



FORMAL OPINION
on the draft of de minimis aid scheme for taxpayers to the local budget of Cluj-Napoca Municipality receiving, in the fiscal year 2015, a reduced tax rate to the tax/fee for “energy class A” buildings, which have a recognized official certification worldwide (Breem, LEED, DGNB, CASBEE and Green Star) as "green building"

By analyzing

the draft of de minimis aid scheme for taxpayers to the local budget of Cluj-Napoca Municipality receiving, in the fiscal year 2015, a reduced tax rate to the tax/fee for “energy class A” buildings, which have a recognized official certification worldwide (Breem, LEED, DGNB, CASBEE and Green Star) as "green building"

Submitted by the Cluj-Napoca Local Council, by the address no 10936/49/12.01.2015, registered at the Competition Council with no. RG/341/15.01.2015, in order to receive a formal opinion,

And ascertaining that:

1. The Scheme was set up based on the Regulation (EC) no 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid¹;
2. De minimis aid scheme comply with Government Emergency Ordinance no. 77 of 3 December 2014 regarding national procedures in the state aid field and the amendment and completion of the Competition Law no. 21/1996², with the following specifications:
 - the de minimis aid scheme complies with art. 3(4) of the GEO no. 77/2014 – an opportunity analysis was drawn (attached);
 - because it is initiated by a local authority, this de minimis aid scheme shall comply with art. 7 (2) of the GEO no. 77/2014 - Prefect Institution, County Council and the Ministry of Regional Development and Public Administration were informed about the intention of drafting and adopting this scheme (attached).
3. The objectives of this scheme are the following:

¹ Published in the Official Journal of the European Union no L 352/24.12.2013, final paper

² Published in the Official Gazette of Romania, part I, no. 893/9.12.2014

- stimulation of legal persons for the construction of "green buildings" or bring existing buildings at this level;
 - the protection and conservation of the environment;
 - improving living standards and living conditions.
4. The scheme is valid until 31 December 2015;
 5. The aid is granted in the form of reducing the tax/duty for the building owned by the legal persons, differentiated according to its level of sustainability;
 6. The overall budget of the scheme is euro 178487.76 calculated at an exchange rate of NBR of 4.4821 lei dated 31.12.2014, without exceeding euro 25,000 for each applicant whose request has been approved. The estimated number of beneficiaries is 20,

COMPETITION COUNCIL

Based on art. 7 point (5) of the Government Emergency Ordinance no. 77 of 3 December 2014 regarding national procedures in the state aid field and the amendment and completion of the Competition Law no. 21/1996,

ISSUES FORMAL OPINION

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