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Changes In The Rules For Granting State Aid To Enterprises In The European Union

Abstract

The point of departure of EU State aid policy is laid down in the Treaty establishing the European Community (hereinafter the “Treaty”). This Treaty provides that State aid is, in principle, incompatible with the common market. However, the principle of incompatibility does not amount to a full-scale prohibition. In the EU countries state aid is permissible to promote the economic development (of areas where the standard of living is abnormally low or where there is serious underemployment) and to facilitate the development of certain economic activities or certain economic areas (where such aid does not adversely affect trading conditions contrary to the common interest).

The provisions of the 2000 Lisbon Strategy and the “Europe 2020” Strategy are also important in determining the directions of state aid in the European Union. According to their assumptions the member countries have been required to: reduce the level of aid relative to GDP; reduce state aid which decreases competition; reorient sectoral aid to horizontal and regional aid; and change the forms of state aid-from passive to active instruments.

The purpose of this paper is to present the directions of allocation of state aid in the EU countries during 2000-2011, and answer the question whether the resolutions contained in the Lisbon Strategy have been implemented. The research hypothesis is: have the changes in the size, direction and allocation of state aid taken place in accordance with the resolutions of the Lisbon Strategy.

Keywords: *state aid, enterprise, Lisbon Strategy*

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1. Introduction

The provisions of the Lisbon Strategy (formulated in the Action Programme for Economic Growth and Employment), adopted in 2000 and continuing in the “Europe 2020” Strategy, are significant in setting the directions for state aid in the European Union. In accordance with its assumptions, the Member States committed themselves to:

- reduce the ratio of state aid to GDP;
- limit state aid which most distorts competition (aid for rescue and restructuring as well as for the so-called ‘sensitive sectors’);
- re-orient state aid from sectoral objectives to horizontal and regional ones (mostly through the development of small and medium-sized enterprises, trainings, environmental protection, and the R&D sector), which would make state aid more stimulating for socio-economic development in the EU;
- change the forms of state aid from passive to active instruments.

The objective of the conducted analysis has been to answer the question to what extent the provisions of the Lisbon Strategy with regard to state aid are implemented in the Member States of the European Union. The following research hypothesis has been formulated: *The changes in the scale, distribution and forms of state aid observed in the recent years are in accordance with the guidelines of the Lisbon Strategy with regard to state aid.*

This paper is divided into two parts. Part one explains the assumptions of the Lisbon Strategy, analysing the concept, forms and categories of state aid. In Part two, which verifies the research hypothesis, the trends in shaping state aid in the EU countries are presented. The analysis was conducted on the basis of “State Aid Scoreboard” reports published by the European Commission, which constitute a clear and comprehensive source of information on state aid granted in the EU countries.

2. The concept of state aid

EU State aid control is an essential component of competition policy and a necessary safeguard for effective competition and free trade. By creating a common framework, State aid rules, first and foremost, ensure a level playing field for European companies.

In the European competition policy, the concept of state aid has not been clearly defined. State aid control provisions are varied and stem from the Treaty,

secondary legislation, as well as court rulings. It is assumed that state aid has been granted when four fundamental conditions are met:

- it is granted by the state or comes from state resources (aid does not necessarily need to be granted by the State itself - it may also be granted by a private or public intermediate body appointed by the State),
- it is granted on terms which are more favourable than market terms (economic advantage),
- it is selective in its character (affecting the balance between certain firms and their competitors),
- it affects competition and trade exchange between the EU Member States¹.

3. Admissibility of state aid

In general, it is forbidden in the European Union to grant any aid using state resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods insofar as it affects trade between Member States (TFEU, Article 107).

Despite this general ban, the EU law allows state aid under certain conditions. State aid is regarded as compatible with the Treaty when:

- it complies with the clearly defined goals that are the objective of the common interest - services constituting objectives of common economic interest, regional and social cohesion, employment, research and development, environmental protection, as well as the protection and promotion of cultural diversity (Commission Regulation 800/2008– the GBER, pp. 3-47),
- it does not distort competition and intra-Community trade to an extent incompatible with the common interest.

State aid may be granted provided that:

- it supplements the entrepreneur's resources (the supplementarity principle) (Modzelewska-Wąchal 2001, p. 85),
- it is commensurate with the significance of the problem(s) it is aimed at solving (the proportionality principle),
- social advantages are greater than the advantages possible to obtain without this aid (the efficiency principle),
- the share of public funds in the total project cost is limited to the necessary minimum (the necessity principle),

¹ In the context of state aid, competition is defined as competition on the level the EU market, regardless whether the impact on competition is real or potential.

- it is characterised by transparency which facilitates its supervision (the transparency principle) (Burzyńska, Stępnia-Kucharska 2005, pp.135).

Although state aid is a threat to the unity of the internal market, in some cases it is justified and the EU law precisely regulates the conditions for granting such aid, specifying, among others, its admissibility and the procedures for granting such resources (Kaliszuk 2001, p.187).

Thus, the main limitation concerning state aid in the Community countries is the ban on supporting undertakings through state resources when this aid distorts the principles of competition, particularly by favouring certain undertakings over others. Additionally, the support instruments which are not allowed in Member States are indicated (Piasecki 2002).

4. Forms and categories of state aid

State aid may be granted in an active form (as direct funding) or a passive form (the state waives normally assessed charges), specifically including the following forms:

- subsidies and grants,
- tax exemptions (Stępnia-Kucharska 2007; 2011),
- reduction of burdens connected with social security contributions,
- preferential rates of interest on loans and credits,
- guarantees and sureties of the Treasury,
- the sale of state property on favourable terms,
- tariff quotas (Postuła 2006, pp. 37-38).

According to the criterion of allocation, the European Commission distinguishes three main categories of state aid: national regional aid, horizontal aid, and sectoral aid.

National regional aid is addressed to economically underdeveloped regions, i.e. areas that are characterised by GDP per capita lower than 75% of average GDP per capita in the European Union². This aid is aimed at stimulating the long-term development of these regions by supporting initial investments, job creation, and newly created small enterprises (EU Guidelines C 54 2006, Ex post ... 2013, p. 20).

The prerequisite for receiving regional aid by an entrepreneur is making a new investment (the so called 'initial investment')³ which may encompass:

² Measured by purchasing power parity as an average for the last three years for the EU-25.

³ Aid is granted solely for intangible and legal assets subject to depreciation, purchased on market terms and owned by the entrepreneur for at least 5 years.

establishing or expanding a company, diversification of production by introducing new products and/or a fundamental change in the whole production process. In the framework of regional aid, entrepreneurs may also apply for financing for the creation of new jobs (EU Guidelines C 54 2006).

State aid may take many different forms, e.g. the form of a grant, low-interest loans or interest rebates, Treasury guarantees, purchase of shares/stock or an alternative form of capital transfer on preferential terms, tax exemptions or their reduction, exemptions from the payment of social security contributions or other compulsory charges or their reduction, or the transfer of land, goods or services at preferential prices.

Table 1. Main horizontal and regional aid categories

Regional aid areas	Aid for:		Other areas	Regulations
	87(3)(a) areas	87(3)(c) areas		
Initial investment (large firms)	Yes	Yes	No	Regional aid + GBER
Initial investment (SMEs)	Yes	Yes	Yes	Regional + SME aid + GBER
Environmental expenditure	Yes	Yes	Yes	Environmental aid + GBER
R&D&I expenditure	Yes*	Yes	Yes	R&D&I aid + GBER
Transport aid(*)	Yes*	Yes*	No	No Regional aid
Soft aid (SMEs)	Yes	Yes	Yes	SME aid + GBER
Risk capital aid	Yes	Yes	Yes	Risk capital aid + GBER
Services of general economic interest	Yes	Yes	Yes	Services of general economic interest
Training aid	Yes	Yes	Yes	Training aid + GBER
Rescue and restructuring aid	Yes	Yes	Yes	Rescue and restructuring aid

* Aid to compensate additional transport costs incurred by enterprises located in the outermost regions or in regions of low population density.

Source: Vademecum Community law on State aid, European Commission, 2008, p. 10.

Horizontal aid consists of support which is granted regardless of the region or sector of the economy in which the enterprise operates. It is an instrument for the state to influence economic processes and is aimed at stimulating phenomena perceived as desirable. The following aid is considered compatible with the internal market:

- aid for climate change and for other actions connected with environmental protection – facilitating the achievement of a higher level of environmental protection standards than required or enterprises' adaptation to new standards that are not yet in force (EU Guidelines C 82 2008; Pomoc publiczna w ochronie środowiska 2011, p.61);

- aid for research, development and innovation – the costs of project implementation and feasibility studies (basic and industrial research), the costs of industrial property rights for SMEs, young innovative companies, consulting services in the area of innovation and innovation support services, temporary employment of highly qualified personnel, processes and organisational innovations (EU Guidelines C 323 2006);
- aid for rescue and restructuring of companies in difficulty – temporary, one-time and reversible aid provided to restore long-term capability to compete in the market (EU Guidelines 244 2004);
- aid for SMEs – investment aid and aid for SME employment, for small enterprises newly created by female entrepreneurs, for early adaptation of SMEs to future Community standards, for consulting services for SMEs, for SMEs' participation in trade fairs, for covering costs of industrial property rights for SMEs, for consulting services in the area of innovation and innovation support services (Vademecum 2008, pp. 49-51; SBA COM (2008) 394; Handbook 2009);
- training aid – for specific or general training;
- aid to employment – this type of aid is admissible when it serves to maintain current jobs or create new jobs (wage subsidies for the recruitment of employees in particularly disadvantaged situations⁴ and the employment of disabled employees, compensation for additional costs of employing disabled workers);
- aid for providing risk capital – resources intended to provide and promote risk capital as well as equity and quasi-equity financing for companies at start-up and expansion stages (Guidelines C 194 2006);
- aid for services provided in the common economic interest (accessible for all consumers) – business activity which is regarded by authorities as particularly important for citizens and which would not be carried out (or would be carried out on other terms) without state aid (Commission Decision 2005/842/EC, pp.67-73; Commission Directive 2006/111/ EC, pp. 17-25; EU Competition Policy 2004, p.18.).

⁴ Disadvantaged workers: any person for whom any of the following applies: (1) has not been in regular paid employment for the previous 6 months; (2) has not attained an upper secondary educational or vocational qualification; (3) is over the age of 50 years; (4) lives as a single adult with one or more dependents; (5) works in a sector or profession in a Member State where the gender imbalance is at least 25% higher than the average gender imbalance across all economic sectors in that Member State and belongs to that underrepresented gender group; or (6) is a member of an ethnic minority and requires development of his or her linguistic, vocational training or work experience profile to enhance prospects of gaining access to stable employment.

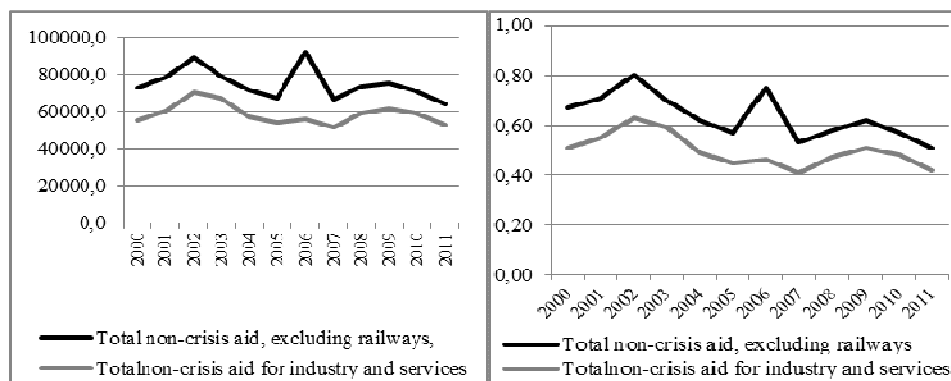
Community law also permits *aid for sectors regarded as sensitive* (coal mining, iron and steel industry, motorisation, synthetic fibres, shipbuilding, shipping). Sensitivity of sectors may result, for example, from their particular capital-intensity or permanent surplus production. Community law grants entrepreneurs in this particular sector special rights if they belong to a specific group and if this aid speeds up necessary changes or the development of particular sectors, restores long-term viability of certain sectors, or alleviates the social and economic costs of change in particular sectors. Its purpose is to support the structural transformation necessary for the proper functioning of the economy.

Since sensitive sectors are characterised by strong competition among enterprises, state aid may strongly affect the market balance, therefore the rules for granting this aid have and should have a special character. Thus, the rules of granting state aid in sectors regarded as sensitive have been modified. These changes include the reduction in the number of acceptable aid objectives in the particular sector, the introduction of new types of aid not covered in general terms, or other conditions of granting aid.

5. The level of state aid

In accordance with the provisions of the Lisbon Strategy and subsequent guidelines of the European Commission (EC), the Member States are obliged to reduce the level of state aid, both in the absolute terms and in relation to GDP. The analysis of absolute values of state aid as well as its share of GDP indicates that not all EC provisions were fully implemented at the level of the whole European Union (see Figure 1).

Figure 1. Total non-crisis aid in EU-27, 2000-2011 (in mln EUR, as % of GDP)



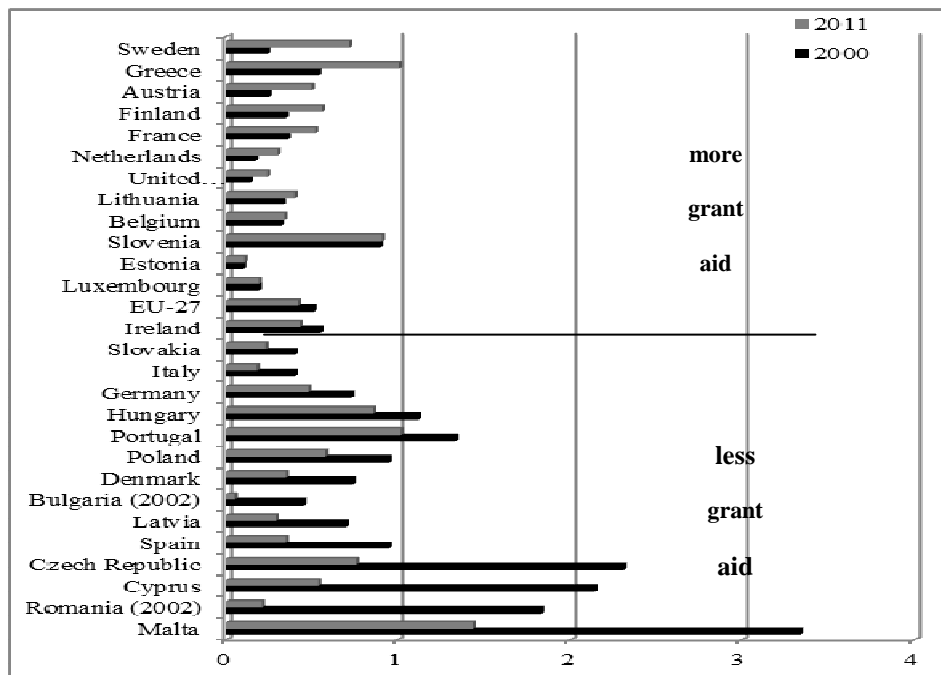
Source: Aid Scoreboard - Autumn 2012 update, COM (2012) 778.

A positive trend was noticeable only in the years 2003-2005 and in the years 2010-2011. The increase in expenditure for state aid in the years 2008-2009 can be partially explained by the economic crisis. During that period, Member States supported enterprises with, among others, increased state funds. It should be remembered, however, that in those years anti-crisis programmes were initiated and “crisis aid”, which is not included in the table below, was extended.

Comparing the level of state aid in 2011 and 2000, it can be seen that in terms of absolute values state aid is lower by 12% (total) and by 4.3% (for industry and services). The aid calculated as a percentage of GDP was lower also (by 0.2 pp. for total aid and 0.13 pp. for industry and services).

Analysis of the value of state aid and its share in the GDP of individual Member States indicates that in most countries (16) state aid in 2011 was lower than in 2000 (see Figure 2). The sharpest decline was recorded in four countries: Malta (1.91 pp.), Romania (1.62 pp.), Cyprus (1.6 pp.) and the Czech Republic (1.55 pp.). The reverse situation occurred in Sweden, Greece and Austria – the countries which recorded the highest increase in state aid calculated as a percentage of GDP (increases, respectively, of 0.48 pp., 0.47 pp., and 0.25 pp.).

Figure 2. Non-crisis state aid to industry and services by Member State in 2000 and 2011 (as a % of GDP)



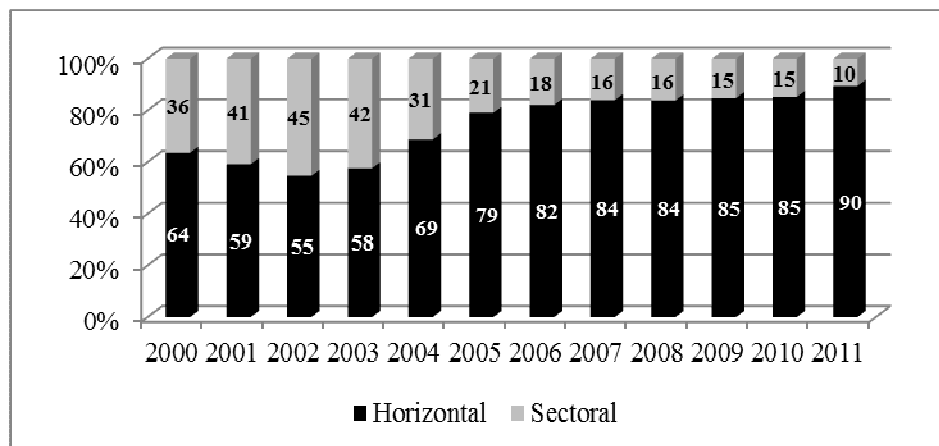
Source: The author's compilation based on: Aid Scoreboard - Autumn 2012 update, COM (2012) 778.

It is also important to note that only two countries have reduced aid for the last five years. In the case of Malta, reductions in state aid, both in absolute terms as well as in relation to GDP, have been carried out gradually since 2006. In Sweden the highest increase in the level of state aid in absolute terms was recorded (2000-2011), but since 2007 a steady decrease of this support can be observed.

6. State aid distribution

From the perspective of the Lisbon Strategy, changes in the directions of state aid distribution should be viewed as positive. Aid for sensitive sectors (excluding the agricultural and the transport sector) has been steadily decreasing, replaced by regional and horizontal aid. In the years 2000-2010, the share of sectoral aid in total aid decreased from 36% to 10% (see Figure 3). A gradual increase in the share of regional and horizontal aid in the total value of state aid (as well as the overall increasing value of this aid) is a positive phenomenon, since it means the reorientation of state aid toward instruments that distort competition to a lesser degree and stimulate economic activity to a greater degree.

Figure 3. State aid distribution of non-crisis aid in the EU-27, 2000-2011 (in %)

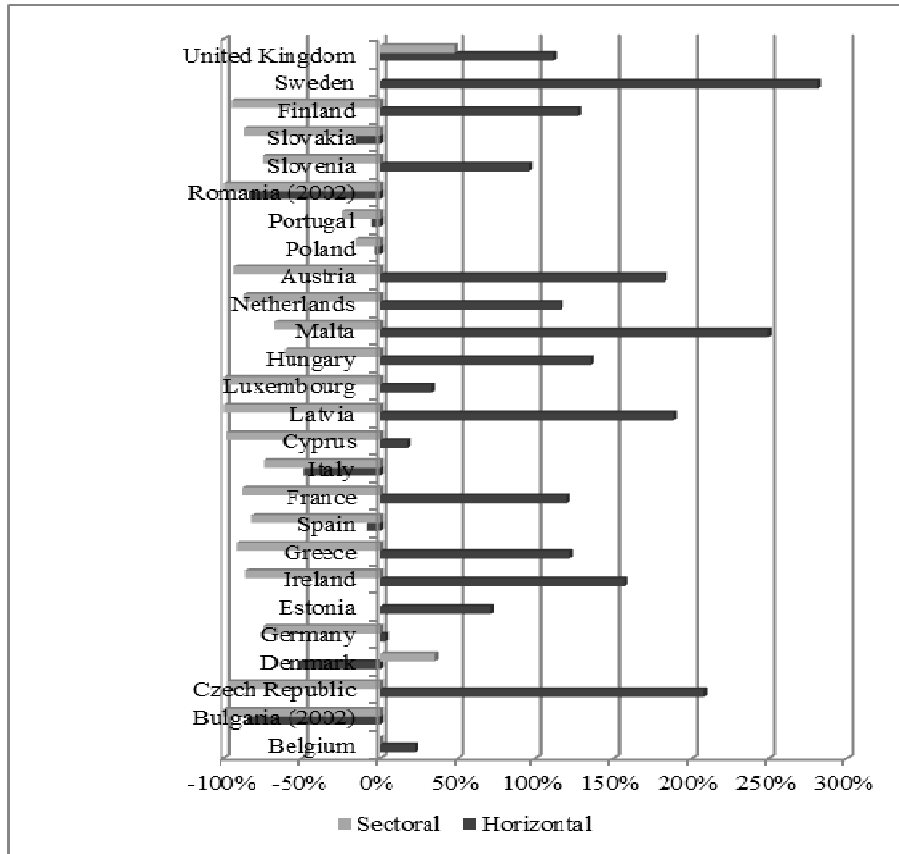


Source: The author's compilation based on: Aid Scoreboard - Autumn 2012 update, COM(2012)778.

The analysis of changes in the distribution of state aid in individual Member States indicates that most of them have adapted to the provisions of the Strategy (see Figure 4). Twenty-one countries reduced their sectoral aid while at the same time increasing horizontal aid (in 2010 – 19 countries). Sectoral state aid

was increased only in three countries (Denmark, United Kingdom and Sweden). In Denmark this process was also accompanied by another negative phenomenon – a decrease in the level of horizontal aid.

Figure 4. Changes in the level of aid in the EU Member States, 2000-2011 (in %)



Source: The author's compilation based on: Aid Scoreboard - Autumn 2012 update, COM(2012)778.

The reduction of sectoral aid was accompanied by a decrease in the significance of aid for rescue and restructuring. In the years 2005-2011, state aid for rescue and restructuring in the EU-27 was reduced overall by 50.4%. The disproportions between individual Member States, however, were significant (see Table 2). On one hand, most countries (20) either did not make use of this support, resigned from it, or reduced it significantly, while on the other hand there were countries among the EU Member States in which this type of support increased significantly, (Belgium, the Czech Republic, Greece, and Austria).

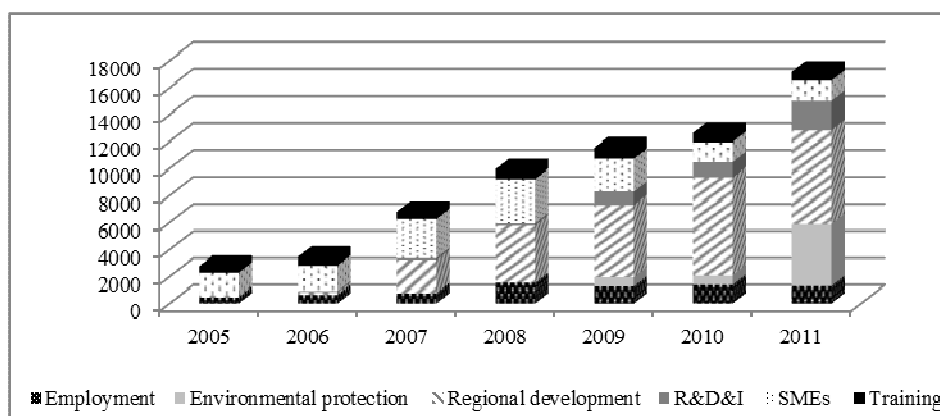
Table 2. Rescue and Restructuring non-crisis aid (R&R), by Member State, 2005-2011 (in mln EUR, in constant 2011 prices)

	2005	2006	2007	2008	2009	2010	2011
EU-27	1516	1435	464	535	436	488	752
Belgium	55	0	0	0	0	0	261
Bulgaria	0	0	0	0	0	0	0
Czech Republic	2	2	0	2	12	76	5
Denmark	0	0	0	4	5	4	0
Germany	22	19	18	21	18	12	13
Estonia	0	0	0	0	0	0	0
Ireland	0	0	0	0	0	0	0
Greece	0	0	0	2	0	5	2
Spain	85	10	6	6	10	8	25
France	789	11	11	1	34	2	1
Italy	46	46	35	34	3	39	33
Cyprus	0	0	0	0	0	0	0
Latvia	0	0	0	0	0	0	0
Lithuania	6	0	2	0	0	0	0
Luxembourg	0	0	0	0	0	0	0
Hungary	0	0	0	0	9	0	0
Malta	28	23	15	7	0	0	4
Netherlands	0	0	0	0	0	0	0
Austria	1	798	0	2	6	7	6
Poland	45	11	58	181	39	56	15
Portugal	2	1	0	0	30	10	1
Romania	173	260	60	12	3	0	4
Slovenia	3	4	2	2	4	3	3
Slovakia	0	0	0	0	0	0	0
Finland	0	0	0	1	0	0	0
Sweden	0	0	0	0	0	0	0
United Kingdom	258	252	255	258	263	266	380

Source: The author's compilation based on: Aid Scoreboard - Autumn 2012 update, COM (2012) 778.

As has been noted, expenditures on horizontal aid have been steadily increasing and are the dominant type of support for enterprises. Positive changes occur also in the distribution of state aid. In accordance with the provisions of the Strategy, the level (and share) of aid for R&D, environmental protection and regional development has increased (see Figure 5).

Figure 5. Horizontal aid distribution of non-crisis aid in EU-27, 2005-2010 (in mln EUR, in constant 2010 prices)



Source: Aid Scoreboard - Autumn 2012 update, COM (2012) 778.

Analysing public expenditures on the financing of the above presented fields, it is also worth noting that they are funded not only within the framework of horizontal aid, but regional aid as well. Also, in this case a steady increase in public expenditures on R&D, environmental protection and regional development can be observed (see Table 3).

Table 3. Trend in total aid directed at the same horizontal objective in EU-27, 2005-2010 (in bln EUR, in %)

		2005	2006	2007	2008	2009	2010	2011
SME	Total aid (in bln €)	6.0	6.1	6.2	6.6	4.7	3.3	3.0
	As % of total expenditure	28.0	31.4	46.5	50.5	51.9	45.5	48.5
Employment	Total aid (in bln €)	3.4	3.8	3.0	3.2	2.8	1.6	1.5
	As % of total expenditure	13.8	17.0	25.9	47.5	46.3	89.2	89.2
Training	Total aid (in bln €)	0.6	0.9	0.6	0.8	0.9	0.8	0.8
	As % of total expenditure	80.2	74.9	86.8	92.7	87.4	83.4	86.9
Regional development	Total aid (in bln €)	9.8	11.2	10.3	13.5	14.6	15.1	14.0
	As % of total expenditure	1.2	1.8	24.1	31.6	36.6	48.0	49.8
R&D	Total aid (in bln €)	6.2	7.0	8.1	9.2	11.2	10.8	10.0
	As % of total expenditure	0.3	0.8	1.5	1.4	9.0	10.8	21.8
Environmental protection	Total aid (in bln €)	13.8	15.3	12.8	13.7	15.1	14.7	12.4
	As % of total expenditure	0.0	0.0	0.0	0.0	4.4	4.8	37.1
Total horizontal aid		42.2	43.8	49.9	52.6	50.9	43.8	47.5

Source: Aid Scoreboard - Autumn 2012 update, COM(2012)778.

One of the most important objectives of the European Union is to increase state aid for research and development (currently: research, development and innovation). In general, expenditures for this purpose in the last 6 years have increased steadily (EU-27 – increase by 123%). The disparities between individual Member States, however, are very large (see Table 4). In the years 2005-2011, the most funds were allocated in Germany (average 2.4 bln EUR) and France (1.8 bln EUR). The highest increases in aid for R&D were recorded in Denmark (608%), Portugal (1618%), Slovakia (320%) and Ireland (211%). There are also countries among the EU Member States which, however, recorded a steady decrease in this aid: Estonia (97%), Cyprus (85%), and Greece and Romania (80% each).

Table 4. Expenditures and trends in state aid for R&D&I, 2005-2011 (in mln EUR)

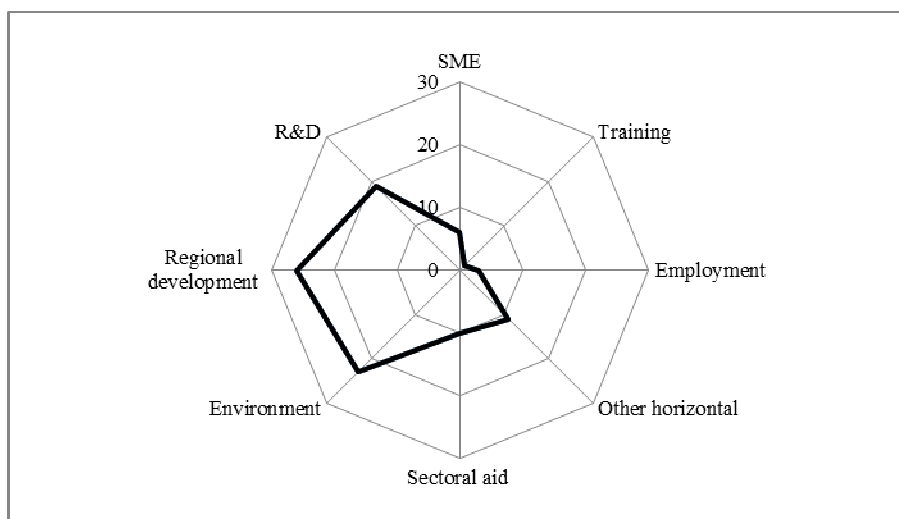
	2005	2006	2007	2008	2009	2010	2011	Average	Change 2005-
EU-27	6244	7172	7717	8759	10596	10948	10028	8780	61%
Belgium	165	204	445	554	775	793	368	472	123%
Bulgaria	0	2	9	6	12	2	2	5	68%
Czech Republic	130	186	206	208	229	252	283	213	117%
Denmark	33	57	69	143	156	230	233	132	608%
Germany	1758	2152	2213	2343	2449	3098	3063	2439	74%
Estonia	4	4	3	3	1	1	0	2	-97%
Ireland	41	64	70	96	146	237	127	112	211%
Greece	10	6	9	16	9	1	2	8	-80%
Spain	354	455	735	897	1359	1147	932	840	163%
France	1536	1879	1827	1785	2156	1804	1949	1848	27%
Italy	971	810	595	935	982	569	491	765	-49%
Cyprus	4	4	2	1	0	2	1	2	-85%
Latvia	0	0	0	1	0	4	1	1	
Lithuania	3	7	0	0	4	11	8	5	185%
Luxembourg	14	15	19	20	62	43	27	29	93%
Hungary	49	70	7	73	99	99	32	62	-34%
Malta	0	0	0	0	2	0	2	1	
Netherlands	290	280	289	286	493	709	668	431	131%
Austria	149	214	248	281	339	522	265	288	78%
Poland	44	36	44	37	36	70	27	42	-37%
Portugal	10	11	19	18	54	55	176	49	1618%
Romania	22	25	44	62	28	32	4	31	-80%

Slovenia	27	22	23	22	67	97	73	47	172%
Slovakia	3	6	5	4	9	18	14	9	320%
Finland	164	174	173	262	247	240	276	219	68%
Sweden	80	88	93	105	125	104	110	101	37%
United Kingdom	382	400	569	601	756	808	892	630	133%

Source: The author's compilation based on: Aid Scoreboard - Autumn 2012 update, COM (2012) 778.

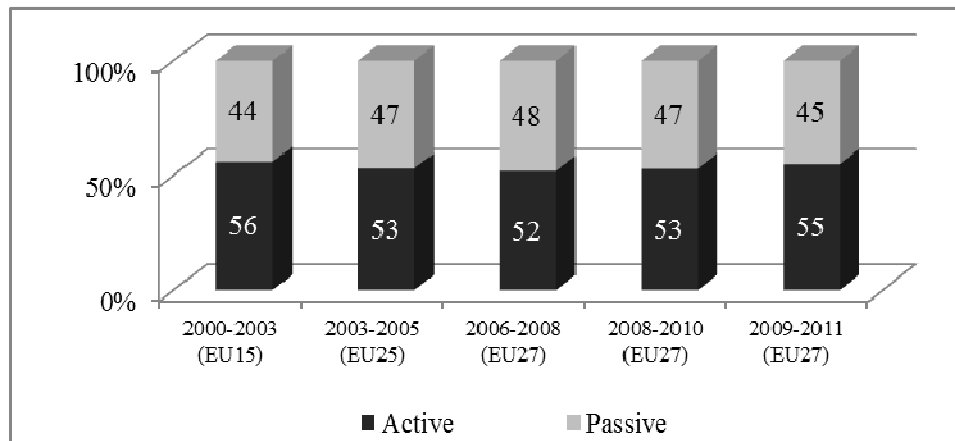
To sum up, the map of sectoral and horizontal aid indicates that in the European Union in general the main emphasis is placed on three basic objectives: regional development, environmental protection, and research and development (see Figure 6).

Figure 6. State aid to horizontal objectives and sectoral aid as % of total non-crisis aid to industry and services; EU-27, 2011



Source: Aid Scoreboard - Autumn 2012 update, COM (2012) 778.

A variety of instruments are used in the practice of granting state aid. From the perspectives of transparency and efficiency in supporting enterprises with state resources, it is important to assess what proportion of the aid aimed at business entities is covered by direct expenditures from the budget and what proportion is covered by passive aid, i.e. by the resignation from budget revenues. Due to the principle of transparency, active aid is generally preferred in the EU, in particular in the form of grants (Burzyński 2003, p.81). Over the whole analysed period, active aid dominated in the EU. Since 2006, a steady increase in its share in total state aid is also noticeable (see Figure 7). These changes should be viewed favourably from the perspective of implementation of the EC guidelines on state aid.

Figure 7. Forms of state aid in EU, 2000-2011 (in %)

Source: State Aid Scoreboard - autumn (2004, 2006, 2009, 2011, 2012) update, Brussels.

Grants are dominant among active forms, whereas tax relief and redemption are the main passive forms (see Table 5).

Table 5. Forms of state aid in EU, 2000-2011(in %)

	Grants	Tax reduction (incl. tax deferral)	Equity participation	Soft loans	Guarantees
2000-2003	55	39	1	3	2
2003-2005	52	42	1	3	2
2006-2008	52	43	0	3	1
2008-2010	50	42	1	3	3
2009-2011	54	40	1	3	2

Source: State Aid Scoreboard - autumn (2004, 2006, 2009, 2011, 2012) update, Brussels.

In most countries (21), active forms were dominant (mostly grants). The highest percentage of this type of aid was recorded in Luxembourg, Romania, Cyprus, Slovenia and Denmark (over 90%). There are, however, countries in the EU in which active aid constitutes only a small part of state aid, with this aid being provided mainly in the form of tax preferences – Portugal, Sweden, Malta, Ireland, France and Greece (less than 50% active support).

7. Conclusions

State aid, i.e. spending state resources or resigning from state revenue in order to benefit to certain entrepreneurs, carries far reaching economic consequences. It causes positive and negative results in both the micro- and macro-economic fields.

Support provided for entrepreneurs from state resources can stimulate the development of the whole economy or its economically underdeveloped regions. At the same time, state aid is intended to help entrepreneurs to overcome barriers present in the economy and to stimulate their competitiveness. However, favouring certain undertakings and products over others interferes with market mechanisms, therefore it may distort market competition and put companies that do not enjoy such a privilege at a disadvantage.

The purpose of supporting undertakings from public funds should be to strengthen the global and long-term competitiveness of companies and stimulate business activity, not a response to current problems of enterprises such as excessive statutory liabilities (passive aid). Having such a goal, state aid should be an instrument for implementing state economic policy and should be based mainly on horizontal aid, in particular aid for the R&D development, trainings, certificates, infrastructure development, and supporting the development of small enterprises. Not every instrument of state aid, however, is equally effective. Thus, the commitments adopted by the EU Member States in the area of state aid seek to reduce its scale, place more emphasis on horizontal aid, and limit passive forms of state aid.

The analysis of state aid granted in the European Union indicates that the provisions of the Lisbon Strategy have not been fully implemented.

1. The level of state aid in absolute terms and as a percentage of GDP has not undergone a steady reduction. A positive trend in this respect was visible only in the years 2003-2005 and in last two years (2010-2011). However, the share of aid in GDP in 2011 was lower than in 2000.
2. The changes in the directions of aid distribution should be viewed positively. In general, aid for sensitive sectors has been reduced in favour of regional and horizontal aid. In the framework of horizontal aid, aid for R&D&I, environmental protection and regional development has been increased. This means that an increasing share of funds is allocated to instruments that are the least distortive of competition and stimulate the economy to the largest extent.

3. From the perspective of the Lisbon Strategy, the changes in the forms of aid – an increase in direct aid in the form of grants and a reduction of passive forms – is also a positive process.

To sum up, it can be said that only one provision of the Strategy has not been implemented (reduction in aid for rescue and restructuring). The interpretation, however, is not so straightforward. The problem arises when a detailed analysis of individual Member States is carried out. It turns out that in years 2000-2011 only four countries have complied with all the guidelines⁵ (Bulgaria, Lithuania, Luxembourg, Latvia - see Table 6). In two countries (Greece and Portugal) only one provision has been implemented; in the case of Greece, sectoral aid has been reduced whereas in Portugal the expenditures on R&D&I have been increased.

Table 6. Implementation of the Lisbon Strategy provisions with regard to state aid

	Aid reduction (% GDP)	Sectoral aid reduction	Reduction in aid for rescue and restructuring	Increase in aid for R&D	Dominance of active assistance
UE-27	YES	YES		YES	YES
Austria		YES	YES	YES	YES
Belgium		YES	YES	YES	YES
Bulgaria	YES	YES	YES	YES	YES
Cyprus	YES	YES	YES		YES
Czech Republic	YES	YES		YES	YES
Denmark			YES	YES	YES
Estonia		YES	YES		YES
Finland		YES	YES	YES	YES
France			YES	YES	
Germany	YES	YES	YES	YES	YES
Greece		YES			
Hungary		YES	YES		YES
Ireland	YES		YES	YES	
Italy	YES	YES	YES		YES
Latvia	YES	YES	YES	YES	YES
Lithuania	YES	YES	YES	YES	YES
Luxembourg	YES	YES	YES	YES	YES
Malta	YES	YES	YES	YES	

⁵ In years 2000-2010 5 countries have complied with all the guidelines (Lithuania, Luxembourg, Latvia, Romania, Slovenia).

Netherlands		YES	YES	YES	YES
Poland	YES	YES	YES		YES
Portugal			YES	YES	
Romania	YES	YES	YES		YES
Slovakia	YES	YES	YES	YES	
Slovenia		YES		YES	YES
Spain	YES		YES	YES	YES
Sweden			YES	YES	
United Kingdom				YES	YES

Source: The author's compilation based on: State Aid Scoreboard - autumn (2004, 2006, 2009, 2011, 2012) update, Brussels.

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Streszczenie

ZMIANY REGUŁ UDZIELANIA POMOCY PUBLICZNEJ PRZEDSIĘBIORSTWOM W UNII EUROPEJSKIEJ

Zasady wspierania przedsiębiorstw środkami publicznymi określone zostały w Traktacie ustanawiającym Wspólnotę Europejską. Zgodnie z podstawową zasadą obowiązującą w Unii Europejskiej, zabronione jest udzielanie pomocy publicznej, która zakłóca lub grozi zakłóceniem konkurencji. Nie oznacza to jednak, iż państwa członkowskie nie mogą wspierać przedsiębiorstw publicznymi środkami. W krajach Unii Europejskiej dopuszczalna jest pomoc przeznaczona na wspieranie rozwoju gospodarczego (obszarów o niskim poziomie życia oraz wysokim bezrobociu) oraz na ułatwianie rozwoju niektórych działań gospodarczych lub niektórych regionów gospodarczych (o ile nie zakłóca konkurencji i handlu wewnątrzspółnotowego w stopniu niezgodnym ze wspólnym interesem).

Dla kierunków polityki pomocy publicznej w Unii Europejskiej istotne znaczenie mają postanowienia przyjętej w 2000 r. Strategii Lizbońskiej oraz Strategii „Europa 2020”. Zgodnie z jej założeniami kraje członkowskie zobowiązały się do: redukcji poziomu pomocy publicznej w relacji do PKB, ograniczenia pomocy publicznej, która w największym stopniu zniekształca konkurencję, reorientacji pomocy publicznej z celów sektorowych na cele horyzontalne i regionalne oraz do zmiany form pomocy publicznej – z pasywnych na rzecz instrumentów aktywnych.

Celem przeprowadzonej analizy jest odpowiedź na pytanie, w jakim stopniu postanowienia Strategii Lizbońskiej w odniesieniu do pomocy publicznej są realizowane w krajach członkowskich Unii Europejskiej. Sformułować można następującą hipotezę badawczą: obserwowane w ostatnich latach zmiany w wielkości, kierunkach alokacji oraz formach pomocy publicznej są zgodne z wytycznymi Strategii Lizbońskiej w odniesieniu do pomocy publicznej.