

Document submitted by the Republic of Bulgaria

Additional information to Bulgaria's negotiating position on chapter 6 – Competition policy

Referring to the EU common position (CONF-BG 74/01), Bulgaria would like to provide further information with regard to the alignment and the implementation of the *acquis* in the field of competition.

Antitrust

➤ Further alignment of the legislation

The Commission on Protection of Competition works for further alignment of Bulgarian legislative framework for antitrust with that of EU, in particular in the area of horizontal restraints. The Block Exemption Regulation (EC) 2658/2000 on specialization agreements and the Block Exemption Regulation (EC) 2659/2000 on research and development agreements have been translated into Bulgarian. A group of CPC experts was appointed and works on the draft for two CPC's Decisions, which will incorporate the provisions of the above-mentioned EC Regulations. Bulgaria confirms that the Decisions will enter into force by the end of 2002, as stipulated in the National Program for the Adoption of *Acquis*.

The Law on Protection of Competition (LPC) has been in force since 1998. To remedy certain deficiencies in the LPC and to reflect the latest EU law developments, the government's legislative programme envisages the examination in June of a Draft Law amending the LPC. An inter-institutional team formed by representatives of the Ministry of Industry, CPC, Ministry of Justice, Ministry of Foreign Affairs and others work on the Draft. The amended LPC will transpose: Commission Notice on agreements of minor importance, Commission Notice on restrictions directly related and necessary to concentrations, Commission Notice on remedies acceptable under 4064/89, Commission Notice on immunity from fines, R 1310/1997, Commission Decision for raising the role of the hearing officer.

➤ Enforcement record

The CPC presented detailed information on the enforcement record in the field of antitrust for the year 2001 at the end of February 2002. The antitrust enforcement record has further improved. Following the recommendation in the last Progress Report and the European Union Common Position (CONF-BG 74/01), the CPC has increased the number of cases initiated *ex officio*, putting emphasis on preventing the most serious distortions of competition

State aid

➤ Legislative framework (including regional aid map)

With a view of strengthening the legislative framework in the area of state aid in order to ensure full and proper enforcement of the Community *acquis* a State Aid Act was adopted on 7 March 2002 and was promulgated in State Gazette. The Act will enter into force on 20th of June. The new Act transposes the aspects of the Community *acquis*, which are not subject to frequent change. These are the relevant provisions of the EC Treaty, Articles 86(2), 87 and 88, and the relevant provisions of the Procedural Regulation (Regulation 659/99).

The State Aid Act encompasses five parts: general provisions; conditions and order for assessment and control of state aid- powers of the CPC, possibility for individual and group exemption, procedure before the CPC, powers of the CPC to exempt some state aid; monitoring of state aid –Annual report, inventory of state aid, powers of the MoF to collect information; penalty provisions and additional, transitional and final provisions.

The General Provisions of the State Aid Act (Art.1) lay down the legal basis for transposition of the EU law substantive provisions. Pursuant to Art. 2(1), state aids are assessed in compliance with the obligations assumed by the Republic of Bulgarian under its international agreements, including, therefore, Art. 64 of Bulgaria's Europe Agreement - the actions contravening this Article are assessed on the basis of the criteria deriving from the provisions of Art. 92 of the EEC Treaty.

Pursuant to those provisions, the CPC and the Supreme Administrative Court will be able to substantiate the decisions they award under Art. 15 of the State Aid Act by direct reference to *acquis*. A precedence already exists in the field of antitrust - the Supreme Court, in a ruling on an appeal against a CPC decision, referred to *acquis*.

Based on the State Aid Act the Council of Ministers will adopt Rules on the implementation till 20th of June and the Minister of Finance will adopt an Ordinance on the Monitoring and Transparency of State Aids. The SAA will be the legal basis for the CPC to adopt Decisions for group exemption. The above mentioned secondary legislation will transpose the specific state aid *acquis*, as announced in Bulgaria's negotiation position /CONF-BG 45/01/.

Rules implementing the State Aid Act are being drafted at present. It will incorporate the most essential aspects of *acquis* as regards the various horizontal objectives of state aids, the conditions under which a certain aid may be exempted by the CPC, intensity for the aid in question, the methodology for computation, etc. These Rules largely follow the provisions of the EC legislation: R 70/2001, Guidelines on State aid for environmental protection, Guidelines on aid to employment, Guidelines on State Aid for rescuing and restructuring firms in difficulty, Framework for State aid for research and development, Guidelines on national regional aid, R 68/2001, Framework on regional aid for large investment projects, Communication on the cumulating of aid for different purposes, R 659/1999. The Rules will be adopted by the Council of Ministers by June 25th., 2002.

➤ **Information Campaign on the implementation of the new Bulgarian State Aid Legislation**

There is a need for putting more efforts in raising public awareness, as concern to the way the new State Aid Legislation will affect the regime of granting state aid in Bulgaria. The main aim of the information campaign will be to disseminate the new law to the civil servants and other target groups in order they to understand the basic principles of granting state aids and to give some advise to the economic operators who have to be aware of the problems arising from use of an unlawful or incompatible aid.

The information dissemination

The main dissemination of the information will be done by the SAMA (state aid monitoring authority in the Ministry of finance) with the support of the PR department of the ministry of finance in a close cooperation with other state bodies.

Target audiences

The main target groups will be the Council of Ministers' administration, ministries, agencies, regional administrations and municipalities, NGOs, general public-taxpayers, economic operators-companies, professional bodies (lawyers, accountants, universities, economists and consultants) and etc.

Media involved

Almost all type of media will be involved in the information campaign - national and regional presses, business presses, national broadcasting televisions – both public and private, cable televisions, commercial televisions, national radios, commercial radios,

Internet (as far as a specialized web site of the SAMA will be set up very soon) will be widely involved in the information campaign together with the existing CPC's and Ministry of finance's official web sites.

Publicity

Interviews, meetings and seminars will be widely used with the support of the Ministry of finance's PR experts. The basic question and answer (Q/A) sheet area will be published in the official web site of the SAMA. There will be several publications in the Ministry of finance's monthly magazine "Budget".

Timing of the activities

The important general information (covering the basic concepts of the new state aid regime) will be disseminated in May-June 2002. After coming into force of the new Law - Detailed information-Special Guideline on state aid (more than 1000 copies) will be distributed to the ministries, agencies, regions, municipalities, economic operators, NGOs and etc. in July-August 2002. Dissemination of the more detailed information on new state aid legislation for the needs of the professionals involved in August-September 2002.

➤ Regional aid map

In conformity with Article 64 of the Europe Agreement between Bulgaria and the European Communities and with reference to the Decision 1/2000 dated February 28, 2000, and the Decision 2/2001 dated May 23, 2001, of the EU-Bulgaria Association Council, in January 2002 Bulgaria submitted its proposal for a regional state aid map for joint adoption by the Association Council .

Bulgaria suggests the map to remain in effect until 30.12.2006, or until the date of Bulgaria's accession to the EU, whichever the earlier.

➤ Administrative capacity of the monitoring and control authorities

The Bulgarian system for monitoring and control of state aid consists of two main components:

- The Ministry of Finance is the authority responsible for the monitoring of state aid;
- The Commission on Protection of Competition is the control authority which to assesses state aid measures.

The cooperation between the two institutions has considerably improved recently. The significant increase of the number of notifications and decisions in the end of last year and beginning of 2002 (in 2000 the CPC received only 4 notifications, and in 2001 they

are 35 and only for January 2002 – 6) demonstrates this positive development, which will be further strengthened with the entrance into force of the new State Aid Act. The act regulates the relations between the two competent institutions clearly stating their responsibilities and obligations, as well as the interaction between them.

For the time being, the general procedural framework of the Law on Protection of Competition (1998) is being successfully used.

Some specific examples of the cooperation between the MF and CPC can be mentioned:

The Ministry of Finance submits to the CPC its Annual Report for state aid granted in the previous year, in view of helping the CPC to perform its control functions.

The two institutions have regular meetings within the Working Group on Competition Policy and prepare jointly all documents concerning the preparation of Bulgaria for accession to the European Union.

The more complicated state aid cases are coordinated between them in the process of their evaluation.

The two institutions have worked jointly on the elaboration of the Draft State aid Act. Now they are working on the draft Rules on the Implementation of the SAA.

A direct link between the Ministry of Finance and the CPC is projected to be established through a computerized system for state aid monitoring and notification.

As regards the administrative capacity of the two bodies on December 1st, 2000 a State Aid Directorate within the CPC was established with 10 officials.

In line with the increased responsibilities for state aids control as deriving from the State Aid Act, the CPC's State Aids Directorate was reinforced by a further 6 positions. Amendments to the Rules of Organisation and Procedure of the CPC were promulgated in the State Gazette on 28.05. 2002.

The State Aid Department of the Ministry of Finance has a staff of 6 experts directly engaged in monitoring state aid. Besides, experts from the different agencies and directorates within the Ministry of Finance participate in the process of preliminary assessment and preparation of the notifications as consultants on different types of aid. The State Aid Department is also co-operating with other ministries, state bodies, regional and municipal administrations.

For raising the professional training of the officials of the MoF, the CPC and the other state bodies, dealing with the matter a series of seminars and other training events have been organized within the PHARE Twinning Project.

➤ **Enforcement record (including transparency)**

Until the enforcement of the new State aid Act, Art. 20 (2) of the Competition Act provides for compulsory notification of every aid with actual or potential effect on trade between the Communities and Bulgaria.

The Commission on Protection of Competition and the Ministry of Finance work jointly on the improvement of state aid notification system. The forms they use for collection of data are similar to those in the EU member states.

In order to solve the problem with the low number of the ex ante cases of state aid the CPC has led a campaign of popularization of the obligation to notify, including direct mailing to all the potential aid donors. As a result, the line ministries and administrations

have undertaken the obligation to abide strictly by the notification rules as set in the current Competition Act. Whereas for year 2000 the CPC has received only 4 notifications, in 2001 they are 35 and for January 2002 – 6.

The increased number of notifications in the last several months is an indicator for the stable tendency of improvement of the state aid control system in Bulgaria.

For the years 2001 and 2002 the CPC has issued 25 decisions in the field of state aid. When motivating them the CPC follows closely EC Law and practice. Bright examples for this are CPC's decisions: 43/2001, 87/2001, 116/2001, 127/2001, 9/2002, 10/2002, 18/2002, 19/2002, and 22/2002.

The CPC control has spread not only on the state aid measures in the form of subsidies but also on other forms of state support. For example 2 CPC's decisions are related to aid in the form of debt write off. The two cases concern non-performed credits, granted till 31.12.1990. The writing off debt was a condition for privatization of over 50 % of beneficiary's capital (Decision 116/2001 and 127/2001). So far CPC took a decision referring to public undertaking /Bulgarian Post/ providing services of general interest. The CPC carried out an investigation and found out that the subsidy will be granted for covering the deficit resulting from the execution of the "universal postal service" and in compliance with the Sector Policy in this field will be suspended by the end of the year 2004 (Decision 18/2002).

The procedures for preparation of the Draft State Budget Act are part of the notification system. Every year when the budget is being drawn up information regarding the proposals of different ministries, institutions and municipalities is submitted to the Ministry of Finance (incl. planned state aid). The plans for granting new aid, which are suggested by the Ministry of Finance (the ministry being principal of the aid), are notified to the CPC by the State aid department. In year 2001 the Ministry of Finance has notified the CPC of 11 different schemes of state aid proposed to be included in the budget 2002.

Annex 1 provides information to questions raised by the European Commission in relation with law enforcement, based on selected cases from CPC's practice.

➤ **Ensuring transparency through:**

Compulsory notification system

The new State Aid Act guarantees the compulsory notification by the establishment of a mechanism of sanctions for non-notification. It also stipulates that subject to notification are all the aids (and not only the ones affecting the trade between the EC and Bulgaria, as this criterion appears to be blurred and arbitrary).

State aid inventory

Bulgaria constantly improves the comprehensiveness of the inventory.

The database is being filled up continuously on a national level (data from central ministries and institutions) and on a regional level (from the different regions of the country). Any new case of state aid is added at the moment of its occurrence. The final data for the actually granted state aid are filled in after the publication of the official statistical information, after 31 March every year. The data-base is provided with hardware and software and is able to accumulate in future the greater stream of regular information for state aid, after the establishment of the state aid monitoring system on national and regional levels in 2002.

Submission of State Aid Reports

For the last two years the state aid annual reports have been prepared in compliance with the methodology of the European Commission for preparation of the EU member-states' surveys on state aid, which allows direct comparison of information. Bulgaria will continue its efforts for further refinement of the transparency mechanisms.

➤ **Aid to the “sensitive” sectors**

In 2001 no state aid was given for car building, shipbuilding and steel industry. The aid for "Kremikovtzi" steel plant has been discontinued after its privatization. The post-privatisation control and monitoring on the steel sector is in full compliance with the commitments of Bulgaria following the Europe Agreement. The Government does not envisage granting state aid to the steel sector incompatible with the EU competition policy. The Government has withdrawn the request for an extension of the grace period for granting state aid to the steel sector (as requested by the Republic of Bulgaria in 1997).

Bulgaria declares that in future it will not grant state aid to steel industry (The Council of Ministers' Decision of 20 December 2001.)

➤ **Bringing the existing aid in compliance with the *acquis***

Existing aid, granted or implemented after the enactment of the Europe Agreement and before the entry into force of the Law for the Protection of Competition (1998) was aimed mainly at the restructuring and the privatization of the beneficiary undertakings. With the exhaustion of the validity of the Financial Rescuing Law at the end of 2000 the implementation of those schemes was discontinued and the beneficiaries were either privatized or declared insolvent and terminated.

In November 2001 the State aid Department of the Ministry of Finance examined all the existing schemes of state aid and individual state aid.

With the enforcement of the new State aid Act the existing aid will be brought fully in compliance with the *acquis*.

The mechanism to make existing aids compliant with the law's requirements is laid down in § 2 of the State Aid Act's Transitional and Final Provisions. A four-month period is provided for aids not fully granted by the effective date of the Act to be made compliant with its requirements. A one-month period is provided for anyone granting aids to notify the CPC and the Ministry of Finance. Thus the CPC will be able to also assess aids, which it did not assess under Art. 20 of the Law on Protection of Competition (LPC).

However, the Commission on Protection of Competition, even at the time of effectiveness of the said Article 20 of the LPC, handed down decisions on existing aids. Thus for example, by its Decision No. 18/2002, the CPC assessed an existing aid scheme that had been granted to Bulgarian Posts EAD, even before the enactment of the LPC (1998), on the premises of the Law on Prices, for the deficit the company proved in providing the universal postal service.

Another example supporting this is the procedure instigated by the CPC, on its own initiative, in relation with the provision of Art. 60 of the Corporate Income Taxation Act. At present investigations are being made and evidence is being collected for the Commission, within the time limits established by the LPC, to assess whether it is a general measure or state aid. This will be a pending procedure within the meaning of § 2 of the State Aid Act (SAA) and it will be completed under the terms and conditions of the SAA.

➤ **Procedure with regard to existing aid after accession**

Bulgaria has drawn up and presented to the Commission a list of aid schemes, approved by the Commission on Protection of Competition and which it found to be compatible with the acquis. In the process of drafting of 2003 State budget which is currently under way Bulgaria will identify schemes which it plans to operate beyond the date of accession. These will be explicitly indicated in the second list which is to be submitted to the European Commission after six months. (това по мои изчисления е м.август)

As EC required Bulgaria drew up a list of those aid measures, which it would wish to operate beyond the date of accession. The list of existing aid measures was presented to the EC on the 28th of February 2002.

➤ **Amount of state aids granted, tendencies**

Annex 2 provides information on the amount of state aids granted from 1997 through 2001.

➤ **Public undertakings and undertakings with special or exclusive rights**

The national legislation that regulates the activities of public undertakings and undertakings with special or exclusive rights ensures transparency of their financial relations with the State.

Postal Services

According to the Postal Services Law and the individual license issued, the principle postal operator Bulgarian Posts Plc. (100% state-owned) is obliged to provide through its postal network the universal postal service throughout the national territory.

According to Article 29. of the PSL

"(1) The principal postal operator shall receive compensation from the national budget for any financial deficit which it may prove as having been incurred thereby by executing the universal service.

(2) The amount of the allocation for compensation of the reduction of income resulting from execution of the universal service under economically unprofitable conditions, with a view to ensuring affordable prices for each user throughout the national territory shall be fixed in the national budget of the Republic of Bulgaria for the relevant year.

(3) The principal postal operator shall organise and keep both consolidated accounts for the commercial corporation and analytical and separate accounts for:

1. the universal postal service;
2. the non-universal postal services;
3. other commercial activities.

(4) The income accruing from the universal postal service cannot be used to cover costs associated with the provision of non-universal postal services or other activities."

Bulgarian Posts Plc. is granted exclusive rights till 31.12.2002 over a reserved area (RA) which is a subset of the universal service. Paragraph 6 of the Final and Transitional Provisions to the Postal Services Law provides for the scope and duration of the Reserved Area (RA). The NRA will complete by 30 September 2002 an overview of the postal market in terms of financial viability of market players and customer protection, as well as evaluation of the financial results of the RA for the incumbent.

Based on the overview and the trends of EC postal policy at that time, a decision concerning the maintenance or termination/change of the scope of the RA will be taken. The scope of the RA will not be extended.

Competition is open for all postal services outside the RA.

With the amendment of the PSL of December 2001 functions of postal services regulation and control are transferred to the independent regulatory body – the Communications Regulation Commission established by the December 2001 amendment of the Telecommunications Law.

Telecommunications

According to the Telecommunications Law (TL) the incumbent operator Bulgarian Telecommunications Company Plc. (100% state-owned) is granted monopoly rights as follows:

“§ 10. (1) By virtue of Article 18, Paragraph (4), of the Constitution of the Republic of Bulgaria, state monopoly shall be hereby established on:

- a) (Amended, SG No. 42/2001) provision of fixed voice service (local, long-distance, international, and transit) between terminal points of the fixed telephone network, until 31 December 2002;
- b) provision of leased lines under open public conditions, until 31 December 2002.
- c) (New, SG No. 42/2001) cross-border transmission of voice in real time for the purposes of the provision of international voice services by public telecommunications operators until 31 December 2002.

(2) The Government shall assign the implementation of the activities under Paragraph (1) by a licence issued to the Bulgarian Telecommunication Company by the Communications Regulation Commission on the grounds of a decision of the Council of Ministers.

(3) (Amended SG No. 10/2000) The prices of services under paragraph (1) shall be determined on the basis of a methodology developed by the Communications Regulation Commission and adopted by the Council of Ministers. The specific parameter values of the methodology shall be drafted by the Communications Regulation Commission and approved by the Minister of Transport and Communications.”

The tariffs of BTC are oriented towards the cost of the service provided. By the end of year 2003 the requirements for suitable accounting systems for costing the voice telephony services, accounting separation, cost orientation of tariffs, including tariffs for leased lines shall be enforced (CONF-BG 10/01).

The amendment of the Telecommunications Law of December 2001 established an independent national regulatory authority – the Communications Regulation Commission (CRC). CRC is a successor of the former regulatory body – the State Telecommunications Commission, but with a different statute which increases its independence.

CRC consists of 5 members, appointed for a term of 5 years as follows:

- chairman – appointed and dismissed by the Council of Ministers
- deputy-chairman and two members - appointed and dismissed by the National Assembly
- one member - appointed and dismissed by the President of the Republic.

During their terms of office the members of the Commission may not be persons, who are owners, partners, managers (procurators), consultants or members of managerial bodies of commercial companies and state enterprises.

Energy Sector

On 29.11.2001 an Act Amending and Complementing the Energy and Energy Efficiency Act. The Act (art. 80, par. 1, sub par. 8) expressly provides for the possibility for concluding contracts under general conditions between independent producers and eligible consumers situated out of the country, as from 01.01.2007. This is a prerequisite for meeting the Electricity Directive requirement for transborder market opening. The amendments provide for the repealing the limitation for a single importer and exporter of natural gas – the transmission enterprise “Bulgargaz” EAD.

With the introduction of the economic regulation since the beginning of 2002 the State Commission for Energy Regulation (SERC) began to perform its functions concerning the observance of the rules and principles for price formation and the affirmation of the prices formed by the energy enterprises. This is a step towards the overcoming the price inconsistencies in the sector. The basic rules and principles for the formation of the electricity, heat and natural gas prices – transparency, just prices and avoidance of cross subsidizing are provided for in EEEA and detailed in the Ordinances on price formation which were adopted on 06.03.02. These Ordinances are: Ordinance on formation and application of the prices and tariffs for electricity, Ordinance on formation and application of the prices and tariffs for heat, Ordinance on formation and application of the prices and tariffs for natural gas. The Ordinances envisage a period of transitional price formation within which the prices of electricity and heat for the households will reach the level of the total economic costs and the direct and cross subsidizing will be terminated.

The Law on Energy and Energy Efficiency includes special provision on accounting balance control. The energy-sector enterprise conducting simultaneously more than one of the activities related to generation, transmission and distribution - a vertically integrated enterprise - shall keep separate accounts for each of the activities and shall prepare a consolidated accounting statement and balance in conformity with the Accounting Act. Wherever an energy-sector enterprise conducts simultaneously more than one of the activities related to distribution of electricity, heat and natural gas - a horizontally integrated enterprise, it shall keep separate accounts for each of the activities and shall prepare a consolidated accounting statement and balance in conformity with the Accounting Act.

Transport

The Law on Railway Transport states that the performance of public service obligation is subject to contract between the State and the operator.

The Bulgarian State Railways- a state owned operator provides railway services for transportation of passengers and cargoes and is responsible for fulfilling public service obligations. It keeps separate accounts for the different activities. The State Budget Act establishes the amount of funds for compensation the decreased revenues for free or discounted tickets.

➤ State monopolies of a commercial character

Bulgaria confirms that at present there are no monopolies of a commercial character, while the Constitution contains detailed provisions on activities for which State monopoly can be established by law.

Annex 1

INFORMATION ON QUESTIONS RAISED BY THE EC AS REGARDS LAW ENFORCEMENT IN THE FIELD OF STATE AID, BASED ON SELECTED CASES FROM CPC'S PRACTICE

1. VMZ “Sopot”

In its decision No. 63/2001 the CPC ruled that a temporary financial aid, granted to VMZ “Sopot” on the basis of a Resolution of the Council of Ministers, is compatible with Art. 20 of the LPC and Bulgaria’s Europe Agreement. The aid was qualified by the LPC as rescue aid for a firm in difficulty.

The disbursement of the aid was tied up with the fulfillment of the government’s programme for privatising the company. The company has not been privatised yet. The privatisation evaluation is completed.

2. “Kamet”, Pernik

By its Decision No. 127/2001 the CPC deemed admissible a state aid in the form of remission of certain debts of the company Kamet to the state. It is a one-time aid subjected to a condition that a privatisation agreement is signed for sale of more than 50% of the company’s capital.

The company has not been privatised as yet. The privatisation procedure has been opened and the privatisation evaluation has been approved. A sale is to be finalised soon of certain pieces of equipment (two technological lines), which were never installed.

The company produces and has capacity to produce die-cast and other forged products from high-quality alloy steels.

These products are not caught by the ECSC Treaty.

3. “MTA”, Plovdiv

By its Decision No. 116/2001 the CPC deemed admissible a state aid in the form of remission of certain debts of the company MTA, Plovdiv to the state. Remission of the debts is conditioned on a privatisation agreement being signed for sale of more than 50% of the company’s capital.

The company has not been privatised as yet. The decision is soon due to be published in the State Gazette for an open bid to sell 90% of the company’s capital.

4. “Kresna” Hydropower Plant and others

By its decision No. 140/2001 the CPC deemed admissible a state aid for construction of several small-sized hydropower plants. The aid is subject to the investment being maintained in the course of five years. It was assessed as a combined (regional and SME) aid.

The aid intensity was computed using the methods provided for in Annex I *Net investment aid equivalent* (OJ C 74/19) to the Guidelines (98/C74/06) on national regional aid.

Annex 2

Total state aid in Bulgaria for the period 1997 – 2001

INDEXES	1997	1998	1999	2000	2001 ¹
1. GDP	8 745,00	11 032,00	11 645,39	13 014,22	14551,8
2. State aid – total	179,00	112,13	389,50	149,60	93,7
In per cent of GDP	2,05	1,02	3,34	1,15	0,64
2.1 Direct subsidies	179,00	111,82	287,00	134,40	90,9
In per cent of GDP	2,05%	1,01%	2,46%	1,03%	0,62
3. State aid per capita in Euro	21,61	13,62	47,33	18,20	11,5
Population (in million)	8,28	8,23	8,23	8,23	8,17
4. State aid per employed (In Euro)	56,69	36,10	126,79	50,81	31,85
Employed (in million)	3,16	3,11	3,07	2,94	2,94
5. State aid per employed in the manufacturing sector (In Euro)	101,28	63,90	330,30	65,69	40,92

¹ The data for 2001 are preliminary. The Annual Report on state aid for 2001 is preparing at the moment. At the present there is no data from Tax administration as concern tax exemptions, especially tax exemption under Art.60 of Tax income Act.