



**European Academy**  
for Taxes, Economics & Law

European Seminar

# State Aid for Environmental and Energy Projects

9<sup>th</sup> – 10<sup>th</sup> February 2015, Berlin

With experts from:

- European Commission, DG Competition, State Aids, Markets and Cases I: Energy and Environment
- European Commission, Legal Service, State Aid Team
- Ministry of Employment and the Economy, Energy Department/Renewable Energy, Finland
- Federal Ministry of Science, Research and Economy, Unit State Aid Law, Austria
- Ministry of Finance, Tax and Customs Department, Sweden

Brochure

## State Aid for Environmental and Energy Projects

### **The provisions for State aid for Energy and Environment have changed significantly**

The European Union's State aid rules in the field of energy and environment differ considerably from State aid rules in other areas. Due to the complexity of the rules their correct implementation remains challenging for practitioners. The situation becomes even more complicated since the European Commission has only recently introduced the new Guidelines on State aid for environmental protection and energy 2014-2020. Among others, the scope of the guidelines has been widened to include measures related to energy infrastructure as well as new rules for support for renewables, energy intensive users and generation adequacy. Apart from the new guidelines, the General Block Exemption Regulation has also been altered and needs to be considered when planning energy and environmental projects.

### **The new Guidelines have to be put into practice effectively**

Practitioners in the field now have to become familiar with a set of new rules and regulations. They are confronted with questions such as:

- How to apply the block exemption in practice?
- When are tax exemptions appropriate?
- How to calculate eligible costs for environmental projects?

As an improper application of State aid rules incurs the risk of State aid recovery, it is crucial that you familiarise yourself with the correct application of the EU rules on State aid for energy and the environment.

Understanding these changes will be particularly important as the new ERDF proposals foresee that a substantial part of ERDF funds must be allocated to projects related to energy efficiency and renewable energy.

Visit this European Seminar and inform yourself about the existing rules as well as upcoming changes on State aid for Energy and the Environment.

### **Who is this seminar for?**

Directors, Heads of Departments or Units, Lawyers, Controllers, Auditors, Managers and other members of staff responsible for energy and environmental State aid issues, especially from organisations such as:

- National and regional ministries as well as their subordinate bodies and agencies, responsible for fields such as:
  - Energy
  - Environment/Natural Protection
  - Waste Management
  - Economy
  - Finance
  - Regional Development
  - Research, Science and Technology
  - Agricultureand other authorities dealing with environmental protection, energy and waste management projects
- EU Funds authorities responsible for Operational Programmes in the field of energy
- EU Funds authorities responsible for Operational Programmes in the field of environmental protection
- Local authorities, municipalities
- State Aid Monitoring Offices
- National Competition Authorities
- Regional Development Agencies
- National and regional Audit Institutions
- Public and private banks

The seminar may also be interesting for lawyers and consultants specialised in State aid as well as energy and environmental law.

*“Very good seminar and a lot of opportunities to exchange knowledge.”*





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### What will you learn at this seminar?

- On which grounds can State aid be granted in the fields of energy and the environment?
- How to apply the European Commission's State aid guidelines for energy and environmental protection correctly and efficiently
- When and how can aid be granted directly under the treaty?
- What types of aid are possible in the field of energy and environment?
- Which impact did the State aid modernisation process have in the fields of energy?
- What changes have occurred in the field of environmental protection?
- How to use the General Block Exemption Regulation (GBER) and De Minimis
- Which environmental tax schemes are feasible?
- Which impact has the Notion of Aid paper on energy and environmental projects?
- How to evaluate the effectiveness of aid
- How to calculate the costs for environmental protection and energy projects
- How to set up renewable energy support schemes in practice
- In which way can energy saving measures best be provided?

*"I really appreciated the seminar. I was given the opportunity to discuss the problematic issues from my work and learn new things."*

*"Interesting topics and great speakers."*

### Your benefits

- Keep yourself up-to-date on the changes of State aid rules in the field of energy and environment
- Avoid the risk of State aid recovery
- Assure that your aid schemes are compatible with the EU State aid guidelines
- Learn how to use the General Block Exemption Regulation (GBER) and De Minimis successfully
- Become familiar with cost calculation
- Gain a more profound understanding of EU case law concerning State aid for energy and environment
- Profit from a workshop session and work on a practical example to assess State aid in practice



# PROGRAMME DAY 1

## State Aid for Environmental and Energy Projects

8.30-9.00

Registration and Handout of Seminar Documents

9.00-9.05

Opening Remarks from the European Academy for Taxes, Economics & Law

9.05-9.30

### Welcome Note from the Chair and Round of Introductions

**Sybille Summer, Deputy Head of Unit State Aid Law, Federal Ministry of Science, Research and Economy, Austria**

9.30-10.15

### The New Guidelines on Environmental and Energy aid 2014-2020

- Context (State Aid modernisation)
- Major changes as compared to the previous guidelines
- Practical implications of new key aspects (support for renewables, generation adequacy, energy infrastructure, energy intensive users)
- Common assessment principles
- Individual notification for detailed assessment

**Diana Barglazan, Policy Officer, State Aids, Markets and Cases I: Energy and Environment, DG Competition, European Commission**

10.15-10.30

Discussion Round

10.30-11.00

Coffee Break and Networking Opportunity

11.00-11.45

### The Notion of Aid with Focus on Energy and Environment

- State resources and imputability
- Selective advantage
- Distortion of competition and effect on trade
- Recent case law regarding State aid to energy and environment measures

**Petra Nemeckova, Member of the Legal Service, State Aid Team, European Commission**

11.45-12.00

Discussion Round



**DIANA BARGLAZAN**  
Policy Officer, State Aids, Markets and Cases I: Energy and Environment, DG Competition, European Commission

Since 2009, Diana Barglazan is part of the unit dealing with State aid control in the field of energy and environmental protection, in DG Competition. She has extensive experience with support schemes for energy from renewable sources, energy infrastructure projects, energy efficiency, waste management and detailed economic assessment of individual State aid cases. She is now also part of the team providing guidance on the interpretation of the Energy and environmental aid guidelines, and of the GBER section on aid for environmental protection. Diana Barglazan has a PhD degree in International Economics from the University of Poitiers, France, and a PhD in Finance from the West University of Timisoara, Romania.



**PETRA NEMECKOVA**  
Member of the Legal Service, State Aid Team, European Commission

Petra Nemeckova is a Czech and Spanish lawyer, currently working as a Member of the Legal Service of the European Commission. Among other tasks, she represents the Commission in a number of Court cases, in particular in the field of State aid. Before, she practiced competition and European law in the Brussels offices of two renowned international law firms. She graduated in Law from the Charles University (Prague, Czech Rep.) and in Law and Economics from the Seville University (Spain), holds a Master Degree (LL.M.) in European Legal Studies from the College of Europe (Bruges, Belgium) and a Post-graduate Diploma in Economics of Competition Law from the King's College (London, UK). In 2012, she also received her Doctorate (Ph.D.) in European & International Public Law from the Charles University in Prague. She is a frequent speaker at conferences and seminars related to State aid law and contributor to legal journals and publications on a regular basis.



## Practical Exercise

12.00-12.45

### Calculation of Eligible Costs for Energy and Environmental Projects

- **Eligible costs for different types of aid: the extra costs approach**
- **How to correctly identify the counterfactual scenario**
- **How to calculate the eligible costs, the aid amount and the aid intensity?**
- **Practical exercise – Calculation of aid intensity for environmental aid measure**

**Diana Barglazan, Policy Officer, State Aids, Markets and Cases I: Energy and Environment, DG Competition, European Commission**

12.45-13.00

Discussion Round

13.00-14.15

Lunch Break and Networking Opportunity

14.15-15.00

### Energy and Environment in the GBER and Applying de Minimis Correctly

- Making use of GBER to provide a measure
- Update on the new GBER
- De Minimis, GBER and Energy and Environmental Guidelines compared

**Sibylle Summer, Deputy Head of Unit State Aid Law, Federal Ministry of Science, Research and Economy, Austria**

15.00-15.15

Discussion Round

15.15-15.45

Coffee Break and Networking Opportunity



### SIBYLLE SUMMER

**Deputy Head of Unit State Aid Law, Federal Ministry of Science, Research and Economy, Austria**

Sibylle Summer joined the State Aid Law Unit of the Federal Ministry of Science, Research and Economy in Austria in 2003 and has been Deputy Head of this Unit since 2008. She also worked as a

National Expert on State aid for DG Energy and Transport of the European Commission in 1998. Sibylle Summer entered the public sector in 1996 and worked in the Federal Chancellery of Austria (Bundeskanzleramt) in the Unit "Coordination of State Aid" until 2003.

## Checklist and Practical Exercise

15.45-17.30

### Energy and Environmental Projects – State aid or not?

Participants work in groups on a practical example to solve the following issues:

- **Economic activity**
- **Use of state resources**
- **Effects on trade**
- **Distortion of competition**
- **Aid compatibility**
- **De Minimis**
- **GBER**
- **Notification**

- Presentation of groups' results
- Discussion of results and open questions

**Sibylle Summer, Deputy Head of Unit State Aid Law, Federal Ministry of Science, Research and Economy, Austria**

17.30

End of Day One

## PROGRAMME DAY 2

# State Aid for Environmental and Energy Projects

9.00-9.15

### Welcome Note from the Speaker

**Pekka Grönlund, Senior Adviser, Energy Department/  
Renewable Energy, Ministry of Employment and the  
Economy, Finland**

9.15-10.00

### Renewable Energy Support Schemes in Practice

- Setting-up schemes for renewable energy
- Investment aid for renewable energy
- Operating aid for renewable energy
- Guidelines in practice: Experiences and challenges from a Member State perspective

**Pekka Grönlund, Senior Adviser, Energy Department/  
Renewable Energy, Ministry of Employment and the  
Economy, Finland**

10.00-10.15

Discussion Round

10.15-10.45

Coffee Break and Networking Opportunity

10.45-11.30

### Case Study – Energy Saving Measures

- Investment aid or operating aid
- Eligible costs, retrofitting and counterfactual
- Necessity – Incentive effect
- Proportionality – Risk and rate of return
- Aid to consumers, indirect state aid

**Maria J. Segura Catalán, former Deputy Director,  
State Aid and Competition Directorate,  
EFTA Surveillance Authority**

11.30-11.45

Discussion Round



### PEKKA GRÖNLUND

**Senior Adviser, Energy Department/  
Renewable Energy, Ministry of  
Employment and the Economy,  
Finland**

Pekka Grönlund is Senior Adviser at the Ministry of Employment and the Economy in Finland, working with renewable energy aid schemes and renewable policy issues. He is responsible for notifications of renewable energy aid schemes and individual aid to the Commission. Besides that, Pekka Grönlund is in charge of implementing the environmental aid guidelines nationally, which includes training of officials granting aid for renewable energy projects as well as providing guidance. He is also the Case Handler for energy aid for large investments projects in Finland.



**MARIA J. SEGURA CATALÁN**  
**former Deputy Director, State Aid  
and Competition Directorate,  
EFTA Surveillance Authority**

Maria Segura is former Deputy Director for State Aid at the Competition and State Aid Directorate of the EFTA Surveillance Authority. During her nine years at the Directorate, she was responsible for State aid cases in a variety of fields, with particular emphasis on environmental, regional, taxation and public service cases. Maria Segura has also worked for DG Competition of the European Commission assessing State aid cases regarding public undertakings and services (e.g. water and energy sector, broadcasters etc). Prior to these engagements in the public sector, she worked as a lawyer in the Berlin office of an international law firm. Maria Segura has gained a wide ranging experience in the defence of State aid decisions before the Courts. She is a Partner at Clayton & Segura State aid Lawyers in Brussels.

*“Informative and essential to understand how projects should be funded.”*

*“The seminar contained many practical information – really interesting – thank you.”*



11.45-12.45

### **Energy and Environmental Taxation**

- Swedish experiences of +20 years of designing energy and environmental taxes
- Tax reduction schemes – Practical experience from notification to ex post monitoring
- Overcompensation calculations regarding bio fuels
- What to expect of the EEAG?

**Susanne Åkerfeldt, Senior Adviser, Tax and Customs Department, Ministry of Finance, Sweden**

**Viktor Gunnarsson, Desk Officer, Tax and Customs Department, Ministry of Finance, Sweden**

12.45-13.00

Discussion Round

13.00-14.00

Lunch Break and Networking Opportunity

14.00

End of Seminar and Handout of Certificates



**SUSANNE ÅKERFELDT**  
**Senior Adviser, Tax and Customs Department, Ministry of Finance, Sweden**

Susanne Åkerfeldt is a ministerial adviser and international negotiator with more than 20 years of experience related to policy design of cost-efficient environmental taxation, its interaction with other policy measures nationally and globally on the road towards developing a sustainable, low-carbon and resource-efficient society. She has an extensive knowledge of how EU State aid rules interact with environmental taxes and was instrumental in negotiating the 2008 State aid guidelines for environmental protection as well as the 2001 guidelines and most recently the 2014 Energy and Environmental State Aid Guidelines. Further, she has been in charge of bilateral negotiations with DG Competition on numerous national State aid cases relating to environmental tax reductions and is Sweden's lead negotiator of the current revision of the EU Energy Taxation Directive. Susanne Åkerfeldt has a Master's Degree in Law from Uppsala University, Sweden and is an Associate Judge of Appeal.



**VIKTOR GUNNARSSON**  
**Desk Officer, Tax and Customs Department, Ministry of Finance, Sweden**

Viktor Gunnarsson's work at the Ministry of Finance has for the past couple of years been heavily focused on environmental tax policy analysis regarding the transport sector. The impact of the State aid rules on future policy design has been an increasingly important part of his portfolio and his expertise in particular relates to monitoring potential overcompensation in the area of fiscal aid. Viktor Gunnarsson holds a Master's Degree in Public Administration and Environmental Studies from Umeå University, Sweden with an emphasis on environmental economics.

*“Discussion of practical State aid cases was most valuable.”*

*“Professional and productive.”*

# ORGANISATIONAL MATTERS

## State Aid for Environmental and Energy Projects

### Date of Event

9<sup>th</sup> – 10<sup>th</sup> February 2015

### Booking Number

S-915

### Event Language

The event language will be English.

### Event Price

1.289,- Euro excl. German VAT (19%)

### The above price covers the following:

- Admission to the seminar
- Hand-out documents
- Seminar certificate, if seminar fully attended
- Soft drinks and coffee/tea on both event days
- Lunch on both event days

Upon request you can receive a **digital version** of the seminar documents after the event for **60,- Euro excl. German VAT (19%)** in addition to the seminar.



### BOOKING

E-mail: [booking@euroacad.eu](mailto:booking@euroacad.eu)

Fax: +49 (0)30 80 20 80 250

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For online booking please visit our website: [www.euroacad.eu](http://www.euroacad.eu)

### Contact

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(Programme is subject to alterations)

### Event Location

Courtyard by Marriott Berlin Mitte

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E-mail: [reservations.berlin@marriotthotels.com](mailto:reservations.berlin@marriotthotels.com)

Internet: [www.marriott.de](http://www.marriott.de)

Please contact the hotel directly and refer to the "European Academy for Taxes, Economics & Law" if you wish to benefit from a limited number of available rooms. Of course you can always look for an alternative hotel accommodation.



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European Academy for Taxes, Economics & Law  
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**BOOKING**

BOOKING NUMBER: S-915 (PR)

9<sup>th</sup> - 10<sup>th</sup> FEBRUARY 2015, BERLIN

Herewith we register the following persons for the European Seminar: "State Aid for Environmental and Energy Projects".

**Delegate 1**
 Ms.  Mr.

First name \_\_\_\_\_ Last name \_\_\_\_\_  
 Your organisation \_\_\_\_\_  
 Department \_\_\_\_\_  
 Unit \_\_\_\_\_  
 Job position \_\_\_\_\_  
 Street \_\_\_\_\_  
 Postcode / City \_\_\_\_\_  
 Country \_\_\_\_\_

Phone \_\_\_\_\_  
 Fax \_\_\_\_\_  
 E-mail \_\_\_\_\_

I hereby order the digital version of the seminar documents (fee required) in addition to the seminar.

**Delegate 2**
 Ms.  Mr.

First name \_\_\_\_\_ Last name \_\_\_\_\_  
 Your organisation \_\_\_\_\_  
 Department \_\_\_\_\_  
 Unit \_\_\_\_\_  
 Job position \_\_\_\_\_  
 Street \_\_\_\_\_  
 Postcode / City \_\_\_\_\_  
 Country \_\_\_\_\_

Phone \_\_\_\_\_  
 Fax \_\_\_\_\_  
 E-mail \_\_\_\_\_

I hereby order the digital version of the seminar documents (fee required) in addition to the seminar.

**Delegate 3**
 Ms.  Mr.

First name \_\_\_\_\_ Last name \_\_\_\_\_  
 Your organisation \_\_\_\_\_  
 Department \_\_\_\_\_  
 Unit \_\_\_\_\_  
 Job position \_\_\_\_\_  
 Street \_\_\_\_\_  
 Postcode / City \_\_\_\_\_  
 Country \_\_\_\_\_

Phone \_\_\_\_\_  
 Fax \_\_\_\_\_  
 E-mail \_\_\_\_\_

I hereby order the digital version of the seminar documents (fee required) in addition to the seminar.

**Invoice Organisation**
 Ms.  Mr.

First name \_\_\_\_\_ Last name \_\_\_\_\_  
 Your Organisation \_\_\_\_\_  
 Department \_\_\_\_\_  
 Unit \_\_\_\_\_  
 Job Position \_\_\_\_\_  
 E-mail \_\_\_\_\_

Street \_\_\_\_\_  
 Postcode / City \_\_\_\_\_  
 Country \_\_\_\_\_  
 Phone \_\_\_\_\_  
 Fax \_\_\_\_\_

With my signature I confirm my registration and accept the General Terms and Conditions as legally binding.

I herewith agree to receive further information from the European Academy for Taxes, Economics & Law

In case of registration of more than one delegate do you prefer:  
 single invoice?  collective invoice?

**NOTE**

Only Valid with Signature and Stamp.

Place, Date

Authorised Signature and Stamp



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## 1. Area of Application

The following terms and conditions settle the contractual relationship between conference participants and the European Academy for Taxes, Economics & Law Brauner Klinenberg GmbH [referred to as "European Academy for Taxes, Economics & Law" in the following]. Differing terms and conditions, as well as, other settlements and/or regulations have no validity.

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## 3. Service

The course fee covers the fee per participant and course in € net, subject to current German VAT. It includes training course documents as per course description, a lunch meal/snack and refreshments during breaks, as well as, a participation certificate.

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- two (2) weeks to 30 days prior to commencement of the course: 50% of course fee net, subject to current German VAT, payable immediately,
- non-attendance or cancellation less than two (2) weeks prior to commencement of the course: 100% of course fee net, subject to current Germany VAT, payable immediately

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