



EUROPEAN COMMISSION

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PUBLIC VERSION

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**Subject: State Aid SA.103434 (2022/N) – Greece
COVID-19: Amendments to the scheme SA.61574, as amended by
SA.100939**

Excellency,

1. PROCEDURE

- (1) By electronic notification of 21 June 2022, Greece notified an amendment (the “notified amendment”) to State aid measure SA.61574 (2021/N) “COVID-19: Aid scheme for uncovered fixed costs under the Temporary Framework” (the “initial decision”), as amended by SA.100939 (collectively, the “existing aid scheme”)¹ under the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak (the “Temporary Framework”²).

¹ Decision C(2021) 6485 final of 27 August 2021 (the initial decision) and Decision C(2022) 376 final of 18 January 2022 (the “amendment decision”).

² Communication from the Commission - Temporary framework for State aid measures to support the economy in the current COVID-19 outbreak (OJ C 91I, 20.3.2020, p. 1), as amended by Commission Communications C(2020) 2215 (OJ C 112I, 4.4.2020, p. 1), C(2020) 3156 (OJ C 164, 13.5.2020, p. 3), C(2020) 4509 (OJ C 218, 2.7.2020, p. 3), C(2020) 7127 (OJ C 340I, 13.10.2020, p. 1), C(2021) 564 (OJ C 34, 1.2.2021, p. 6) and C(2021) 8442 (OJ C 473, 24.11.2021, p. 1).

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- (2) Greece exceptionally agrees to waive its rights deriving from Article 342 of the Treaty on the Functioning of the European Union (“TFEU”), in conjunction with Article 3 of Regulation 1/1958³ and to have this Decision adopted and notified in English.

2. DESCRIPTION OF THE MEASURE

- (3) The existing aid scheme provides aid in the form of a credit that the beneficiaries will be able to use for the payment of certain tax and/or social security obligations for the year 2021 and 2022 and due from 1 July 2021 to 30 June 2022⁴. The credit conveys a right on the beneficiary to deduct the aid amount under the measure from its obligations towards the State and it can be used until 30 June 2022. If the beneficiaries do not use it by that date, the credit will be automatically cancelled⁵.
- (4) Greece wishes to amend the existing aid scheme so that the credit already granted to the beneficiaries under the existing aid scheme is used to offset any levy, duty, fine, penalty payment or other tax obligations certified by the tax authorities by 30 June 2022 as well as any social security obligations certified by the competent authorities by 30 June 2022.
- (5) Apart from the notified amendment, Greece confirms that no further amendments are proposed to the existing aid scheme and that all other conditions of that scheme remain unaltered. The budget of the scheme also remains unchanged.
- (6) The legal basis for the notified amendment is “Draft Joint Ministerial Decision amending Joint Ministerial Decision no GDOY 808/23-7-21 (GG B’ 3354/21)”.
- (7) Aid may be granted under the existing aid scheme, as amended, as from the notification of the Commission’s approval of the notified amendment.

3. ASSESSMENT

3.1. Lawfulness of the measure

- (8) By notifying the measure before putting it into effect⁶, the Greek authorities have respected their obligations under Article 108(3) TFEU.

3.2. Existence of State aid

- (9) For a measure to be categorised as aid within the meaning of Article 107(1) TFEU, all the conditions set out in that provision must be fulfilled. First, the measure must be imputable to the State and financed through State resources.

³ Regulation No 1 determining the languages to be used by the European Economic Community, OJ 17, 6.10.1958, p. 385.

⁴ See recital (6) of the initial decision and recital 4(f) of the amendment decision.

⁵ See recital (6) of the initial decision.

⁶ See the standstill clause laid down in Article 7.1 of the Joint Ministerial Decision no GDOY 808/23-7-21 (GG B’ 3354/21).

Second, it must confer an advantage on its recipients. Third, that advantage must be selective in nature. Fourth, the measure must distort or threaten to distort competition and be liable to affect trade between Member States.

- (10) The existing aid scheme constitutes State aid within the meaning of Article 107(1) TFEU for the reasons set out in recitals (45) to (48) of the initial decision and recital (10) of the amendment decision. The notified amendment does not affect that conclusion. The Commission therefore refers to the respective assessment of the initial decision and concludes that the existing aid scheme, as amended, constitutes State aid within the meaning of Article 107(1) TFEU.

3.3. Compatibility

- (11) The existing aid scheme is compatible with the internal market pursuant to Article 107(3)(b) TFEU, since it meets the conditions of sections 2, 3.1 and 3.12 of the Temporary Framework for the reasons set out in recitals (56) to (59) of the initial decision and recital (17) of the amendment decision. The Commission therefore refers to the respective assessment of the initial decision and the amendment decision.
- (12) The notified amendment does not affect that conclusion. In particular, the notified amendment referred to in recital (4) above extends the list of tax and social security obligations which can be offset with the aid in the form of the credit already granted to the beneficiaries under the scheme. The Commission notes that the notified amendment does not affect the duration for the use of the credit under the existing aid scheme that is until 30 June 2022. It also notes that the aid under section 3.1 of the Temporary Framework is used to offset no later than 30 June 2022 tax and/or social security obligations due, and that the aid under section 3.12 of the Temporary Framework covers fixed costs which are incurred no later than 30 June 2022. As the aid intensities of the existing aid scheme remain unchanged, the notified amendment does not alter the finding of compliance with the requirements in sections 3.1 and 3.12 of the Temporary Framework.
- (13) Apart from the notified amendment, Greece confirms that no further amendments are proposed to the existing aid scheme and that all other conditions of that scheme remain unaltered.
- (14) The Commission therefore considers that the notified amendment is necessary, appropriate and proportionate to remedy a serious disturbance in the economy of a Member State pursuant to Article 107(3)(b) TFEU, since it meets all the relevant conditions of the Temporary Framework. The Commission therefore considers that the notified amendment does not alter the Commission's conclusion on the compatibility of the existing aid scheme in the initial decision and the amendment decision.

CONCLUSION

The Commission has accordingly decided not to raise objections to the aid on the grounds that it is compatible with the internal market pursuant to Article 107(3)(b) of the Treaty on the Functioning of the European Union.

The decision is based on non-confidential information and is therefore published in full on the Internet site: <http://ec.europa.eu/competition/elojade/isef/index.cfm>.

Yours faithfully,

For the Commission

Margrethe VESTAGER
Executive Vice-President