 final.