



DET KONGELIGE
NÆRINGS- OG HANDELSDEPARTEMENT

*The Royal Ministry of Trade and Industry
The Minister*

Commissioner Neelie Kroes
Rue de la Loi/Wetstraat 200
B-1049 Brussels
Belgium

Your ref

Our ref
200900469-4/IKO

Date
13.02.2009

The Spanish Tax Lease system

The Norwegian Shipbuilding industry has for some time expressed its concern regarding the Spanish Tax Lease system. The industry claims that this system creates distortion of competition for European shipyards.

The Norwegian Government finds fair competition for shipping as well as shipyards of utmost importance especially in critical times with financial turmoil.

It is therefore unfortunate if there does exist a scheme which implies subsidies to the Spanish shipyards exceeding the limits set by the EU state aid guidelines. This would in turn create distortion of competition for European shipyards.

I understand there is an ongoing process in the European Commission regarding the Spanish Tax Lease system and that the Community of European Shipyards Associations (CESA) is contributing in the process.

I would be pleased to receive more information about the ongoing process, including possible actions from the European Commission regarding the Spanish Tax Lease system.

Yours sincerely,


Sylvia Brustad

NEELIE KROES
MEMBER OF THE EUROPEAN COMMISSION

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Bruxelles, 9.3.2009

**Subject: CP 65/2009 Alleged Aid to Spanish Shipbuilding
Your letter ref 200900469-4/IKO dated 13.2.2009**

Dear Mrs Brustad, *Dear Sylvia,*

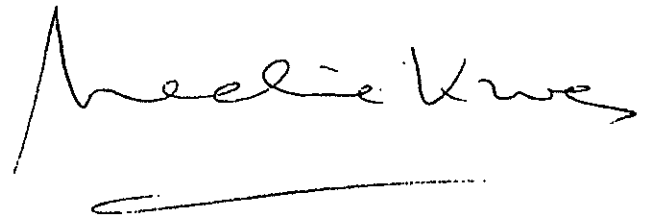
Thank you for your letter dated 13 February 2009 regarding the Spanish Tax Lease system. I took good note of your concerns regarding possible distortions of competition for European shipyards. On this subject, I can confirm that my services have already investigated the matter and formally requested the Spanish authorities to issue a public statement that the measure is not restricted to Spanish shipyards only and can also be used for the acquisition of ships produced in other European Union member states.

This public statement was issued recently by the Spanish authorities and took the form of an answer of the tax administration to a question of a tax payer. In this answer, the Spanish authorities do confirm that the Spanish tax lease can be used for the acquisition of ships produced in other European Union member states. The full text of this answer is available at the following address:

<http://petete.meh.es/Scripts/know3.exe/tributos/CONSUVIN/texto.htm?NDoc=12728&Consulta=buques&Pos=230>

On the basis of this information, since there is no evidence of discriminatory treatment by the Spanish authorities on the basis of the nationality of the shipyard, no further action is considered at this stage in this respect.

Yours sincerely,



Mrs. Sylvia BRUSTAD
Minister
The Royal Ministry of Trade and Industry
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Norway