



EUROPEAN COMMISSION

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Subject: State aid SA.38397 (2018/E) – Corporate tax exemption of port authorities in Spain – Decision to record acceptance of proposed appropriate measures (existing aid), based on Article 23 of the Procedural Regulation

Excellency,

By letter of 8 January 2019¹, the Commission informed Spain, that it had decided to propose to the Spanish authorities the adoption of appropriate measures ("the proposal") with respect to the measure in subject, in accordance with Article 108(1) TFEU and Article 22 of Council Regulation No 1589/2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union² (hereinafter "the Procedural Regulation"). On 7 March 2019, the Commission adopted a decision correcting the proposal of 8 January 2019 ("the correcting decision")³.

By such proposal, as amended by the correcting decision, the Commission invited Spain to adopt, within a time period of 10 months from receipt of the proposal of 8 January 2019, and to apply at the latest for the next tax year, measures that will ensure that Spanish port authorities (including in Bizkaia and Gipuzkoa) – to the extent they

¹ Decision C(2018)8676 final of 8 January 2019, notified to Spain on 9 January 2019.

² OJ L 248, 24.9.2015, p. 9.

³ Decision C(2019)1765 final of 7 March 2019, notified to Spain on 8 March 2019.

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carry out economic activities – are subject to corporate tax in the same manner as other undertakings (recital 131 of the proposal). The Commission in particular mentioned that abolishing the current partial or full exemptions from corporate tax would adequately address the issue (recital 127).

The Spanish authorities were invited to inform the Commission, in writing and within two months from the receipt of the correcting decision of 7 March 2019, that Spain accepts, pursuant to Article 23(1) of the Procedural Regulation, unconditionally, unequivocally and in its entirety the proposal for appropriate measures (recital 132). By letter of 7 May 2019, Spain informed the Commission that it was not in a position to accept the appropriate measures within the set deadline and asked for an extension of the deadline to accept the proposal.

By letter of 7 October 2019, Spain declared that it accepts unconditionally the proposed appropriate measures.

The Commission takes note that Spain has accepted the proposed measures. With the present letter, and according to Article 23(1) of the Procedural Regulation, the Commission informs Spain that it has recorded that finding.

Yours faithfully,

For the Commission

Margrethe VESTAGER
Member of the Commission