

STATE AIDS AND TAX MEASURES

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When we apply the rules on State aids to national tax measures, the subject turns into a difficult **relation of powers between European Union and Member States**. State aid rules are a part of the rules on competition, a competence of European Union, whereas direct tax rules is one of the Member State's exclusive competences. So, when a tax measure is qualified as a State aid, the distribution of competences between European Union and Member States is modified. The aim of the Thesis is to analyse **the scope of the State aid concept when it is applied to tax measures**, making an interpretation of the four elements needed to qualify a measure as a State aid.

