

Provisional number: 1856
 Reference to ISIS procedure : N660/2008
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STATUS OF THE NOTIFICATION

Does the information transmitted on this form concern : notification pursuant to Article 88 (3) EC Treaty?

1. Identification of the aid grantor

- 1.1. Member State concerned:** Ireland
1.2. Region(s) concerned (if applicable): South and East Region
1.3. Responsible contact person: Eddie Madden (eddie.madden@finance.gov.ie) : Dept of Finance, South Block, Government Buildings, Merrion Street, Dublin 2 (Tél: 00353 1 6045860) (Fax: 00353 1 6613685)
1.4. Responsible contact person at the Permanent Representation: Pauline Mulligan (Pauline.Mulligan@dfa.ie) (Tél: 02 2823242) (Fax: 02 2310504)
1.5. If you wish that a copy of the official correspondence sent by the Commission to the Member State should be forwarded to other national authorities, please indicate here their name and address:
1.6. Indicate Member State reference you wish to be included in the correspondence from the Commission:

2. Identification of the aid

- 2.1. Title of the Aid :**
 Hotel Capital Allowances in respect of the Ritz Carlton, Powerscourt, Co. Wicklow. (The allowances are being claimed in the main by a [REDACTED] number of individuals together with a [REDACTED] number of corporate entities listed in Appendix 2 attached.)
2.2. Brief description of the objective of the aid. Please indicate primary objective and, if applicable, secondary objective(s):
Primary objective: Regional development
Secondary objective(s):
2.3. Scheme - Individual aid
2.3.1. Does the notification relate to an aid scheme ? No
2.3.2 Does the notification relate to individual aid ? Yes
 Aid based on a scheme which should be individually notified:
Reference of the authorised scheme:
 Title: Ireland Capital Allowances Depreciation Regime for Hotels and Transitional Extension to Capital Allowances Depreciation Regime for Hotels in Ireland.
 Aid number: N 832/2000 and N232/2006
 Letter of Commission approval: C (2002)11fin and C(2006)2215
2.3.3 Does the notification relate to an individual aid or scheme notified pursuant to an exemption regulation ? No

3. National Legal Basis

- 3.1. Please list the national legal basis including the implementing provisions and their respective sources of references:**
Title: Chapter 1, Part 9 of the Taxes Consolidation Act 1997
Reference (where applicable):
3.2. Please indicate the document(s) enclosed with this notification:
3.3. In case of a final text, does the final text contain a clause whereby the aid granting body can only grant after the Commission has cleared the aid (stand still clause) ? Yes

4. Beneficiaries

- 4.1. Location of the beneficiary(ies):** mixed (specify)

4.2. Sector(s) of the beneficiary(ies):

NACE code:
 Not sector specific
 Nace other:

4.3. In case of an individual aid:

Name of the beneficiary: See Supplementary Information Sheet Part III.5 and Appendix 1.
Type of beneficiary: large enterprise

5. Amount of aid / Annual expenditure

In case of an individual aid, indicate the overall amount of each measure concerned (in million national currency):

For tax measures, please indicate the estimated annual and overall revenue losses due to tax concessions for the period covered by the notification:

If the budget is not adopted annually, please specify what period it covers (year of expiry):

If the notification concerns changes to an existing scheme, please give the budgetary effects of the notified changes to the scheme:

6. Form of the aid and means of funding

Specify the form of the aid made available to the beneficiary (where appropriate, for each measure): Financing of the aid: Public enterprises

Acceleration of Tax Relief (Capital Allowances)

For each instrument of aid, please give a precise description of its rules and conditions of application, including in particular the rate of award, its tax treatment and whether the aid is accorded automatically once certain objective criteria are fulfilled (if so, please mention the criteria) or whether there is an element of discretion by the

awarding authorities:

This information is set out in point 2.1 in the Supplementary Information Sheet Part III.5 and Appendix 1 (paragraphs 1-6).

Specify the financing of the aid: if the aid is not financed through the general budget of the State/region/municipality, please explain its way of financing:

- Other (please specify).
Acceleration of Tax Relief (Capital Allowances)

7. Duration**7.1. In the case of an individual aid**

Does the aid will be granted in tranches ? No

Indicate the date when the aid will be put into effect (If the aid will be granted in tranches, indicate the date of each tranche):

01/01/2009

Specify the duration of the measure for which the aid is granted, if applicable: See paragraphs 2 and 12 to 14 of Appendix 1.

8. Cumulation of different types of aid

Can the aid be cumulated with aid received from other local, regional, national or Community schemes to cover the same eligible costs? No

9. Professional Confidentiality

Does the notification contain confidential information which should not be disclosed to third parties? Yes

If so, please indicate which parts are confidential and explain why:

The information in Appendices 1 and 2 concerning the identity of investors who are natural persons. The identity of such individuals should not be disclosed.

10. Compatibility of the aid

Please identify which of the existing Regulations, frameworks, guidelines and other texts applicable to State aid provide an explicit legal basis for the authorisation of the aid (where appropriate please specify for each measure) and complete the relevant supplementary information sheet(s) in part III

Where the existing Regulations, frameworks, guidelines or other texts applicable to State aid do not provide an explicit basis for the approval of any of the aid covered by this form, please provide a fully reasoned justification as to why the aid could be considered as compatible with the EC Treaty, referring to the applicable exemption clause of the EC Treaty (Article 86(2), Article 87(2) (a) or (b), Article 87(3) (a), (b), (c) or (d)) as well as other specific provisions relating to Agriculture and Transport.

- Aid coming under the multisectoral framework on regional aid for large investment projects

11. Outstanding recovery orders

In the case of individual aid has any potential beneficiary of the measure received state aid which is the subject of an outstanding recovery order by the Commission? No

12. Other Information

Please indicate here any other information you consider relevant to the assessment of the measure(s) concerned under State aid rules:

The relevant Information is set out in the appendices attached.

13. Attachments

Please list here all documents which are attached to the notification and provide paper copies or direct internet links to the documents concerned.

- Large projects supp.doc
- Appendix 2 to Notification Document for E Madden 20 Nov 2008.xls
- Appendix 4.doc
- Appendix 3 Relevant Legislation.doc
- Appendix 1.doc

Signatory: Madden, Eddie