



“ARROW”¹
(FISCAL STATE AID: a training activity on EU principles, EU Court’s case law; overcoming contradictions towards a common judicial culture)

Training Programme – 2022

Session	Topic	Key issues (not exhaustive)
1 – 12 May; 3 p.m. ON. AVV. ANTONIO LEONE- PRESIDENTE CPGT PROF. LUIGI DANIELE DOTT. ROSARIO FEDERICO (UNIBO) DOTT. MASSIMO SCUFFI PROF. GIANLUIGI BIZIOLI	CPGT PRESIDENT’S WELCOME SPEECH STATE AID: notion of ‘State aid’, legal framework and case law	Notion of ‘State aid’ - art. 107(1) e 108 TFEU - Notion of undertaking and economic activity - State origin: imputability and State resources - Advantage - Selectivity (intro) - Effect on trade and competition Main sources: Commission Notice on the notion of State aid (2016/C 262/01); case law of the EU Courts; Notion of ‘Fiscal State Aid’ (pt. I) - Tax measures and State aid control - Selectivity, material v. regional - Material selectivity: 3-step approach – selected case law - General taxation vs tax rulings analysis - Focus on the Reference framework Main sources: most recent Decisions of the EU Commission and most recent case law of the EU Courts

¹ European Project awarded by the High Council of Italian Fiscal Justice.



<p>2 – 26 May; 3 p.m.</p> <p>DOTT. ROSARIO FEDERICO (UNIBO)</p> <p>DOTT. LEONARDO ARMATI – DG COMPETITION</p> <p>PROF. GIANLUIGI BIZIOLI</p>	<p>STATE AID: Notion of State aid, legal framework and case law– part II; Derogations and specific issues</p>	<p>Notion of ‘Fiscal State Aid’ (pt. II)</p> <ul style="list-style-type: none"> - Recap on the 3-step test: <ul style="list-style-type: none"> A) Definition of the reference framework B) Derogation (objective comparability) C) Justification - The arm’s length principle doctrine - Abuse of law and GAAR <p>Main sources: most recent Decisions of the EU Commission and most recent case law of the EU Courts</p> <p>Compatibility analysis</p> <ul style="list-style-type: none"> - Art. 107(2) and (3) TFEU - <i>Ex lege</i> exceptions - Discretionary exceptions - Temporary frameworks (Covid crisis and Energy crisis) - Fundamental freedoms and State aid control - <i>de minimis</i> framework - GBER regulation <p>Main sources: Commission Regulation (EU) No 651/2014 of 17 June 2014; most recent Decisions of the EU Commission and most recent case law of the EU Courts.</p>
<p>3 – 30 June; 3 p.m.</p> <p>DOTT. GAETANO MARIA REALE</p> <p>PROF. FERNANDO PASTOR MERCHANTE (UNIVERSITA’ DI MADRID)</p>	<p>GENERAL PRINCIPLES OF THE ENFORCEMENT OF STATE AID RULES</p>	<p>General principles of State aid enforcement</p> <ul style="list-style-type: none"> - The system of State aid control: background and objectives - The standstill obligation - General principles of the enforcement of the State Aid rules: <ul style="list-style-type: none"> A) Principle of sincere cooperation B) Principle of equivalence and effectiveness applied to national procedures C) Legal standing requirements D) Jurisdiction E) <i>Res judicata</i> F) Principle of legal certainty G) Principle of legitimate expectations - Is there a taxpayer Union legal protection? <p>Main sources: Council Regulation (EU) 2015/1589 (‘procedural regulation’); Commission Notice on the recovery of unlawful and incompatible State aid (2019/C 247/01) (recovery notice); Decisional practice and case law of the EU Courts.</p> <p>Public enforcement of State aid control</p> <ul style="list-style-type: none"> - The role of the European Commission - The Commission power to enforce State Aid rules - Limitation period of the Commission power - Exclusive competence of the Commission - The procedure and the investigative action <p>Main sources: Council Regulation (EU) 2015/1589 (‘procedural regulation’); Commission Notice on the</p>



		recovery of unlawful and incompatible State aid (2019/C 247/01); Decisional practice and case law of the EU Courts.
4 – 20 September; 3 p.m. PROF. LUIGI DANIELE DOTT. FEDERICO FERRI (UNIBO)	THE EU JUDICIAL FRAMEWORK (Please note that this session aims to prepare participants to the CJ visit)	<p>Institutional framework Section 5 of the Treaty – art. 251 and following</p> <ul style="list-style-type: none"> - The Court of Justice - The Tribunal - Composition - Competences - Decisions - Effects of appeals and of decisions - Preliminary ruling <p>Workshop: reading and analysis of a decision of the Court of Justice by the participants</p> <p>State aid litigation before the EU courts</p>
5 – 20 October; 3 p.m. DOTT. ROBERTO SUCCIO; PROF. CRISTINA SCHEPISI PROF. FERNANDO PASTOR MERCHANTE (UNIVERSITA' DI MADRID) DOTT. ENNIO SEPE	THE ROLE OF NATIONAL JUDGES	<p>Private enforcement of State aid control</p> <ul style="list-style-type: none"> - Direct effect of the standstill obligation - Competence of national courts: <ul style="list-style-type: none"> A) Assessing the existence of ‘State aid’ B) Assessing whether there is a breach of the standstill obligation C) Recovery D) Interim measures E) Action for damages – legitimate <p>Main sources: Commission Notice on the enforcement of State aid rules by national courts (2021/C 305/01); selected case law.</p> <p>Workshop: discussion of a specific case law</p>
6 – 27 October 3 p.m. DOTT. MASSIMO SCUFFI DOTT. LEONARDO ARMATI-DG COMPETITION	THE COOPERATION BETWEEN THE COMMISSION AND NATIONAL COURTS	<p>Duty of sincere cooperation in State aid control</p> <ul style="list-style-type: none"> - Commission’s assistance to national courts - Transmission of information - Transmission of opinions on the application of State aid rules - Submission of amicus curiae observations - National courts’ assistance to the Commission - Consequences of the failure to implement state aid rules and decisions <p>Main sources: Commission Notice on the enforcement of State aid rules by national courts (2021/C 305/01); selected case law.</p>



7 – 10 November; 3 p.m. PROF. ANA BELEN MACHO PROF. JESUS RAMOS PRIETO PROF. ISAAC MERINO PROF. MACARRO OSUNA	A SPANISH PERSPECTIVE	State aid: substantial and procedural analysis in the light of the most relevant Spanish cases Aiuti di Stato: analisi trasversale degli aspetti sostanziali e processuali alla luce dei casi più rilevanti: Spagna
8 – 17 November; 3 p.m. DOTT. ENNIO SEPE PROF. ADRIANO DI PIETRO DOTT. MASSIMO SCUFFI AVV. ANNA COLLABOLLETTA	AN ITALIAN PERSPECTIVE	State aid: substantial analysis in the light of the most relevant Italian cases Aiuti di Stato: analisi trasversale degli aspetti sostanziali alla luce dei casi più rilevanti: Italia Analisi della sentenza della Corte di Giustizia 28 ottobre 2021, cause riunite C-915/19 e C-917/19
9 – 15 December; 3 p.m. DOTT. ENNIO SEPE DOTT. RAFFAELLO LUPI PROF. GIANLUIGI BIZIOLI DOTT. ROBERTO SUCCIO	AN ITALIAN PERSPECTIVE	State aid: procedural analysis in the light of the most relevant Italian cases Aiuti di Stato: analisi trasversale degli aspetti processuali alla luce dei casi più rilevanti: Italia
9 BIS – 15 December, 6 p.m.	ON. AVV. ANTONIO LEONE – HIGH COUNCIL OF ITALIAN FISCAL JUSTICE PRESIDENT	Certificates of attendance delivery to Participants XMAS wishes remote party

Background pictures: female subject in some Italian and Spanish painting masterpieces (Madonna della Misericordia – Piero della Francesca – around 1500; Maya Desnuda – Francisco Goya – around 1800; Portrait of Mrs. Franca Florio – Giovanni Boldini – around 1910; Portrait of Dora Maar – Pablo Picasso – 1937).