



### **FORMAL OPINION**

**on the draft of De minimis aid scheme representing exemption from payment penalties related to local taxes and other liabilities due to local budget by legal entities as taxpayers of the local budget of Mioveni City**

By analyzing

The draft of de minimis aid scheme representing exemption from payment penalties related to local taxes and other liabilities due to local budget by legal entities as taxpayers of the local budget of Mioveni City

Submitted by the Mioveni Local Council, Argeș County, by the address no 15213/30.06.2015, registered at the Competition Council with no. RG/7947/06.07.2015, 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. The object of the scheme is to support undertakings operating in Mioveni city and to 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, local budget due to legal taxpayers within the administrative area of the Mioveni city;
3. Mioveni City Council, Argeș County, 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. 21/1996<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).

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

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

5. The overall budget of the scheme is euro 24.943, and the estimated number of beneficiaries is 345;
6. The scheme is valid until 31 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**

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