

COMPETITION COUNCIL DECISION

No. 222 from 28.11.2006

on stopping the State Aid granted to the undertakings operating in the deprived areas

THE COMPETITION COUNCIL,

Having regard to the provisions of the European Agreement establishing an association between Romania, on one side, and the European Communities and their Member States, on the other side, ratified by the Law no. 20/1993, published in the Official Journal of Romania, Part I, no. 73 of April 12th 1993,

Having regard to the provisions of the Law no. 157/2005 for ratifying the Treaty between Belgium Kingdom, Czech Republic, Kingdom of Denmark, Federal Republic of Germany, Republic of Estonia, Republic of Greece, Kingdom of Spain, French Republic, Ireland, Republic of Italy, Republic of Cyprus, Republic of Latvia, Republic of Lithuania, Great Duchy of Luxemburg, Republic of Hungary, Republic of Malta, Kingdom of Netherlands, Republic of Austria, Republic of Poland, Republic of Portugal, Republic of Slovenia, Republic of Slovak, Republic of Finland, Kingdom of Suede, United Kingdom of Great Britain and Northern Ireland (member states of European Union) and Republic of Bulgaria and of Romania regarding the accession of Republic of Bulgaria and of Romania to European Union, signed by Romania at Luxemburg on April 25th, 2005, published in the Official Journal of Romania, Part I, no. 465 from 01.06.2005,

Having regard to the provisions of Competition Law no. 21/1996, republished in the Official Journal of Romania, Part I, no. 742 on August 16th, 2005,

Having regard to the provisions of Law no. 143/1999 on State aid republished in the Official Journal of Romania, Part I, no. 744 on August 16th, 2005,

Having regard to the provisions of the Regulation on regional State aid, published in the Official Journal of Romania, Part I, no. 340 on April 19th, 2004, with its subsequent amendments and completions,

Having regard to the provisions of the Regulation on State aid for SMEs, published in the Official Journal of Romania, Part I, no. 340 on April 19th, 2004, with its subsequent amendments and completions,

Having regard to the provisions of Law no. 571/2003 on the Fiscal Code, published in the Official Journal of Romania, Part I, no. 927 on December 23rd, 2003,

Having regard to the provisions of G.E.O. no. 129/2005 that modifies and completes G.O. no. 92/2003 on the Fiscal Procedure Code, published in the Official Journal of Romania, Part I, no. 887 on October 4th, 2005,

Having regard to the provisions of G.E.O. no. 24/1998 on the deprived areas, republished in the Official Journal of Romania, Part I, no. 545 on November 8th, 1999, with its subsequent amendments and completions,

Having regard to the provisions of the Romanian President Decree no. 57/2004 for the appointment of the Competition Council Plenum members, published in the Official Journal of Romania, Part I, no. 143 on February 17th, 2004,

Having regard to the provisions of the Romanian President Decree no. 1087/2006 for the appointment of one member of the Competition Council Plenum, published in the Official Journal of Romania, Part I, no. 767 on September 8th, 2006,

Having regard to the provisions of the Romanian President Decree no. 1088/2006 for the appointment of one member of the Competition Council Plenum, published in the Official Journal of Romania, Part I, no. 767 on September 8th, 2006,

Having regard to the provisions of the Romanian President Decree no. 1089/2006 for the appointment of one vice-president of the Competition Council Plenum, published in the Official Journal of Romania, Part I, no. 767 on September 8th, 2006,

Having regard to the Report on monitoring action results of the regional state aid granted to the undertakings with permanent investor certificate in deprived areas, drawn up by the Directorate of State Aid Reporting, Monitoring and Controlling as a result of the controls made at the beneficiaries headquarters during August-October 2006.

Based on the following,

I. PROCEDURE

(1) Within the monitoring procedure made by the Competition Council during August – October 2006, the competition inspectors have carried out control activities on 1393 undertakings with investor certificate in 28 deprived areas. These control actions have been finalized by Finding Notes.

(2) Following the analysis of those Finding Notes it was drawn up the **Report on monitoring action results of the regional state aid granted to the undertakings with permanent investor certificate in deprived areas.** The Report concluded that 35 undertakings reached the maximum admissible level of the State aid intensity.

(3) The processing and the centralization of the data obtained, in order to calculate the State aid intensity as well as to verify the other conditions provided by the Regulation on the regional State aid¹ with its subsequent amendments and completions, were realized taking into account the legal provisions in force.

(4) In order to calculate the State aid intensity, there were taken into consideration the eligible investments realized by the undertakings from the beginning of the deprived area until September 15th, 2004, and the State aid received beginning with January 2nd, 2003² until the end of the first semester (respectively term) 2006.

(5) The Finding Notes were drawn up by the competition inspectors based on the bookkeeping made available by the undertakings.

II. SCHEME DESCRIPTION

II. 1. Legal basis

(6) The legal basis for granting the financial support is G.E.O. no. 24/1998 on the deprived areas, republished, with its subsequent amendments and completions (hereinafter G.E.O no. 24/1998)³ and art. 38 of Law no. 571/2003 on the Fiscal Code⁴.

¹ The Regulation on the regional State aid, published in the Official Journal of Romania, Part I, no. 340 on April 19th, 2004

² According to the provisions of art. 14¹ from G.E.O. no. 24/1998, amended by Law no. 507/2004, published in the Official Journal of Romania no. 1080 on November 19th 2004

³ G.E.O. no. 24/1998 on the deprived areas, republished, published in the Official Journal of Romania no. 545 on November 8th, 1999, with its subsequent amendments and completions

⁴ Law no. 571/ 2003 on the Fiscal Code, published in the Official Journal of Romania no. 927 on December 23rd, 2003

II. 2. Scheme's objective

(7) The scheme's objective is to sustain an efficient regional policy leading to economic growth by stimulating investments and commercial exchanges in the deprived areas, thus favoring the enlargement, modernization and diversification of the activities undertaken by the operators in the deprived areas.

II. 3. Purpose of the State aid scheme

(8) The purpose of this scheme is to ensure that undertakings in deprived areas have the same opportunities to develop as other undertakings in different parts of the country, by granting fiscal facilities, without determining in this way the increase of production capacity in the fields where there are already some problems related to overcapacity. Thus, the scheme contributes to the development of these areas by stimulating investments and creating new jobs.

II. 4. Modalities of granting the financial support

(9) Article 14¹ par. (1) of the G.E.O. no. 24/1998 stipulates that the undertakings operating in the deprived areas benefit of the exemption of the profit tax related to the new investments until reaching the maximum admissible level of the State aid intensity, in accordance with the Regulation on regional state, with its subsequent amendments and completions.

II. 5. Scheme's duration; geographical coverage

(12) In the Accession Treaty of the Bulgaria Republic and Romania to the European Union⁵, "[...] for undertakings which were given the permanent investor certificate in a deprived area before the 1st of July 2003, Romania may continue granting exemptions from the profit tax on the basis of G.E.O. no. 24/1998 on deprived areas, as amended [...]:

- for 3 deprived areas (Brad, Valea Jiului, Balan) up to and including 31 December 2008,

⁵ Law no.157/2005 for ratifying the Treaty between Belgium Kingdom, Czech Republic, Kingdom of Denmark, Federal Republic of Germany, Republic of Estonia, Republic of Greece, Kingdom of Spain, French Republic, Ireland, Republic of Italy, Republic of Cyprus, Republic of Latvia, Republic of Lithuania, Great Duchy of Luxemburg, Republic of Hungary, Republic of Malta, Kingdom of Netherlands, Republic of Austria, Republic of Poland, Republic of Portugal, Republic of Slovenia, Republic of Slovak, Republic of Finland, Kingdom of Suede, United Kingdom of Great Britain and Northern Ireland (member states of European Union) and Republic of Bulgaria and of Romania regarding the accession of Republic of Bulgaria and of Romania to European Union, signed by Romania at Luxemburg on April 25th, 2005, published in the Official Journal of Romania, Part I, no. 465 on June the 1st, 2005

- for 22 deprived areas (Comanesti, Bucovina, Altan Tepe, Filipesti, Ceptura, Albeni, Schela, Motru Rovinari, Rusca Montana, Bocsă, Moldova Nouă-Anina, Baraolt, Apuseni, Stei-Nucet, Borod Suncuius-Dobresti-Vadu Crisului, Popesti-Derna-Alesd, Ip, Hida-Surduc-Jibou-Balan, Sarmaşag-Chiejd-Bobota, Baia Mare, Borsa Viseu, Rodna) up to and including 31 December 2009,
- for 3 deprived areas (Cugir, Zimnicea, Copsa Mica) up to and including 31 December 2010.”

II. 6. Sector coverage

(13) The facility provided by this scheme is granted to the undertakings operating in all the economy sectors, except for those carrying on activities such as production, processing and trading of the agricultural products included in Annex no. 1 of the Regulation on regional State aid, with its subsequent amendments and completions, and for those carrying on their activity in fishery, coal industry and steel industry.

II. 7. Beneficiaries

(14) This facility is granted to the undertakings that have obtained permanent investor certificate in the deprived area until July the 1st, 2003, respectively companies with majority private capital, Romanian legal persons which have the headquarter and carry on their activity in the declared deprived area, in those fields of activity included in Annex 1 of the Methodological Norms⁶ for applying the G.E.O. no. 24/1998⁷ and which create, through the realized investment, new jobs for the unemployed people or for their family who live in the deprived area .

(15) The beneficiaries of the support measures that reached the maximum admissible level of the State aid intensity are small and medium sized enterprises that carry on their activity in the following counties: Alba, Bacău, Caraş Severin, Covasna, Gorj, Hunedoara, Maramureş, Prahova, and Suceava.

⁶ Methodological Norms for applying the G.E.O. no. 24/1998 on the deprived areas, published in the Official Journal of Romania no. 467 on August 15th, 2001

⁷ According to art. 5 (2) of the Methodological Norms for applying the G.E.O. no. 24/1998 “For the declared deprived areas the interest fields are those provided by annex no. 1, excepting the areas “Brad”, “Valea Jiului” and “Balan”, which were declared deprived areas by the Government Decisions no. 991/1998, no. 992/1998 respectively no. 993/1998, for which there were not established interest fields.”

III. ASSESMENT OF THE STATE AID MEASURES

Analysis of the granting conditions' fulfillment

(16) The Treaty of Romania's Accession to the European Union, Annex VII, stipulated a transitional period for the deprived areas, as follows:

"[...] for the undertakings that obtained a permanent investor certificate in a deprived area until July 1st, 2003, Romania may continue to grant profit tax exemptions in accordance with the G.E.O. no. 24/1998 on the deprived areas regime, as amended:

- for 3 deprived areas (Brad, Valea Jiului, Bălan) up to and including December 31st, 2008;
- for 22 deprived areas (Comănești, Bucovina, Altân Tepe, Filipești, Ceptura, Albeni, Schela, Motru Rovinari, Rusca Montană, Bocșa, Moldova Nouă- Anina, Baraolt, Apuseni, Ștei-Nucet, Borod Șununique registration code uș-Dobrești-Vadu Crișului, Popești – Derna - Aleșd, Ip, Hida – Surduc – Jibou - Bălan, Sărmășag – Chiejd - Bobota, Baia Mare, Borșa Vișeu, Rodna) up to and including December 31st, 2009;
- for 3 deprived areas (Cugir, Zimnicea, Copșa Mică) up to and including December 31st, 2010,

under the following **conditions**:

- the State aid must be granted for regional investments;
- the net intensity of such regional State aid must not exceed 50% of the State aid net equivalent. This ceiling may be increased with 15 percentage points for small and medium sized enterprises [...]."
- the period for calculating the aid to be included under the ceilings mentioned above shall start on January the 2nd 2003 (undertook also in G.E.O. no. 24/1998, art. 14¹ par. 2¹); all the aids claimed and received on the basis of profits that precede this date shall be excluded from the calculation;
- for the purpose of calculating the total aid, account shall be taken of **all the aids granted to the beneficiary** in relation to the eligible costs, **including aid granted under other schemes and irrespective of whether the aid is granted by local, regional, national or Community sources**;

(17) According to the provisions of article 6 of the G.E.O. no. 24/1998 the undertakings operating in the deprived areas benefit, for the new investments, of the exemption from paying the profit tax related to these investments, while the deprived area exists.

(18) Article 14¹ par. 1 of the G.E.O. no. 24/1998 stipulates that „The undertakings operating in the deprived areas benefit of the fiscal facilities set by article 6 until reaching the maximum admissible level of the State aid intensity, according to the Regulation on regional State aid, approved by the Competition Council.”

(19) Taking into consideration the above mentioned, any regional aid, consisting of exemption from the profit tax payment in the deprived areas, which does not fulfill the conditions stipulated in Romania's Accession Treaty and in the G.E.O. no. 24/1998, can distort the competition or the trade between Romania and the Member States of the European Union.

Eligibility of the regions and of the undertakings

(20) According to the provisions of the art. 1 par. (1) of GEO no. 24/1998, a deprived area is a geographical area, strictly limited as a territory, which fulfils one of the following conditions:

- „the weight of unemployment in the overall area's labor resources must be at least three times higher than the weight of unemployment in the overall national labor resources, within the last three months previous to the month of preparing the documentation in order to be declared deprived area;
- the areas are isolated, lacked of communication means and the infrastructure is less developed.”

(21) All 28 deprived areas are eligible to receive state aid in accordance with GEO no. 24/1998.

(22) Assessing the information available, the Competition Council concludes that all the verified undertakings carry on their activities in deprived areas.

(23) As regards the beneficiaries' sector of activity, according to the N.A.C.E. code, as they were registered at the Trade Register, these 35 undertakings have their activities included in the sectors covered by the Regulation on regional State aid, as subsequently amended and completed.

(24) Additionally, in order to be eligible to benefit of the facilities provided by GEO no. 24/1998, the undertakings must had been obtained investor certificate in one of the deprived areas until July 1st, 2003 (article 6 lit. c¹ of GEO no. 24/1998), must be private owned companies that have their headquarter and unfold the activity in the respective area.

(25) Assessing the Control Notes drawn up by the competition inspectors, the Competition Council finds out that all the 35 undertakings possess such a certificate, thus being eligible to receive State aid in form of profit tax exemption according to the provisions of GEO no. 24/1998.

Aid for initial investment

(26) The undertakings received State aid for the initial investment.

(27) The initial investment is considered to be any investment in fixed capital in order to create a new unit, to expand an existing one, or to start an activity that requires a fundamental change of the product or of the production process of an existing unit, through rationalization, diversification or modernization.

Eligible costs

(28) The eligible costs for investments in tangible assets are the costs related to the acquisition of lands, buildings and equipments, necessary for the production process. For transport sector, except for the rolling stock, the expenditure for acquisition of transport means and material, mobile goods are not considered eligible costs.

(29) The eligible costs for investments in intangible assets are the cost related to the transfer of technology through the acquisition of patent rights, licenses, know-how or unpatented technical knowledge, with the conditions to not exceed 25% of the costs in tangible assets for large undertakings value.

(30) Assessing the Finding Notes drawn up by the competition inspectors it can be ascertained that the State aid was generally granted for the acquisition of equipments, buildings and lands.

Intensity

(31) The State aid intensity for the initial investment is established as a ratio between the amount of state aid and the value of eligible costs for the investment (art. 6 from the Regulation on regional state aid, with subsequent amendments and completions).

(32) The gross intensity of the state aid represents the value of the state aid, quantified before applying direct taxes, expressed as a percent from the eligible costs of the investment. The net intensity of the state aid represents

the value of the state aid, quantified after applying direct taxes, expressed as a percent from the eligible costs of the investment⁸.

(33) Taking into consideration that on the state aid, as exemptions from the payment of profit tax, were not applied direct taxes; the value of the gross intensity is the same with the value of the net intensity of the state aid.

(34) The Competition Council takes into consideration in it's analyze the value of the gross intensity of the state aid, expressed as a percent from the eligible costs of the investment, and it uses the term of the state aid intensity.

(35) The state aid intensity must not exceed the followings limits:
- 50% for large business and for those that develop activities in transport sector;
- 65% for SME.

(36) According to the provisions of GEO no. 24/1998, in order to establish the state aid intensity are considered the followings:

- eligible costs for the investments realized until September 15th, 2004 (but after the moment when the area was declared as deprived);
- the amount of the State aid received by the undertakings starting with 02.01.2003.

IV. THE ANALYSIS OF THE UNDERTAKINGS STATUS

(37) Based on the information furnished by the undertakings the value of the state aid and the intensity has been established for each undertaking, taking into consideration that all of them are SME, and from all of them only 2 undertakings carry on activity in the transports sector.

- 1. SC EX-FOR SRL –Covasna county. [...]**
- 2. SC LIKAT SRL – Covasna county. [...]**
- 3. SC NOVA GRUP SRL – Alba county. [...]**
- 4. SC STEJAR FOREST SRL – Caras Severin county. [...]**
- 5. SC PATROM SRL – Caras Severin county. [...]**

⁸ Regulation on state aid for SME's, published in Official Journal of Romania no. 340/19.04.2004, with its subsequent amendments and completions

6. **SC MB SILVAMAR SRL** – Caras Severin county. [...]
7. **SC LUK-AL INTERNATIONAL SRL** – Suceava county. [...]
8. **SC ALNICO SRL** – Suceava county. [...]
9. **SC ANIPROD SRL** – Suceava county. [...]
10. **SC ITALFRA SRL** – Suceava county. [...]
11. **SC TPSUD SA** – Gorj county. [...]
12. **SC NOMENTANA SRL** – Hunedoara county. [...]
13. **SC PRODFARM SRL** – Hunedoara county. [...]
14. **SC SOFT PLUS MM SRL** – Hunedoara county. [...]
15. **SC ECO FRIGOTEHNICA SRL** – Hunedoara county. [...]
16. **SC LOVENTAL SRL** – Hunedoara county. [...]
17. **SC EUROSERV 2000 SRL** – Hunedoara county. [...]
18. **SC COMPLEX SERVICE SRL** – Salaj county. [...]
19. **SC SINERGIC GRUP STEEL SRL** – Bacau county. [...]
20. **SC RTCOM SRL** – Prahova county. [...]
21. **SC DURAL SRL** – Prahova county. [...]
22. **SC ALKA PRO SRL** – Prahova county. [...]
23. **SC MARWOOD INTERNATIONAL SRL** – Maramures county. [...]

- 24. **SC REILA ROMANIA SRL** – Maramures county. [...]
- 25. **SC THORSTEN SRL** – Maramures county. [...]
- 26. **SC TURISM PALTINIS CERBUL SRL** – Maramures county. [...]
- 27. **SC VALCANESCU SRL** – Maramures county. [...]
- 28. **SC ALCOMET SRL** – Maramures county. [...]
- 29. **SC BUBU CONFEX SRL** – Maramures county. [...]
- 30. **SC ELMED SRL** – Maramures county. [...]
- 31. **SC H&Q CONFEX SRL** – Maramures county. [...]
- 32. **SC LIMPEZA COM SRL** – Maramures county. [...]
- 33. **SC PROGRAMMING POOL ROMANIA SRL** – Maramures county. [...]
- 34. **SC CAMPION SRL** – Maramures county. [...]
- 35. **SC INAVET SRL** – Maramures county. [...]

Investment's maintenance

(38) All the undertakings will be further monitored in order to verify the observance of the granting conditions, including the condition to maintain the investment in the deprived area in which develop activity for at least 5 years.

V. CONCLUSIONS

(39) The assessment of the Control Notes on which the Monitoring report was grounded, concluded that, related to the investments newly created, the

35 undertakings reached the maximum admissible level of the State aid, thus 2 undertakings on March 31st, 2006 and 33 undertakings on June 30th, 2006. Therefore the stopping of granting State aid must be disposed.

(40) Granting fiscal facilities in form of profit tax exemption over the maximum admissible level of the State aid intensity represents unlawful State aid and incompatible both with the provisions of the Accession Treaty of Romania to the European Union, Annex VII, and with the provisions of GEO no. 24/1998.

DECIDES

Art. 1. According to the provisions of article 22 align. 2 of the Law no. 143/1999 on State aid, republished and to the provisions of the art. 194¹ “Disposals on state aid stopping”, from the Fiscal Code, as it was amended by GEO no. 129/2005⁹, the Competition Council decides to stop the granting of the regional State aid to the undertakings that reached the maximum admissible level of the State aid intensity starting with December 4th, 2006.

Art. 2. The granting of the fiscal facilities, as the exemptions from the payment of the profit tax, over the maximum admissible level of the state aid intensity represents illegal and incompatible state aid. This following to be recovered by MPF – The National Agency of Fiscal Administration.

Art. 3. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC EX-FOR SRL**. [...]

Art. 4. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC LIKAT SRL**. [...]

Art. 5. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC NOVA GRUP SRL**. [...]

Art. 6. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC STEJAR FOREST SRL**. [...]

⁹ G.E.O. no. 129/2005 for amendments and completes G.O. no. 92/2003 on Fiscal Procedure Code, published in Romania OJ, Part I, no. 887 from October 4th, 2005

Art. 7. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC PATROM SRL**. [...]

Art. 8. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC MB SILVAMAR SRL**. [...]

Art. 9. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC LUK-AL INTERNATIONAL SRL**. [...]

Art. 10. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC ALNICO SRL**. [...]

Art. 11. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC ANIPROD SRL**. [...]

Art. 12. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC ITALFRA SRL**. [...]

Art. 13. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC TPSUD SA**. [...]

Art. 14. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC NOMENTANA SRL**. [...]

Art. 15. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC PRODFARM SRL**. [...]

Art. 16. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC SOFT PLUS MM SRL**. [...]

Art. 17. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC ECO FRIGOTEHNICA SRL**. [...]

Art. 18. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC LOVENTAL SRL**. [...]

Art. 19. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC EUROSERV 2000 SRL**. [...]

Art. 20. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC COMPLEX SERVICE SRL**. [...]

Art. 21. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC SINERGIC GRUP STEEL SRL**. [...]

Art. 22. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC RTCOM SRL**. [...]

Art. 23. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC DURAL SRL**. [...]

Art. 24. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC ALKA PRO SRL**. [...]

Art. 25. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC MARWOOD INTERNATIONAL SRL**. [...]

Art. 26. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC REILA ROMANIA SRL**. [...]

Art. 27. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC THORSTEN SRL**. [...]

Art. 28. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC TURISM PALTINIS CERBUL SRL**. [...]

Art. 29. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC VALCANESCU SRL**. [...]

Art. 30. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC ALCOMET SRL**. [...]

Art. 31. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC BUBU CONFEX SRL**. [...]

Art. 32. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC ELMED SRL**. [...]

Art. 33. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC H&Q CONFEX SRL**. [...]

Art. 34. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC LIMPEZA COM SRL**. [...]

Art. 35. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC PROGRAMMING POOL ROMANIA SRL**. [...]

Art. 36. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC CAMPION SRL**. [...]

Art. 37. It is stopped the granting of state aid, as exemption from the payment of the profit tax, for **SC INAVET SRL**. [...]

Art. 38. The Ministry of Public Finance, as grantor, will take all the appropriate measures in order to administer the present Decision disposal.

Art. 39. According to the provisions of art. 46 of Law no.143/1999 on state aid, republished, the present Decision can be appealed by interested parties to the Court of Appeals Bucharest, the Administrative Litigation Section within 30 days from its communication.

Art. 40. The present Decision will be communicated by the General Secretariat of the Competition Council to:

1) Ministry of Public Finance, 17 Apolodor Street, sector 1, Bucharest;

- 2) **SC EX-FOR SRL** [...];
- 3) **SC LIKAT SRL** [...];
- 4) **SC NOVA GRUP SRL** [...];
- 5) **SC STEJAR FOREST SRL** [...];
- 6) **SC PATROM SRL** [...];
- 7) **SC MB SILVAMAR SRL** [...];
- 8) **SC LUK-AL INTERNATIONAL SRL** [...];
- 9) **SC ALNICO SRL** [...];
- 10) **SC ANIPROD SRL** [...];
- 11) **SC ITALFRA SRL** [...];
- 12) **SC TPSUD SA** [...];
- 13) **SC NOMENTANA SRL** [...];
- 14) **SC PRODFARM SRL** [...];
- 15) **SC SOFT PLUS MM SRL** [...];
- 16) **SC ECO FRIGOTEHNICA SRL** [...];
- 17) **SC LOVENTAL SRL** [...];
- 18) **SC EUROSERV 2000 SRL** [...];
- 19) **SC COMPLEX SERVICE SRL** [...];
- 20) **SC SINERGIC GRUP STEEL SRL** [...];

- 21) **SC RTCOM SRL [...];**
- 22) **SC DURAL SRL [...];**
- 23) **SC ALKA PRO SRL [...];**
- 24) **SC MARWOOD INTERNATIONAL SRL [...];**
- 25) **SC REILA ROMANIA SRL [...];**
- 26) **SC THORSTEN SRL [...];**
- 27) **SC TURISM PALTINIS CERBUL SRL [...];**
- 28) **SC VALCANESCU SRL [...];**
- 29) **SC ALCOMET SRL [...];**
- 30) **SC BUBU CONFEX SRL [...];**
- 31) **SC ELMED SRL [...];**
- 32) **SC H&Q CONFEX SRL [...];**
- 33) **SC LIMPEZA COM SRL [...];**
- 34) **SC PROGRAMMING POOL ROMANIA SRL [...];**
- 35) **SC CAMPION SRL [...];**
- 36) **SC INAVET SRL [...].**

Art. 41. The Secretariat-General and the Department of Reporting, Monitoring and Controlling State Aid of the Competition Council will follow the enforcement of the present Decision.

PRESIDENT

MIHAI BERINDE