INDEX

		pag.
		pug.
	CHAPTER ONE	
	STATE AID IN COMMUNITY LEGISLATION	
1.	Purpose of the Community framework for State aid: protection of free-	
	dom of competition and creation of a common European market	1
2.	Elements characterizing the notion of State aid in the Community context	4
3.	The identification requirements of a State aid: the c.d. VIST criterion	7
	3.1. The economic advantage for the beneficiary company	9
	3.1.1. The effective beneficiary of the aid is the concept of "enter-	
	prise" within the Community and national framework	11
	3.2. The effect on intra-Community trade	13
	3.3. The selectivity or specificity of the aid	16
	3.4. The transfer of public resources	18
	The different forms of State aid	19
5.	The principle of incompatibility of State aid and its exceptions: the legis-	
	lative provisions of art. 107 TFEU	21
	"De jure" compatible aid	23
7.	The compatible aid on decision of the European Commission or the	
	Council of State: the art. 107, paragraph 3 of the TFEU	25
8.	State aid in services of general economic interest: the Altmark judgment	30
	CHAPTER TWO	
	THE CONTROL POWER	
	OF THE EUROPEAN COMMISSION	
Al	ND THE RECOVERY OF INCOMPATIBLE DECLARED AID	
	The reserve of competence in favor of the European Commission	34
2.	The distinction of aid in the perspective of control by the European Commission: pre-existing aid and new institution aid	36

		pag.	
	Control by the European Commission on "existing" aid	41	
4.	The "new" aid control procedure: the notification obligation and the "standstill" clause	45	
	4.1. The start of the formal investigation procedure and the final decision	50	
_	taken by the Commission	50	
	Illegal aid and those implemented improperly The categories of State aid exempt from the notification requirement: the	53	
	General Block Exemption Regulation n. 800/2008	58	
	6.1. "De minimis" aid	60	
7.	The recovery order of an aid imposed by the European Commission 7.1. The direct effectiveness of the "negative" decisions of the European Commission in the national legal systems: the sentence of the Cassa-	61	
	tion n. 17564/2002	65	
	7.2. The possibility of referral to domestic law for the transposition of		
	European Commission decisions	70	
8.	The limits on the recovery of aid	72	
	8.1. The general principles of Community law and in particular the pro-		
	tection of the legitimate expectations of the tax payer	72	
	8.2. Forfeiture in the exercise of the recovery order	76	
0	The fundamental role of the national judge in the recovery of the aid	70	
9.		70	
	granted	78	
	9.1. Recovery of aid at the request of (allegedly) damaged third parties9.2. The precautionary suspension pursuant to art. 47 bis of Legislative	80	
	Decree n. 546/1992: limited protection for tax payers 9.2.1. Precautionary protection in the procedure for recovery of	83	
	State aid from a moratorium	90	
10	The protection of the tax payer before the Community courts: the action for annulment	93	
11	. The protection of the beneficiary of the aid, and of the competing compa-		
	nies, before the State: the action for damages	94	
	CHAPTER THREE		
THE DISCIPLINE OF FISCAL STATE AID AND THE COMPATIBILITY			
	WITH THE COMMUNITY PROVISIONS		
1	A particular type of State aid: fiscal aid	97	
	The problematic distinction between fiscal aid and general measures	99	
3.	·	101	
٥.	The course of blanchions of below ity	101	

Index	VII
ingex	VII

		pag.
	3.1. Experimentation in Italy of the Urban Free Zones	106
4.	Community compatibility of fiscal aid: tax benefits	110
	4.1. The purpose or parafiscal taxes	113
5.	The introduction of a legal criterion of differentiation between fiscal aid	
	and general measures: the principle of capacity to pay	114
6.	Recovery of incompatible fiscal aid and possible conflict with the nation-	
	al res judicata	116
	6.1. The case of the Lucchini company	119
	6.2. References to the judgments in Köbler, Kühne & Heitz and Kapferer	124
	6.3. The Olimpiclub ruling: the affirmation of European sovereignty and	
	the external limits to the res judicata (the c.d. ultractivities)	126
	CHAPTER FOUR	
E	TWO CASES OPPOSITE OF TAXATION BENEFITS NCOUNTERED BY THE EUROPEAN COURT OF JUSTICE	
1.	The concessions in favor of the cooperative societies and the doubts about their compatibility with the communitarian principles: the decision of the	
	Court of Cassation	131
2.	The preliminary ruling from the Court of Cassation to the European Court	
	of Justice: the substantive issues	133
	2.1. Methodological questions	134
3.	The problem of the "right" relationship between mutualistic and lucrative	
4.	management: case-by-case assessment or decision making "a priori" The ruling of the Court of Justice on the art. 11 of the D.P.R. n. 601/1973: the compatibility of tax benefits to cooperatives with the legislation on	136
	State aid	138
5.	The question of the 2002 VAT amnesties granted by the Italian Republic	140
	The transposition of the sentence of the Court of Justice by the Cassation:	110
	the different interpretations of the Tax Section and the Joint Sections	144
7.	Concrete effects of the declaration of Community incompatibility of the	
	2002 VAT amnesties	147
Со	nclusion	151
Bil	bliography	155