

6. Resumé

Financial legal aspects of the provision of State Aids

The definition of state aid consist primary the Treaty establishing the European Community (TEC). In article 87/1 TEC is explicit basic signs, which comprehensive: support in any form, attractive act, grant from state resources, possibility violation of contest and influence on members states. It's also referred as primary Community law. It's base on principle "common prohibition" their grant. But exists the three exceptions: compatibility on TEC, block reserve and compatibility by decision of Commission. The secondary legislation includes many regulations, directives and court rulings. Especially I illustrated: statute n. 659/1999/EC, which consists detailed form of article 93 TEC, statute for national regional aid (n. 2006/C 54/08), environment (n. 2001/C 37/03), science and research (n. 2006/C 323/01), employment (n. 2204/2002).

The basic provision applying to regional aids is under Articles 87/3a,c) TEC. The Treaty makes a distinction between regional development of underdeveloped areas and designed to facilitate the development of other areas. Article a) provides that aid to promote the economic development of areas where the standard of living is abnormally low or where there is serious underemployment. Article c) provides that aid to facilitate the development of certain central regions may be authorized, where such aid does not adversely affect trading conditions to an extent contrary to the common interest.

The Czech Republic is a member of European Community and that is why must respect above-mentioned legislation. The others statutes exists as supplement to community legal rules. As main base present the investment incentives act, n. 72/2000 Col. . But presently be in progress. Since next year will be a new system of grant support to necessary branch, namely Framework program for relief technological and strategic centers. Its task will be remedy

mistakes of contemporary act. It is a harmony with Operational plan for state aid by Commission, too.

Now act offers this kinds of support: sale in price on taxation, transfer of technically provided territory by attractive price, material support on generation new work staff, material support on training staff, transfer lands filed in Land Registry as agriculture. This syntax of aid is not conforming, because do not consist all necessary branch and is not effective system. The grant aid must come back as new industry, train staff, know-how, etc.. Is very important establish a quality supervision to enforce act and mainly effect. It can challenge only politicians.

Now policy is concentrate to reducing expense from budget and successful utilize.