

ERRATUM

Please replace the text at page 12, paragraph 1-027 with the following:

The effect, not the purpose, is decisive

It is not the intention, but the effect of a given measure of a public body which determines whether State aid is given.³⁰ It may be added, though, that selective fiscal treatment which would otherwise be seen to constitute State aid because it favours certain undertakings may not qualify as State aid if the difference with regard to treatment is a natural or logical consequence of the nature and overall structure of a Member State's tax system.

ADDENDUM

State aid communications from the European Commission in the light of the economic crisis:

On October 13, 2008 the European Commission issued the following communication: The application of State aid rules to measures taken in relation to financial institutions in the context of the current global financial crisis ([2008] O.J. C270/8–14)

On December 8, 2008 the European Commission issued the following communication: The recapitalisation of financial institutions in the current financial crisis: limitation of aid to the minimum necessary and safeguards against undue distortion of competition ([2009] O.J. C10/2–10)

On December 17, 2008 the European Commission issued the following communication: Temporary framework for State aid measures to support access to finance in the current financial and economic crisis ([2009] O.J. C16/1)

Extension of assessment criteria with regard to State aid to the production of films and audiovisual works:

On January 28, 2009 the Commission adopted a communication extending the validity of State aid assessment criteria for the production of films and audiovisual works until December 2012