



EUROPEAN COMMISSION  
Competition DG

The Director General

Brussels, 04.05.2017  
COMP/A3/H4/H5 (2017) D\*2017/041438

Anna Gunn  
Kraaierstraat 6  
2311, Leiden  
The Netherlands

Dear Madam,

**Subject: Your application for access to documents – Ref GestDem No 2017/2328**

I refer to your letter dated 16 April 2017, registered on 18 April 2017 under GESTDEM number 2017/2328, requesting access to documents under Regulation No 1049/2001 regarding public access to European Parliament, Council and Commission documents.

Your application concerns access to information on (i) the quantification of State aid via tax measures in the context of the State Aid Scoreboard including internal documents, guidance, memos and discussion documents by Member States; (ii) any information or guidance vis-à-vis the quantification of State aid via tax measures for purpose of Article 16 of the Procedural Regulation.

**As regards the first part of your request**, the 2016 State Aid Scoreboard that summarizes reports of Member States for state aid expenditure in 2015 is available online, conforming to the obligation under Article 6(1) of Commission Regulation (EC) 794/2004:

[http://ec.europa.eu/competition/state\\_aid/scoreboard/index\\_en.html](http://ec.europa.eu/competition/state_aid/scoreboard/index_en.html).

The "main tables" section on the Scoreboard webpage provides direct links to the Eurostat data portal where time series by aid instruments, including reported aid expenditure in the form of tax exemptions, can be found. Additionally, a methodological note provides further clarifications regarding the possible use of provisional figures, in particular with respect to expenditure in tax schemes.

Furthermore, the information provided by Member States regarding expenditures on state aid schemes, as of 2014, is also included in the case information publicly available through the case search application ISEF:

<http://ec.europa.eu/competition/elojade/isef/>

As regards additional internal documents, I regret to inform you that, after having performed a thorough search of our databases and the documents in the archive, our services have not been able to identify any such documents. As specified in Article 2(3) of Regulation 1049/2001, the right of access as defined in that regulation applies only to existing documents in the possession of the institution.

**As regards the second part of your request**, my services have not been able to identify the documents you refer to, namely documents containing "information or guidance vis-à-vis the quantification of State aid via tax measures for purpose of Article 16 of the Procedural Regulation".

I can however inform you that the quantification of State aid awarded through tax measures takes place according to a method, specific to the circumstances of the case, which is set out in each decision where quantification is necessary, for example, when the Commission requires the recovery of unlawful aid. In general the quantification of aid granted in the form of a tax measure results from the comparison between the amount of tax paid by the taxpayers using the aid measure at stake and the tax that would have been paid by the same taxpayers in the same factual situation except that they would not have used the tax measure at stake.

In accordance with Article 7(2) of Regulation 1049/2001, you are entitled to make a confirmatory application requesting the Commission to review this position.

Such a confirmatory application should be addressed within 15 working days upon receipt of this letter to the Secretary-General of the Commission at the following address:

European Commission  
Secretary-General  
Transparency unit SG-B-4  
BERL 5/282  
B-1049 Bruxelles

or by email to: [sg-acc-doc@ec.europa.eu](mailto:sg-acc-doc@ec.europa.eu)

Yours faithfully,

  
Johannes LAITENBERGER