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EN

Price:
EUR 4⁽¹⁾ Text with EEA relevance

IV

(Notices)

NOTICES FROM MEMBER STATES

Information communicated by Member States regarding State aid granted under Commission Regulation (EC) No 800/2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General Block Exemption Regulation)

(Text with EEA relevance)

(2012/C 289/01)

Reference number of the State Aid	SA.33349 (11/X)	
Member State	Italy	
Member State reference number	—	
Name of the Region (NUTS)	ITALIA Article 107(3)(a), Article 107(3)(c), Non-assisted areas	
Granting authority	Ministero dello Sviluppo Economico Via Veneto 33 — 00187 Roma I www.sviluppoeconomico.gov.it	
Title of the aid measure	Contratti di Sviluppo	
National legal basis (Reference to the relevant national official publication)	1. dl 25.6.2008, n. 112, articolo 43, convertito con l. 6.8.2008, n.133 2. dm 24.9.2010	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	1.7.2011-31.12.2013	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME, large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 1 000,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Soft loan, Direct grant, Interest subsidy	
Reference to the Commission Decision	—	
If co-financed by Community funds	FESR — EUR 1 000,00 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Industrial research (Art. 31(2)(b))	50 %	20 %
Experimental development (Art. 31(2)(c))	25 %	20 %

Scheme	40 %	20 %
SME investment and employment aid (Art.15)	20 %	—

Web link to the full text of the aid measure:

<http://www.sviluppoeconomico.gov.it/images/stories/sviluppoecoazione/articolo-43d112-2008.pdf>

http://www.sviluppoeconomico.gov.it/index.php?option=com_content&view=article&id=1620&idarea1=0&idarea2=0&idarea3=0&andor=AND&sjonid=0&andorcat=AND&MvediT=1&cattitle1=Decreto%20interministeriali&partebassaType=0&showMenu=1&showCat=1&idarea4=0&idareaCalendario1=0&page=2&id=2016009&viewType=0

Reference number of the State Aid	SA.33949 (11/X)
Member State	United Kingdom
Member State reference number	—
Name of the Region (NUTS)	SCOTLAND Mixed
Granting authority	Scottish Government 5 Atlantic Quay 150 Broomielaw Glasgow G2 8LU http://www.scotland.gov.uk/Topics/Business-Industry/support/17404/StructuralFunds2007-201
Title of the aid measure	European Regional Development Fund Scotland 2009-2013 Programme — Priority 3 Environmental Support Measures
National legal basis (Reference to the relevant national official publication)	European Community Act 1972 Office for the Queen's Printer for Scotland. Statutory Instruments 2006 No 304 (s.3) Scotland Act 1998
Type of measure	Scheme
Amendment of an existing aid measure	Modification X 316/2010
Duration	1.11.2011-31.12.2013
Economic sector(s) concerned	All economic sectors eligible to receive aid
Type of beneficiary	SME, large enterprise
Annual overall amount of the budget planned under the scheme	GBP 15,00 (in millions)
For guarantees	GBP 0,00 (in millions)
Aid Instrument (Article 5)	Direct grant
Reference to the Commission Decision	—
If co-financed by Community funds	ERDF Priority 3 Scotland (environmental support) — GBP 15,00 (in millions)

Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Environmental investment aid for the promotion of energy from renewable energy sources (Art. 23)	45 %	20 %
Scheme	40 %	20 %
Environmental investment aid for high efficiency cogeneration (Art. 22)	45 %	20 %

Web link to the full text of the aid measure:

<http://www.scotland.gov.uk/Topics/Business-Industry/support/17404/latest-news>

click on link to ERDF Priority 3 2009-2013 Programme Environmental Support Measures

Reference number of the State Aid	SA.34163 (12/X)	
Member State	Germany	
Member State reference number	—	
Name of the Region (NUTS)	DEUTSCHLAND Article 107(3)(a),Non-assisted areas,Mixed,Article 107(3)(c)	
Granting authority	KfW-Bankengruppe Palmengartenstr. 5-9, 60325 Frankfurt www.kfw.de	
Title of the aid measure	KfW-Umweltprogramm	
National legal basis (Reference to the relevant national official publication)	KfW-Gesetz, BGBl. I S.2427, Programmmerkblatt „KfW-Umweltprogramm“	
Type of measure	Scheme	
Amendment of an existing aid measure	Modification X 923/2009	
Duration	1.1.2012-31.12.2013	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 550,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Soft loan	
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 %
Aid for the acquisition of new transport vehicles which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards (Art. 19)	35 %	20 %

SME investment and employment aid (Art.15)	20 %	—
Investment aid enabling undertakings to go beyond Community standards for environmental protection or increase the level of environmental protection in the absence of Community standards (Art. 18) (Reference to the relevant standards: Technisch vergleichbare Investition mit geringerem Umweltschutz)	35 %	20 %

Web link to the full text of the aid measure:

<http://www.kfw.de>

Startseite => Inlandsförderung => Programm-übersicht => KfW-Umweltprogramm

Reference number of the State Aid	SA.34204 (12/X)
Member State	Spain
Member State reference number	ES 51
Name of the Region (NUTS)	CATALUNA Mixed
Granting authority	INSTITUT CATALÀ D'ENERGIES (ICAEN) C/PAMPLONA, 113, TERCERA PLANTA 08018 BARCELONA http://www20.gencat.cat/portal/site/icaen
Title of the aid measure	Subvenciones a proyectos de inversión en el marco del programa de energías renovables en Catalunya
National legal basis (Reference to the relevant national official publication)	Resolución EMO/2813/2011, de 30 de noviembre, por la que se aprueban las bases reguladoras en régimen de concurrencia competitiva y en régimen reglado, mediante concurrencia pública no competitiva, para la concesión de las subvenciones en el marco del Programa de energías renovables y se hace pública la convocatoria para el año 2011. (DOGC núm. 6018 de 2.12.2011).
Type of measure	Scheme
Amendment of an existing aid measure	—
Duration	3.12.2011-15.11.2012
Economic sector(s) concerned	All economic sectors eligible to receive aid
Type of beneficiary	SME,large enterprise
Annual overall amount of the budget planned under the scheme	EUR 2,00 (in millions)
For guarantees	—
Aid Instrument (Article 5)	Direct grant
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 %
Environmental investment aid for the promotion of energy from renewable energy sources (Art. 23)	45 %	20 %

Web link to the full text of the aid measure:

<http://www.gencat.cat/eadop/imagenes/6018/11313039.pdf>

Reference number of the State Aid	SA.34244 (12/X)	
Member State	Germany	
Member State reference number	—	
Name of the Region (NUTS)	BAYERN Mixed	
Granting authority	Bayerisches Staatsministerium für Wirtschaft, Infrastruktur, Verkehr und Technologie Prinzregentenstrasse 28 80538 München http://www.stmwivt.bayern.de	
Title of the aid measure	Bayerisches Programm zur Förderung technologieorientierter Unternehmensgründungen (BayTOU)	
National legal basis (Reference to the relevant national official publication)	Richtlinien zur Durchführung des Bayerischen Programms zur Förderung technologieorientierter Unternehmensgründungen (BayTOU), AllMBI Nr. 15/2009, S. 494 ff. Änderung der Richtlinien zur Durchführung des Bayerischen Programms zur Förderung technologieorientierter Unternehmensgründungen (BayTOU), AllMBI Nr. 13/2010, S. 406 Änderung der Richtlinien zur Durchführung des Bayerischen Programms zur Förderung technologieorientierter Unternehmensgründungen (BayTOU), AllMBI Nr. 15/2011, S. 667	
Type of measure	Scheme	
Amendment of an existing aid measure	Modification X 33/2010	
Duration	1.1.2010-30.6.2014	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME	
Annual overall amount of the budget planned under the scheme	EUR 3,30 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Experimental development (Art. 31(2)(c))	25 %	15 %

Aid for industrial property rights costs for SMEs (Art. 33)	40 %	—
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Web link to the full text of the aid measure:

http://www.stmwivt.bayern.de/fileadmin/Web-Dateien/Dokumente/technologie/Richtlinien_BayTOU.pdf

Reference number of the State Aid	SA.34454 (12/X)	
Member State	Denmark	
Member State reference number	2308-11-434	
Name of the Region (NUTS)	—	
Granting authority	Pelsdyrafgiftsfonden c/o Dansk Pelsdyravlerforening Langagervej 60 2600 Glostrup www.pelsdyrafgiftsfonden.dk	
Title of the aid measure	Produktudvikling inden for anvendelsen af skind. Esperimentel udvikling (note 8).	
National legal basis (Reference to the relevant national official publication)	Lov om administration af Det Europæiske Fællesskabs forordninger om ordninger under Den Fælles Landbrugspolitik finansieret af Den Europæiske Garantifond for Landbruget m.v. (landbrugsstøtteleven), jf. lovbekendtgørelse nr. 445 af 23. april 2010.	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	1.4.2012-31.12.2012	
Economic sector(s) concerned	Manufacture of wearing apparel	
Type of beneficiary	SME	
Annual overall amount of the budget planned under the scheme	DKK 1,92 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Experimental development (Art. 31(2)(c))	25 %	15 %

Web link to the full text of the aid measure:

http://www.pelsdyrafgiftsfonden.dk/media/75951/dffe_budget_2012_eksterne.pdf

Reference number of the State Aid	SA.34478 (12/X)	
Member State	Slovakia	
Member State reference number	—	
Name of the Region (NUTS)	Slovak Republic Article 107(3)(a), Non-assisted areas	
Granting authority	Ministerstvo pôdohospodárstva a rozvoja vidieka SR Dobrovičova 12 812 66 Bratislava www.land.gov.sk	
Title of the aid measure	Schéma štátnej pomoci na zamestnávanie znevýhodnených a značne znevýhodnených zamestnancov	
National legal basis (Reference to the relevant national official publication)	Nariadenie vlády SR č. 319/2011 o podpore podnikania v pôdohospodárstve a rozvoji vidieka Zákon č. 231/1999 Z. z. o štátnej pomoci v znení neskorších predpisov Zákon č. 523/2004 Z. z. o rozpočtových pravidlách verejnej správy a zmene a doplnení niektorých zákonov v znení neskorších predpisov	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	1.4.2012-31.12.2013	
Economic sector(s) concerned	AGRICULTURE, FORESTRY AND FISHING	
Type of beneficiary	SME	
Annual overall amount of the budget planned under the scheme	EUR 2,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Aid for the recruitment of disadvantaged workers in the form of wage subsidies (Art. 40)	50 %	—

Web link to the full text of the aid measure:

<http://www.mpsr.sk/sk/index.php?navID=161&id=5483>

Reference number of the State Aid	SA.34530 (12/X)	
Member State	Italy	
Member State reference number	—	
Name of the Region (NUTS)	UMBRIA Mixed	

Granting authority	Regione Umbria Via Mario Angeloni, 61 – 06124 Perugia Italy http://www.regione.umbria.it/mediacenter/FE/home.aspx	
Title of the aid measure	Sostegno agli investimenti volti all'efficienza energetica e alla diffusione della produzione di energia da fonti rinnovabili	
National legal basis (Reference to the relevant national official publication)	POR FESR Regione Umbria 2007-2013	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	2.7.2012-31.12.2013	
Economic sector(s) concerned	MANUFACTURING, CONSTRUCTION, WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES, TRANSPORTATION AND STORAGE, ACCOMMODATION AND FOOD SERVICE ACTIVITIES	
Type of beneficiary	SME, large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 1,50 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	POR FESR 2007-2013 Asse III b3 — EUR 1,72 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Environmental investment aid for energy saving measures (Art. 21)	40 %	20 %

Web link to the full text of the aid measure:

<http://www.sviluppoeconomico.regione.umbria.it/Mediacenter/FE/CategoriaMedia.aspx?idc=218&explicit=SI>

Selezionare il link del documento PDF.

Reference number of the State Aid	SA.34537 (12/X)
Member State	United Kingdom
Member State reference number	—
Name of the Region (NUTS)	UNITED KINGDOM Mixed
Granting authority	Biotechnology and Biological Sciences Research Council Polaris House North Star Avenue Swindon SN2 1UH http://bbsrc.ac.uk
Title of the aid measure	AgriFood Advanced Training Partnership
National legal basis (Reference to the relevant national official publication)	n/a

Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	30.3.2012-31.12.2016	
Economic sector(s) concerned	Crop and animal production, hunting and related service activities, Manufacture of food products, Manufacture of beverages	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	GBP 0,10 (in millions)	
For guarantees	GBP 0,00 (in millions)	
Aid Instrument (Article 5)	Direct grant	
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 %
General training (Art. 38(2))	60 %	20 %

Web link to the full text of the aid measure:

<http://www.nottingham.ac.uk/aatp/training/funding-for-training.aspx>

Reference number of the State Aid	SA.34541 (12/X)
Member State	Cyprus
Member State reference number	25.06.001.826
Name of the Region (NUTS)	Cyprus Non-assisted areas
Granting authority	Αρχή Ανάπτυξης Ανθρώπινου Δυναμικού Κύπρου (ΑναΔ) Αναβύσσου 2, 2025 Στρόβολος, Τ.Θ. 25431, 1392 Λευκωσία, Κύπρος www.anad.org.cy
Title of the aid measure	Έκτακτο Σχέδιο Στήριξης της Απασχόλησης με Εξατομικευμένα Κατάρτιση Ανέργων στις Επιχειρήσεις
National legal basis (Reference to the relevant national official publication)	1. Οι περί Ανάπτυξης Ανθρώπινου Δυναμικού Νόμοι του 1999 έως Αρ. 21 (I) του 2007. 2. Απόφαση του Διοικητικού Συμβουλίου της ΑναΔ. 3. Κανονισμός (ΕΚ) αριθ. 800/2008 της Επιτροπής. 4. Απόφαση Εφόρου Ελέγχου Κρατικών Ενισχύσεων.
Type of measure	Scheme
Amendment of an existing aid measure	—
Duration	1.3.2012-31.12.2012
Economic sector(s) concerned	All economic sectors eligible to receive aid
Type of beneficiary	SME,large enterprise

Annual overall amount of the budget planned under the scheme	EUR 2,40 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
General training (Art. 38(2))	60 %	20 %

Web link to the full text of the aid measure:

http://www.anad.org.cy/easyconsole.cfm/page/project/p_id/93/pc_id/276

Reference number of the State Aid	SA.34542 (12/X)
Member State	Cyprus
Member State reference number	25.06.001.825
Name of the Region (NUTS)	Cyprus Non-assisted areas
Granting authority	Αρχή Ανάπτυξης Ανθρώπινου Δυναμικού Κύπρου (ΑνΑΔ) Αναβύσσου 2, 2025 Στρόβολος, Τ.Θ. 25431, 1392 Λευκωσία, Κύπρος www.anad.org.cy
Title of the aid measure	Σχέδιο Στελέχωσης Επιχειρήσεων με Απόφοιτους Τριτοβάθμιας Εκπαίδευσης
National legal basis (Reference to the relevant national official publication)	1. Οι περί Ανάπτυξης Ανθρώπινου Δυναμικού Νόμοι του 1999 έως Αρ. 21 (I) του 2007. 2. Απόφαση του Διοικητικού Συμβουλίου της ΑνΑΔ. 3. Κανονισμός (ΕΚ) αριθ. 800/2008 της Επιτροπής. 4. Απόφαση Εφόρου Ελέγχου Κρατικών Ενισχύσεων.
Type of measure	Scheme
Amendment of an existing aid measure	—
Duration	1.3.2012-31.12.2014
Economic sector(s) concerned	All economic sectors eligible to receive aid
Type of beneficiary	SME,large enterprise
Annual overall amount of the budget planned under the scheme	EUR 6,00 (in millions)
For guarantees	—
Aid Instrument (Article 5)	Direct grant
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 %
General training (Art. 38(2))	60 %	20 %

Web link to the full text of the aid measure:

http://www.anad.org.cy/easyconsole.cfm/page/project/p_id/104/pc_id/276

Reference number of the State Aid	SA.34548 (12/X)	
Member State	Germany	
Member State reference number	—	
Name of the Region (NUTS)	DEUTSCHLAND Non-assisted areas	
Granting authority	Bundesanstalt für Straßenwesen Brüderstraße 53 51427 Bergisch Gladbach www.bast.de	
Title of the aid measure	Innovationsprogramm Straße — Förderschwerpunkt Intelligente Brücken — Sensornetze und Informationsverarbeitung in Echtzeit	
National legal basis (Reference to the relevant national official publication)	Gesetz über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2012 (Haushaltsgesetz 2012) vom 22. Dezember 2011 (BGBl. I S. 2938)	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	1.3.2012-31.12.2014	
Economic sector(s) concerned	Other research and experimental development on natural sciences and engineering	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 0,80 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Scheme	50 %	20 %
Industrial research (Art. 31(2)(b))	50 %	20 %

Web link to the full text of the aid measure:

http://www.bast.de/cdn_033/nn_510152/DE/Forschung/Forschungsfoerderung/Downloads/inno-foerdergrundsaeetze-5-veroeffentlichung,templated=raw,property=publicationFile.pdf/inno-foerdergrundsaeetze-5-veroeffentlichung.pdf

Reference number of the State Aid	SA.34617 (12/X)	
Member State	Denmark	
Member State reference number	2012-3526	
Name of the Region (NUTS)	—	
Granting authority	Arbejdsmarkedsstyrelsen Holmens Kanal 20 1016 København K Danmark www.ams.dk	
Title of the aid measure	Ansættelse med løntilskud	
National legal basis (Reference to the relevant national official publication)	Bekendtgørelse nr. 710 af 23.6.2011 af lov om en aktiv beskæftigelsesindsats Lov nr. 153 af 28.2.2012 om ændring af lov om en aktiv beskæftigelsesindsats og forskellige andre love	
Type of measure	Scheme	
Amendment of an existing aid measure	Modification X 98/2010	
Duration	5.3.2012-31.12.2013	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	DKK 678,20 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Aid for the recruitment of disadvantaged workers in the form of wage subsidies (Art. 40)	50 %	—
Aid for the employment of disabled workers in the form of wage subsidies (Art. 41)	75 %	—

Web link to the full text of the aid measure:

<https://www.retsinformation.dk/Forms/R0710.aspx?id=136419>

<https://www.retsinformation.dk/Forms/R0710.aspx?id=140658>

Reference number of the State Aid	SA.34620 (12/X)	
Member State	Romania	
Member State reference number	—	
Name of the Region (NUTS)	Romania Article 107(3)(a)	
Granting authority	Ministerul Economiei, Comerțului și Mediului de Afaceri Calea Victoriei nr. 152, sector 1, București www.minind.ro	
Title of the aid measure	Schema de ajutor de stat pentru sprijinirea și implementarea operațiunii „Dezvoltarea structurilor de sprijin al afacerilor de interes național și internațional – Poli de competitivitate”	
National legal basis (Reference to the relevant national official publication)	Ordinul 363/23.2.2012 privind aprobarea schemei de ajutor de stat pentru sprijinirea și implementarea operațiunii „Dezvoltarea structurilor de sprijin al afacerilor de interes național și internațional – Poli de competitivitate”, publicat în Monitorul Oficial al României nr. 152/7.3.2012	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	7.3.2012-31.12.2013	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME, large enterprise	
Annual overall amount of the budget planned under the scheme	RON 126,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	Fondul European de Dezvoltare Regională — RON 216 000 000,00 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Scheme	50 %	20 %
Aid for consultancy in favour of SMEs (Art. 26)	50 %	—
Aid for SME participation in fairs (Art. 27)	50 %	—
Industrial research (Art. 31(2)(b))	50 %	35 %
Experimental development (Art. 31(2)(c))	25 %	35 %
Aid for technical feasibility studies (Art. 32)	65 %	—
Aid for industrial property rights costs for SMEs (Art. 33)	80 %	—
Aid to young innovative enterprises (Art. 35)	4 200 000 RON	—
Aid for innovation advisory services and for innovation support services (Art. 36)	840 000 RON	—

Aid for the loan of highly qualified personnel (Art. 37)	4 200 000 RON	—
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Web link to the full text of the aid measure:

http://amposcce.minind.ro/fonduri_structurale/pdf/Ordin_Mecma_363_din_23_feb_2012_ref_Schema_ajutor_de_stat_pt_O_131_15032012.pdf

Reference number of the State Aid	SA.34628 (12/X)	
Member State	Slovenia	
Member State reference number	SI	
Name of the Region (NUTS)	Slovenia Article 107(3)(a)	
Granting authority	MINISTRSTVO ZA GOSPODARSKI RAZVOJ IN TEHNOLOGIJO Kotnikova 5 1000 Ljubljana Slovenija http://www.mgrt.gov.si/	
Title of the aid measure	Spodbude za zaposlovanje	
National legal basis (Reference to the relevant national official publication)	Zakon o spodbujanju skladnega regionalnega razvoja (Ur.l. RS št. 20/2011) Uredba o dodeljevanju regionalnih državnih pomoči (Ur.l. RS št. 72/2006, 70/2007, 99/2008, 17/2009, 8/2012)	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	20.3.2012-31.12.2013	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME, large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 1,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Other form of tax advantage, Other — povračila plačanih prispevkov delodajalca za socialno varnost	
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 %
Aid for the recruitment of disadvantaged workers in the form of wage subsidies (Art. 40)	50 %	—
Aid for the employment of disabled workers in the form of wage subsidies (Art. 41)	50 %	—

Web link to the full text of the aid measure:

<http://www.uradni-list.si/1/objava.jsp?urlid=201120&stevilka=820>

http://zakonodaja.gov.si/rpsi/r05/predpis_URED4165.html

Reference number of the State Aid	SA.35201 (12/X)	
Member State	Spain	
Member State reference number	RGE 33/2012	
Name of the Region (NUTS)	COMUNIDAD VALENCIANA Mixed	
Granting authority	AGENCIA VALENCIANA DE LA ENERGIA (AVEN) C/Colón, nº 1, 4ª planta 46004-VALENCIA www.aven.es	
Title of the aid measure	Ayudas de la AGENCIA VALENCIANA DE LA ENERGIA en materia de ahorro y eficiencia energética y en materia de diversificación energética. Ejercicio 2012.	
National legal basis (Reference to the relevant national official publication)	RESOLUCIÓN DE 26 DE JUNIO DE 2012, DEL PRESIDENTE DE LA AGENCIA VALENCIANA DE LA ENERGIA (AVEN), POR LA QUE SE CONVOCAN AYUDAS EN EL MARCO DEL PLAN DE ACCIÓN DE LA ESTRATEGIA DE AHORRO Y EFICIENCIA ENERGETICA 2008-2012 (PAE4+) EN LAS EMPRESAS, SECTOR EDIFICACIÓN, SERVICIOS PÚBLICOS, COGENERACIÓN Y DIVERSIFICACIÓN ENERGÉTICA, PARA EL EJERCICIO 2012	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	7.7.2012-31.12.2012	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 6,32 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	FEDER POCV 2007-2013 — EUR 5,06 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Environmental investment aid for energy saving measures (Art. 21)	20 %	20 %
Investment aid enabling undertakings to go beyond Community standards for environmental protection or increase the level of environmental protection in the absence of Community standards (Art. 18)	35 %	20 %

Environmental investment aid for high efficiency cogeneration (Art. 22)	45 %	20 %
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Web link to the full text of the aid measure:

http://www.docv.gva.es/datos/2012/07/06/pdf/2012_6713.pdf

http://www.aven.es/index.php?option=com_content&view=article&id=18&Itemid=84&lang=castellano

Reference number of the State Aid	SA.35203 (12/X)	
Member State	Spain	
Member State reference number	RGE 34/2012	
Name of the Region (NUTS)	COMUNIDAD VALENCIANA Mixed	
Granting authority	AGENCIA VALENCIANA DE LA ENERGÍA (AVEN) C/ COLON, Nº 1, 4ª PLANTA 46004 VALENCIA www.aven.es	
Title of the aid measure	AYUDAS DE LA AGENCIA VALENCIANA DE LA ENERGÍA EN MATERIA DE ENERGÍAS RENOVABLES Y BIOCARBURANTES PARA EL EJERCICIO 2012	
National legal basis (Reference to the relevant national official publication)	RESOLUCIÓN de 25 de junio de 2012, del Presidente de la Agencia Valenciana de la Energía (AVEN), por la que se convocan ayudas en materia de energías renovables y biocarburantes, para el ejercicio 2012. (DOCV núm. 6812, de 6 de julio de 2012). ORDEN 1/2012, de 12 de marzo, de la Conselleria de Economía, Industria y Comercio, por la que se establece el procedimiento y el marco general para la concesión de ayudas por la Agencia Valenciana de la Energía (DOCV núm. 6740, 23 de marzo de 2012).	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	7.7.2012-31.12.2012	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 3,16 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	FEDER POCV 2007-2013 — EUR 2,53 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Environmental investment aid for the promotion of energy from renewable energy sources (Art. 23)	45 %	20 %

Web link to the full text of the aid measure:

http://www.docv.gva.es/datos/2012/07/06/pdf/2012_6714.pdf

http://www.aven.es/index.php?option=com_content&view=article&id=15%3Arenovables-y-biocarburantes&catid=9%3AAven&Itemid=185&lang=castellano

Reference number of the State Aid	SA.35207 (12/X)	
Member State	Germany	
Member State reference number	—	
Name of the Region (NUTS)	BRANDENBURG Article 107(3)(a), Article 107(3)(c)	
Granting authority	LASA Brandenburg GmbH Wetzlarer Straße 54, 14482 Potsdam http://www.lasa-brandenburg.de	
Title of the aid measure	Richtlinie zur Förderung der beruflichen Weiterbildung — Kompetenzentwicklung durch Qualifizierung von Beschäftigten und in kleinen und mittleren Unternehmen im Land Brandenburg (Weiterbildungsrichtlinie)	
National legal basis (Reference to the relevant national official publication)	§ 44 der Landeshaushaltsordnung in der Fassung der Bekanntmachung vom 21.4.1999 (GVBl. I/99, S. 106), zuletzt geändert durch Artikel 2 des Gesetzes vom 19.12.2011 (GVBl. I/11, Nr. 35), nebst den dazu erlassenen Verwaltungsvorschriften vom 17.5.2000 (ABl. S. 666), 21.8.2000 (ABl. S. 786) und 15.8.2001 (ABl. S. 698), zuletzt geändert durch den Erlass des Ministeriums der Finanzen — 21 — H 1007.73 -001/08 — vom 6.2.2011 (Amtsblatt für Brandenburg Nr. 11 vom 23. März 2011 S. 490)	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	3.7.2012-31.12.2014	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME, large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 9,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Specific training (Art. 38(1))	25 %	10 %
General training (Art. 38(2))	60 %	10 %

Web link to the full text of the aid measure:

http://www.lasa-brandenburg.de/fileadmin/user_upload/FM-dateien/foerderprog/weiterbildungsrichtlinie_2012-2014.pdf

Reference number of the State Aid	SA.35212 (12/X)	
Member State	Netherlands	
Member State reference number	Subsidie Haalbaarheidsstudie energiefonds	
Name of the Region (NUTS)	NEDERLAND Non-assisted areas	
Granting authority	Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, Directie CZW Postbus 20011 2500 EA Den Haag email: angelique.herwijnen@minbzk.nl www.rijksoverheid.nl/ministeries/bzk	
Title of the aid measure	Subsidie Haalbaarheidsstudie Green Deal Nationaal Fonds Energiebesparing (NFEB)	
National legal basis (Reference to the relevant national official publication)	Subsidiebesluit experimenten en kennisoverdracht wonen Geldend op 23.7.2012 http://wetten.overheid.nl/BWBR0020333/geldigheidsdatum_23-07-2012 Regeling Subsidiebesluit experimenten en kennisoverdracht wonen Geldend op 23.7.2012 http://wetten.overheid.nl/BWBR0020311/geldigheidsdatum_23-07-2012	
Type of measure	Ad hoc aid	
Amendment of an existing aid measure	—	
Date of granting	From 19.7.2012	
Economic sector(s) concerned	Accounting, bookkeeping and auditing activities; tax consultancy	
Type of beneficiary	large enterprise — PricewaterhouseCoopers Accountants N.V.	
Overall amount of the ad hoc aid awarded to the undertaking	EUR 0,10 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Aid for environmental studies (Art.24)	50 %	0 %

Web link to the full text of the aid measure:

<http://www.rijksoverheid.nl/ministeries/bzk/documenten-en-publicaties/besluiten/2012/07/18/beschikking-en-aanvraag-verstrekken-subsidie-aan-het-onderzoek-haalbaarheidsstudie-green-deal-nationaal-fonds-energiebesparing.html>

Reference number of the State Aid	SA.35213 (12/X)	
Member State	Netherlands	
Member State reference number	—	
Name of the Region (NUTS)	—	
Granting authority	Ministerie van Economische Zaken, Landbouw en Innovatie Postbus 20401 2500 EK DEN HAAG http://www.rijksoverheid.nl/ministeries/eleni	
Title of the aid measure	Regeling Smart Grids	
National legal basis (Reference to the relevant national official publication)	Regeling van de Minister van Economische Zaken, Landbouw en Innovatie van pm nr. WJZ/12057247, houdende wijziging van de Subsidieregeling Energie en Innovatie alsmede wijziging van de Regeling openstelling en subsidieplafonds EZ 2012	
Type of measure	Scheme	
Amendment of an existing aid measure	Modification SA.33293	
Duration	15.6.2012-1.10.2012	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME, large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 10,35 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Experimental development (Art. 31(2)(c))	25 %	10 %
Environmental investment aid for energy saving measures (Art. 21)	40 %	10 %
Fundamental research (Art. 31(2)(a))	80 %	—
Industrial research (Art. 31(2)(b))	50 %	10 %

Web link to the full text of the aid measure:

<https://zoek.officielebekendmakingen.nl/stcrt-2012-11884.html>

Reference number of the State Aid	SA.35214 (12/X)	
Member State	Greece	
Member State reference number	GR	
Name of the Region (NUTS)	ANATOLIKI MAKEDONIA, THRAKI, THESSALIA, IPEIROS, IONIA NISIA, DYTIKI ELLADA, PELOPONNISOS, ATTIKI, VOREIO AIGAIO, KRITI Article 107(3)(a)	
Granting authority	GENERAL SECRETARIAT FOR RESEARCH AND TECHNOLOGY 14-18 Mesogeion Av 115 10 Athens Greece http://www.gsrt.gr	
Title of the aid measure	European RTD Cooperation — Granting Act of Greek organizations which successfully participated to the Joint Pilot Call of 15 December 2008 of the European Network MariFish: Coordination of European Marine Fisheries Research	
National legal basis (Reference to the relevant national official publication)	Law 1783/1987 Law 3614/07 PD 274/2000 Ministerial Decision 14053/EYS1749/27.3.2008)	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	2.3.2010-31.12.2015	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 0,27 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	ERDF — EUR 0,63 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Fundamental research (Art. 31(2)(a))	100 %	—

Web link to the full text of the aid measure:

http://www.gsrt.gr/central.aspx?sId=11014581116316461453967&olID=402&neID=589&neTa=1_500&ncID=0&neHC=0&tbid=0&lrID=2&oldUIID=aI40210I100I2711941I0I1&actionID=load

Επικοινωνία — Δημοσιότητα › Ανακοινώσεις — Δελτία Τύπου

Reference number of the State Aid	SA.35215 (12/X)	
Member State	Greece	

Member State reference number	GR	
Name of the Region (NUTS)	ANATOLIKI MAKEDONIA, THRAKI, KENTRIKI MAKEDONIA, THES-SALIA, IPEIROS, IONIA NISIA, DYTIKI ELLADA, PELOPONNISOS, ATTIKI, VOREIO AIGAIO, KRITI Article 107(3)(a)	
Granting authority	GENERAL SECRETARIAT FOR RESEARCH AND TECHNOLOGY 14-18 MESOGEION AV 115 10 ATHENS GREECE http://www.gsrt.gr	
Title of the aid measure	Bilateral RTD Cooperation Greece — France 2009	
National legal basis (Reference to the relevant national official publication)	Law 1514/1985 Law 2919/2001 PD 274/2000 Law 3777/2009 Ministerial Decision 8653/1766/0020 FEK (Official Journal of Greek Government) B/ 2001/24.12.2010	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	11.6.2009-31.12.2015	
Economic sector(s) concerned	Scientific research and development	
Type of beneficiary	large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 0,10 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	ERDF — EUR 0,42 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Fundamental research (Art. 31(2)(a))	100 %	—

Web link to the full text of the aid measure:

http://www.gsrt.gr/central.aspx?sId=10814711118316461446316&olID=717&neID=673&neTa=1_225_0&ncID=0&neHC=0&tbid=0&lrID=2&oldUIID=a17171011081471111831012&actionID=load&JScript=1

Δράσεις Ενίσχυσης Ε&Τ › Αρχείο Δράσεων › Παλαιότερες προκηρύξεις Γ' ΚΠΣ/ΕΣΠΑ

Reference number of the State Aid	SA.35216 (12/X)
Member State	Greece
Member State reference number	GR

Name of the Region (NUTS)	KRITI, ANATOLIKI MAKEDONIA, THRAKI, KENTRIKI MAKEDONIA, DYTIKI MAKEDONIA, THESSALIA, IPEIROS, IONIA NISIA, DYTIKI ELLADA, STEREA ELLADA, PELOPONNISOS, ATTIKI, VOREIO AIGAIΟ Article 107(3)(a), Article 107(3)(c)	
Granting authority	GENERAL SECRETARIAT FOR RESEARCH AND TECHNOLOGY 14-18 MESOGEION AV 115 10 ATHENS GREECE http://www.gsrt.gr	
Title of the aid measure	Bilateral RTD Cooperation Greece — Serbia 2010-2012	
National legal basis (Reference to the relevant national official publication)	Law 2919/2001 PD 274/2000 Law 3777/2009 Ministerial Decision 8653/1766/0020 FEK (Official Journal of Greek Government) B/2001/24.12.2010 Law 558/1977	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	1.10.2010-31.12.2015	
Economic sector(s) concerned	Scientific research and development	
Type of beneficiary	large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 0,08 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	ERDF — EUR 0,24 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Fundamental research (Art. 31(2)(a))	100 %	—

Web link to the full text of the aid measure:

http://www.gsrt.gr/central.aspx?sId=10814711118316461446316&olID=717&neID=673&neTa=1_223_0&ncID=0&neHC=0&tbid=0&lrID=2&oldUIID=a17171011081471111831012&actionID=load&Script=1

Δράσεις Ενίσχυσης E&T › Αρχείο Δράσεων › Παλαιότερες προκηρύξεις Γ' ΚΠΣ/ΕΣΠΑ

Reference number of the State Aid	SA.35217 (12/X)
Member State	Greece
Member State reference number	GR
Name of the Region (NUTS)	ANATOLIKI MAKEDONIA, THRAKI, THESSALIA, IPEIROS, IONIA NISIA, DYTIKI ELLADA, PELOPONNISOS, ATTIKI, VOREIO AIGAIΟ, KRITI Article 107(3)(a)

Granting authority	GENERAL SECRETARIAT FOR RESEARCH AND TECHNOLOGY 14-18 Mesogeion Av 115 10 Athens Greece http://www.gsrt.gr	
Title of the aid measure	European RTD Cooperation -Granting Act of Greek organizations which successfully participated to the Joint Pilot Call of 26 February 2008 of the European Network MarinERA: Facilitating the coordination of national and regional marine RTD programmes in Europe	
National legal basis (Reference to the relevant national official publication)	Law 1514/85 Law 1783/1987 Law 3614/07 PD 274/2000 Ministerial Decision 14053/EYS1749/27.3.2008)	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	11.9.2009-31.12.2015	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 0,32 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	ERDF — EUR 0,76 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Fundamental research (Art. 31(2)(a))	100 %	—

Web link to the full text of the aid measure:

http://www.gsrt.gr/central.aspx?slId=110I458I1163I646I453967&olID=582&neID=589&neTa=1_498&ncID=0&neHC=0&tbid=0&lrID=2&oldUIID=aI582I0I110I458I1163I0I2&actionID=load

Επικοινωνία — Δημοσιότητα › Ανακοινώσεις — Δελτία Τύπου

Reference number of the State Aid	SA.35218 (12/X)
Member State	Greece
Member State reference number	GR
Name of the Region (NUTS)	ANATOLIKI MAKEDONIA, THRAKI, KENTRIKI MAKEDONIA, THES-SALIA, IPEIROS, IONIA NISIA, DYTIKI ELLADA, PELOPONNISOS, ATTIKI, VOREIO AIGAIO, KRITI Article 107(3)(a)

Granting authority	GENERAL SECRETARIAT FOR RESEARCH AND TECHNOLOGY 14-18 MESOGEION AV 115 10 ATHENS GREECE http://www.gsrt.gr	
Title of the aid measure	Bilateral RTD Cooperation Greece — Romania 2011-2012	
National legal basis (Reference to the relevant national official publication)	Law 1514/1985, amended by Law 3653/2008 Law N. 3879/2010 extending the suspension of Law 3653/2008 Law 2919/2001 PD 274/2000 Law 3777/2009 Ministerial Decision 8653/1766/0020 FEK (Official Journal of Greek Government) B/2001/24.12.2010 Law 2230/94 which ratified the Agreement on Scientific and Technological Cooperation between Greece and Romania and the subsequent Protocols and Working Groups that emerged from this	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	1.9.2010-31.12.2015	
Economic sector(s) concerned	Scientific research and development	
Type of beneficiary	large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 0,06 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	ERDF — EUR 0,24 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Fundamental research (Art. 31(2)(a))	100 %	—

Web link to the full text of the aid measure:

http://www.gsrt.gr/central.aspx?sid=10814711118316461446316&olID=717&neID=673&neTa=1_224_0&ncID=0&neHC=0&tbid=0&lrID=2&oldUIID=a17171011081471111831012&actionID=load&JScrip=1

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Reference number of the State Aid	SA.35219 (12/X)
Member State	Greece
Member State reference number	GR
Name of the Region (NUTS)	ANATOLIKI MAKEDONIA, THRAKI, KENTRIKI MAKEDONIA, DYTIKI MAKEDONIA, THESSALIA, IPEIROS, IONIA NISIA, DYTIKI ELLADA, STEREA ELLADA, PELOPONNISOS, ATTIKI, VOREIO AIGAIO, KRITI Article 107(3)(a), Article 107(3)(c)

Granting authority	GENERAL SECRETARIAT FOR RESEARCH AND TECHNOLOGY 14-18 MESOGEION AV 155 10 ATHENS GREECE http://www.gsrt.gr	
Title of the aid measure	Bilateral RTD Cooperation Greece — Hungary 2009	
National legal basis (Reference to the relevant national official publication)	Law 1514/1985 Law 2919/2001 PD 274/2000 Ministerial Decision 8653/1766/0020 FEK (Official Journal of Greek Government) B/2001/24.12.2010	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	13.7.2009-31.12.2015	
Economic sector(s) concerned	Scientific research and development	
Type of beneficiary	large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 0,08 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	ERDF — EUR 0,24 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Fundamental research (Art. 31(2)(a))	100 %	—

Web link to the full text of the aid measure:

http://www.gsrt.gr/central.aspx?sid=10814711118316461446316&olid=717&neID=673&neTa=1_227_0&ncID=0&neHC=0&tbid=0&lrID=2&oldUIID=a17171011081471111831012&actionID=load

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Reference number of the State Aid	SA.35232 (12/X)	
Member State	Italy	
Member State reference number	—	
Name of the Region (NUTS)	MARCHE Mixed	
Granting authority	Regione Marche — Servizio Industria Artigianato Istruzione Formazione e Lavoro via Tiziano 44 60125 Ancona www.marchimpresa.net	

Title of the aid measure	Progetto «Casa intelligente per una longevità attiva ed indipendente dell'anziano» — Bando per la selezione di proposte progettuali finalizzate allo sviluppo di piattaforme di integrazione dedicate all' active ageing e all' ambient assisted living (DGR 1464 del 7.11.2011)	
National legal basis (Reference to the relevant national official publication)	DELIBERAZIONE DELLA GIUNTA REGIONALE N 1004 DEL 9.7.2012	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	1.9.2012-31.12.2013	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 2,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Industrial research (Art. 31(2)(b))	40 %	20 %
Experimental development (Art. 31(2)(c))	40 %	20 %

Web link to the full text of the aid measure:

<http://www.inrca.it/INRCA/news2.asp?ID=46>

http://www.norme.marche.it/Delibere/2012/DGR1004_12.pdf

Reference number of the State Aid	SA.35237 (12/X)
Member State	Germany
Member State reference number	—
Name of the Region (NUTS)	DEUTSCHLAND Article 107(3)(a),Article 107(3)(c),Non-assisted areas,Mixed
Granting authority	Bundesministerium für Umwelt, Naturschutz und Reaktorsicherheit Stresemannstraße 128-130, 10117 Berlin www.bmu.de
Title of the aid measure	Förderung von Vorhaben im Bereich der Elektromobilität
National legal basis (Reference to the relevant national official publication)	Bundesanzeiger Nr. 133 vom 2.9.2011
Type of measure	Scheme
Amendment of an existing aid measure	—
Duration	2.9.2011-31.12.2015

Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 28,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Experimental development (Art. 31(2)(c))	25 %	10 %
Aid for the acquisition of new transport vehicles which go beyond Community standards or which increase the level of environmental protection in the absence of Community standards (Art. 19)	35 %	20 %
Industrial research (Art. 31(2)(b))	50 %	10 %

Web link to the full text of the aid measure:

<http://www.bmu.de/verkehr/downloads/doc/43795.php>

Reference number of the State Aid	SA.35240 (12/X)
Member State	Italy
Member State reference number	—
Name of the Region (NUTS)	BASILICATA Article 107(3)(a)
Granting authority	Regione Basilicata via Vincenzo Verrastro,8 85100 Potenza
Title of the aid measure	Incentivi fiscali per l'assunzione di lavoratori svantaggiati in Basilicata
National legal basis (Reference to the relevant national official publication)	legge n. 106 del 12.7.2011
Type of measure	Scheme
Amendment of an existing aid measure	—
Duration	16.7.2012-31.12.2015
Economic sector(s) concerned	All economic sectors eligible to receive aid
Type of beneficiary	SME,large enterprise
Annual overall amount of the budget planned under the scheme	EUR 0,83 (in millions)
For guarantees	—
Aid Instrument (Article 5)	Other form of tax advantage

Reference to the Commission Decision	—	
If co-financed by Community funds	Programma Operativo FSE Basilicata 2007-2013 — EUR 1,66 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Scheme	50 %	0 %
Aid for the recruitment of disadvantaged workers in the form of wage subsidies (Art. 40)	50 %	—

Web link to the full text of the aid measure:

http://www.regione.basilicata.it/giuntacma/files/docs/DOCUMENT_FILE_592997.pdf

Reference number of the State Aid	SA.35248 (12/X)	
Member State	Italy	
Member State reference number	—	
Name of the Region (NUTS)	LOMBARDIA Article 107(3)(c)	
Granting authority	Regione Lombardia — DG Occupazione e Politiche del lavoro P.zza Città di Lombardia 1 — 20124 — Milano (MI) — Italia www.lavoro.regione.lombardia.it	
Title of the aid measure	Dote Lavoro — Tirocini per i giovani	
National legal basis (Reference to the relevant national official publication)	L.R. 22/2006; L.R. 19/2007; D.g.r. del 30 marzo 2011 n. IX/1470; DDUO n.2374 del 21.3.2012; DDUO 6843 del 30.7.2012	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	28.3.2012-31.5.2013	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 3,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Aid for the recruitment of disadvantaged workers in the form of wage subsidies (Art. 40)	50 %	—

Web link to the full text of the aid measure:

http://www.formalavoro.regione.lombardia.it/cs/Satellite?c=Attivita&childpagename=DG_IFL%2FWrapperBandiLayout&cid=1213501553162&p=1213501553162&packedargs=menu-to-render%3D1213501978573&pagename=DG_IFLWrapper

Reference number of the State Aid	SA.35249 (12/X)	
Member State	Czech Republic	
Member State reference number	—	
Name of the Region (NUTS)	Střední Čechy, Jihozápad, Severozápad, Severovýchod, Jihovýchod, Střední Morava, Moravskoslezsko Article 107(3)(a)	
Granting authority	Ministerstvo průmyslu a obchodu Na Františku 32 110 15 Praha 1 www.mpo.cz	
Title of the aid measure	Potenciál 3.výzva – prodloužení	
National legal basis (Reference to the relevant national official publication)	Zákon č. 47/2002 Sb, o podpoře malého a středního podnikání; Zákon č. 218/2000 Sb., o rozpočtových pravidlech a o změně některých souvisejících zákonů; Zákon č. 513/1991 Sb., obchodní zákoník	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	25.7.2012-31.12.2013	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME, large enterprise	
Annual overall amount of the budget planned under the scheme	CZK 882,35 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	Nařízení Komise č. 800/2008 SF-ERDF (85 %) — CZK 1 062,50 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Experimental development (Art. 31(2)(c))	40 %	20 %
Scheme	40 %	20 %
Industrial research (Art. 31(2)(b))	65 %	20 %

Web link to the full text of the aid measure:

<http://www.mpo-oppi.cz/potencial/#vyzva4>

Reference number of the State Aid	SA.35271 (12/X)	
Member State	Spain	
Member State reference number	RGE 37/2012	
Name of the Region (NUTS)	COMUNIDAD VALENCIANA Mixed	
Granting authority	SERVICIO VALENCIANO DE EMPLEO Y FORMACIÓN AVDA. NAVARRO REVERTER, 2 46004 VALENCIA (ESPAÑA) www.servef.es	
Title of the aid measure	SUBVENCIONES PÚBLICAS DESTINADAS AL FOMENTO DEL EMPLEO PROTEGIDO PARA PERSONAS CON DISCAPACIDAD EN CENTROS ESPECIALES DE EMPLEO Y ENCLAVES LABORALES PARA EL EJERCICIO 2012	
National legal basis (Reference to the relevant national official publication)	ORDEN 47/2012, DE 21 DE JULIO, DE LA CONSELLERIA DE EDUCACIÓN, FORMACIÓN Y EMPLEO, POR LA QUE SE CONVOCA Y REGULA LA CONCESIÓN DE SUBVENCIONES PÚBLICAS DESTINADAS AL FOMENTO DEL EMPLEO PROTEGIDO PARA PERSONAS CON DISCAPACIDAD EN CENTROS ESPECIALES DE EMPLEO Y ENCLAVES LABORALES PARA EL EJERCICIO 2012 (DOCV DE 25 DE JULIO DE 2012)	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	1.1.2012-31.12.2012	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 19,52 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant, Interest subsidy	
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 %
Aid for compensating the additional costs of employing disabled workers (Art. 42)	100 %	—
Aid for consultancy in favour of SMEs (Art. 26)	50 %	—
Aid for the employment of disabled workers in the form of wage subsidies (Art. 41)	50 %	—

Web link to the full text of the aid measure:

http://www.docv.gva.es/datos/2012/07/25/pdf/2012_7423.pdf

Reference number of the State Aid	SA.35283 (12/X)	
Member State	Germany	
Member State reference number	—	
Name of the Region (NUTS)	BAYERN Mixed	
Granting authority	Bayerische Staatsministerium für Wirtschaft, Infrastruktur, Verkehr und Technologie 80525 München www.stmwivt.bayern.de	
Title of the aid measure	Richtlinien zur Förderung innovativer Energietechnologien und der Energieeffizienz (BayINVENT)	
National legal basis (Reference to the relevant national official publication)	AllMBl Nr. 8/2012 S. 496 ff	
Type of measure	Scheme	
Amendment of an existing aid measure	Modification SA.32889	
Duration	1.8.2012-30.6.2014	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 17,32 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Aid for environmental studies (Art.24)	30 %	10 %
Industrial research (Art. 31(2)(b))	50 %	0 %
Experimental development (Art. 31(2)(c))	25 %	10 %
Aid for technical feasibility studies (Art. 32)	40 %	—
Environmental investment aid for energy saving measures (Art. 21)	20 %	10 %
Environmental investment aid for the promotion of energy from renewable energy sources (Art. 23)	40 %	10 %

Web link to the full text of the aid measure:

<http://www.verkuendung-bayern.de/files/allmbl/2012/08/allmbl-2012-08.pdf#page=8>

Reference number of the State Aid	SA.35284 (12/X)	
Member State	Lithuania	
Member State reference number	—	
Name of the Region (NUTS)	Lithuania Article 107(3)(a)	
Granting authority	Lietuvos Respublikos švietimo ir mokslo ministerija A. Volano g. 2/7, 01516 Vilnius www.smm.lt	
Title of the aid measure	2007–2013 m. Žmogiškųjų išteklių plėtros veiksmų programos 2 prioriteto „Mokymasis visą gyvenimą“ VP1-2.2-ŠMM-04-V priemonė „Aukščiausios kokybės formaliojo ir neformaliojo mokymo paslaugų teikimas“	
National legal basis (Reference to the relevant national official publication)	Švietimo ir mokslo ministro 2012 m. balandžio 18 d. įsakymas „Dėl 2007–2013 m. Žmogiškųjų išteklių plėtros veiksmų programos 2 prioriteto „Mokymasis visą gyvenimą“ VP1-2.2-ŠMM-04-V priemonės „Aukščiausios kokybės formaliojo ir neformaliojo mokymo paslaugų teikimas“ projektų finansavimo sąlygų aprašas Nr. 6 patvirtinimo“ (Žin., 2012, Nr. 48-2362, Nr. 91-4754)	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	1.8.2012-1.10.2015	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME, large enterprise	
Annual overall amount of the budget planned under the scheme	LTL 13,10 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	http://www3.lrs.lt/pls/inter3/dokpaieska.showdoc_l?p_id=422966&p_query=&p_tr2=2 — LTL 13,10 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Specific training (Art. 38(1))	45 %	0 %
General training (Art. 38(2))	80 %	0 %

Web link to the full text of the aid measure:

http://www3.lrs.lt/pls/inter3/dokpaieska.showdoc_l?p_id=422966&p_query=&p_tr2=2

Reference number of the State Aid	SA.35285 (12/X)	
Member State	Italy	
Member State reference number	—	

Name of the Region (NUTS)	VALLE D'AOSTA Mixed	
Granting authority	Regione autonoma Valle d'Aosta Piazza Deffeyes, 1 Aosta http://www.regione.vda.it/	
Title of the aid measure	Piano triennale di politica del lavoro 2012-2014	
National legal basis (Reference to the relevant national official publication)	Legge regionale 31 marzo 2003, n. 7 «Disposizioni in materia di politiche regionali del lavoro, di formazione professionale e di riorganizzazione dei servizi per l'impiego» Deliberazione della Giunta regionale n. 950 del 4 maggio 2012 Deliberazione del Consiglio regionale n. 2493/XIII del 21 giugno 2012	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	17.7.2012-31.12.2014	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME, large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 6,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Aid for the employment of disabled workers in the form of wage subsidies (Art. 41)	75 %	—
SME investment and employment aid (Art.15)	20 %	—
Aid for the recruitment of disadvantaged workers in the form of wage subsidies (Art. 40)	50 %	—

Web link to the full text of the aid measure:

http://www.regione.vda.it/lavoro/PianoPolitichelavoro2012_2014/default_i.aspx

Reference number of the State Aid	SA.35310 (12/X)
Member State	United Kingdom
Member State reference number	12.05.08.02/82P
Name of the Region (NUTS)	TYNESIDE Article 107(3)(c)

Granting authority	Department of Energy and Climate Change 3 Whitehall Place, London, SW1A 2AW. www.decc.gov.uk	
Title of the aid measure	Renewable Heat Premium Payment — Social landlords competition.	
National legal basis (Reference to the relevant national official publication)	Section 153 of the Environmental Protection Act 1990	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	15.8.2011-31.3.2012	
Economic sector(s) concerned	Plumbing, heat and air-conditioning installation	
Type of beneficiary	large enterprise	
Annual overall amount of the budget planned under the scheme	GBP 3,70 (in millions)	
For guarantees	GBP 0,00 (in millions)	
Aid Instrument (Article 5)	Direct grant	
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 %
Environmental investment aid for the promotion of energy from renewable energy sources (Art. 23)	21,09 %	0 %

Web link to the full text of the aid measure:

http://www.decc.gov.uk/en/content/cms/meeting_energy/renewable_ener/premium_pay/sochoursrhpp/sochoursrhpp.aspx

Reference number of the State Aid	SA.35311 (12/X)
Member State	United Kingdom
Member State reference number	12.05.08.02/82P
Name of the Region (NUTS)	WARWICKSHIRE, BERKSHIRE, BUCKINGHAMSHIRE AND OXFORDSHIRE Non-assisted areas
Granting authority	Department of Energy and Climate Change 3 Whitehall Place, London, SW1A 2AW WWW.DECC.GOV.UK
Title of the aid measure	Renewable Heating Premium Payment — Social Landlords Competition.
National legal basis (Reference to the relevant national official publication)	Section 153 of the Environmental Protection Act 1990.
Type of measure	Scheme

Amendment of an existing aid measure	—	
Duration	15.8.2011-31.3.2012	
Economic sector(s) concerned	Plumbing, heat and air-conditioning installation	
Type of beneficiary	large enterprise	
Annual overall amount of the budget planned under the scheme	GBP 3,70 (in millions)	
For guarantees	GBP 0,00 (in millions)	
Aid Instrument (Article 5)	Direct grant	
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 %
Environmental investment aid for the promotion of energy from renewable energy sources (Art. 23)	12,65 %	0 %

Web link to the full text of the aid measure:

http://www.decc.gov.uk/en/content/cms/meeting_energy/renewable_ener/premium_pay/sochoursrhpp/sochoursrhpp.aspx

Reference number of the State Aid	SA.35312 (12/X)
Member State	United Kingdom
Member State reference number	United Kingdom
Name of the Region (NUTS)	EASTERN Non-assisted areas
Granting authority	Department of Energy and Climate Change 3 Whitehall Place, London, SW1A 2AW. www.DECC.GOV.UK
Title of the aid measure	Renewable Heat Premium Payment -Social Landlords Competition
National legal basis (Reference to the relevant national official publication)	Section 153 of the Environmental Protection Act 1990.
Type of measure	Scheme
Amendment of an existing aid measure	—
Duration	15.8.2011-31.3.2012
Economic sector(s) concerned	Plumbing, heat and air-conditioning installation
Type of beneficiary	large enterprise
Annual overall amount of the budget planned under the scheme	GBP 3,70 (in millions)
For guarantees	GBP 0,00 (in millions)

Aid Instrument (Article 5)	Direct grant	
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 %
Environmental investment aid for the promotion of energy from renewable energy sources (Art. 23)	30,84 %	0 %

Web link to the full text of the aid measure:

http://www.decc.gov.uk/en/content/cms/meeting_energy/renewable_ener/premium_pay/sochoursrhpp/sochoursrhpp.aspx

Reference number of the State Aid	SA.35313 (12/X)	
Member State	United Kingdom	
Member State reference number	—	
Name of the Region (NUTS)	—	
Granting authority	Department for Work and Pensions Caxton House 6-12 Tothill Street London SW1H 9NA www.dwp.gov.uk	
Title of the aid measure	Work Choice Wage Incentive	
National legal basis (Reference to the relevant national official publication)	Employment and Training Act 1973 http://www.legislation.gov.uk/ukpga/1973/50/contents	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	25.7.2012-31.3.2015	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	GBP 4,50 (in millions)	
For guarantees	GBP 0,00 (in millions)	
Aid Instrument (Article 5)	Direct grant	
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 %
Aid for the employment of disabled workers in the form of wage subsidies (Art. 41)	75 %	—

Web link to the full text of the aid measure:

<http://www.legislation.gov.uk/ukpga/1973/50/contents>

Reference number of the State Aid	SA.35315 (12/X)	
Member State	United Kingdom	
Member State reference number	—	
Name of the Region (NUTS)	INNER LONDON — WEST Non-assisted areas	
Granting authority	BIG Lottery Fund 1 Plough Place London EC4A 1DE http://www.biglotteryfund.org.uk	
Title of the aid measure	Golden Lane Housing Consultancy Aid	
National legal basis (Reference to the relevant national official publication)	Lottery Act of 2006	
Type of measure	Ad hoc aid	
Amendment of an existing aid measure	—	
Date of granting	From 24.8.2012	
Economic sector(s) concerned	FINANCIAL AND INSURANCE ACTIVITIES	
Type of beneficiary	SME — Golden Lane Housing	
Overall amount of the ad hoc aid awarded to the undertaking	GBP 0,19 (in millions)	
For guarantees	GBP 0,00 (in millions)	
Aid Instrument (Article 5)	Direct grant	
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 %
Scheme	50 %	0 %
Aid for consultancy in favour of SMEs (Art. 26)	50 %	—

Web link to the full text of the aid measure:

http://www.biglotteryfund.org.uk/golden_lane_housing

Available on the page as a link.

Reference number of the State Aid	SA.35318 (12/X)	
Member State	Germany	
Member State reference number	DE-BMBF-617-72038-1/1(2011)	
Name of the Region (NUTS)	DEUTSCHLAND Article 107(3)(c),Non-assisted areas,Mixed	
Granting authority	Bundesministerium für Bildung und Forschung Hannoversche Straße 28-30 10115 Berlin http://www.bmbf.de	
Title of the aid measure	Richtlinien zur Förderung von Forschungsprojekten unter dem Titel „Lebens- und Futtermittel: Nutzpflanzenenerträge und Lebensmittelsicherheit im Kontext des Klimawandels“ mit dem Ziel einer Verstärkung der transnationalen wissenschaftlichen und technologischen Zusammenarbeit auf dem Gebiet der Pflanzenforschung im Rahmen der Nationalen Forschungsstrategie BioÖkonomie 2030	
National legal basis (Reference to the relevant national official publication)	Haushaltsgesetz i.d.jährl.F., z.Zt. 2012 v. 22.12.2011 BGBl. I S.2938 Bundeshaushaltsplan i.d.jährl.F., z.Zt. 2012 v. 22.12.2011 BGBl. I S.2938 www.bundesfinanzministerium.de/bundeshaushalt2012/html BHO mit VV i.akt.F., www.gesetze-im-internet.de/bundesrecht/bho/gesamt.pdf VwVfG i.akt.F., www.gesetze-im-internet.de/bundesrecht/vwvfg/gesamt.pdf Bundesanzeiger AT 26.7.2012 B7	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	26.7.2012-31.12.2017	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME,large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 1,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Experimental development (Art. 31(2)(c))	40 %	20 %
Aid for technical feasibility studies (Art. 32)	75 %	—
Aid for industrial property rights costs for SMEs (Art. 33)	100 %	—
Aid for research and development in the agricultural and fisheries sectors (Art. 34)	100 %	—

Fundamental research (Art. 31(2)(a))	100 %	—
Industrial research (Art. 31(2)(b))	65 %	20 %

Web link to the full text of the aid measure:

<http://www.bmbf.de/foerderungen/19687.php>

Reference number of the State Aid	SA.35320 (12/X)	
Member State	United Kingdom	
Member State reference number	FA12 S44 Sched 11	
Name of the Region (NUTS)	Article 107(3)(a), Article 107(3)(c)	
Granting authority	United Kingdom HM Revenue & Customs Room 3/64 100 Parliament Street London SW1A 2BQ England UK http://www.hmrc.gov.uk/	
Title of the aid measure	Expenditure on plant and machinery for use in designated assisted areas	
National legal basis (Reference to the relevant national official publication)	http://www.legislation.gov.uk/ukpga/2012/14/section/44/enacted?view=plain http://www.legislation.gov.uk/ukpga/2012/14/schedule/11/enacted?view=plain	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	1.4.2012-31.3.2017	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME, large enterprise	
Annual overall amount of the budget planned under the scheme	GBP 27,00 (in millions)	
For guarantees	GBP 0,00 (in millions)	
Aid Instrument (Article 5)	Other form of tax advantage	
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 %
Scheme	10 %	0 %

Web link to the full text of the aid measure:

<http://www.legislation.gov.uk/ukpga/2012/14/section/44/enacted?view=plain>

<http://www.legislation.gov.uk/ukpga/2012/14/schedule/11/enacted?view=plain>

Reference number of the State Aid	SA.35325 (12/X)	
Member State	Germany	
Member State reference number	—	
Name of the Region (NUTS)	CHEMNITZ, DRESDEN, LEIPZIG Article 107(3)(a), Article 107(3)(c)	
Granting authority	Landratsämter Siehe Anlage und Link zur Website der Bewilligungsbehörden http://www.smul.sachsen.de/foerderung/download/Ansprechpartner_LRA_Foerderung_12_08_06.pdf	
Title of the aid measure	Förderrichtlinie Integrierte Ländliche Entwicklung — RL ILE/2011	
National legal basis (Reference to the relevant national official publication)	Verordnung (EG) Nr. 1698/2005 des Rates vom 20. September 2005 über die Förderung der Entwicklung des ländlichen Raums durch den Europäischen Landwirtschaftsfonds für die Entwicklung des ländlichen Raums (ELER) Entwicklungsprogramm für den ländlichen Raum im Freistaat Sachsen 2007 — 2013 Haushaltsordnung des Freistaates Sachsen	
Type of measure	Scheme	
Amendment of an existing aid measure	Modification X 320/2009	
Duration	1.1.2012-31.12.2013	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME, large enterprise	
Annual overall amount of the budget planned under the scheme	EUR 12,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	CC/2007DE069PO019 — EUR 9,00 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Scheme	30 %	20 %

Web link to the full text of the aid measure:

<http://www.recht.sachsen.de/GetXHTML.do?sid=2072315497331>

Reference number of the State Aid	SA.35326 (12/X)	
Member State	Cyprus	
Member State reference number	25.06.001.836	
Name of the Region (NUTS)	Cyprus Article 107(3)(a), Article 107(3)(c)	

Granting authority	Υπουργείο Εμπορίου, Βιομηχανίας και Τουρισμού Υπουργείο Εμπορίου, Βιομηχανίας και Τουρισμού, 1421 Λευκωσία www.mcit.gov.cy	
Title of the aid measure	Σχέδιο Χορηγιών για Ενίσχυση της Επιχειρηματικής Καινοτομίας	
National legal basis (Reference to the relevant national official publication)	1. Απόφαση Υπουργικού Συμβουλίου ημερομηνίας 20.6.2012 με την οποία εγκρίθηκε το Σχέδιο. 2. Αποφασίες Εφόρου Ελέγχου Κρατικών Ενισχύσεων με αρ. 338 και ημερ. 9.3.2012 (Επίσημη Εφημερίδα της Κυπριακής Δημοκρατίας με αρ. 4556 και ημερομ. 16.3.2012, σελ. 1087) και 340 και ημερ. 2.7.2012 (Επίσημη Εφημερίδα της Κυπριακής Δημοκρατίας με αρ. 4586 και ημερ. 13.7.2012, σελ. 2816).	
Type of measure	Scheme	
Amendment of an existing aid measure	—	
Duration	26.7.2012-31.12.2013	
Economic sector(s) concerned	All economic sectors eligible to receive aid	
Type of beneficiary	SME	
Annual overall amount of the budget planned under the scheme	EUR 2,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	Το καθεστώς συγχρηματοδοτείται από την Κυπριακή Δημοκρατία και το Ευρωπαϊκό Ταμείο Περιφερειακής Ανάπτυξης της Ε.Ε. στα πλαίσια του Επιχειρησιακού Προγράμματος «Αειφόρος Ανάπτυξη και Ανταγωνιστικότητα» στον άξονα προτεραιότητας «Κοινωνία της Γνώσης και Καινοτομία». Το συνολικό ποσό που θα διατεθεί για τις ανάγκες του καθεστώτος ανέρχεται στα 4 εκατ. ευρώ. — EUR 3,40 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Aid to young innovative enterprises (Art. 35)	150 000 EUR	—
Aid for innovation advisory services and for innovation support services (Art. 36)	73 125 EUR	—
Aid for the loan of highly qualified personnel (Art. 37)	22 500 EUR	—
Aid for SME participation in fairs (Art. 27)	50 %	—
Experimental development (Art. 31(2)(c))	60 %	0 %

Web link to the full text of the aid measure:

<http://www.mcit.gov.cy/mcit/mcit.nsf/All/D3C2917E5FF72BBEC225794F00412F98?OpenDocument>

Reference number of the State Aid	SA.35329 (12/X)
Member State	Netherlands
Member State reference number	NLD

Name of the Region (NUTS)	NEDERLAND, KOP VAN NOORD-HOLLAND Non-assisted areas	
Granting authority	provincie Noord-Holland Postbus 3007 2001 DA Haarlem Nederland www.noord-holland.nl	
Title of the aid measure	warmtelevering met eigen biomassa van Texel	
National legal basis (Reference to the relevant national official publication)	Algemene subsidieverordening Noord-Holland 2011	
Type of measure	Ad hoc aid	
Amendment of an existing aid measure	—	
Date of granting	From 2.8.2012	
Economic sector(s) concerned	Electricity, gas, steam and air conditioning supply	
Type of beneficiary	SME — TexelEnergie Cooperatie UA	
Overall amount of the ad hoc aid awarded to the undertaking	EUR 0,09 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Environmental investment aid for the promotion of energy from renewable energy sources (Art. 23)	45 %	20 %

Web link to the full text of the aid measure:

<http://www.noord-holland.nl/web/file?uuid=947ff2eb-6d1f-4746-8e3e-ecf49f7721b7&owner=da25edf2-3bbc-469a-8b08-656102d84c4d>

Reference number of the State Aid	SA.35337 (12/X)
Member State	Netherlands
Member State reference number	NL
Name of the Region (NUTS)	GROOT-AMSTERDAM Non-assisted areas
Granting authority	Gemeente Amsterdam Amstel 1 1011 PN Amsterdam Nederland www.amsterdam.nl
Title of the aid measure	Green Deal — sluiten Kleine Ring
National legal basis (Reference to the relevant national official publication)	Green Deal

Type of measure	Ad hoc aid	
Amendment of an existing aid measure	—	
Date of granting	From 6.8.2012	
Economic sector(s) concerned	Electricity, gas, steam and air conditioning supply, Technical testing and analysis	
Type of beneficiary	SME — Westpoort Warmte B.V.	
Overall amount of the ad hoc aid awarded to the undertaking	EUR 0,35 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
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 %
Aid for environmental studies (Art.24)	50 %	10 %

Web link to the full text of the aid measure:

http://www.amsterdam.nl/publish/pages/379691/subsidiebeschikking_green_deal_-_kleine_ring.pdf

Reference number of the State Aid	SA.35340 (12/X)
Member State	Germany
Member State reference number	—
Name of the Region (NUTS)	DEUTSCHLAND Article 107(3)(a),Article 107(3)(c),Non-assisted areas,Mixed
Granting authority	Bundesamt für Wirtschaft und Ausfuhrkontrolle (BAFA), KfW-Bankengruppe Bundesamt für Wirtschaft und Ausfuhrkontrolle (BAFA) Frankfurter Straße 29-35 65760 Eschborn KfW-Bankengruppe Palmengartenstraße 5-9 60325 Frankfurt www.bafa.de; www.kfw.de
Title of the aid measure	Förderung der Nutzung erneuerbarer Energien im Wärmemarkt
National legal basis (Reference to the relevant national official publication)	Richtlinien zur Förderung von Maßnahmen zur Nutzung erneuerbarer Energien im Wärmemarkt vom 20. Juli 2012, BAnz AT 8.8.2012 B4
Type of measure	Scheme
Amendment of an existing aid measure	Modification SA.32896
Duration	15.8.2012-31.12.2013
Economic sector(s) concerned	All economic sectors eligible to receive aid
Type of beneficiary	SME,large enterprise

Annual overall amount of the budget planned under the scheme	EUR 500,00 (in millions)	
For guarantees	—	
Aid Instrument (Article 5)	Soft loan, Direct grant	
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 %
Environmental investment aid for the promotion of energy from renewable energy sources (Art. 23)	45 %	20 %
SME investment and employment aid (Art.15)	20 %	—
Environmental investment aid for energy saving measures (Art. 21)	20 %	20 %

Web link to the full text of the aid measure:

http://www.erneuerbare-energien.de/erneuerbare_energien/downloads/doc/43273.php

Reference number of the State Aid	SA.35349 (12/X)
Member State	Netherlands
Member State reference number	—
Name of the Region (NUTS)	GROOT-AMSTERDAM Non-assisted areas
Granting authority	Gemeente Amsterdam, Dienst Economische Zaken Weesperstraat 89 Postbus 2133 1000 CC Amsterdam http://www.kansenvoorwest.nl
Title of the aid measure	Steun EYE Film Instituut Nederland
National legal basis (Reference to the relevant national official publication)	A. Besluit van 3 oktober 2007, houdende regels inzake bestuurlijke organisatie en cofinanciering door het Rijk van projecten uit het Europees Fonds voor Regionale Ontwikkeling voor de programma-periode 2007-2013, (Stb. 2007, 387) B. De ministeriele regeling van 12 november 2007 nr. WJZ 7130350, houdende de Rijkscofinanciering voor EFRO-programma's 2007-2013 voor doelstelling 2 (Stcrt. 2007, 222).
Type of measure	Ad hoc aid
Amendment of an existing aid measure	—
Date of granting	From 9.11.2011
Economic sector(s) concerned	OTHER SERVICE ACTIVITIES
Type of beneficiary	SME — EYE Film Instituut Nederland
Overall amount of the ad hoc aid awarded to the undertaking	EUR 0,31 (in millions)

For guarantees	—	
Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	EFRO — EUR 1,50 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
SME investment and employment aid (Art.15)	5,1 %	—

Web link to the full text of the aid measure:

http://www.kansenvoorwest.nl/index.php?option=com_projectdetails&view=projectdetails&Itemid=42&projectId=785

Reference number of the State Aid	SA.35352 (12/X)
Member State	Spain
Member State reference number	España
Name of the Region (NUTS)	EXTREMADURA Article 107(3)(a)
Granting authority	Junta de Extremadura CONSEJERÍA DE EMPLEO EMPRESA E INNOVACIÓN Paseo de Roma s/n 06800 — Mérida (Badajoz) CONSEJERÍA DE AGRICULTURA, DESARROLLO RURAL, MEDIO AMBIENTE Y ENERGÍA Avda. Luis Ramallo, s/n 06800 — Mérida (Badajoz) España www.gobex.es
Title of the aid measure	Incentivos extremeños a la inversión
National legal basis (Reference to the relevant national official publication)	Decreto 55/2012, de 13 de abril, por el que se establece un régimen de incentivos industriales a la inversión empresarial en el ámbito e la Comunidad Autónoma de Extremadura. Decreto 136/2012, de 13 de julio, por el que se establece un régimen de incentivos agroindustriales extremeños en el ámbito de la Comunidad Autónoma de Extremadura y la convocatoria para el ejercicio 2012.
Type of measure	Scheme
Amendment of an existing aid measure	Modification SA.34760
Duration	20.4.2012-31.12.2013
Economic sector(s) concerned	All economic sectors eligible to receive aid
Type of beneficiary	SME,large enterprise
Annual overall amount of the budget planned under the scheme	EUR 38,50 (in millions)
For guarantees	—

Aid Instrument (Article 5)	Direct grant	
Reference to the Commission Decision	—	
If co-financed by Community funds	FEDER-EXTREMADURA 2007-13 EJE 2 DESARROLLO E INNOVACIÓN EMPRESARIAL. TEMA PRIORITARIO 06 AYUDA A LAS PYME PARA EL FOMENTO DE LA UTILIZACIÓN DE PRODUCTOS Y PROCESOS DE PRODUCCIÓN QUE RESPETEN EL MEDIO AMBIENTE; TEMA PRIORITARIO 08 OTRAS INVERSIONES EN EMPRESAS. POGRAMA DE DESARROLLO RURAL EN EXTREMADURA 2007-13. EJE 1 «AUMENTO DE LA COMPETITIVIDAD DEL SECTOR AGRÍCOLA Y FORESTAL», MEDIDA 1.2.3. AUMENTO DEL VALOR AÑADIDO DE LOS PRODUCTOS AGRÍCOLAS Y FORESTALES. SUBMEDIDA No ENFOQUE LEADER. — EUR 37,36 (in millions)	
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Scheme	50 %	50 %

Web link to the full text of the aid measure:

<http://doe.juntaex.es/pdfs/doe/2012/750o/12040061.pdf>

<http://doe.juntaex.es/pdfs/doe/2012/1390o/12040152.pdf>

Reference number of the State Aid	SA.35354 (12/X)
Member State	Germany
Member State reference number	—
Name of the Region (NUTS)	DEUTSCHLAND Non-assisted areas
Granting authority	KfW Bankengruppe Palmengartenstraße 5-9, 60325 Frankfurt www.kfw.de
Title of the aid measure	Energieeffizient Sanieren — Soziale Organisationen
National legal basis (Reference to the relevant national official publication)	KfW-Gesetz, BGBl. I S.2427, Programmmerkblatt „Energieeffizient Sanieren — Soziale Organisationen“
Type of measure	Scheme
Amendment of an existing aid measure	—
Duration	1.9.2012-31.12.2013
Economic sector(s) concerned	All economic sectors eligible to receive aid
Type of beneficiary	SME,large enterprise
Annual overall amount of the budget planned under the scheme	EUR 25,00 (in millions)
For guarantees	—
Aid Instrument (Article 5)	Soft loan, Direct grant
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 %
Investment aid enabling undertakings to go beyond Community standards for environmental protection or increase the level of environmental protection in the absence of Community standards (Art. 18)	35 %	20 %

Web link to the full text of the aid measure:

<http://www.kfw.de/>

Information communicated by Member States regarding State aid granted under Commission Regulation (EC) No 1857/2006 on the application of Articles 87 and 88 of the Treaty to State aid to small and medium-sized enterprises active in the production of agricultural products and amending Regulation (EC) No 70/2001

(2012/C 289/02)

Aid No: SA.35321 (12/XA)

Member State: Italy

Region: NOVARA

Title of aid scheme or name of company receiving an individual aid:

BANDO DI CONTRIBUTO

INTERVENTI PER L'INNOVAZIONE E L'AMMODERNAMENTO DELLE IMPRESE

B) PMI AGRICOLE ATTIVE NEL SETTORE DELLA PRODUZIONE PRIMARIA DI PRODOTTI AGRICOLI

Legal basis: DELIBERAZIONE GIUNTA CAMERALE G/12 DEL 1.3.2010

Annual expenditure planned under the scheme or overall amount of individual aid granted to the company: Annual overall amount of the budget planned under the scheme: EUR 0,50 (in millions)

Maximum aid intensity: 0,20 %

Duration of scheme or individual aid award: 3.9.2012-31.12.2016

Objective of aid: Investment in agricultural holdings (Art. 4 of Reg. (EC) No 1857/2006)

Sector(s) concerned: AGRICULTURE, FORESTRY AND FISHING

Name and address of the granting authority:

CAMERA DI COMMERCIO DI NOVARA
VIA AVOGADRO 4
28100 NOVARA
ITALY

Website:

<http://www.no.camcom.gov.it/contributi>

Other information: —

Aid No: SA.35336 (12/XA)

Member State: United Kingdom

Region: NORTH EAST, NORTH WEST, YORKSHIRE AND THE HUMBER, EAST MIDLANDS, WEST MIDLANDS, EASTERN, LONDON, SOUTH EAST, SOUTH WEST

Title of aid scheme or name of company receiving an individual aid: Government grant funding for the river restoration programme for the attainment of the Water Framework Directive goals for the years 2011 to 2015 in England including Habitats improvement, Agricultural and non Agricultural diffuse, non-native species and metal mines

Legal basis:

The Water Environment (Water Framework Directive) (England and Wales) Regulations 2003

The Appropriation Act 2011

Annual expenditure planned under the scheme or overall amount of individual aid granted to the company: Annual overall amount of the budget planned under the scheme: GBP 6,00 (in millions)

Maximum aid intensity: 100,00 %

Duration of scheme or individual aid award: 11.9.2012-31.3.2015

Objective of aid: Conservation of traditional landscapes and buildings (Art. 5 of Reg. (EC) No 1857/2006), Technical support (Art. 15 of Reg. (EC) No 1857/2006)

Sector(s) concerned: AGRICULTURE, FORESTRY AND FISHING

Name and address of the granting authority:

Department for Environment Food and Rural Affairs
Nobel House
17 Smith Square
London SW1P 3 JR
United Kingdom

Website:

<http://www.defra.gov.uk/environment/quality/water/legislation/water-framework-directive/>

Other information: —

V

*(Announcements)*PROCEDURES RELATING TO THE IMPLEMENTATION OF COMPETITION
POLICY

EUROPEAN COMMISSION

STATE AID — MALTA

State aid No SA.33829 (2012/C) (ex-2012/NN) — Tonnage tax scheme and other State measures in favour of shipping companies in Malta**Invitation to submit comments pursuant to Article 108(2) of the Treaty on the Functioning of the European Union***(Text with EEA relevance)**(2012/C 289/03)*

By means of the letter dated 25 July 2012 reproduced in the authentic language on the pages following this summary, the Commission notified Malta of its decision to initiate the procedure laid down in Article 108(2) of the Treaty on the Functioning of the European Union concerning the abovementioned aid scheme.

Interested parties may submit their comments on the aid in respect of which the Commission is initiating the procedure within one month of the date of publication of this summary and the following letter, to:

European Commission
Directorate-General for Competition
State Aid Registry
1049 Bruxelles/Brussel
BELGIQUE/BELGIË
Fax No: +32 2 296.12.42

These comments will be communicated to Malta. Confidential treatment of the identity of the interested party submitting the comments may be requested in writing, stating the reasons for the request.

PROCEDURE

On 4.11.2011 the Commission sent a request for information on the support measures applied by Malta to the maritime sector. On 23.01.2012 the Maltese authorities submitted their reply.

This correspondence was registered under State aid case number SA. 33829.

DESCRIPTION OF THE MEASURES

Malta has had a tonnage taxation system since 1973. This system and other support measures for shipping companies

that are under review existed at the date of Malta's accession to the EU.

On the basis of the information available, it seems that all types of vessels, including those which are not used for the transportation of passengers or cargo (or used marginally for this purpose) can be covered by the tonnage tax system in Malta.

The tonnage tax regime is also open to ship owners which do not perform any maritime transport activity themselves but are classified as "shipping organisations" eligible for the tonnage tax regime. Also financial institutions providing loans and guarantees to ship owners, operators, managers or administrators are classified as shipping organisations and are exempted from the income taxation with respect to relevant activities.

Revenues from chartering in with crew appear to be also covered by tonnage tax system without any limitations.

Tonnage tax rates may in practice be lower than what has been accepted for other Member States *inter alia* because the responsible minister has a discretionary power to exempt companies from this tax.

Under the relevant Maltese legislation, it is possible to include a non-EEA flagged ship in tonnage tax system, if the share of such ships in the relevant company's fleet has not increased over the previous three years.

The Maltese tonnage tax system seems to provide for only limited ring-fencing of eligible and non-eligible activities, and thereby may not fully prevent spill-over effects to non-eligible activities.

Capital gains and dividends arising from equity interests in shipping organisations and financial institutions financing those shipping organisations are exempt from capital gains taxation. Furthermore, capital gains arising from the sale of tonnage tax ships are tax exempt. No stamp duty is applicable with respect to transactions related to tonnage tax ships and shipping organisations.

ASSESSMENT

Presence of aid

Tonnage tax systems clearly constitute State aid. Exemption from capital gains taxation on the sale of ships may constitute aid additional to the tonnage tax system insofar as it is applicable to ships bought before the company's entry into the tonnage tax system. Also exemptions from taxation of capital gains and dividends arising from the equity interests in shipping organisations, which deviate from the standard regime applicable in the Member State, are deemed to constitute State aid. The same is true with respect to the sector-specific exemption from the stamp duty.

Compatibility

Based on the Maritime guidelines⁽¹⁾ as interpreted in previous State aid decisions, the Commission takes the following preliminary position with respect to the measures at stake.

The Commission considers that profits from ships not involved in maritime transport activities should not be eligible for tonnage tax. In this context, the Commission doubts to what extent, if at all, the following vessels/structures should be

covered by tonnage tax: self-propelled barges, yachts, cruise vessels, pontoons, and oil rigs.

As to ships involved in eligible activities, at this stage, it is considered that only genuine ship operators and ship managers should be allowed to benefit from tonnage tax. Ship lessors without any maritime transport activity of their own, should not benefit from TT. Similarly, companies whose business model is exclusively based on using transport services of other companies (chartering in with crew) should not benefit from tonnage tax.

Favourable tax treatment of financial institutions involved in financing the maritime transport sector seems not to be in line with the approach taken by the Commission so far with respect to ancillary activities.

The Commission doubts whether in all cases tax load for a given tonnage would be in line with what the Commission had accepted in the past for other Member States

Flag link requirements as well as ring-fencing measures appear weaker than required by the Maritime guidelines and in the Commission's previous decisions.

At this stage, the Commission questions the compatibility with the Maritime guidelines of the exemption from taxation of capital gains and dividends stemming from equity interests in shipping organisations. While the Maritime Guidelines enable Member States to reduce corporate taxation of shipping activities to the standard tax-load based on tonnage, the relevant measures concern reduction of corporate taxation from investment activity in shipping business. The Commission also notes that very often the exempt investment income would not even relate to shipping companies as defined in the Maritime Guidelines and in previous decisions of the Commission (shipping organisations as defined in Malta cover a much wider range of companies). At the same time, given the specificities of the Maltese taxation system, the Commission takes a preliminary view that the tax exemption with respect to dividends paid by genuine shipping companies, is an indispensable complement to the tonnage tax regime, since otherwise the benefit of that regime could be almost entirely offset.

Concerning capital gains from the sale of ships, to the extent that the relevant capital gains relate to ships acquired before the company's entry into the tonnage tax system, its exemption from taxation should be considered as aid additional to tonnage tax and normally would only be acceptable within the limits of the aid ceiling as set out in the Maritime guidelines. The relevant aid measure appears acceptable only for genuine shipping companies.

⁽¹⁾ Commission communication C(2004) 43 — Community guidelines on State aid to maritime transport (2004/C 13/03).

The exemptions from the stamp duty where the direct beneficiary is a genuine shipping company could potentially be accepted within the limits of the aid ceiling prescribed by the Maritime guidelines. However, at this stage the Commission does not consider acceptable the exemptions from this stamp duty of other economic operators classified as “shipping organisations” in Malta.

TEXT OF LETTER

‘Il-Kummissjoni tixtieq tinforma lil Malta li, wara li eżaminat l-informazzjoni mogħtija mill-awtoritajiet Maltin u l-informazzjoni minn sorsi oħra dwar il-miżuri msemmija hawn fuq, iddeċidiet li tibda l-proċedura stabbilita fl-Artikolu 108(2) tat-Trattat dwar il-Funzjonament tal-Unjoni Ewropea (TFUE) ⁽²⁾.

1. PROĊEDURA

- (1) B'ittra datata l-4 ta' Novembru 2011, il-Kummissjoni talbet li Malta tagħtiha informazzjoni dwar miżuri possibbli li ġew applikati minnha favur il-kumpaniji ta' bastimenti.
- (2) Fit-23 ta' Jannar 2012, l-awtoritajiet Maltin ipprezentaw it-twegiba tagħhom.

2. DESKRIZZJONI TAL-MIŻURI

Din id-Deciżjoni tkopri l-miżuri ta' appoġġ li ġejjin fis-settur tat-trasport marittimu f'Malta: ir-regim tat-taxxa fuq it-tunnellaġġ, l-eżenzjoni minn tassazzjoni ta' qligħ kapitali li jirriżulta mill-bejgħ ta' bastimenti, l-eżenzjoni minn tassazzjoni ta' qligħ kapitali u dividendi relatati ma' ishma f'organizzazzjonijiet tal-bastimenti, l-eżenzjoni mit-taxxa fuq id-dokumenti u t-trasferimenti.

2.1. L-iskema tat-taxxa fuq it-tunnellaġġ

2.1.1. Bastimenti eliġibbli

- (3) Skont il-leġiżlazzjoni Maltija, profitti relatati ma' bastimenti kklassifikati bhala "bastimenti eżentati" jistgħu jiġu eżentati mid-dispożizzjonijiet standard tal-Att dwar it-Taxxa fuq l-Income ⁽³⁾.
- (4) Skont ir-regolamenti dwar Bastimenti Merkantili ⁽⁴⁾, ir-regim tat-taxxa fuq it-tunnellaġġ tkopri biss l-introjtu li jiġi minn attivitajiet ta' trasport marittimu ⁽⁵⁾.
- (5) Id-definizzjoni ta' attivitajiet ta' trasport marittimu li tinsab hawn hija din li ġejja: "attivitajiet ta' trasport marittimu" tfisser il-*garr internazzjonali tal-oġġetti jew il-passiġġieri bil-baħar jew l-ghoti ta' servizzi oħra lil bastiment jew minnu li jistgħu jkunu anċillari jew assoċjati magħhom inkluża l-proprjetà, in-nolleġġ jew kwalunkwe thaddim iehor ta' bastiment involut f'kull attività msemmija hawn fuq jew fxi waħda minnhom jew kif jista' jkun preskritt mod iehor.*
- (6) Madankollu, mill-Artikoli 85(1) u 85A(1) tal-Att dwar il-Bastimenti Merkantili, jidher li anke l-bastimenti li d-daqs tagħhom huwa anqas minn 1 000 tonnellaġġ netta, jistgħu jiġu ddikjarati bhala "bastimenti eżentati", allura eliġibbli għar-regim tat-taxxa fuq it-tunnellaġġ, irrispettivament mit-thaddim jew il-kummerċ li jkunu involuti fihom, skont ċerti kundizzjonijiet li jistgħu jitqiesu li jkunu meħtieġa mill-ministri responsabbli.

(7) Mit-tabella tar-rati tat-taxxi fuq it-tunnellaġġ mehmuza mal-Att dwar il-Bastimenti Merkantili ⁽⁶⁾, jidher ċar li r-regim tat-taxxa fuq it-tunnellaġġ fost l-oħrajn tkopri l-braken li jahdmu mingħajr magna, il-bastimenti tas-sajd u l-jottijiet.

(8) Bosta pubblikazzjonijiet minn ditti legali u kumpaniji ta' konsulenza fuq l-internet jidher li jikkonfermaw il-fatt li l-bastimenti kollha u l-istrutturi marittimi kollha huma eliġibbli għat-trattament tat-taxxa fuq it-tunnellaġġ: "taħt il-bandiera Maltija jistgħu jiġu rreġistrati t-tipi kollha ta' bastimenti, minn jottijiet sa bastimenti tal-kruċieri u tankers kif ukoll strutturi oħra tal-baħar, bħal rigġijiet taż-żejt, krejnijiet u puntuni" ⁽⁷⁾.

2.1.2. Tipi ta' profitti eliġibbli li jiġu minn "bastimenti eżentati", li huma eżentati mit-tassazzjoni fuq id-dhul tal-kumpaniji

(9) L-Att dwar il-Bastimenti Merkantili ⁽⁸⁾ flimkien mar-Regolamenti dwar Bastimenti Merkantili ⁽⁹⁾ jgħidu li l-kumpaniji sidien, li jhaddmu, jamministraw u jimmaniġġjaw il-bastimenti huma eżentati mit-tassazzjoni fuq id-dhul tal-kumpaniji fir-rigward tal-attivitajiet ta' trasport marittimu tagħhom ⁽¹⁰⁾, soġġett għal pagament tat-taxxa fuq it-tunnellaġġ ⁽¹¹⁾. Anke l-istituzzjonijiet finanzjarji li jipprovdu self, li johorġu garanziji jew li johorġu titoli relatati mal-proprjetà, l-immaniġġjar, l-amministrazzjoni jew it-thaddim tal-bastimenti huma eżentati mit-tassazzjoni fuq id-dhul tal-kumpaniji fir-rigward tal-attivitajiet rilevanti.

(10) Għalhekk, jidher li l-profitti mill-kiri tas-sidien ta' bastimenti mingħajr involviment dirett fit-trasport ta' oġġetti jew ta' passiġġieri bil-baħar jistgħu jiġu koperti mit-taxxa fuq it-tunnellaġġ minflok mit-tassazzjoni fuq id-dhul tal-kumpaniji fir-rigward tal-kirjiet li jkunu qed jirċievu. Skont il-punt 3(1) tar-Regolamenti dwar Bastimenti Merkantili "fil-każ ta' bastiment imħaddem b'nolleġġ, [għandu] jithallas ammont lir-Registatur ⁽¹²⁾ li jammonta għat-taxxa fuq it-tunnellaġġ ta' kull sena għal dik is-sena flimkien ma' dik imħallsa mis-sid." Jidher li din in-norma tindika li s-sidien puri jew min jagħta b'nolleġġ jistgħu jibbenefikaw huma stess mis-sistema tat-taxxa fuq it-tunnellaġġ. Barra minn hekk, l-informazzjoni disponibbli fuq l-internet tindika li l-kumpanija sid ta' "bastiment eżentat" tista' hi stess tibbenefika mir-regim tat-taxxa fuq it-tunnellaġġ: "Il-kumpanija sid il-bastiment jew operativa hija eżentata mit-taxxa fuq l-income u fuq kwalunkwe qligħ jew profitti derivati mill-proprjetà jew mit-thaddim ta' bastimenti eżentati" ⁽¹³⁾.

⁽²⁾ B'effett mill-1 ta' Diċembru 2009, l-Artikoli 73, 87 u 88 tat-Trattat KE saru rispettivament l-Artikoli 93, 107 u 108 tat-TFUE. Sostanzjalment, iż-żewġ settijiet ta' dispożizzjonijiet huma identiċi. Għall-finijiet ta' din id-Deciżjoni, ir-referenzi għall-Artikoli 93, 107 u 108 tat-TFUE għandhom jitqiesu bhala referenzi rispettivament għall-Artikoli 73, 87 u 88 tat-Trattat KE, fejn dan ikun meħtieġ.

⁽³⁾ Il-Kapitolu 123, l-Att dwar it-Taxxa fuq l-Income

⁽⁴⁾ Leġiżlazzjoni sussidjarja 234.43 Regolamenti dwar Bastimenti Merkantili (Tassazzjoni u Hwejjeġ Oħra li għandhom x'jaqsmu ma' Organizzazzjonijiet ta' Bastimenti), Avviż legali 224 tal-2004 kif emendat bl-Avviż Legali 83 tal-2010..

⁽⁵⁾ L-Artikolu 2 u 3(1) tar-Regolamenti dwar Bastimenti Merkantili.

⁽⁶⁾ L-ewwel skeda

⁽⁷⁾ Ara eż. <http://www.argentusmalta.com/index.php/maritime-law>

⁽⁸⁾ L-Artikolu 84Z(1).

⁽⁹⁾ L-Artikolu 3 (ara <http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=9628>)

⁽¹⁰⁾ Ara n-nota 7 hawn fuq

⁽¹¹⁾ Għall-manijers tal-bastimenti (entitajiet involuti fl-amministrazzjoni teknika u tal-persunal tal-bastimenti) it-taxxa hija stabbilit għal 25 % tar-rata standard tat-taxxa fuq it-tunnellaġġ

⁽¹²⁾ L-amministratur tar-reġistru tal-bastimenti ta' Malta.

⁽¹³⁾ Ara wkoll http://www.deloitte.com/assets/Dcom-Global/Local%20Assets/Documents/ShippingTaxOverviewsBrochure_Feb06.pdf

- (11) Ghaldaqstant, jidher li l-profitti tal-kumpaniji li huma purament manigiers kummerċjali tal-bastimenti (jiġifieri l-kumpaniji li jiffirmaw il-kuntratti ta' trasport tal-merkanzija jew tal-passiġġieri iżda li jużaw is-servizzi ta' kumpaniji oħra biex jonoraw il-kuntratti tagħhom, permezz ta' nolleġ bil-hin jew bil-vjaġġ) jistgħu jkunu soġġetti għar-reġim tat-taxxa fuq it-tunnellaġġ. Din il-konkluzjoni tohroġ mid-definizzjoni wiesgħa tal-organizzazzjonijiet tal-bastimenti użata fil-leġiżlazzjoni Maltija. Barra minn hekk, il-possibbiltà li d-dhul min-nolleġg bl-ekwipaġġ jiġi soġġett għat-taxxa fuq it-tunnellaġġ għet ikkonfermata mill-awtoritajiet Maltin fl-ittra tagħhom tas-23 ta' Jannar 2012.
- (12) L-awtoritajiet Maltin iddikjaraw li każ fejn organizzazzjoni tal-bastimenti tillimita l-attivitajiet tagħha għal nolleġg bil-hin u/jew bil-vjaġġ, jiġu imposti ċerti kundizzjonijiet addizzjonali, li n-natura u l-firxa tagħhom huma stabbiliti fuq bażi ta' każ b'każ.
- (13) Self u garanziji lis-sidien tal-bastimenti kif ukoll lill-operaturi, lill-manigiers jew lill-amministraturi ta' bastimenti f'Malta huma kkunsidrati bhala attivitajiet ancillari għall-attivitajiet ta' trasport marittimu. Għalhekk, l-istituzzjonijiet finanzjarji involuti f'dawn l-attivitajiet huma eżentati mit-tassazzjoni fuq il-profitti li jiġu mill-attivitajiet rilevanti⁽¹⁵⁾.
- (14) L-attivitajiet ancillari huma definiti bhala attivitajiet finanzjarji, kummerċjali u ta' sigurtà li huma ancillari għall-proprietà, it-thaddim, l-amministrazzjoni u l-immaniġġjar ta' "bastiment eżentat"⁽¹⁶⁾.

2.1.3. Il-livell tat-taxxa fuq it-tunnellaġġ

- (15) Malta timponi rata ta' taxxa fuq it-tunnellaġġ ta' kull sena fl-għamla ta' somma f'daqqa. Fil-każ ta' bastimenti, hlief braken, jottijiet u bastimenti tas-sajd, it-taxxa fuq it-tunnellaġġ ta' kull sena hija:

Bastimenti ta' Tunnellaġġ Nett (Tunnellati Netti)		Taxxa fuq it-Tunnellaġġ ta' Kull Sena
0	2 500	EUR 1 000
2 500	8 000	EUR 1 000 u 40 ċenteżmu kull TN iktar minn 2 500 TN
8 000	10 000	EUR 3 200 u 19-il ċenteżmu kull TN iktar minn 8 000 TN
10 000	15 000	EUR 3 580 u 14-il ċenteżmu kull TN iktar minn 10 000 TN
15 000	20 000	EUR 4 280 u 12-il ċenteżmu kull TN iktar minn 15 000 TN
20 000	30 000	EUR 4 880 u 9 ċenteżmi kull TN iktar minn 20 000 TN
30 000	50 000	EUR 5 780 u 7 ċenteżmi kull TN iktar minn 30 000 TN
Aktar minn 50 000		EUR 7 180 u 5 ċenteżmi kull TN iktar minn 50 000 TN

Ara: L-ewwel skeda tal-Att dwar il-Bastimenti Merkantili⁽¹⁴⁾

- (16) Wara r-rata standard tiġi agġustata skont kemm ikollu żmien il-bastiment. Għal bastimenti li għandhom bejn 10 snin u 15-il sena tiġi applikata r-rata standard, filwaqt li l-bastimenti l-aktar godda jistgħu jibbenefikaw minn tnaqqis li jitla' sa 30 % u l-bastimenti li għandhom aktar żmien huma soġġetti għal somma addizzjonali li tista' tilhaq livell ta' 50 %, skont kemm ikollu żmien b'mod preċiż il-bastiment.
- (17) It-taxxa fuq it-tunnellaġġ ikkalkulata tista' titnaqqas sa 75 % fir-rigward tal-bastimenti rreġistrati barra minn Malta, minhabba l-hlasijiet ta' rreġistrazzjoni jew it-taxxa fuq it-tunnellaġġ imhallsa fil-pajjiż rilevanti.
- (18) Il-manigiers tal-bastimenti (l-entitajiet li jkunu responsabbli tal-manigment tekniku jew tal-ekwipaġġ tal-bastiment jew tat-tnejn li huma) ihallsu taxxa fuq it-tunnellaġġ fil-livell ta' 25 % mit-taxxa fuq it-tunnellaġġ tas-soltu.

2.1.4. Rekwiżit tal-bandiera

- (19) Skont il-leġiżlazzjoni Maltija, bastiment li mhux tal-UE jista' jiġi ddikjarat bhala "bastiment eżentat" meta:

- (a) l-organizzazzjoni tal-bastimenti liċenzjata timmanigġja, thaddem jew tkun sid ta' mill-anqas sittin fil-mija (60 %) tat-tunnellaġġ totali tagħha taht bandiera tal-UE; jew
- (b) il-percentwal tat-tunnellaġġ totali tal-organizzazzjoni tal-bastimenti liċenzjata li tinghata bandiera tal-UE eżatt wara li l-organizzazzjoni tal-bastimenti tibda thaddem dan il-bastiment ma jkunx anqas mill-percentwal tat-tunnellaġġ totali tal-organizzazzjoni tal-bastimenti li nghata bandiera tal-UE fid-data ta' referenza⁽¹⁷⁾ jew, fil-każ tal-manigiers tal-bastimenti, sena mid-data li fiha l-manigier tal-bastimenti beda jopera (jekk din tkun aktar tard mid-data ta' referenza); jew
- (c) il-percentwal tat-tunnellaġġ li nghata bandiera tal-UE tal-kumpanija benefiċjarja ma jkunx naqas fuq

⁽¹⁵⁾ Fost l-oħrajn, dan johroġ mill-Artikolu 84Z(1) (d) tal-Att dwar il-Bastimenti Merkantili u mir-Regolament 3(2) tar-Regolamenti dwar Bastimenti Merkantili.

⁽¹⁶⁾ Ara l-Artikolu 84Z tal-Att dwar il-Bastimenti Merkantili.

⁽¹⁷⁾ Kif provdut skont il-Linji Gwida tal-UE fl-Artikoli 2 u 3 tar-Regolamenti dwar Bastimenti Merkantili, id-dati ta' referenza huma s-17 ta' Jannar 2004 għall-organizzazzjonijiet tal-bastimenti u l-11 ta' Gunju 2009 għall-manigiers tal-bastimenti rispettivament.

⁽¹⁴⁾ <http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=loom&itemid=8734&l=2>

perjodu ta' tliet snin jew fuq perjodu iqsar li fih kien jeżisti l-benefiċjarju tat-taxxa fuq it-tunnellaġġ.

- (d) Meta ma jiġux sodisfatti r-rekwiżiti tal-paragrafi (b) jew (c), il-bastiment mhux tal-UE jista' xorta wahda jiddaħhal fir-regim tat-taxxa fuq it-tunnellaġġ jekk il-benefiċjarju jiehu l-impenn li jżid jew tal-anqas iżomm taht il-bandiera ta' wiehed mill-Istati Membri s-sehem tat-tunnellaġġ li kien qed jithaddem taht dawn il-bnadar fid-data ta' referenza.

2.1.5. Miżuri ta' delimitazzjoni

- (20) L-Artikolu 3(4) tar-Regolamenti dwar Bastimenti Merkanti li jeħtieġ li tiġi żgurata s-separazzjoni tal-kontijiet fir-rigward tal-attivitajiet ta' trasport marittimu u dawk mhux ta' trasport marittimu.
- (21) Id-dispożizzjonijiet ġenerali kontra l-abbuż tal-liġi tat-taxxa Maltija, li jipprevedu li t-thaddim li għandu l-għan li jnaqqas b'mod artifiċjali l-ammonti taxxabbli għandhom jiġu injorati, japplikaw ukoll fir-rigward tar-regim tat-taxxa fuq it-tunnellaġġ⁽¹⁸⁾.
- (22) Il-qlib bejn ir-regim ta' taxxa fuq it-tunnellaġġ u s-sistema ta' tassazzjoni fuq id-dhul tal-kumpaniji għall-finijiet li jiġi ottimizzat il-kont tat-taxxa huwa limitat mill-fatt li d-deċiżjoni li wiehed ihalli s-sistema tat-taxxa fuq it-tunnellaġġ ma tistax tiġi rrevokata⁽¹⁹⁾.

2.2. Eżenzjoni mit-tassazzjoni fuq il-qligħ kapitali mill-bejgħ ta' bastimenti

- (23) Il-qligħ kapitali li jiġi mit-trasferiment ta' "bastimenti eżentati" u thaddim simili li jinvolvi "bastimenti eżentati" huwa eżentat mit-tassazzjoni⁽²⁰⁾.
- (24) Peress li ma jeżistu l-ebda regoli speċifiċi dwar is-sitwazzjoni tal-bastimenti akkwistati mill-benefiċjarju qabel id-dhul tiegħu fir-regim tat-taxxa fuq it-tunnellaġġ, f'dan l-istadju wiehed jassumi li l-qligħ kapitali li jiġi mill-bejgħ tal-bastimenti akkwistati qabel id-dhul tal-benefiċjarju fir-regim tat-taxxa fuq it-tunnellaġġ huwa eżentat ukoll mit-tassazzjoni fuq id-dhul tal-kumpaniji (u mhux biss il-qligħ kapitali mill-bejgħ tal-bastimenti akkwistati qabel id-dhul fir-regim tat-taxxa fuq it-tunnellaġġ).

2.3. Eżenzjoni mit-tassazzjoni fuq il-qligħ kapitali u d-dividendi relatati mal-ishma fl-organizzazzjonijiet tal-bastimenti

- (25) Organizzazzjonijiet li għandhom interess azzjonarju fl-organizzazzjonijiet tal-bastimenti⁽²¹⁾ kif ukoll l-azzjonisti tagħhom stess, ma jhallux taxxa fuq l-income fir-rigward ta':
- dividendi relatati ma' dawn l-interessi azzjonarji, sal-punt li jirrigwardaw attivitajiet ta' trasport marittimu jew il-finanzjament ta' dawn l-attivitajiet;

— qligħ kapitali relatat mat-trasferiment ta' dawn l-interessi azzjonarji, sakemm il-kumpanija li fiha jinżamm l-interess azzjonarju tillimita l-attivitajiet tagħha għal attivitajiet ta' trasport marittimu jew għall-finanzjament ta' dawn l-attivitajiet⁽²²⁾.

- (26) L-eżenzjonijiet imsemmija hawn fuq għandhom japplikaw tul il-katina ta' proprjetà kollha⁽²³⁾.
- (27) Rigward it-tassazzjoni fuq id-dividendi, permezz tas-sistema ta' imputazzjoni shiha ta' Malta, it-taxxa fuq l-income imħallsa minn kumpanija fuq il-profitti li minnhom jitqassmu d-dividendi hija imputata mat-taxxa fuq l-income dovuta mill-azzjonist benefiċjarju fuq id-dividendi⁽²⁴⁾. Dan fil-prattika jfisser li d-dividendi mhumiex intaxxati biss meta ma tkunx thallset taxxa fuq l-income fil-livell tal-kumpanija li tqassam id-dividendi. Jekk ir-regola standard tkun tapplika għall-azzjonisti tal-kumpaniji soġġetti għar-regim tat-taxxa fuq it-tunnellaġġ, dawn ikollhom ihallsu t-taxxa fuq l-income mid-dividendi minhabba li l-profitti li minnhom tqassmu d-dividendi ma jkunux ġew soġġetti għat-taxxa fuq l-income.
- (28) Fir-rigward tat-tassazzjoni tal-qligħ kapitali, l-Att dwar it-Taxxa fuq l-Income jipprevedi t-tassazzjoni fuq il-qligħ kapitali fil-każ, fost l-oħrajn, tat-tranzazzjonijiet b'titoli ta' sigurtà⁽²⁵⁾. Il-qligħ kapitali taxxabbli huwa aggregat ma' dhul ieħor taxxabbli u huwa intaxxat b'rata fissa ta' 35 % fil-każ tal-kumpaniji.

2.4. Eżenzjoni mit-taxxa fuq id-dokumenti u t-trasferimenti

- (29) Ma tapplika l-ebda taxxa fuq id-dokumenti u t-trasferimenti (jiġifieri t-taxxa tal-bolla) eż. għar-registrazzjoni u l-bejgħ ta' "bastiment eżentat" jew ta' interess azzjonarju f'organizzazzjoni tal-bastimenti, kif ukoll għar-registrazzjoni ta' kwalunkwe ipoteka fir-rigward ta' "bastiment eżentat" jew ta' organizzazzjoni tal-bastimenti. Il-hruġ u t-trasferiment ta' xi garanzija ta' organizzazzjoni tal-bastimenti hija wkoll eżentata mit-taxxa tal-bolla⁽²⁶⁾. Mingħajr l-eżenzjoni, trid tithallas taxxa ta' 2,6 %, eż. mat-trasferiment ta' bastiment jew taxxa ta' 2 % mat-trasferiment ta' ishma ta' kumpanija sid ta' bastiment.

3. VALUTAZZJONI TAL-GĦAJNUNA

3.1. Eżistenza tal-għajjuna

- (30) Skont l-Artikolu 107(1) tat-TFUE, "kull għajjuna, ta' kwalunkwe forma, mogħtija minn Stat Membru jew permezz ta' riżorsi tal-Istat, li twassal għal distorsjoni jew theddida ta' distorsjoni għall-kompetizzjoni billi tiffavorixxi ċerti impriżi jew ċerti produttori għandha, safejn toqot il-kummerċ bejn l-Istati Membri, tkun inkompatibbli mas-suq intern".

⁽¹⁸⁾ L-Artikolu 51 tal-Att dwar it-Taxxa fuq l-Income.

⁽¹⁹⁾ Ir-Regolament 6 tar-Regolamenti dwar Bastimenti Merkanti.

⁽²⁰⁾ L-Artikolu 3(1) b tar-Regolament dwar Bastimenti Merkanti.

⁽²¹⁾ Kumpaniji li huma sidien, ihaddmu, jamministraw u jimmaniġġjaw bastimenti u kumpaniji li jiffinanzjaw dawn il-kumpaniji – ara l-Artikolu 84Z(1) tal-Att dwar il-Bastimenti Merkanti.

⁽²²⁾ L-Artikolu 3(1) c tar-Regolamenti dwar Bastimenti Merkanti.

⁽²³⁾ L-Artikolu 84Z(1)C tal-Att dwar il-Bastimenti Merkanti.

⁽²⁴⁾ Ara l-Artikolu 78 tal-Att dwar it-Taxxa fuq l-Income.

⁽²⁵⁾ L-Artikolu 5(1) a ii tal-Att dwar it-Taxxa fuq l-Income.

⁽²⁶⁾ Ara l-Artikolu 5 tar-Regolamenti dwar Bastimenti Merkanti għal aktar dettalji

(31) Ghalhekk, biex miżura ta' appoġġ tiġi kkunsidrata bhala għajjnuna mill-Istat fis-sens tal-Artikolu 107(1) tat-TFUE, din għandha tissodisfa b'mod kumulattiv il-kundizzjonijiet kollha li ġejjin:

- trid tinghata mill-Istat jew permezz tar-riżorsi tal-Istat,
- trid taghti vantaġġ selettiv billi tiffavorixxi ċerti impriži jew il-produzzjoni ta' ċerti oġġetti,
- trid twassal għal tfixkil jew thedded li tfixkel il-kompetizzjoni,
- trid taffettwa l-kummerċ bejn l-Istati Membri.

3.1.1. Riżorsi tal-Istat

(32) Il-Kummissjoni tinnota li l-miżuri kollha deskritti hawn fuq jirrigwardaw eżenzjonijiet mit-taxxi li normalment jithallsu lill-Istat Malti, u għalhekk jippredeterminaw l-użu ta' riżorsi tal-Istat.

3.1.2. Vantaġġ ekonomiku selettiv

(33) Il-Kummissjoni tinnota li l-miżuri deskritti hawn fuq mhumiex disponibbli għas-setturi kollha u għalhekk huma speċifiċi għas-settur. Dawn jikkostitwixxu vantaġġ billi jippermettu lill-kumpaniji benefiċjarji li jiffrankaw mill-kontijiet tat-taxxa tagħhom.

3.1.3. Distorsjoni tal-kompetizzjoni u l-kummerċ

(34) Il-miżuri deskritti jheddu li jfixklu l-kompetizzjoni u jistgħu jaffettwaw il-kummerċ bejn l-Istati Membri. Is-suq għal rotot ta' kabotaġġ marittimu ġie liberalizzat għal kollox meta dahal fis-sehh ir-Regolament dwar il-Kabotaġġ Marittimu⁽²⁷⁾, jiġifieri mill-1 ta' Jannar 1993. Barra minn hekk, ir-Regolament tal-Kunsill (KEE) Nru 4055/86 tat-22 ta' Diċembru 1986 li japplika l-prinċipju tal-libertà li jiġu pprovduti servizzi tat-trasport marittimu bejn l-Istati Membri u bejn l-Istati Membri u pajjiži terzi⁽²⁸⁾ il-liberalizza s-suq għas-servizzi marittimi bejn l-Istati Membri u bejn l-Istati Membri u pajjiži terzi mill-1 ta' Jannar 1993. Konsegwentement, is-servizzi pprovduti mill-kumpaniji tal-bastimenti li jibbenefikaw mill-miżuri ta' appoġġ Maltin huma miftuħa għall-kompetizzjoni fi hdan l-Istati Membri, bejn l-Istati Membri u bejn l-Istati Membri u pajjiži terzi.

(35) Aktivitajiet oħra li milli jidher huma koperti mill-miżuri deskritti, inkluż is-sajd⁽²⁹⁾ u l-estrazzjoni taż-żejt, huma wkoll soġġetti b'mod ċar għall-kompetizzjoni fil-livell tal-

UE u lil hinn. Anke l-aktivitajiet bħan-nolleġġar tal-jottijiet huma liberalizzati u huwa possibbli li jkun hemm tfixkil fil-kompetizzjoni u l-kummerċ bejn l-Istati Membri.

3.1.4. Konkluzjoni

(36) Fid-dawl ta' dan ta' hawn fuq, il-Kummissjoni tqis, f'dan l-istadju, li l-miżuri kollha taht eżami jikkostitwixxu għajjnuna mill-Istat skont it-tifsira tal-Artikolu 107(1) tat-TFUE.

(37) L-awtoritajiet Maltin u l-partijiet terzi interessati huma mistiedna jissottomettu l-kummenti tagħhom fir-rigward ta' din il-valutazzjoni. L-awtoritajiet Maltin huma mfakkra wkoll fl-obbligu ta' waqfien stabbilit fl-Artikolu 108 (3) tat-TFUE.

4. KLASSIFIKAZZJONI TAL-GĦAJNUNA: GĦAJNUNA EŻISTENTI JEW ĠDIDA

(38) Il-Kummissjoni ma għandha l-ebda evidenza għad-dispożizzjoni tagħha li l-miżuri eżaminati jistgħu jiġu kklassifikati bhala għajjnuna eżistenti skont it-tifsira tal-Artikolu 108(1) tat-TFUE.

(39) Sabiex jibbenefikaw mill-istatus ta' għajjnuna eżistenti, il-miżuri ta' għajjnuna rilevanti kellhom jiġu kkomunikati minn Malta lill-Kummissjoni sat-30 ta' April 2004 skont il-proċedura prevista mit-Trattat tal-Adeżjoni⁽³⁰⁾. Skont ir-registri tal-Kummissjoni, dan ma sarx. Fi kwalunkwe każ, f'konformità mat-Trattat tal-Adeżjoni, Malta kienet obbligata li temenda l-miżuri ta' għajjnuna sabiex jikkonformaw mal-linji gwida applikati mill-Kummissjoni sal-aħhar tat-tielet sena wara d-data tal-adeżjoni, jiġifieri sal-1 ta' Mejju 2007 l-aktar tard.

(40) Skont kif mitlub mill-ġurisprudenza tal-Qorti⁽³¹⁾, qabel ma tiehu din id-deċizzjoni, il-Kummissjoni tat lil Malta l-possibbiltà li tikkummenta fuq l-istatus ta' għajjnuna eżistenti tal-miżuri taht eżami (ara l-ittra tal-Kummissjoni tal-4 ta' Novembru 2011).

(41) Fl-ittra ta' twegiba tagħhom tat-23 ta' Jannar 2012, l-awtoritajiet Maltin ma taw l-ebda evidenza li tistabbilixxi li dawn il-miżuri ġew ikkomunikati lill-Kummissjoni f'konformità mar-rekwiżiti tat-Trattat tal-Adeżjoni.

⁽²⁷⁾ Ir-Regolament tal-Kunsill (KEE) Nru 3577/92 tas-7 ta' Diċembru 1992 li japplika l-prinċipju ta' libertà li jiġu pprovduti servizzi għat-trasport marittimu fi hdan l-Istati Membri (kabotaġġ marittimu) (GU L 364, tat-12.12.1992, p. 7) (Edizzjoni Speċjali bil-Malti: Kapitolu 06 Volum 02 p. 10).

⁽²⁸⁾ GU L 378, 31.12.1986, p. 1 (Edizzjoni Speċjali bil-Malti: Kapitolu 06 Volum 01 p. 174).

⁽²⁹⁾ Il-fatt li s-settur tas-sajd huwa soġġett għall-kompetizzjoni fil-livell tal-UE huwa kkonfermat, fost l-oħrajn, mil-Linji Gwida tal-Kummissjoni għall-eżaminar tal-għajjnuna mill-Istat għas-sajd u għall-akkwakultura Ġurnal Uffiċjali C 84, 3.4.2008].

⁽³⁰⁾ Skont id-dispożizzjoni tal-Artikolu 4, il-Kapitolu 3 tal-Anness 4 għat-Trattat tal-Adeżjoni (Att li jirrigwarda l-kondizzjonijiet tal-Adeżjoni tar-Repubblika Ċeka, ir-Repubblika tal-Estonja, ir-Repubblika ta' Ċipru, ir-Repubblika tal-Latvja, ir-Repubblika tal-Litwanja, ir-Repubblika tal-Ungerija, ir-Repubblika ta' Malta, ir-Repubblika tal-Polonja, ir-Repubblika tas-Slovenja u r-Repubblika Slovakkja u l-aġġustamenti għat-Trattati li fuqhom hija stabbilita l-Unjoni Ewropea; GU L 236 tat-23 ta' Settembru 2003) "skemi ta' għajjnuna u miżuri individwali ta' għajjnuna fis-sehh qabel id-data tal-adeżjoni u li jkunu għadhom japplikaw wara dik id-data, għandhom jitqiesu bhala għajjnuna eżistenti skont it-tifsira tal-Artikolu 88 (1) tat-Trattat KE sal-aħhar tat-tielet sena wara d-data tal-adeżjoni, sakemm ikunu kkomunikati lill-Kummissjoni fi żmien erba' xhur mid-data tal-adeżjoni. L-Istati Membri l-ġodda għandhom jemendaw kwalunkwe għajjnuna meqjusa bhala eżistenti skont is-subparagrafu ta' hawn fuq sabiex jikkonformaw mal-linji gwida applikati mill-Kummissjoni sal-aħhar tat-tielet sena wara d-data tal-adeżjoni."

⁽³¹⁾ Ara b'mod partikolari l-Każ C-400/99, Il-Kummissjoni vs l-Italja (Tirrenia), [2001] Ġabra I-7303, il-paragrafi 59-65

(42) L-awtoritajiet Maltin stqarrew biss li matul id-diskussjonijiet li saru fil-kuntest tan-negozjati għall-adeżjoni, il-Kummissjoni allegatament ikkonkludiet li l-miżuri ta' appogg għas-settur tat-trasport marittimu ma kienu qajmu l-ebda kwistjoni. F'dan ir-rigward għadha ma giet ipprezentata l-ebda evidenza bil-miktub. Barra minn hekk, il-Kummissjoni ma sabet l-ebda evidenza ta' din il-konkluzjoni fir-registri tagħha.

(43) Fi kwalunkwe każ, l-evidenza tal-valutazzjoni allegata mill-Kummissjoni tista' tkun rilevanti biss fil-kuntest li turi xi aspettattivi legittimi tal-benefiċjarji tal-miżuri taht eżami fil-kuntest ta' deċiżjoni sussegwenti li tqis dawn il-miżuri mhux kompatibbli mas-suq intern.

(44) L-awtoritajiet Maltin u l-partijiet terzi huma mistiedna sabiex jipprovdu lill-Kummissjoni kwalunkwe evidenza rilevanti li jista' jkollhom f'dan ir-rigward, kif ukoll sabiex jikkumentaw dwar il-klassifikazzjoni tal-miżuri taht eżami bhala għajnuna għida.

4.1. Kompatibbiltà tal-għajnuna

4.1.1. Taxxa fuq it-tunnellaġġ

4.1.1.1. L-eligibbiltà tal-bastimenti għar-regim tat-taxxa fuq it-tunnellaġġ ta' Malta

(45) Skont it-Taqsima 2 tal-Linji Gwida tal-Komunità dwar l-għajnuna mill-Istat għat-trasport marittimu (minn hawn 'il quddiem il-"Linji Gwida Marittimi" ⁽³²⁾), il-kamp ta' applikazzjoni tagħhom ikopri t-"trasport marittimu" li hu definit bhala "l-garr ta' passigġieri jew oġġetti bil-baħar" ⁽³³⁾.

(46) Minn dan isegwi li sabiex jikkonformaw mal-Linji Gwida Marittimi, il-miżuri ta' għajnuna nazzjonali jridu fil-prinċipju jkunu limitati għal bastimenti użati għall-iskop ta' trasport marittimu kif definit hemmhekk. Dan jinkludi wkoll bastimenti ta' thammil u ta' rmonk sakemm dawn iqattgħu mill-anqas 50 % tal-hin operattiv tagħhom fi thaddim relatat mat-trasport marittimu. Barra minn hekk, il-Kummissjoni ddecidiet ⁽³⁴⁾ li ċerti attivitajiet, anke jekk dawn ma jaqgħux taht id-definizzjoni ta' trasport marittimu li tinsab fil-Linji Gwida Marittimi, jew jaqgħu biss parzjalment, jistgħu jiġu soġġetti b'analogija

għat-trasport marittimu għad-dispożizzjonijiet tat-Taqsima 3.2 tal-Linji Gwida Marittimi. Dan huwa l-każ għal bastimenti għat-tqegħid ta' kejbils, bastimenti għat-tqegħid ta' kanen, bastimenti bi krejn għall-irfigħ ta' oġġetti tqal u bastimenti għar-riċerka, peress li jehtieġu persunal similarment ikkwalifikat u huma esposti similarment għall-kompetizzjoni internazzjonali.

(47) Il-Kummissjoni tqis li l-ebda dhul minn tipi ohra ta' bastimenti ma jista' jiġi kopert mir-regim tat-taxxa fuq it-tunnellaġġ li jkun konformi mal-Linji Gwida Marittimi.

(48) Il-fatt li d-definizzjoni tal-attivitajiet ta' trasport marittimu mogħtija fl-Att dwar il-Bastimenti Merkantili fiha d-dispożizzjoni "jew inkella li tista' tiġi preskritta" jidher li tippermetti lill-awtorità kompetenti diskrezzjoni konsiderevoli biex tikkunsidra bhala eligibbli għar-regim tat-taxxa fuq it-tunnellaġġ ta' Malta kull tip iehor ta' attività.

(49) F'dan ir-rigward, il-Kummissjoni ssaqsi sa liema punt it-tip ta' bastimenti li ġejjin jistgħu jiġu koperti mir-regim tat-taxxa fuq it-tunnellaġġ, u jekk għandux isir dan:

— Jottijiet u puntuni: dawn il-bastimenti/strutturi jintużaw l-aktar għal vjaġġi lokali (hafna drabi vjaġġi ta' rikreazzjoni) u ma tantx huma adattati għan-navigazzjoni f'baħar fond/miftuh. L-attivitajiet kummerċjali li jinvolvu dawn il-bastimenti ma tantx jidhru li huma esposti għall-kompetizzjoni internazzjonali;

— Braken li jahdmu mingħajr magna: peress li l-braken generalment huma dgħajjes b'qiegh ċatt, li prinċipalment jinbnew għat-trasport ta' merkanzija tqila fuq ix-xmajjar u l-kanali, jeżistu dubji dwar kemm din l-istruttura tkun xierqa għan-navigazzjoni f'baħar miftuh. Partikolarment dubjuza tidher l-eligibbiltà għar-regim tat-taxxa fuq it-tunnellaġġ tal-braken li jahdmu mingħajr magna, peress li dawn ma jwettqux attivitajiet ta' trasport huma nfushom iżda jiddependu fuq bastimenti ohra biex jirmunkawhom;

— Bastimenti tas-sajd: dawn il-bastimenti mhumiex koperti mil-Linji Gwida Marittimi. Barra minn hekk, il-Linji Gwida tal-Kummissjoni għall-eżaminar tal-għajnuna mill-Istat għas-sajd u għall-akkwakultura ⁽³⁵⁾ jistipulaw li l-għajnuna operattiva għall-esportazzjoni tal-prodotti tas-sajd jew għall-kummerċ tagħhom għewwa jew barra mill-UE, hija inkompatibbli mas-suq intern. Għaldaqstant, f'dan l-istadju, il-Kummissjoni għandha dubji dwar jekk l-inkluzjoni ta' dawn il-bastimenti fir-regim tat-taxxa fuq it-tunnellaġġ hijiex kompatibbli mas-suq intern;

— Riggijiet taż-żejt: f'dan l-istadju, u fil-każ li dawn l-istrutturi jkunu tabilhaq eligibbli għar-regim tat-taxxa fuq it-tunnellaġġ, il-Kummissjoni għandha dubji dwar sa liema punt dawn jistgħu jitqiesu bhala bastimenti involuti fit-trasport ta' oġġetti jew

⁽³²⁾ Komunikazzjoni tal-Kummissjoni C(2004) 43 — Linji Gwida tal-Komunità dwar l-għajnuna mill-Istat għat-trasport marittimu (GU C 13 tas-17 01.2004).

⁽³³⁾ Il-Linji Gwida Marittimi jirreferu b'mod esplicitu għad-definizzjoni tat-trasport marittimu li tinsab fir-Regolament tal-Kunsill (KEE) Nru 4055/86 tat-22 ta' Diċembru 1986 li japplika l-prinċipju tal-libertà li jiġu pprovduti servizzi tat-trasport marittimu bejn l-Istati Membri u bejn l-Istati Membri u pajjiżi terzi (GU L 378, 31.12.1986, p. 1 - Edizzjoni Speċjali bil-Malti: Kapitolu 06 Volum 01 p. 174); u r-Regolament tal-Kunsill (KEE) Nru 3577/92 tas-7 ta' Diċembru 1992 li japplika l-prinċipju ta' libertà li jiġu pprovduti servizzi għat-trasport marittimu fi hdan l-Istati Membri (kabotaġġ marittimu) (GU L 364, 12.12.1992, p. 7 - Edizzjoni Speċjali bil-Malti: Kapitolu 06 Volum 02 p. 10).

⁽³⁴⁾ Ara pereżempju d-Deciżjoni tal-Kummissjoni tat-13 ta' Jannar 2009 dwar l-Għajnuniet mill-Istat C 22/2007 rigward l-estensjoni għal ċerti attivitajiet ta' thammil u tqegħid ta' kejbils tar-regim li jeżonera l-kumpaniji tat-trasport marittimu mill-hlas tat-taxxa fuq id-dhul u l-kontribuzzjonijiet soċjali tal-bahrin fid-Danimarka, GU L 119, 15.5.2009, p. 23; u N 714/2009 Intégration des transports de la pose de câbles, pose de canalisations, navires de grues et navires de recherche sous le régime de la "tonnage tax", adottata fis-27 ta' April 2010, GU C 158, 18.6.2010, p. 2.

⁽³⁵⁾ GU C 84, 3.4.2008, p. 10.

passiġġieri. Fil-każ li ma jwettqux trasport marittimu jew jagħmlu dan b'mod parzjali biss, f'dan l-istadju l-Kummissjoni għandha wkoll dubji dwar jekk dawn l-istrutturi jistgħux jibbenefikaw b'analogija minn reġim tat-taxxa fuq it-tunnellaġġ f'konformità mal-Linji Gwida Marittimi.

— Bastimenti tal-kruċieri: l-operaturi ta' dawn il-vapuri, minbarra s-servizzi ta' trasport, joffru wkoll servizzi ta' każinò, spa, divertiment, servizzi ta' lukanda waqt li jkunu fil-portijiet, eċċ. li ma jidherx li jikkostitwixxu servizzi ancillari għat-trasport bil-baħar imwettaq minn dawn il-bastimenti, iżda jidher li jikkostitwixxu l-attività principali u s-sors ta' profitt ewlieni tagħhom. Għaldaqstant, f'dan l-istadju, il-Kummissjoni għandha dubji dwar jekk l-attivitàjiet ta' dawn il-bastimenti għandhomx jiġu koperti mit-taxxa fuq it-tunnellaġġ jew liema parti għandha tiġi koperta. Barra minn hekk, il-Kummissjoni tistieden lill-awtoritajiet Maltin sabiex jipprovdu informazzjoni dwar il-punt sa fejn l-industrija tat-tbaħħir tal-kruċieri tħabbat wiċċha mar-restrizzjonijiet ta' kompetittività minn barra l-UE.

(50) Jekk il-bastimenti għat-tiswija tal-kejbils, il-bastimenti għall-appoġġ fl-għadis, il-bastimenti ta' interventi fuq bjar taż-żejt, il-bastimenti tal-piloti⁽³⁶⁾, il-bastimenti tas-servejng, il-bastimenti għas-servejng idrografiku u l-konstruzzjoni f'ambjent marittimu, il-bastimenti li jipprovdu servizzi offshore, il-pjattaformi mobbli, eċċ. jiġu koperti mir-reġim tat-taxxa fuq it-tunnellaġġ ta' Malta, il-Kummissjoni ma għandhiex biżżejjed informazzjoni sabiex tiddetermina jekk l-ammissibilità ta' dawn il-bastimenti/strutturi tkunx konformi mal-Linji Gwida Marittimi u l-prattika deċiżjonali tal-Kummissjoni. Għaldaqstant, tistieden lill-awtoritajiet Maltin sabiex jipprovdu informazzjoni dettaljata li tirrigwarda kull wiehed minn dawn it-tipi ta' bastimenti/strutturi fir-rigward tal-kwistjonijiet li ġejjin: ir-rekwiżiti tekniċi, legali u ta' impjeg għall-eligibbiltà għar-reġim tat-taxxa fuq it-tunnellaġġ, paragun ma' rekwiżiti simili applikabbli għal bastimenti involuti fit-trasport marittimu, il-firxa tal-kompetizzjoni globali li jħabbtu wiċċhom magħha u l-evidenza li dawn il-bastimenti tabilhaqq isofru mill-istess pressjoni kompetittiva bħall-bastimenti involuti fit-trasport marittimu.

(51) Fir-rigward tal-bastimenti ta' rmonk u ta' thammil, il-Kummissjoni għandha dubji jekk dawn humiex aċċettati taht ir-reġim tat-taxxa fuq it-tunnellaġġ ta' Malta skont il-kundizzjonijiet stretti stabbiliti mil-Linji Gwida Marittimi (ir-regola tal-bandiera stretta, mill-anqas 50 % tal-hin irid ikun fit-trasport marittimu, it-thammil fih innifisu huwa eskluż mid-definizzjoni tat-trasport marittimu). Peress li ma teżisti l-ebda regola bil-miktub f'dan ir-rigward, jidher li kollox jiddependi fuq id-deċiżjonijiet diskrezzjonarji tal-Ministru responsabbli għall-bastimenti.

(52) Fid-dawl ta' dan ta' hawn fuq, il-Kummissjoni tistieden lill-awtoritajiet Maltin u lil partijiet terzi sabiex jissotto-

⁽³⁶⁾ Il-bastimenti tal-piloti jintużaw biex jiżguraw l-imbark ta' piloti fuq bastimenti akbar.

mettu kwalunkwe evidenza rilevanti fir-rigward tal-kundizzjonijiet għall-eligibbiltà ta' tipi speċifiċi ta' bastimenti taht ir-reġim tat-taxxa fuq it-tunnellaġġ.

4.1.1.2. L-eligibbiltà għar-reġim tat-taxxa fuq it-tunnellaġġ tal-entitajiet li jaqilghu xi dhul mill-bastimenti eligibbli

(53) S'issa, il-Kummissjoni rrikonoxxiet bħala eligibbli biex jibbenefikaw minn reġim tat-taxxa fuq it-tunnellaġġ, mingħajr restrizzjonijiet, operaturi tal-bastimenti ġenwini biss⁽³⁷⁾ kif ukoll il-kumpaniji involuti fl-immaniġġjar tal-ekwipaġġ u l-ġestjoni teknika tal-bastimenti eligibbli – jiġifieri l-manijers tal-bastimenti⁽³⁸⁾.

(54) Fir-rigward ta' operaturi ekonomiċi oħra li jużaw il-bastimenti fl-attività kummerċjali tagħhom, il-Kummissjoni diġà ddecidiet li sidien tal-bastimenti puri ma jistgħux jitqiesu li jipprovdu servizzi tat-trasport marittimu u, għaldaqstant, ma għandhomx jibbenefikaw minn reġim tat-taxxa fuq it-tunnellaġġ. Fl-istess hin, ġie aċċettat ċertu grad ta' flessibilità favur il-kumpaniji tal-bastimenti ġenwini li jagħtu b'noflegg il-bastimenti tagħhom mingħajr ekwipaġġ fil-kuntest ta' kapacità żejda temporanja. Madankollu, fl-aħhar deċiżjonijiet dwar l-għajnuna mill-Istat tal-Kummissjoni li jikkonċernaw ir-reġimi tat-taxxa fuq it-tunnellaġġ, din il-flessibilità giet aċċettata iżda hi soġġetta għal regoli stretti li għandhom jiġu implimentanti sabiex ikun hemm prevenzjoni ta' abbużi.⁽³⁹⁾

(55) Fir-rigward tas-sitwazzjoni f'Malta (ara l-premessa (11) hawn fuq), jidher li s-sidien tal-bastimenti jistgħu jibbenefikaw mir-reġim tat-taxxa fuq it-tunnellaġġ mingħajr restrizzjonijiet, indipendentement minn jekk humiex involuti fl-attivitàjiet tat-trasport marittimu huma nfishom jew le. Il-fehma preliminari tal-Kummissjoni hija li dan mhuwiex kompatibbli mal-oġettivi tal-Linji Gwida Marittimi.

(56) Bl-istess mod, fil-prattika tat-tehid ta' deċiżjonijiet tagħha, il-Kummissjoni stabbiliet li l-manijers purament kummerċjali tal-bastimenti ma għandhomx jibbenefikaw mir-reġim tat-taxxa fuq it-tunnellaġġ Fid-deċiżjoni tagħha dwar ir-reġim tat-taxxa fuq it-tunnellaġġ tal-Irlanda⁽⁴⁰⁾, il-Kummissjoni ddikjarat b'mod ċar li l-kumpaniji tat-taxxa fuq it-tunnellaġġ ma għandhomx jithallew isiru sensara marittimi puri, mingħajr l-ebda responsabbiltà għall-immaniġġjar tal-ekwipaġġ u l-immaniġġjar tekniku tal-bastimenti li joperaw. Fl-istess hin, il-Kummissjoni s'issa hadet pożizzjoni ġeneruża hafna fir-rigward tal-perċentwal ta' tunnellaġġ kopert minn reġim tat-taxxa fuq

⁽³⁷⁾ Ara eż. l-Linji Gwida dwar l-Għajnuna Marittima kif ukoll deċiżjonijiet riċenti dwar it-taxxa fuq it-tunnellaġġ (eż. N448/2010).

⁽³⁸⁾ Ara l-Komunikazzjoni mill-Kummissjoni li tagħti gwida dwar għajnuna mill-Istat għal kumpaniji tal-ġestjoni tal-bastimenti (2009/C 132/06)

⁽³⁹⁾ Ara d-deċiżjoni dwar l-emendi għas-sistema Finlandiża ta' taxxa fuq it-tunnellaġġ - N448/2010 u d-deċiżjoni dwar l-iskema Spanjola ta' taxxa fuq il-keru - SA.21.233. Dawn id-deċiżjonijiet għandhom jiġu ċċitati b'mod aktar komplut, halli jkunu jistgħu jinstabu!

⁽⁴⁰⁾ N 504/2002 - Introduzzjoni ta' taxxa fuq it-tunnellaġġ fit-trasport marittimu (ĠU C 15 tat-22.01.2003)

it-tunnellaġg li jista' jinghata b'nofleġg bl-ekwipaġg - 80 % u, taht ċerti kundizzjonijiet, anke ftit aktar ⁽⁴¹⁾.

- (57) Peress li t-testi legali sottomessi mill-awtoritajiet Maltin ma jinkludux xi dispożizzjonijiet speċifiċi dwar l-ghoti b'nofleġg bl-ekwipaġg, wiehed għandu jassumi li f'dan ir-rigward ma għandhom jiġu applikati l-ebda limitazzjonijiet. Kif indikat hawn fuq, l-awtoritajiet Maltin iddikjaraw li se jiġu imposti ċerti kundizzjonijiet addizzjonali, li n-natura u l-firxa tagħhom jiġu stabbiliti fuq bażi ta' każ b'każ. Peress li l-Kummissjoni ma tistax tistabbilixxi x'jistgħu jkunu r-restrizzjonijiet rilevanti u kif dawn jistgħu jiġu applikati b'mod sistematiku, f'dan l-istadju jista' jiġi konkluż li jista' jkun hemm każijiet fejn il-manigġers purament kummerċjali tal-bastimenti jistgħu jibbenefikaw mir-regim tat-taxxa fuq it-tunnellaġg ta' Malta. Il-Kummissjoni tistieden lill-awtoritajiet Maltin u lil partijiet interessati sabiex jipprovdu informazzjoni aktar preċiża dwar din il-kwistjoni.

- (58) Il-Kummissjoni tistieden ukoll lill-awtoritajiet Maltin u lil partijiet interessati sabiex jinfurmawha jekk hemmx xi kategorija oħra ta' operaturi ekonomiċi li tista' tkun eliġibbli biex tibbenefika mir-regim tat-taxxa fuq it-tunnellaġg ta' Malta.

4.1.2. *Servizzi anċillari relatati mal-attivitajiet ta' trasport marittimu*

- (59) S'issa, il-Kummissjoni aċċettat li d-dhul relatat mill-qrib mal-attivitajiet eliġibbli għal regim tat-taxxa fuq it-tunnellaġg, bħat-tagħbija u l-hatt, jista' jkun kopert ukoll mir-regim tat-taxxa fuq it-tunnellaġg. Din il-possibbiltà għet offruta biss lill-kumpaniji ta' bastimenti ġenwini jew lil kumpaniji assimilati magħhom fid-deċizzjonijiet preċedenti tal-Kummissjoni ⁽⁴²⁾. Il-Kummissjoni s'issa għadha ma aċċettatx li l-kumpaniji, li r-relazzjoni tagħhom mas-settur tat-trasport marittimu tkun unikament li jipprovdu oġġetti jew servizzi lill-kumpaniji ta' bastimenti, ikunu jistgħu jibbenefikaw mir-regim tat-taxxa fuq it-tunnellaġg, li jimplika eżenzjoni mit-taxxa fuq id-dhul tal-kumpaniji.
- (60) Skont deċizzjonijiet preċedenti tal-Kummissjoni, l-eliġibbiltà tal-attivitajiet abbord bastiment tal-passiġġieri għet limitata għall-konsum ta' oġġetti u servizzi inerenti għal vjaġġ bil-baħar, kif ukoll id-dhul derivat mill-kiri ta' kartelluni ta' reklamar abbord. Il-Kummissjoni rrifjutat li tikkunsidra l-profitti derivati mil-logħob tal-azzard, il-kazinos, il-bejgħ ta' oġġetti lussużi u ta' eskursjonijiet għall-passiġġieri bħala eliġibbli għar-regim tat-taxxa fuq it-tunnellaġg. Bl-istess mod, il-profitti li ġejjin ġew ikkunsidrati bħala eliġibbli għar-regim tat-taxxa fuq it-tunnellaġg meta dawn jinkisbu mill-kumpaniji ta' bastimenti ġenwini: il-kiri ta' kontejners, it-tagħbija u l-hatt tal-

merkanzija, il-hażna u l-approvazzjoni doganali, it-thaddim ta' facilitajiet tal-biljetti u tat-terminals tal-passiġġieri, u t-thaddim ta' facilitajiet tal-uffiċċju fir-rigward tal-attivitajiet tan-navigazzjoni soġġetti għar-regim tat-taxxa fuq it-tunnellaġg. Fl-aħhar nett, id-dhul mill-kontijiet bankarji (dhul relatat mal-attività ta' trasport marittimu tagħhom), mill-assigurazzjoni u l-iħheġġjar kurrenti ġie aċċettat bħala eliġibbli għat-taxxa fuq it-tunnellaġg, kemm għall-kumpaniji tal-bastimenti ta' trasport ta' merkanzija kif ukoll ta' passiġġieri.

- (61) Għaldaqstant, f'dan l-istadju, il-Kummissjoni tikkonkludi li l-ghoti ta' self u garanziji lis-sidien tal-bastimenti, lill-operaturi, lill-manigġers jew lill-amministraturi tal-bastimenti ma għandux jiġi kkunsidrati bħala attività anċillari mal-attivitajiet ta' trasport marittimu f'Malta u li l-istituzzjonijiet finanzjarji ma għandhomx jibbenefikaw mill-eżenzjoni mit-tassazzjoni fuq id-dhul fir-rigward tad-dhul mill-attivitajiet ikonċernati.
- (62) Fir-rigward tal-attivitajiet anċillari l-oħra, l-atti legali Maltin ma jipprovdux gwida preċiża dwar liema tipi ta' attivitajiet jistgħu jiġu koperti ⁽⁴³⁾, u dan iħalli diskrezzjoni sostanzjali fil-livell tal-ministru responsabbli. Peress li jidher li r-regim tat-taxxa fuq it-tunnellaġg ta' Malta huwa disponibbli għal kumpaniji oħra u mhux biss għall-operaturi tat-trasport marittimu ġenwini, u sal-punt li dawn l-attivitajiet ma jkunux direttament relatati u indispensabbli għall-prestazzjoni tat-thaddim tat-trasport marittimu, il-fatt li l-profitti tagħhom jistgħu jkunu koperti mir-regim tat-taxxa fuq it-tunnellaġg mhux konformi mal-pożizzjoni li hadet il-Kummissjoni f'deċizzjonijiet preċedenti.

4.1.3. *Il-livell tat-taxxa fuq it-tunnellaġg*

- (63) Skont il-Kapitolu 3.1 tal-Linji Gwida Marittimi, il-Kummissjoni tivverifika li l-piż tat-taxxa għall-istess tunnellaġg applikat skont ir-regim tat-taxxa fuq it-tunnellaġg stabbilit minn Stat Membru partikolari huwa bejn wiehed u iehor konformi mar-regimi tat-taxxa fuq it-tunnellaġg l-oħra li diġa ġew approvati.
- (64) Huwa diffiċli li tqabbel il-livell tat-taxxa fuq it-tunnellaġg applikat f'Malta ma' dak applikat fi Stati Membri oħra.
- (65) Ir-regim tat-taxxa fuq it-tunnellaġg ta' Malta huwa strutturat b'mod kemxejn differenti mir-regimi tat-taxxa fuq it-tunnellaġg fi Stati Membri oħra. B'mod partikolari, it-taxxa hija stabbilita fuq bażi ta' kull sena (ara l-premessa (16) hawn fuq), filwaqt li fil-bqija tal-UE, din hafna drabi hija stabbilita għal kull jum kalendarju jew għal kull jum ta' hidma. Malta timponi rata ta' taxxa fuq it-tunnellaġg ta' kull sena fl-għamla ta' somma f'daqqa, filwaqt li l-Istati Membri l-oħra jistabbilixxu profitt teoretiku ⁽⁴⁴⁾ stabbilit għal kull jum kalendarju jew għal kull jum ta' hidma għal kull bastiment għal kull 100 tunnellata:

⁽⁴¹⁾ Il-perċentwal jista' jitla' sa 90 % iżda taht kundizzjonijiet aktar stretti: a) il-bastiment mogħti b'nofleġg irid ikun irreġistrat f'reġistru marittimu tal-Komunità jew taż-ŻEE; jew (b) il-ġestjoni tal-ekwipaġg u l-ġestjoni teknika tal-bastiment mogħti b'nofleġg isiru fit-territorju tal-Komunità jew fiż-ŻEE. (Ara l-Artikolu 2 tad-Deċizzjoni tal-Kummissjoni fil-każ C 2/08 – Modifikazzjoni tat-taxxa fuq it-tunnellaġg – l-Irlanda, ĠU C 117 tal-14.05.2008 u ĠU L 228 tal-1.09.2009).

⁽⁴²⁾ Ara eż. id-deċizzjoni tal-Kummissjoni fil-każijiet li ġejjin C20/2003 (BE) – Ghajnuna għat-trasport marittimu GU C/145/2003 u GU L/150/2005, N37/2010 (CY) – L-iskema tat-taxxa fuq it-tunnellaġg ta' Ċipru- GU C/144/2010, N448/2010 (FI) – Emendi għar-regim tat-taxxa fuq it-tunnellaġg tal-Finlandja (ara: http://ec.europa.eu/competition/elojade/ise/case_details.cfm?proc_code=3_N448_2010; għadha ma ġietx ippubblikata)

⁽⁴³⁾ Attivitajiet anċillari huma definiti bħala attivitajiet finanzjarji, kummerċjali u ta' sigurtà anċillari għas-sjeda, għat-thaddim, għall-amministrazzjoni u għall-ġestjoni ta' "bastiment eżentat" (l-Artikolu 84Z tal-Att dwar il-Bastimenti Merkantilij).

⁽⁴⁴⁾ Il-profitt teoretiku mhux iħallat il-profitt attwali li jsir mit-thaddim tal-bastiment iżda huwa kkalkulat abbażi ta' skala ta' rati skont it-tunnellaġg ta' kull bastiment.

Tunnellaġġ		Bażi ta' tassazzjoni taht ir-regimi tat-taxxa fuq it-tunnellaġġ għal kull 100 tunnellata għal kull jum feuro ⁽¹⁾													
(Tunnellati Netti)		NL	D	DK	UK	ES	IRL	FIN	F	B	CY	SL	PL	LT	IT
1	1 000	0,91	0,92	0,94	0,97	0,9	1	1,38	0,93	0,9	1	0,9	0,5	0,93	0,9
1 001	10 000	0,67	0,69	0,67	0,73	0,7	0,75	1,03	0,71	0,7	0,85	0,67	0,35	0,67	0,7
10 001	25 000	0,46	0,46	0,4	0,48	0,4	0,5	0,69	0,47	0,4	0,55	0,4	0,2	0,43	0,4
25 001	40 000	0,23	0,23	0,27	0,24	0,2	0,25	0,57	0,24	0,2	0,35	0,2	0,1	0,27	0,2
40 001	50 000	0,23	0,23	0,27	0,24	0,2	0,25	0,57	0,24	0,05	0,2	0,2	0,1	0,27	0,2
50 001		0,05	0,23	0,27	0,24	0,2	0,25	0,57	0,24	0,05	0,2	0,2	0,1	0,27	0,2

⁽¹⁾ Id-deċiżjonijiet tal-Kummissjoni fil-każijiet dwar it-taxxa fuq it-tunnellaġġ N 738/95 kif emendat bid-deċiżjoni fil-każ N457/2008 (NL) – ĠU C/106/2009, N396/1998 (DE) – ĠU C/029/1999, N563/2001 (DK) – ĠU C/146/2002, N790/99 (UK) – ĠU C/258/2000, N736/2001 (ES) – ĠU C/038/2004, N504/2002 (IRL) – ĠU C/015/2003, N448/2010 (FI) – għdu maġiex ippubblikat, N737/2002 (FR) – ĠU C/038/2004, C20/2003 (BE) – ĠU C/145/2003 u ĠU L/150/2005, N37/2010 (CY) – ĠU C/144/2010, N325/2007 (SL) – ĠU C/53/2009, C34/2007 (PL) – ĠU C/300/2007 and ĠU L/90/2010, N330/2005 (LT) – ĠU C/90/2007, N45/2004 (IT) – ĠU C/125/2005.

- (66) Sussegwentement, Stati Membri ohra japplikaw ir-rata standard tagħhom ta' taxxa fuq id-dhul tal-kumpaniji għall-profitt teoretiku kkalkulat.
- (67) Hemm ukoll differenzi ohra meta din is-sistema titqabbel mal-mod li bih ir-regim tat-taxxa fuq it-tunnellaġġ huwa strutturat meta mqabbel ma' regimi simili fi Stati Membri ohra.
- (68) Peress li bħala tali mhijiex projbita struttura differenti, il-Kummissjoni għamlet ftit kalkoli bi prova biex tqabbel il-livell reali ta' tassazzjoni applikat f'Malta ma' dak applikat fi Stati Membri ohra.
- (69) Abbażi tal-kalkoli kampjun li saru, il-livell standard ta' taxxa fuq it-tunnellaġġ stabbilit fl-Att dwar il-Bastimenti Merkantili jista' jiġi kkunsidrat bħala aċċettabbli. Anke jekk il-livell ta' tassazzjoni f'Malta jidher anqas minn dak li għe aċċettat għal hafna mill-Istati Membri, xorta huwa kemxejn ogħla minn dak li għe aċċettat għall-Polonja ⁽⁴⁵⁾. Għaldaqstant, f'dan l-istadju, il-livell standard ta' taxxa fuq it-tunnellaġġ f'Malta jista' jitqies bħala aċċettabbli. Madankollu, il-Kummissjoni tinnotta li din il-konkluzjoni hija mingħajr preġudizzju għal dak li jista' jiġi deċiż fir-rigward tal-livelli tat-taxxa fuq it-tunnellaġġ fil-kuntest tar-revizjoni li għaddeja tal-Linji Gwida Marittimi.
- (70) Madankollu, mhuwiex ċar għall-Kummissjoni sa liema punt tithallas din it-taxxa fil-prattika. B'mod partikolari, il-Punt F tal-Ewwel Skeda meħmuża mal-Att dwar il-Bastimenti Merkantili jippermetti lill-ministru kompetenti jeżenta kwalunkwe bastiment jew kwalunkwe klassi ta' bastimenti mill-hlas tat-taxxa fuq it-tunnellaġġ kollha jew ta' parti minnha.
- (71) Anke f'każ li l-ministru ma jużax is-setgħa diskrezzjonarja tiegħu, it-taxxa fuq it-tunnellaġġ imħallsa fil-prattika minn organizzazzjoni ta' bastimenti fsena partikolari tista' tkun anqas mil-livell medju ta' taxxa li għe aċċettat fir-rigward tat-taxxa fuq it-tunnellaġġ applikata fil-Polonja. Dan huwa wkoll minhabba sistema ta' *bonus-malus* applikata f'Malta, li tiddependi fuq iż-żmien li jkollu l-bastiment ⁽⁴⁶⁾.
- (72) Barra minn hekk, it-taxxa fuq it-tunnellaġġ ikkalkulata skont l-ewwel skeda tal-Att dwar il-Bastimenti Merkantili tista' titnaqqas sa 75 % fil-każ tal-bastimenti rreġistrati barra minn Malta, fir-rigward tal-hlasijiet ta' rreġistrazzjoni jew it-taxxa fuq it-tunnellaġġ imħallsa fil-pajjiż rilevanti. Il-Kummissjoni mhijiex konxja li Stati Membri ohra jipprattikaw dan it-tip ta' rohs.
- (73) Abbażi ta' dan ta' hawn fuq, jidher li l-leġiżlazzjoni Maltija mhijiex konformi fil-każijiet kollha mar-rekwizit biex tiżgura li livell minimu ta' taxxa fuq it-tunnellaġġ jiġi applikat għall-organizzazzjonijiet ta' bastimenti, kif hemm miktub fit-Taqsima 3.1 tal-Linji Gwida Marittimi. Il-Kummissjoni tqis li kwalunkwe incentivi li jingħataw fir-rigward ta' bastimenti aktar godda xorta waħda jridu jiżguraw li jinżamm il-livell minimu aċċettabbli ta' taxxa fuq it-tunnellaġġ. Il-Kummissjoni mhix ċerta, f'dan l-istadju, jekk dan ir-riżultat inkisibx mill-leġiżlazzjoni Maltija.
- (74) Il-Kummissjoni għandha dubji wkoll dwar l-adeqwatezza tat-tnaqqis ta' taxxa fuq it-tunnellaġġ fir-rigward tal-hlasijiet ta' rreġistrazzjoni u t-taxxa fuq it-tunnellaġġ imħallsa barra l-pajjiż. Għaldaqstant, l-awtoritajiet Maltin u l-partijiet terzi interessati huma mistiedna jipprovdu l-kummenti tagħhom u kwalunkwe informazzjoni rilevanti fir-rigward tal-piż reali tat-taxxa imposta fuq l-organizzazzjonijiet ta' bastimenti f'Malta.

⁽⁴⁵⁾ Pereżempju, għal bastiment ta' 60 000 tunnellata netta, it-taxxa fuq it-tunnellaġġ fil-Polonja tilhaq EUR 7 039, filwaqt li f'Malta din tilhaq EUR 11 498; għal bastiment ta' 25 000 tunnellata, it-taxxa fuq it-tunnellaġġ tkun EUR 4 507 fil-Polonja u EUR 6 230 f'Malta, rispettivament. Il-Polonja tapplika rata tat-taxxa fuq id-dhul tal-kumpaniji ta' 19 %.

⁽⁴⁶⁾ Dan ivarja minn tnaqqis ta' 30 % għal bastimenti godda fjamanti u penali ta' 50 % għal bastimenti qodma hafna.

4.1.4. *Ir-reqwizit tal-bandiera*

- (75) Skont it-Taqsima 3.1 tal-Linji Gwida Marittimi, is-sidien tal-bastimenti li jirreġistraw uhud mill-bastimenti tagħhom barra mill-UE xorta waħda jistgħu jibbenefikaw minn reġim tat-taxxa fuq it-tunnellaġġ tal-UE jekk is-sehem tal-UE tat-tunnellaġġ tal-flotta tagħhom ikun oghla minn 60 %. Jekk it-tunnellaġġ tal-flotta tal-UE tagħhom ikun taht is-60 %, huma xorta waħda jistgħu jirreġistraw il-bastimenti addizzjonali tagħhom barra mill-UE jekk (i) is-sehem tat-tunnellaġġ tal-flotta tagħhom ma jkunx naqas mis-17 ta' Jannar 2004 ⁽⁴⁷⁾ jew (ii) is-sehem totali taht il-bnadar tal-UE tal-bastimenti kollha li jridu jhallsu t-taxxa fl-Istati Membri kkonċernati ma jkunx naqas matul l-aħhar tliet snin.
- (76) Skont il-leġiżlazzjoni Maltija, jekk il-kriterju ta' 60 % ma jintlahaqx, bastimenti li tajru bandiera mhux taż-ZEE xorta jistgħu jidhlu fir-reġim tat-taxxa fuq it-tunnellaġġ jekk is-sehem ta' dawn il-bastimenti fil-flotta tal-kumpanija ma jkunx żdied matul il-perjodu tal-aħhar tliet snin jew saħansitra f'perjodu iqsar ⁽⁴⁸⁾ (ara l-premessa (20) hawn fuq).
- (77) Dan mhuwiex konformi mal-Linji Gwida Marittimi li jistabbilixxu kriterju ta' tliet snin għal raġuni li hija kompletament differenti minn dik indikata fil-leġiżlazzjoni Maltija. Skont il-Linji Gwida Marittimi, jekk il-benefiċjarju tat-taxxa fuq it-tunnellaġġ jonqos milli jissottometti impenn biex iżomm jew iżid is-sehem ta' vapuri taht il-bandiera tal-UE meta mqabbel mas-sitwazzjoni tas-17 ta' Jannar 2004 ⁽⁴⁹⁾, l-Istat Membru għandu jirrifjuta d-dhul tiegħu fir-reġim tat-taxxa fuq it-tunnellaġġ ta' kwalunkwe bastiment mhux Komunitarju iehor, sakemm is-sehem ta' bastimenti taht il-bandiera tal-UE fit-tunnellaġġ globali tal-benefiċjarji kollha tat-taxxa fuq it-tunnellaġġ f'dak l-Istat Membru ma jkunx naqas matul l-aħhar tliet snin.
- (78) Għaldaqstant, f'dan l-istadju, il-Kummissjoni hija tal-opinjoni li r-regoli tal-bandiera stabbiliti fil-leġiżlazzjoni Maltija, sal-punt li jidhru li jippermettu partecipazzjoni usa' ta' bastimenti li jaqgħu taht bandiera li mhijiex tal-UE skont ir-reġim tat-taxxa fuq it-tunnellaġġ, ma jikkorrispondux b'mod shih mar-reqwiziti tal-Linji Gwida Marittimi ⁽⁵⁰⁾.
- (79) Il-Kummissjoni tistieden lill-awtoritajiet Maltin u lil partijiet terzi interessati biex jgħaddulha l-kummenti tagħhom f'dan ir-rigward.

4.1.5. *Miżuri ta' delimitazzjoni*

- (80) Il-Kapitolu 3.1 tal-Linji Gwida Marittimi jistipula li l-kumpaniji tal-bastimenti li mhux biss iwettqu operazzjonijiet ta' trasport marittimu iżda wkoll operazzjonijiet ohra jridu jimplementaw sistemi ta' separazzjoni tal-kontijiet u jiżguraw li ma jkun hemm l-ebda effetti mifruxa

bejn l-attivitajiet eliġibbli u dawk mhux eliġibbli. Il-prattika ta' tehid ta' deċiżjonijiet tal-Kummissjoni ⁽⁵¹⁾ titlob ukoll li:

- għandu jkun hemm regoli nazzjonali dettaljati dwar l-allokazzjoni tal-ispejjeż bejn it-tipi differenti ta' attivitajiet tal-benefiċjarju tat-taxxa fuq it-tunnellaġġ; huwa wkoll ġeneralment mistenni li jkunu jeżistu limitazzjonijiet, għal gruppi ta kumpaniji, biex jikkoncentraw il-finanzjament ibbażat fuq l-ekwità fil-kumpaniji tat-taxxa fuq it-tunnellaġġ, filwaqt li jidderieġu l-finanzjament ibbażat fuq il-kreditu għal kumpaniji li mhumiex eliġibbli għat-taxxa fuq it-tunnellaġġ, fejn in-nefqa fuq l-interessi titnaqqsilha t-taxxa.
- il-bastimenti eliġibbli kollha li huma tal-istess benefiċjarju, jew operati minnu, jiddahhlu b'mod obbligatorju fir-reġim tat-taxxa fuq it-tunnellaġġ, sabiejtorju l-għażla selettiva ("cherry picking") li tiddependi fuq il-profittabbiltà ta' bastiment jew bastimenti partikolari.
- Għandu jipi impost obbligu fuq il-benefiċjarji sabiej jibqgħu fir-reġim tat-taxxa fuq it-tunnellaġġ għal tal-anqas 10 snin, b'hekk jipprevjeni li l-kumpaniji joqgħodu jbiddu bejn it-taxxa fuq id-dhul tal-kumpaniji u r-reġim tat-taxxa fuq t-tunnellaġġ, skont il-profittabbiltà tat-thaddim fi snin differenti.
- jigu applikati mekkanizmi ta' sanzjonijiet b'saħħithom li jiddiswadu b'mod effettiv l-abbużi fir-reġim tat-taxxa fuq it-tunnellaġġ. Ir-reati l-aktar serji jew ripetuti, normalment għandhom iwasslu għall-esklużjoni tal-benefiċjarju kkonċernat mir-reġim tat-taxxa fuq it-tunnellaġġ.

(81) F'dan ir-rigward, id-dispożizzjonijiet Maltin rilevanti ma jidhru li huma wiesgħa biżżejjed.

(82) Filwaqt li hemm fis-seħh reqwizit għas-separazzjoni tal-kontijiet fil-rigward ta' attivitajiet ta' trasport marittimu u attivitajiet ohra, ma jidhru li dan huwa appoġġat b'regoli dettaljati biżżejjed.

(83) Fil-fehma preliminari tal-Kummissjoni, is-sempliċi applikazzjoni tad-dispożizzjoni ġenerali kontra l-abbuż tal-Att dwar it-Taxxa fuq l-Income ⁽⁵²⁾ fil-kuntest tar-reġim tat-taxxa fuq it-tunnellaġġ ta' Malta tista' ma tkunx biżżejjed biex tipprevjeni lill-benefiċjarji milli jiksbu vantaġġi mhux misthoqqa li mhumiex konformi mal-Linji Gwida Marittimi.

(84) Fi kwalunkwe każ, is-sempliċi fatt li l-attivitajiet u l-organizzazzjonijiet tal-bastimenti huma definiti jew interpretati b'mod wiesa' wisq f'Malta jqajjem dubji dwar is-sistema shiha ta' delimitazzjoni li suppost takkumpanja l-benefiċċji mogħtija fir-reġim tat-taxxa fuq it-tunnellaġġ.

⁽⁴⁷⁾ Għall-manigġers tal-bastimenti – il-11 ta' Ġunju 2009, skont il-Komunikazzjoni mill-Kummissjoni li tagħti gwida dwar għajjnuna mill-Istat għal kumpaniji tal-ġestjoni tal-bastimenti, ĠU C 132, 11.6.2009, p. 6.

⁽⁴⁸⁾ Jekk il-benefiċjarju jkun gie stabbilit qabel tliet snin ilu.

⁽⁴⁹⁾ Għall-manigġers tal-bastimenti – il-11 ta' Ġunju 2009.

⁽⁵⁰⁾ Il-Linji Gwida Marittimi u l-Linji Gwida għall-Ġestjoni tal-Bastimenti

⁽⁵¹⁾ Ara pereżempju l-għajjnuna mill-Istat – N – 37/2010 - L-introduzzjoni ta' skema ta' taxxa fuq it-tunnellaġġ favur it-trasport marittimu internazzjonali f'Ċipru, adottata fl-24 ta' Marzu 2010, ĠU C/144/2010.

⁽⁵²⁾ L-Artikolu 51 tal-Att dwar it-Taxxa fuq l-Income.

- (85) Għaldaqstant, f'dan l-istadju, il-Kummissjoni hija tal-opinjoni li l-miżuri ta' delimitazzjoni applikati minn Malta ma jidhrux li huma biżżejjed. L-awtoritajiet Maltin u partijiet terzi interessati huma mistiedna jissottomettu l-osservazzjonijiet tagħhom f'dan ir-rigward.
- 4.2. Tassazzjoni tal-qligh kapitali li jirriżulta mill-bejgh ta' bastimenti eżentati**
- (86) Abbażi tal-prattika ta' teħid ta' deċizzjonijiet tal-Kummissjoni, il-qligh kapitali relatat mal-bejgh ta' bastimenti jista' jiġi eżentat mit-tassazzjoni u kopert mir-reġim tat-taxxa fuq it-tunnellaġġ biss jekk il-bastimenti rilevanti jkunu ntużaw minn kumpaniji tal-bastimenti ġenwini għal raġunijiet ta' trasport marittimu. Din l-eżenzjoni tista' tapplika mingħajr restrizzjonijiet biss għall-qligh kapitali li ġej mill-bejgh ta' bastimenti akkwistati wara d-dhul tal-benefiċjarju fir-reġim tat-taxxa fuq it-tunnellaġġ. Fir-rigward tal-bastimenti akkwistati qabel id-dhul tal-benefiċjarju fir-reġim tat-taxxa fuq it-tunnellaġġ, tnaqqis jew eżenzjoni mit-tassazzjoni fuq il-qligh kapitali jikkostitwixxu miżura separata ta' għajjnuna mill-Istat u jkunu aċċettabbli biss fil-limiti ta' għajjnuna stabbiliti fil-Linji Gwida Marittimi ⁽⁵³⁾.
- (87) S'issa, il-Kummissjoni ma setgħetx issib evidenza li l-eżenzjoni prevista fir-Regolament 3(1)(b) tar-Regolamenti dwar Bastimenti Merkantili ⁽⁵⁴⁾ hija limitata għal kumpaniji tal-bastimenti ġenwini jew għal kumpaniji li fid-deċizzjonijiet preċedenti tagħha l-Kummissjoni qablet li tapplikahom trattament bħal dan. Il-Kummissjoni tikkunsidra li whud mill-bastimenti eliġibbli għar-reġim tat-taxxa fuq it-tunnellaġġ skont il-legiżlazzjoni Maltija jistgħu ma jkunux involuti fit-trasport marittimu. Anke fir-rigward tal-bastimenti involuti fit-trasport marittimu, jidher li l-firxa ta' kumpaniji benefiċjarji tista' tkun wiesgħa wisq (ara l-premessi 56 u 58 hawn fuq).
- (88) Barra minn hekk, it-testi legali sottomessi mill-awtoritajiet Maltin ma jinkludu l-ebda dispożizzjoni speċifika fir-rigward tal-bastimenti deprezzati żżejjed li ddaħhlu fir-reġim tat-taxxa fuq it-tunnellaġġ ⁽⁵⁵⁾. Għaldaqstant, wiehed għandu jissupponi li l-qligh kapitali relatat mad-deprezzament żżejjed preċedenti jista' jkun eżentat mit-taxxa. Bl-istess mod, jidher li l-qligh kapitali li jiġi mill-bejgh ta' bastimenti ddeprezzati żżejjed mhux trattat mill-awtoritajiet Maltin bħala għajjnuna separata għal raġunijiet ta' kkalkular tal-limitu tal-għajjnuna stabbilit fit-Taqsima 11 tal-Linji Gwida Marittimi. Dan mhux konformi mal-approċċ adottat mill-Kummissjoni fid-deċizzjonijiet riċenti tagħha dwar it-taxxa fuq it-tunnellaġġ ⁽⁵⁶⁾.
- (89) Għaldaqstant, f'dan l-istadju, il-Kummissjoni tikkunsidra li r-regoli applikabbli f'Malta għat-tassazzjoni tal-qligh kapitali li jirriżulta mill-bejgh ta' bastimenti jista' ma jkunx kompatibbli mal-Linji Gwida Marittimi, kif interpretati fid-deċizzjonijiet tal-Kummissjoni. L-awtoritajiet Maltin u l-partijiet terzi interessati huma mistiedna jissottomettu l-kummenti tagħhom f'dan ir-rigward.
- 4.3. Eżenzjoni mit-tassazzjoni fuq il-qligh kapitali u d-dividendi relatati mal-ishma fl-organizzazzjonijiet tal-bastimenti**
- (90) Skont it-Taqsima 11 tal-Linji Gwida Marittimi, l-ammont totali ta' għajjnuna mogħtija lill-organizzazzjonijiet tal-bastimenti m'għandux jaqbeż l-ammont totali ta' taxxi li normalment jinġabru minn attivitajiet ta' trasport marittimu.
- (91) Il-Kummissjoni tinnotta li l-qligh kapitali li jirriżulta mill-bejgh ta' ishma f'organizzazzjonijiet tal-bastimenti ma jikkostitwix dhul li jirriżulta minn *attivitajiet ta' trasport marittimu*, iżda minn dhul li jirriżulta għall-azzjonisti *mill-attivitajiet ta' investment* tagħhom. Għalhekk, anki fil-każ ta' qligh kapitali li jirriżulta mill-bejgh ta' ishma ta' kumpaniji tal-bastimenti ġenwini u kumpaniji ta' mmanijġjar tal-bastimenti li l-attivitajiet ta' negozju tagħhom huma limitati għal dawn l-attivitajiet, il-Kummissjoni tiddubita li eżenzjoni mit-tassazzjoni hija konformi mal-Linji Gwida Marittimi.
- (92) F'dan l-istadju, il-Kummissjoni tikkunsidra anke inqas iġġustifikata l-eżenzjoni mit-tassazzjoni tal-qligh kapitali li mhux ristrett għall-investimenti f'attivitajiet ġenwini ta' trasport marittimu. Meta jitqies kemm l-attivitajiet ta' trasport marittimu u l-organizzazzjonijiet tal-bastimenti jidhru li huma ddefiniti b'mod wiesa' fil-legiżlazzjoni Maltija, aktarx firxa wiesa' ta' investituri oħra jistgħu jibbenefikaw mill-eżenzjoni mit-tassazzjoni ta' qligh kapitali. L-ewwel nett, l-eżenzjoni pprovduta fil-legiżlazzjoni Maltija jidher li tapplika għall-qligh kapitali minn ishma f'kumpaniji li mhux involuti f'attivitajiet ta' trasport marittimu, kif definit fil-Linji Gwida Marittimi u interpretat fid-deċizzjonijiet preċedenti tal-Kummissjoni dwar it-taxxa fuq it-tunnellaġġ. It-tieni nett, l-eżenzjoni hija disponibbli għall-azzjonisti ta' kumpaniji li l-attivitajiet tagħhom jikkostitwixxu kemm attivitajiet eliġibbli kif ukoll attivitajiet mhux eliġibbli.
- (93) Fir-rigward tal-eżenzjoni mit-tassazzjoni ta' dividendi mqassma minn kumpaniji tal-bastimenti ġenwini, il-Kummissjoni tista', f'dan l-istadju, taċċetta li hi suppliment indispensabbli għar-reġim tat-taxxa fuq it-tunnellaġġ, peress li inkella l-benefiċċju ta' dak ir-reġim ikunu kkompensati bil-kbir. Fil-fatt, it-taxxa fuq id-dhul li ma tithallas fuq il-profitti li jkunu saru mill-kumpanija tal-bastimenti li tqassam id-dividendi, tithallas fil-livell tal-azzjonisti, sal-punt li l-profitti tassew jitqassmu mal-azzjonisti fil-forma ta' dividendi. Għalhekk, il-pożizzjoni preliminari tal-Kummissjoni hija li l-eżenzjoni rilevanti tista' tikkostitwixxi għajjnuna kompatibbli.
- (94) Fir-rigward tal-eżenzjoni minn tassazzjoni ta' dividendi mqassma mill-kumpaniji definiti bħala "organizzazzjonijiet tal-bastimenti" skont il-liġi Maltija, iżda li mhux verament kumpaniji tal-bastimenti skont il-Linji Gwida Marittimi u l-prattika tat-teħid ta' deċizzjoni tal-Kummissjoni, il-Kummissjoni hija tal-fehma preliminari li din il-miżura ma tistax tiġi ddikjarata kompatibbli mas-suk intern.

⁽⁵³⁾ Ara eż. id-Deċizzjoni tal-Kummissjoni fil-każ N448/2010 – Emendi għas-sistema tat-taxxa fuq it-tunnellaġġ tal-Finlandja, (http://ec.europa.eu/competition/elojade/isef/case_details.cfm?proc_code=3_N448_2010)

⁽⁵⁴⁾ Eżenzjoni mir-regoli ġenerali dwar it-tassazzjoni tal-qligh kapitali sa fejn huwa kkonċernat il-qligh mill-bejgh tal-bastimenti eżentat/eżentati.

⁽⁵⁵⁾ Bastimenti deprezzati żżejjed abbażi tar-regoli dwar it-taxxa rilevanti, meta mqabbla maċ-ċiklu ta' ħajja ekonomiku normali tagħhom.

⁽⁵⁶⁾ N448/2010 (ara hawn fuq) u SA.12133 (C/2012) – ĠU C/276/2011.

(95) Fir-rigward tad-dividendi mqassma mill-kumpaniji li l-attivitajiet tagħhom jinvolvu mhux biss attivitajiet ta' trasport marittimu ġenwini kif definit fil-Linji Gwida Marittimi u d-deċiżjonijiet preċedenti tal-Kummissjoni dwar it-taxxa fuq it-tunnellaġġ iżda wkoll attivitajiet ohra mhux eliġibbli, il-Kummissjoni tikkunsidra li eżenzjoni mit-tassazzjoni ma tistax, f'dan l-istadju, tiġi kkunsidrata xierqa. L-eżenzjoni għandha tkun limitata għal dividendi mqassma mill-kumpaniji li jwettqu attivitajiet ġenwini ta' trasport marittimu eliġibbli biss.

(96) Il-Kummissjoni tistieden lill-awtoritajiet Maltin u lil partijiet terzi interessati biex jibagħtu l-kummenti tagħhom dwar il-kwistjonijiet ta' eżenzjoni minn tassazzjoni ta' qligħ kapitali u dividendi relatati ma' ishma fl-organizzazzjonijiet tal-bastimenti.

4.4. Eżenzjoni mit-taxxa fuq id-dokumenti u t-trasferimenti

(97) Il-Kummissjoni tqis li l-eżenzjonijiet mit-taxxa fuq id-dokumenti u t-trasferimenti (it-taxxa tal-bolla) fejn il-benefiċjarju dirett tkun kumpanija tal-bastimenti ġenwina tista' potenzjalment tkun aċċetata biss fil-limiti tal-valuri massimi ta' għajjnuna preskritti mit-Taqsima 11 tal-Linji Gwida.

(98) F'dan l-istadju, il-Kummissjoni hi tal-fehma li l-eżenzjonijiet rilevanti, sal-punt li japplikaw għal kumpaniji li mhumiex kumpaniji tal-bastimenti ġenwini, mhumiex konformi mal-Linji Gwida Marittimi. L-awtoritajiet Maltin u l-partijiet terzi interessati huma mistiedna jissottomettu l-kummenti tagħhom f'dan ir-rigward.

5. KONKLUŻJONI

(99) Għar-raġunijiet stabbiliti fil-premessi (33) sa (99), il-Kummissjoni tqis li l-miżuri ta' appoġġ ta' Malta deskritti

fil-premessi (3) sa (30) hawn fuq jikkostitwixxu għajjnuna ġdida u għandha dubji serji dwar il-kompatibbiltà ta' dawn il-miżuri mas-suq intern.

6. DEĊIŻJONI

(100) Il-Kummissjoni, li tagħxi skont il-proċedura stabbilita fl-Artikolu 108(2) tat-TFUE, tistieden lil Malta sabiex tissottometti l-kummenti tagħha u ttipprovi kull informazzjoni li tista' tghin biex tiġi vvalutata l-miżura kkonċernata, fi żmien xahar minn meta tirċievi din l-ittra. Jekk is-sottomissjoni tagħha tkun tinkludi informazzjoni kunfidenzjali, il-Kummissjoni tistieden lil Malta sabiex tissottometti wkoll verżjoni mhux kunfidenzjali tal-osservazzjonijiet tagħha.

(101) Il-Kummissjoni tixtieq tiġbed l-attenzjoni tal-awtoritajiet Maltin għall-Artikolu 14 tar-Regolament tal-Kunsill (KE) Nru 659/1999, li jgħid li kull għajjnuna mhux skont il-liġi tista' tiġi rkuprata minghand il-benefiċjarju.

(102) Il-Kummissjoni tinforma lil Malta li se tinnotifika lill-partijiet interessati billi tippubblika din l-ittra u sommarju informattiv tagħha f'*Il-Gurnal Uffiċjali tal-Unjoni Ewropea*. Din se tinnotifika wkoll lill-partijiet interessati fil-pajjiżi tal-EFTA li huma firmatarji tal-Ftehim ŻEE billi tippubblika avviż fis-Suppliment ŻEE ta' *Il-Gurnal Uffiċjali tal-Unjoni Ewropea* u se tinnotifika lill-Awtorità ta' Sorveljanza tal-EFTA billi tibgħat kopja ta' din l-ittra. Dawn il-partijiet interessati kollha se jiġu mistiedna jissottomettu l-kummenti tagħhom fi żmien xahar mid-data ta' din il-pubblikazzjoni. Jekk is-sottomissjonijiet tagħhom ikunu jinkludu wkoll informazzjoni kunfidenzjali, il-Kummissjoni tistieden lill-partijiet interessati sabiex jissottomettu wkoll verżjonijiet mhux kunfidenzjali tal-osservazzjonijiet tagħhom.'

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