



FORMAL OPINION
on the draft of De minimis aid scheme representing exemption from payment /
late payment penalties related to local taxes, rents, royalties and other liabilities
due to local budget by authorized individuals, legal persons, individual
businesses and family associations as taxpayers of the local budget of Topliceni
Village

By analyzing

The draft of de minimis aid scheme representing exemption from payment / late payment penalties related to local taxes, rents, royalties and other liabilities due to local budget by authorized individuals, legal persons, individual businesses and family associations as taxpayers of the local budget of Topliceni Village

Submitted by the Topliceni Village Hall, Buzău County, by the address no 2975/27.04.2015, registered at the Competition Council with no. RG/4988/11.05.2015, 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. The objectives of the scheme are as follow:
 - to support undertakings operating in Topliceni Village or holding goods across administrative division of the Topliceni Village
 - promptly attract revenues to the local budget by granting exemption from payment / late payment penalties arising from failure to pay principal budgetary obligations consisting of taxes local, rents, royalties and other obligations to the local budget.
3. Topliceni Village Council, is managing the de minimis scheme and simultaneously is the supplier of the de minimis aid;
4. De minimis aid scheme complies 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:

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

- this 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 (4) of the GEO no. 77/2014 – the Prefect Institution and the County Council were informed about the intention of drafting and adopting this scheme (attached).

5. The overall budget of the scheme is approximately 163.646 lei, and the estimated number of beneficiaries is 15;

6. The aid shall be granted as exemption from payment of budgetary claims accessories, delay penalties related to demandable tax obligations and those falling within the facility provided by the legislation, namely, exemption of 100% of the late payment;

7. The scheme is valid until 20 December 2015

COMPETITION COUNCIL

Based on art. 7 para (6) 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

On the Draft of de minimis aid scheme representing exemption from payment / late payment penalties related to local taxes, rents, royalties and other liabilities due to local budget by authorized individuals, legal persons, individual businesses and family associations as taxpayers of the local budget of Topliceni Village.

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