

Commission Decision (EU) 2015/810 of 23 January 2015 on
State aid scheme SA.20326 (2013/C) (ex 2012/NN) implemented
by Belgium (notified under document C(2015) 130) (Only the
Dutch and French texts are authentic) (Text with EEA relevance)

- Article 1 The partial exemption from payroll tax in favour of young...
Article 2 This Decision is addressed to the Kingdom of Belgium.
Signature

Changes to legislation: There are currently no known outstanding effects for the Commission Decision (EU) 2015/810. (See end of Document for details)

- (1) With effect from 1 December 2009, Articles 87 and 88 of the EC Treaty have become Articles 107 and 108, respectively, of the Treaty on the Functioning of the European Union ('TFEU'). The two sets of provisions are, in substance, identical. For the purposes of this Decision, references to Articles 107 and 108 of the TFEU should be understood as references to Articles 87 and 88, respectively, of the EC Treaty, where appropriate. The TFEU also introduced certain changes in terminology, such as the replacement of 'Community' by 'Union', 'common market' by 'internal market' and 'Court of First Instance' by 'General Court'. The terminology used in this Decision is that of the TFEU.
- (2) [OJ C 69, 7.3.2014, p. 122.](#)
- (3) See footnote 2.
- (4) [OJ C 209, 31.8.2006, p. 10.](#)
- (5) See recital 5 of the Decision of 4 July 2006.
- (6) See recital 8 of the Decision of 4 July 2006.
- (7) See recital 12 of the Decision of 4 July 2006.
- (8) Commission Regulation (EC) No 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises ([OJ L 10, 13.1.2001, p. 33](#)).
- (9) See recital 26 of the Decision.
- (10) See Article 5a(3)(c) of Regulation (EC) No 70/2001, as amended by Commission Regulation (EC) No 364/2004 of 25 February 2004 amending Regulation (EC) No 70/2001 as regards the extension of its scope to include aid for research and development ([OJ L 63, 28.2.2004, p. 22](#)).
- (11) See recitals 17 et seq. of the opening decision.
- (12) Letter from the Government of the Brussels Capital Region dated 22 February 2008, letter from the Government of the Walloon Region dated 17 March 2008 and letter from the Government of the Flemish Region dated 3 July 2007.
- (13) See recitals 22 to 27 of the opening decision.
- (14) [OJ C 323, 30.12.2006, p. 1.](#)
- (15) Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty ([OJ L 187, 26.6.2014, p. 1](#)).
- (16) See recital 21 of the Decision of 4 July 2006.
- (17) Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to *de minimis* aid ([OJ L 379, 28.12.2006, p. 5](#)).
- (18) Royal Decree of 23 March 2014 amending, in respect of the exemption from the payment of payroll tax to the State, AR/CIR 92, pursuant to Article 275(2) and (3) of the Income Tax Code 1992. *Belgisch Staatsblad/Moniteur Belge*, 31.3.2014.

Changes to legislation:

There are currently no known outstanding effects for the Commission Decision (EU) 2015/810.