
Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 25 February 2009 on the Aid Scheme C 2/08 (ex N 572/07) on the amendment to the maritime tonnage tax system which Ireland is planning to implement (notified under document C(2009) 688) (Only the English text is authentic) (Text with EEA relevance) (2009/626/EC). (See end of Document for details)

Commission Decision of 25 February 2009 on the Aid Scheme C 2/08 (ex N 572/07) on the amendment to the maritime tonnage tax system which Ireland is planning to implement (notified under document C(2009) 688) (Only the English text is authentic) (Text with EEA relevance) (2009/626/EC)

- Article 1 The notified amendment to the tonnage tax scheme N 504/02,...
- Article 2 There shall be a minimum ratio of 10:1 between chartered-in...
- Article 3 Ireland shall inform the Commission, within 2 months of notification...
- Article 4 This Decision is addressed to Ireland.
Signature

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- (1) [OJ C 117, 14.5.2008, p. 32.](#)
- (2) Decision C(2002) 4371 final.
- (3) SG(2008)D/200091.
- (4) [OJ C 117, 14.5.2008, p. 32.](#)
- (5) Decision C(2002) 4371 final, points 3 to 6.
- (6) Decision C(2002) 4371 final, point 26.
- (7) [OJ C 13, 17.1.2004, p. 3.](#)
- (8) Guidelines point 3.1: Fiscal treatment of shipowning companies.
- (9) See footnote 2 of this Decision.
- (10) The Guidelines point 3.1, seventh subparagraph.
- (11) See for example Commission Decision C 20/03, available at the following Internet address: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:2003:145:0004:0047:FR:PDF> Commission Decision N 572/02 available in the official language at the following Internet address: http://ec.europa.eu/community_law/state_aids/transport-2002/n572-02.pdf
- (12) Commission Decision of 12 March 2002 (State aid N 563/01), available in the official language at the following Internet address: http://ec.europa.eu/community_law/state_aids/transport-2001/n563-01.pdf
- (13) See Commission Decision C 58/08, not published yet.
- (14) See judgment of 18 December 2008 in Case C-384/07 *Wienstrom GmbH v Bundesminister für Wirtschaft und Arbeit*, not yet reported, and in particular, paragraph 26: ‘Where planned aid was properly notified to the Commission and was not put into effect prior to that decision, it can be put into effect as from the moment at which the decision is adopted, including, where relevant, in respect of a period predating the decision which is covered by the measure that has been declared compatible’.

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