



### **FORMAL OPINION**

**on the draft of de minimis aid scheme representing exemption from tax obligations (late interest/ penalties) referred to in the art. 125 para. (1) and para. (2) point d of the Government Ordinance no. 92/2003 regarding the Fiscal Procedure Code, republished, with subsequent amendments, approved by Law no. 174/2004, for taxpayers - legal entities that operate across administrative division of the Oltenița municipality**

By analyzing

The draft of de minimis aid scheme representing exemption from tax obligations (late interest/ penalties) referred to the art. 125 para. (1) and para. (2) point d of the Government Ordinance no. 92/2003 regarding the Fiscal Procedure Code, republished, with subsequent amendments, approved by Law no. 174/2004, for taxpayers - legal entities that operate across administrative division of the Oltenița municipality

Submitted by the Oltenița City Hall, Călărași County, by the address no 11101/25.05.2015, registered at the Competition Council with no. RG/5859/27.05.2015, 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 aid<sup>1</sup>;

2. Objectives of de minimis scheme are as follows:

- supporting companies/cooperatives that operate across administrative division of the Oltenița municipality;
- promptly attracting of revenues to the local budget by granting exemption from payment of late payment of local taxes and penalties and for late payment of rent and royalties referred to in the art. 125 para. (1) and para. (2) point d of the Government Ordinance no. 92/2003 regarding the Fiscal Procedure Code, republished, with subsequent amendments, approved by Law no. 174/2004;
- Oltenița City Council, is managing the de minimis scheme and simultaneously is the supplier of the de minimis aid.

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

3. 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. 21/1996<sup>2</sup>, with the following specifications:

- 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).

4. The overall budget of the scheme is approximately 5400000 lei, and the estimated number of beneficiaries is 300 undertakings;

5. The aid is granted as exemptions from payment of late payment of local taxes and penalties and for late payment of rent and royalties referred to in the art. 125 para. (1) and para. (2) point d of the Government Ordinance no. 92/2003 regarding the Fiscal Procedure Code, republished, with subsequent amendments, approved by Law no. 174/2004;

6. The scheme is valid until 31 December 2020.

### **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 tax obligations (late interest/ penalties) referred to the art. 125 para. (1) and para. (2) point d of the Government Ordinance no. 92/2003 regarding the Fiscal Procedure Code, republished, with subsequent amendments, approved by Law no. 174/2004, for taxpayers - legal entities that operate across administrative division of the Oltenița municipality.

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