

LEGAL AND FINANCIAL ASPECTS OF THE PROVISION OF STATE AIDS

Abstract

The subject of the work is to explain the general structure of legal norms applicable to materia state aids, starting with public international law, European law and the subsequent transition to domestic legislation and its comparison with neighbouring jurisdictions of the Slovak Republic and Poland.

The first part of the doctoral thesis is to learn about the issues, related to the topic of work, with patterns of thought and reflection as well as the tasks that were set at the beginning of the work and arise from the chosen procedure. This should contribute to a better understanding of the work.

The following section defines the concept of state aid as well as basic resources and postulates, related to the principal concept of work. First of all, I focused on international agreements, which first used this concept, and their consequent reflection in the development and shaping of European law, including the area of European Community law and the law of the European Union, which now represents some of the unified systems. Furthermore, there is a comprehensible resumed depth analysis of the mechanisms of decision making processes of the European institutions, whose task is the practical application of standards governing state aid and its evaluation criteria.

The flagship part is devoted to investment aid aimed at the institute discounts on income taxes arising from investment incentives or investment aid. The work proceeds from the general interpretation, which in turn passes on the interpretation of terms, which it defines. These are then illustrated by concrete examples of legal practice. In rare cases, the sub-notes are used, which have a supporting role to the main topic of work. These are used as a subject to incompleteness.

Conclusion of the present study summarizes the theoretical assumptions of lessons learned from the current normative anchoring the topic and in many places is devoted to possible legislation “*de lege ferenda*”. The conclusion also states a summary of the issues examined.