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Table: Extensions of benefits – Condensed information of notifications from Belgium, Ireland, the Netherlands, Luxembourg, Portugal, France and Greece

Country	Measure	Date	Justification	Comments
Belgium	Co-ordination Centres	31/12/09	1) B considers the scheme to be transparent, 2) scheme has been approved under the state aid rules + enterprises meeting the objective criteria's have invested significant amounts in trust of the benefits, 3) substance & significance for B economy (total balance € 104 bill., 8000 direct & 12.000 indirect jobs, 248 centres), 4) 10 years approval, 5a) activities and jobs will just move outside EU[1], 5b) B will have to pay damages to companies, 5c) it will also lead to breach of contracts by Co-ordination Centres, which will then be subject to damages liabilities[2]	No effective tax burden estimation given as for Distribution Centres etc. 5a) and 5b) can hardly go hand in had together
	Distribution Centres	? (see comments)	1a) "technical" problems (5 years approval don't match exactly 31/12/05), 1b) ditto legal problems, 2) substance & significance for B & centres are not subject to low tax as such (€ 2 bill. turnover, 2.914 jobs, average tax burden = 30,4%), 3) in accordance with OECD TP guidelines[3]	B indicate that only a few months extension is needed (5 years approvals will then all expire)[4]
	Service Centres	? (see comments)	1a) "technical" problems (5 years approval don't match exactly 31/12/05), 1b) ditto legal problems), 2) substance & significance for B & often centres are not subject to low tax as such (BEF 14 bill. turnover, meaningless to calculate average tax burden, but profitable centres suffers an effective tax burden equal to normal tax rates or above) that make a surplus profit many centres), 3) in accordance with OECD TP guidelines[5]	B indicate that only a few months extension is needed (5 years approvals will then expire)[6] No job estimation included
	Informal capital rulings	? (see comments)	1) the B rules are in accordance with international tax principles, the problem is within the other state that does not tax[7], 2a) substance & significance for B economy (14 rulings, 2.862 jobs, investment € 500 mill.), 2b) approval for 10 years → legitimate expectations, 3a) B intends to make the legal basis for the rules more clear and to bring them into line with OECD norms (change the rules, case by case determination), 3b) B intends to notify other MS concerned about an informal capital ruling	B wishes that the 10 years ruling period should be allowed to expire
Luxembourg	1929-holding Companies	Longest period asked by any other MS		If no MS ask for extension LUX will not ask for extension
	Finance Branches			

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[1] As the activities are highly mobile!

[2] Difficult to understand that argument.

[3] They must be joking.

[4] This will require that they soon stop renewing approvals. The mentioning of Marts 2006 imply that they are in fact still renewing approvals.

[5] They must be joking.

[6] See footnote 4.

[7] I find it very difficult to understand this argument.

Netherlands	All ruling schemes	? (see comment)		Ruling periods normally 4 years. Tax authorities are checking whether some ruling have been given for a longer period.
Ireland	Foreign Income	? (see comment)	1) investment plan, 2) insignificant (3 companies, 250 jobs, less £ 10 mill. in saved tax p.a.), 3) legitimate expectations → 4) also "risk" of legal challenge[8]	IRL does not mention the length of the approvals
	Manufacture	31/12/10	1) state aid approval, 2) Commission Statement to ECOFIN Conclusions	Only branch profits (dividends; rollback via 2001Fin. Bill)
Portugal	Madeira	31/12/11	1a) P do not accept the positive evaluation, 1b) the scheme has just been "modified" (see comment), 2) development etc. of M being a small ultra-peripheral island (44 licences to financ. Inst., 1664 total direct jobs excluding shipping-jobs by 31/12/99, 1000 indirect jobs by 31/12/99, financial service sector is the main contributor of jobs (1944), and much much more… 3) EC Treaty Art. 299, 2 (principle of social and economic cohesion) + para. G of the Code, 4) legitimate trust (link to IRL), 5) lack of equal treatment (both in state aid and Code context)	The "modification" of the regime is in fact an extension, as it will allow entry of new beneficiaries. These will, however, not be totally tax exempt but taxed between 1% and 12,5%. The "modification is at present being considered in the state aid context Two different direct job figures mentioned (1664/1944). Figures don't make sense
France	At the Subgroup meeting 27/2/01, France informed that she takes the same position as Luxembourg			
(Greece)	(At the Subgroup meeting 27/2/01, Greece informed that they are underway with a major corporate tax reform. Although their intervention was not perfectly clear, Greece apparently might also at a later stage request for extension of benefits)			

[8] Why only "risk" of challenge; does the approvals take into account the risk that the measure (and benefits) have to be rolled back within the approval period?