

## State aid cases in Sport since 2011

SA#	Dec.	MS	Sport	Beneficiaries	Why	Aid Instrument	Notified	EC decision
SA#	date	MS	Sport	Beneficiaries	why	Aid filsti ulileti	Notified	EC decision
29769	18.12.13	ES	football	Real Madrid Athletic Bilbao Osasuna FC Barcelona	National sports law excludes 4 clubs to convert into limited companies	Reduced tax rate for being non-profit entities (25% instead of 30%)	No	Formal investigation
31722	09.11.11	HU	Sport sector in general	many	Development sport sector. Increase the well-being and the health situation of the citizens etc.	Tax benefits to the sport sector	Yes	Aid compatible
33584	06.03.13	NL	Football	Vitesse	Financial problems club	Suspension payments & debt restructure €7M	No	No aid
				NEC	Plans Nijmegen to develop terrain adjacent to stadium	Acquisition of NEC's claim on terrain €2.2M	No	Formal investigation
				Willem II	Financial problems club	Lowering rent stadium €400K p/y	No	Formal investigation
				MVV	Financial problems club	Claim Waiver €1,7M and acquisition stadium €1,85M	No	Formal investigation
				PSV	Financial problems club	Acquisition stadium €48,4M and lease to club	No	Formal investigation
				FC Den Bosch	Financial problems club	Debt waiver and restructure €1,65M	No	Formal investigation
33618(1)	21.03.12	SE	Multi indoor	many	Construction arena necessary for city	Grant €16M	Yes	Formal investigation
33618(2)	02.05.13	SE	Multi indoor	many	Construction arena necessary for city	Grant €16M	Yes	Aid compatible
33728(1)	21.03.12	DK	Multi indoor	many	Provide facilities for music, culture and sport of high international level	Grant €43M + the right to use the land free of charge for 40 years	Yes	Formal investigation
33728(2)	15.05.13	DK	Multi indoor	many	Provide facilities for music, culture and sport of high international level	Grant €43M + the right to use the land free of charge for 40 years	Yes	Aid compatible
33754	18.12.13	ES	Football	Real Madrid	Renovation stadium, including constructing 5 star hotel	Advantageous property transfers with municipality	No	Formal investigation
35135	20.03.13	DE	Football	FC Rot-Weiß	Renovation into multifunctional arena	Grant 83.8%	Yes	Aid compatible
35440	20.03.13	DE	Football	FC Carl Zeiss Jena	Renovation into multifunctional arena	Grant 76,7%	Yes	Aid compatible
35501	18.12.13	FR	Football	Girondins de Bordeaux Lille OSC Olympique de Marseille OGC Nice	Build and renovate multifunctional stadiums for EURO 2016	Government subsidies totalling approximately €1,052M, made up of €152M in grants from central government and €900M (estimate) from local authorities	Yes	Aid compatible

36105	02.10.13	DE	Football	Toulouse FC AS Saint-Étienne RC lens Paris Saint-Germain Olympique lyonnais Chemnitzer FC	-	-	Yes	Aid compatible
<u>36387</u>	18.12.13	ES	Football	Valencia CF	Financing construction new stadium, but default	Guarantee 100% on bank loans	No	Formal investigation
				Hércules CF	Acquisition shares club for capital injection by a foundation	Guarantee 100& on bank loans	No	Formal investigation
				Elche CF	Promoting sport activities	Guarantee 100% on bank loans	No	Formal investigation
37109	20.11.13	BE	Football	KAA Gent	Promote sport, constructing	Grant €2.5M	Yes	Aid compatible
				Oud-Heverlee	multifunctional stadiums	Grant €673.800		
				Leuven		, •		
				KV mechelen	<u> </u>	Grant €750.000		
				KRC Genk		Grant €195.000		
				Zulte-Waregem		Grant €750.000		
				Stad Oostende		Grant €2.5M		
				Sporting Lokeren		Grant €630.000		
37342	09.04.14	UK (NI)	Football	Linfield F.C.	Renovation to promote urban	Grant €37.4M	Yes	Aid compatible
			Hurling	more	regeneration and peace	Grant €75.4M		
			Rugby	more		Grant €19.9.4M		
37373	13.12.13	NL	Ice Skating	Thialf B.V.	Renovation of ice arena, which is subject to market failure	Grant €50M (100% aid intensity)	Yes	Aid compatible

## List of abbreviations

SA State aid

Dec. date Decision date
MS Member State

EC Decision European Commission Decision

ES Spain HU Hungary

NL The Netherlands

SE Sweden
DE Germany
BE Belgium

UK United Kingdom

DK Denmark