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# PUBLIC SUBSIDIES FOR ENVIRONMENTAL PROTECTION AND ENERGY SAVING IN RESPECT OF THE COMPETITION POLICY OF THE EUROPEAN UNION IN THE YEARS 2004–2012

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**Abstract.** The aim of this paper is to discuss the legal and economic aspects of granting state aid for environmental protection in the Member States in respect of the competition policy of the European Union in the years 2004–2012. For the purpose of this study, deductive, descriptive and critical-cognitive methods were applied in order to analyze the theoretical knowledge contained in the literature of the subject as well as in legal and normative acts. Empirical data were derived from studies, documents and reports of the Directorate-General for Competition of the European Commission and the Office of Competition and Consumer Protection. Based on the study, in the years 2004–2012 in the EU horizontal objectives mostly involved aid granted for the purposes of environmental protection (123 bln EUR, 24.3%). The total expenditure for environmental protection in the EU was strongly determined by decisions taken by Germany and Sweden. The most significant beneficiaries who were granted such aid were entrepreneurs from Great Britain, the Netherlands, Austria and Spain. More than half of the decisions (54%) issued by the European Commission were taken by five countries: Italy, Great Britain, the Netherlands, Germany and Spain. Investments in renewable sources of energy were most often subsidized. Moreover, companies were granted aid in order to adjust to requirements stricter than the EU standards in the field of environment. A smaller percentage of aid was allocated to finance environmental research and to improve energy efficiency (cogeneration, including heating and cooling systems). Analysis of the structure of the preferred instruments indicates that 77% of aid was granted as tax reductions and exemptions and the other 23% in the form of direct subsidies. In the years 2004–2012

state financial aid in Poland was mainly granted by the fiscal and customs authorities (77%) as well as in the form of subsidies and loans granted by the President of the National Fund for Environmental Protection and Water Management (20%). Since the year 2008 a significant increase in aid including reduction of the excise tax in the sector of biofuels has been reported.

**Key words:** state aid, environmental protection, renewable sources of energy, competition policy in the EU

## INTRODUCTION

Natural resources constitute the basis of economy as they determine the quality of human life. On the global scale, intensive exploitation of natural resources results in degradation of the planet and it causes a threat to the security of the existing resources supply. Therefore, it is essential to change the hitherto mode and range of their exploitation for the benefit of efficient micro-emission economy and in order to achieve a continuous increase in economy (Report..., 2011; Wojtkowska-Łodej et al., 2014).

“The Strategy of Europe 2020” presents a number of priorities and a long-term action plan in order to achieve a balanced increase in the EU economy. It sets

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primary objectives in the range of the climatic change and diversification of energy sources including among others: 20% reduction of CO<sub>2</sub> emissions (compared to the year 1999), an increase in renewable sources of energy (RSE) consumption from 8.5 to 20% as well as an increase in energy efficiency by 20% (A resource-efficient..., 2011). In January of 2014, the European Commission proposed a new framework of changes for the years 2020–2030, setting aspirations of the EU policy at the objective of energy efficiency and, in particular, aiming at the competitive and secure system of energy supply (A policy framework..., 2014).

A number of coordinated strategic actions have been planned concerning climatic and energy changes in the fields such as: industry, transport, agriculture, fishery, biodiversity and regional development which:

- will improve economic efficiency and will reduce consumption of resources
- will enable to indicate and create the stimulants of economic development and increase in EU innovation
- will ensure the security of key resources supply
- will decrease a negative impact of resources consumption on the environment.

This paper aims at discussing the legal and economic aspects of state aid for environmental protection in the Member States in respect of the EU competition policy in 2004–2012. There were applied deductive, descriptive and critical-cognitive methods to analyse the hitherto theoretical knowledge found in the subject literature as well as in legal and normative acts. The study involved the following stages:

- review of the most important resolutions of the European Union competition policy in the range of acceptability of granting aid for environmental protection and energy saving
- analysis of the statistical data such as the value, structure and number of decisions concerning aid for environmental protection
- analysis of state funds allocation for the purposes related to environmental protection in Poland in terms of scale, directions, beneficiaries and authorities granting aid.

The paper made use of empirical information derived from studies, documents and reports of the Directorate-Generale for Competition – the European Commission and the Office of Competition and Consumer Protection.

## LEGAL FRAMEWORK OF ACCEPTABILITY OF STATE AID FOR ENVIRONMENTAL PROTECTION IN THE EUROPEAN UNION

In accordance with Article 191, para 2 of the Treaty on the Functioning of the European Union (TFEU), the EU policy for the environment complies with the principles of caution, prevention, repairing damages at their origin as well as it relies on the principle „the one who pollutes has to pay” (Treaty..., 2008). Due to the assumption of full internalization of ecological external effects, any intervention of the state is theoretically out of question. Nevertheless, exploitation of resources is quite often inefficient owing to lack of information about real costs of their social consumption. As a result, economic entities lose their capacity for adequate adaptation of their market behavior. Consequently, restricting activity of the government to its minimum, enterprises may avoid paying total environmental costs for their harmful activities. Inability to identify entities generating pollution and to make them accountable for that is not conducive for promotion of more ecological behavior (Pyć, 2005).

Thus, state aid may become an instrument for eliminating market failures as it constitutes incentive for entrepreneurs to undertake more investments in environmental protection (Jankowska and Marek, 2009; Rutkiewicz, 2015).

The updated rules of acceptability of state aid for the purposes related to environmental protection in the EU were stated by the European Commission in the Guidelines of 28.06.2014 (Guidelines..., 2014). They contribute to expansion of environmental protection as they indicate there are more positive outcomes of granting aid to entrepreneurs than negative – such which infringe market competition – consequences. Constantly, the updated rules obey the principle “the one who pollutes has to pay” (Case C-293/97).

In accordance with Article 107, para 3, subpara c of the TFEU the Member States may grant aid for the purposes related to environmental protection provided it follows the rules of internal market and does not interfere in international competition and trade. Moreover, if the planned financial aid aims at realization of the Europe-wide projects then it is acceptable by virtue of Article 107, para 3, subpara b of the TFEU.

The control system of state aid in the EU is based on the obligation to notify (inform) the Commission about the project of granting aid for entrepreneurs with

measures from the state sources within the programme or as individual aid (Rutkiewicz, 2012). That procedure was elaborated through practice in compliance with the decisions taken by the Commission and with the case law of the European Court of Justice. In the year 1999 the EU Council issued Regulation no 659/1999 which stated the rules of behaviour in front of the Commission referring to the mode and form of granting aid (Pelka and Stasiak, 2002).

The notification obligation is justified by the fact that the Commission ought to verify the compliance of granted aid for environmental protection with the principles of competition policy. Therefore, the Commission conducts the so called balancing test which consists in juxtaposing and comparing both positive and negative outcomes of the planned aid in respect of realization of complex objectives along with potential side effects which might disturb competition and trade exchange between the EU states. The granted aid has to involve the so-called incentive effect, which means it will contribute to a significant increase in the level of environmental protection impossible to reach without the received measures.

The Commission, while identifying measures for environmental protection and energy saving, allows the EU states to grant aid for enterprises for the purposes such as:

- adjustment to requirements stricter than the EU standards (e.g. purchase of new means of transport) in order to improve the indicators referring to environmental protection
- early adjustment to the future EU standards
- environmental research
- recultivation of the polluted area
- production based on renewable sources of energy
- measures for energy efficiency including cogeneration and heating and cooling systems
- efficient economy of resources and wastes in particular
- capture, transport and storage of carbon dioxide
- tax reductions or exemptions for environmental protection
- tax reductions to finance investments in RSE electrical energy
- measures for generation adequacy
- allocation of greenhouse gas emissions within the programme of trading allowances
- relocation of enterprises.

## STRUCTURE OF STATE AID FOR ENVIRONMENTAL PROTECTION IN THE STATES OF THE EUROPEAN UNION

The total value of state aid (Table 1) granted in the years 2004–2012 in all the EU states amounted to 2300.4 bln EUR jointly (i.e. on average per year 2.3% of GDP for EU-27). The amount of 1651.2 bln EUR of this aid was allocated to fight the financial crisis. Except for these anti-crisis measures, the EU states granted aid of 649.2 bln EUR (0.64% of GDP – EU per year). The value of aid allocated to the sector of industry and services (505.9 bln EUR) constituted 78% of the total amount granted for all the European Union. The remaining 22% of that aid was allocated to support the sectors of agriculture and forestry (15%), as well as the sector of transport (7%).

The analysis of the structure of the allocated aid indicates that 83% of measures had horizontal character, whereas 17% of it was allocated for restructuring of the so called sensitive sectors (coal-mining, shipbuilding and steel industry), as well as for provision of financial services.

Most of aid for horizontal purposes was granted for environmental protection and energy saving (123 bln EUR i.e. 24.3% of aid). Aid for regional development came second (108.9 bln EUR, i.e. 21.5%). Aid for research, development and innovation (R&D&I) took third place (77.1 bln EUR, i.e. 15.2%). These three purposes constituted jointly 47.6% of aid allocated for industry and services.

The Member States regularly reallocate aid for horizontal purposes (Fig. 1). The upward trend, which relies on an increase in the share of horizontal state aid, results from a significant rise in measures granted for regional development (from 19% in 2004–2007 to 24% in 2008–2012) as well as for research, development and innovation (an increase from 13.3% to 17.5%). Simultaneously, during the studied period there occurred a decrease in the average share of aid for environmental protection and energy saving (from 26.8% to 23.8%), for the development of small and medium-sized enterprises (from 10.5% to 6.3%) and for employment and training of employees (from 6% to 4.5%).

A decrease in the amount and share of expenditure for environmental protection in 2008–2012 may ensue from several causes including:

**Table 1.** Total amount, structure and allocation of state aid in the EU in 2004–2012

**Tabela 1.** Całkowita wartość, struktura i przeznaczenie pomocy publicznej w UE w latach 2004–2012

Allocation of state aid Przeznaczenie pomocy	Value (bln EUR) Wartość (mld euro)		Share Udział (%)	GDP-EU (% per year) PKB UE (% rocznie)
1	2	3	4	5
Industry and services, including: Przemysł i usługi, w tym:	505.9	(77.9)	100.0	0.50
1. Horizontal aid, including: 1. Pomoc horyzontalna, w tym:	419.6	(64.6)	82.9	0.41
Environmental protection & energy saving Ochrona środowiska i oszczędność energii	123.0	(18.9)	24.3	0.12
Regional development Rozwój regionów	108.9	(16.8)	21.5	0.11
Research, development & innovation (R&D&I) Prace badawczo-rozwojowe i innowacje (B+R+I)	77.1	(11.9)	15.2	0.08
Small and medium-sized enterprises (SMEs) Małe i średnie przedsiębiorstwa (MSP)	42.4	(6.5)	8.4	0.04
Employment Zatrudnienie	25.2	(3.9)	5.0	0.02
Culture and maintenance of national heritage Kultura i zachowanie dziedzictwa narodowego	14.7	(2.3)	2.9	0.01
Training employees Szkolenia pracowników	7.8	(1.2)	1.5	0.01
Social aid Pomoc socjalna	11.8	(1.8)	2.3	0.01
Risk capital Kapitał podwyższonego ryzyka	3.8	(0.6)	0.8	0.005
Promotion of export Promocja eksportu	3.7	(0.6)	0.8	0.005
Other horizontal purposes Inne cele horyzontalne	1.2	(0.1)	0.2	–
2. Sectoral aid, including: 2. Pomoc sektorowa, w tym:	86.3	(13.3)	17.1	0.09
Hard coal-mining Górnictwo węgla kamiennego	33.6	(5.2)	6.6	0.03
Financial services Usługi finansowe	19.9	(3.0)	3.9	0.02
Restructuring of companies Restrukturyzacja firm	16.0	(2.5)	3.2	0.02
Other sectoral purposes Inne cele sektorowe	16.8	(2.6)	3.4	0.02
Agriculture and forestry* Rolnictwo i leśnictwo*	97.3	(15.0)	–	0.10

**Table 1 cont. – Tabela 1 - cd.**

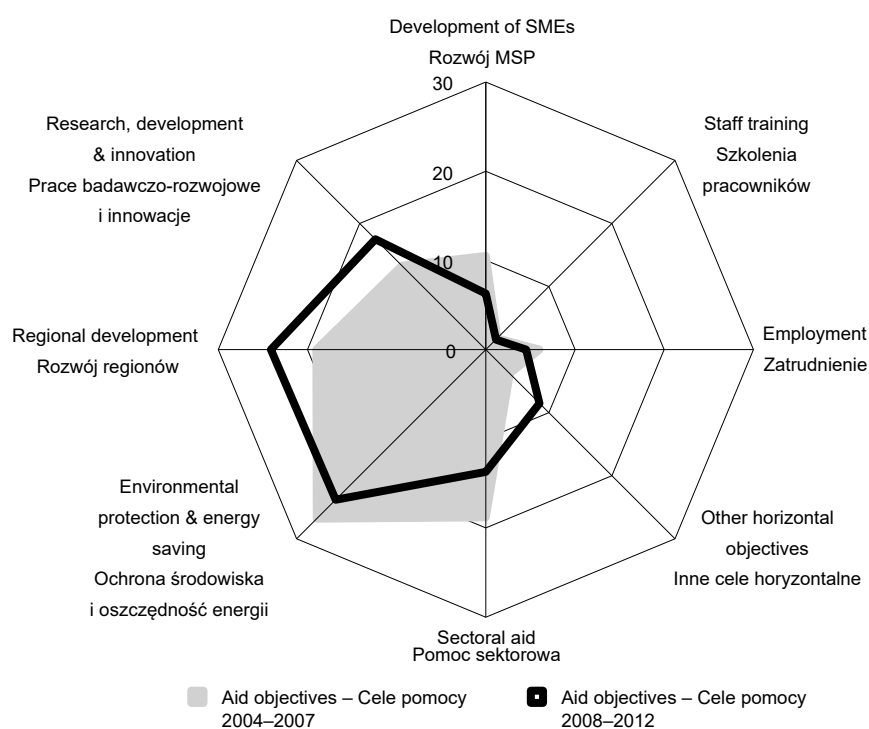
	1	2	3	4	5
Transport		46.0	(7.1)	–	0.04
Total amount of state aid (except of anti-crisis) Łączna wartość pomocy (bez środków antykryzysowych)		649.2	(100.0)	–	0.64
Financial crisis measures Środki na walkę z kryzysem finansowym		1 651.2		x	1.63
Total state aid Całkowita wartość pomocy		2 300.4		x	2.27

\* Including fisheries and aquaculture.

Source: own calculations based on Facts..., 2011, p. 13, 61–64; State aid..., 2012; Report..., 2012; Scoreboard... 2015.

\* Z uwzględnieniem rybołówstwa i akwakultury.

Źródło: obliczenia własne na podstawie Facts..., 2011, p. 13, 61–64; State aid..., 2012; Report..., 2012; Scoreboard... 2015.



**Fig. 1.** Tendencies in the structure of granting state aid in the EU in 2004–2012 (%)

Source: own elaboration based on Scoreboard..., 2015.

**Rys. 1.** Kierunki zmian w strukturze udzielania pomocy publicznej w UE w latach 2004–2012 (%)

Źródło: opracowanie własne na podstawie Scoreboard..., 2015.

- effects of the formerly implemented market incentives which enabled operators to internalize environmental costs without any state aid,
- application of higher union environmental standards,
- budget restrictions (after 2008) as a consequence of financial crisis.

Furthermore, a decrease in the range of sectoral state aid allocation (from 18.8% to 13.7%) results from restriction of measures forwarded to the sector of hard coal-mining and shipbuilding industry in Spain, Germany and Poland.

The total expenditure related to environmental protection in the EU (Table 2) is strongly determined by the activities of Germany (53.6 bln EUR, i.e. 43.6% of aid in 2004–2012) and Sweden (21.9 bln EUR, 17.8%). The high level of state aid in Germany and Sweden is associated with national wealth of these countries and special attention paid to environmental issues in these societies. Further on, the next greatest European beneficiaries granting aid for environmental protection and energy saving are entrepreneurs representing Great Britain (12 bln EUR, 9.7%), the Netherlands (8.5 bln EUR, 6.9%), Austria (6 bln EUR, 4.9%) and Spain (4.8 bln EUR, 3.9%). In the years 2004–2012 these states granted

jointly 86.6% of the total amount of aid for environmental protection in the EU. Contrarily, Bulgaria and Malta did not grant any aid of that kind.

Considering the amount of environmental aid per capita, the results indicate that Sweden allocates the most expenditures (2203 EUR) for this purpose. The following positions in the ranking reached Austria (701 EUR), Denmark (676 EUR), Germany (661 EUR), Finland (585 EUR) and the Netherlands (503 EUR). Apart from them distinctive places were taken by Great Britain (190 EUR), Slovenia (185 EUR), Belgium (180 EUR) and Luxembourg (153 EUR). Surprisingly little funds were spent by France (32 EUR), Poland (27 EUR) and Italy (21 EUR).

In 2004–2012 the European Commission issued 440 final decisions concerning state aid for environmental protection. In 398 cases (90.5% of issues) the Commission did not have any reservations confirming

**Table 2.** Total amount and structure of state aid for environmental protection in the EU countries in 2004–2012  
**Tabela 2.** Całkowita wartość i struktura pomocy publicznej na ochronę środowiska w krajach UE w latach 2004–2012

Place number and member state Nr pozycji i państwo	Amount (mln EUR) Wartość (mln euro)	Share Udział (%)	Amount (EUR) Wartość (euro) per capita	Place number and member state (cont.) Nr pozycji i państwo (cd.)	Amount (mln EUR) Wartość (mln euro)	Share Udział (%)	Amount (EUR) Wartość (euro) per capita
EU-27 UE-27	122 977	100.0	243	14. Slovenia – Słowenia	369	0.30	185 (8.)
1. Germany – Niemcy	53 587	43.6	661 (4.)	15. Ireland – Irlandia	327	0.27	71 (12.)
2. Sweden – Szwecja	21 865	17.8	2 203 (1.)	16. Hungary – Węgry	273	0.22	28 (19.)
3. Great Britain – Wielka Brytania	11 984	9.7	190 (7.)	17. Slovakia – Słowacja	269	0.22	50 (14.)
4. Netherlands – Holandia	8 495	6.9	503 (6.)	18. Czech Republic – Czechy	244	0.20	23 (21.)
5. Austria	6 029	4.9	701 (2.)	19. Greece – Grecja	161	0.13	15 (24.)
6. Spain – Hiszpania	4 835	3.9	104 (11.)	20. Latvia – Łotwa	140	0.11	71 (13.)
7. Denmark – Dania	3 850	3.1	676 (3.)	21. Lithuania – Litwa	102	0.08	36 (15.)
8. Finland – Finlandia	3 214	2.6	585 (5.)	22. Luxembourg – Luksemburg	87	0.07	153 (10.)
9. France – Francja	2 106	1.7	32 (17.)	23. Cyprus – Cypr	25	0.02	29 (18.)
10. Belgium – Belgia	2 009	1.6	180 (9.)	24. Estonia	23	0.02	18 (23.)
11. Italy – Włochy	1 271	1.0	21 (22.)	25. Portugal – Portugalia	17	0.01	2 (25.)
12. Poland – Polska	1 047	0.85	27 (20.)	26. Bulgaria – Bułgaria	3	0	0.4 (26.)
13. Romania – Rumunia	645	0.52	33 (16.)	27. Malta	0	–	– (27.)

Source: own calculations based on Scoreboard..., 2015.

Źródło: obliczenia własne na podstawie Scoreboard..., 2015.

compliance of aid with the rules of the internal market. In case of 21 decisions it was stated that the offered measures did not constitute aid in accordance with the EU competition law. In 5 cases negative decisions were taken.

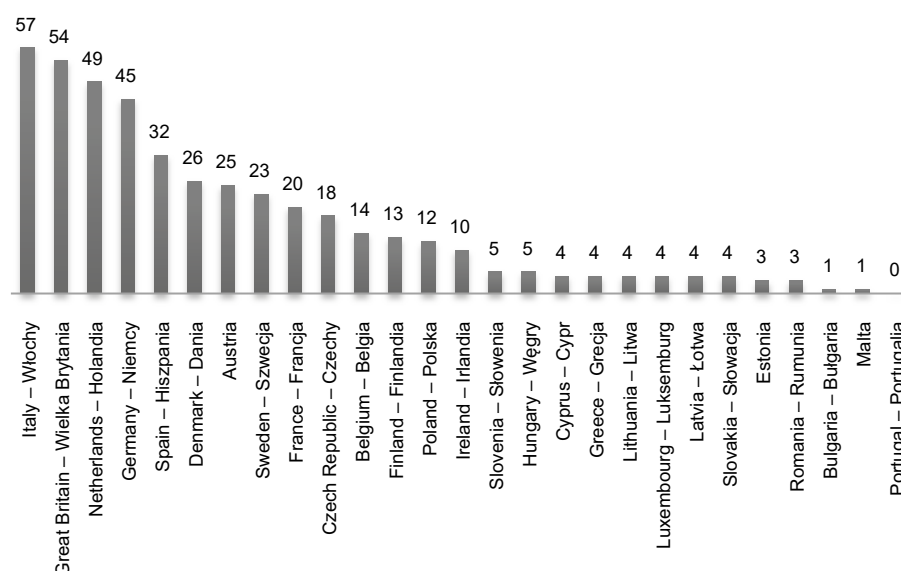
The majority of the decisions (370; 84.1%) referred to aid programmes. 34 cases referred to an individual application of the programme (7.7%), and 36 (8.2%) related to ad hoc aid that is not granted on the basis of an already approved scheme.

More than half (237, i.e. 53.9%) of the total number of all decisions taken by the Commission in 2004–2012 concerned five states (Fig. 2): Italy (57; 13%), Great Britain (54; 12.3%), the Netherlands (49; 11.1%), Germany (45; 10.2%) and Spain (32; 7.3%). The second group of the states each of which took more than 20 decisions included: Denmark (26), Austria (25), Sweden (23), and France (20). The third group was represented by: the Czech Republic (18), Belgium (14), Finland (13), Poland (12) and Ireland (10). The fewest decisions were taken by Slovenia and Hungary (each 5)

as well as Cyprus, Greece, Lithuania, Latvia, Luxembourg and Slovakia (each 4), finally Bulgaria and Malta (each 1).

Taking into consideration the specific purposes of measures allocated in 2004–2012, it is necessary to emphasize that promotion of energy derived from renewable sources of energy was the most popular purpose (120 decisions), then there were investments for increasing energy saving (102), aid for investments enabling entrepreneurs to meet the requirements stricter than the EU standards in the field of environment (70), measures for environmental research (62) and investment measures for energy efficiency (i.e. for cogeneration as well as for heating and cooling systems – 58).

The analysis of the structure of the preferred instruments of aid for environmental protection indicates that tax reductions and exemptions were most often chosen (in 77%), which constituted the equivalent of the value of not collected tax income. Second came direct subsidies (23%) regarded as a clear indicator of the planned environmental benefits.



**Fig. 2.** Number of decisions taken by the European Commission on environmental protection issues, 2004–2012

Source: own elaboration based on State aid..., 2015.

**Rys. 2.** Liczba decyzji Komisji Europejskiej w sprawach pomocy przeznaczonej na ochronę środowiska w latach 2004–2012

Źródło: opracowanie własne na podstawie State aid..., 2015.



## STATE AID FOR ENVIRONMENTAL PROTECTION IN POLAND

The total amount of state aid granted for Polish entrepreneurs for the purposes related to environmental protection and energy saving in 2004–2012 cost more than 5.2 bln PLN (Table 3). To a greater extent (4 bln PLN, i.e. 76.9% of measures), aid was granted by fiscal and customs authorities and as subsidies and loans granted by President of the National Fund for Environmental Protection and Water Management (1 bln PLN, 20.2%) in the programs covering particularly funds for modernization of heat transmission and electricity distribution. Incomes of the National Fund are revenues from fees for use the environment and administrative fines under the law. It also manages public money coming from the UE funds.

To a smaller extent, financial measures came from Presidents of the Provincial Fund for Environmental Protection and Water Management (138.9 mln PLN, 2.7%), marshals of voivodships (7.7 mln PLN, 0.1%) and presidents of cities and mayors (5.9 mln PLN, 0.1%).

In 2008–2011 a dramatic increase in the value of aid granted as tax reductions was observed. In the year 2008 the biggest amount of aid (854.7 mln PLN, 16.3%) constituted reductions (exemptions) from excise tax for biofuels. The aid was granted within 7 programmes. For this purpose 278 cases of aid allocation were recorded.

During the studied period (2004–2012) state aid measures in Poland were also granted by National and Provincial Funds for Environmental Protection and Water Management for entrepreneurs who invested in application of the cutting edge technologies within several programmes including: 1) measures for ventures for reduction of emissions from fuel combustion sources, 2) measures for technologies for the purer and energy – saving production and saving resources, 3) aid for realization of investments and promotion of renewable sources of energy, 4) aid for ventures related to search for and study of thermal water sources, 5) aid for investments for adjustment of landfills to the legal requirements for environmental protection, 6) aid for restriction of emissions of volatile organic compounds (Raport..., 2005–2013).

**Table 3.** Amount and structure of state aid for environmental protection in Poland in 2004–2012 (mln PLN)  
**Tabela 3.** Wartość i struktura pomocy publicznej na ochronę środowiska w Polsce w latach 2004–2012 (mln zł)

Authority granting aid Podmiot udzielający pomocy	2004	2005	2006	2007	2008	2009	2010	2011	2012	Total Suma	%
Fiscal & customs service Organy skarbowe i celne	–	–	–	–	854.7	1 194.2	1 420.0	557.7	–	4 026.6	76.9
National Fund for Environmental Protection & Water Management NFOŚiGW	22.1	14.8	41.5	–	1.6	170.3	50.3	491.1	267.7	1 059.4	20.2
Provincial Funds for Environmental Protection & Water Management WFOŚiGW	26.8	15.1	10.6	8.1	40.3	8.8	5.5	21.4	2.3	138.9	2.7
Marshals Marszałkowie	0.6	–	–	–	–	–	–	–	7.1	7.7	0.1
Presidents, mayors Prezydenci, burmistrzowie	1.1	1.4	3.4	–	–	–	–	–	–	5.9	0.1
Voivodes Wojewodowie	0.5	–	–	–	–	–	–	–	–	0.5	–
Total – Suma	51.1	31.3	55.5	8.1	896.6	1 373.3	1 475.8	1 070.2	277.1	5 239.0	100.0
Share – Udział	1.0	0.6	1.1	0.2	17.1	26.2	28.2	20.4	5.3	100.0	%

Source: own elaboration based on Raport..., 2005–2013.

Źródło: opracowanie własne na podstawie Raport..., 2005–2013.

## CONCLUSIONS

The asymmetry of information concerning real costs of social consumption of natural resources quite often exacerbates their inefficient management, hindering the market adaptation for enterprises. Consequently entities may avoid paying full environmental costs resulting from their harmful activities. State aid is an instrument for eliminating market failures and it constitutes incentive to expand investment in environmental protection and energy saving.

Based on the research, among horizontal purposes in 2004–2012 in the EU most aid was allocated for environmental protection (123 mln EUR, 24.3%). A decrease (by 3%) in the share of expenditure for this purpose in 2008–2012 in relation to the period of 2004–2007 results from the effects of the formerly implemented market incentives which enabled entrepreneurs to internalize environmental costs irrespective of state aid. This tendency also ensues from the effect of applying stricter environmental standards and budget restrictions in the EU states as a consequence of global financial crisis.

The total expenditure for environmental protection in the EU is strongly determined by activities of Germany and Sweden. Entrepreneurs from Great Britain, the Netherlands, Austria and Spain must also be reckoned among the greatest beneficiaries of aid for this purpose. More than half (54%) of the decisions taken by the European Commission in 2004–2012 concerned five countries: Italy, Great Britain, the Netherlands, Austria and Spain.

The most frequently financed purpose of aid were investments in renewable sources of energy as well as in energy saving. Moreover, funds were granted for adjustment of enterprises to stricter requirements than the EU standards in the field of environment. To a smaller degree measures were granted for financing environmental research as well as for improvement of energy efficiency (cogeneration including heating and cooling systems). The analysis of the structure of the preferred instruments of aid for environmental protection indicates that in 77% tax reductions and exemptions were chosen, and in 23% direct subsidies.

In 2004–2012 state aid in Poland was mainly granted by fiscal and customs authorities (77%) and within the framework of subsidies and loans granted by President of the National Fund for Environmental Protection and

Water Management (20%). Since the year 2008 there has occurred a dramatic increase in aid in the form of reduction of excise tax in the sector of biofuels.

The EU Member States should improve procedures for granting state aid for environmental protection and work closely with the European Commission. This will ensure the consistency and effectiveness of the whole system of environmental state aid policy in the EU.

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## POMOC PUBLICZNA NA OCHRONĘ ŚRODOWISKA I OSZCZĘDNOŚĆ ENERGII W ŚWIEŁIE POLITYKI KONKURENCJI UNII EUROPEJSKIEJ W LATACH 2004–2012

**Streszczenie.** Celem artykułu jest omówienie prawno-ekonomicznych aspektów udzielania pomocy publicznej na ochronę środowiska w krajach członkowskich z punktu widzenia polityki konkurencji Unii Europejskiej w latach 2004–2012. Zastosowano metody dedukcji, opisową i krytyczno-poznawczą analizy dorobku teoretycznego zawartego w literaturze przedmiotu oraz w aktach prawnych i normatywnych. Informacje empiryczne zaczerpnięto z opracowań, dokumentów i raportów Dyrekcji Generalnej ds. Konkurencji – Komisji Europejskiej oraz Urzędu Ochrony Konkurencji i Konsumentów. Jak wynika z badań, wśród celów horyzontalnych najwięcej pomocy w UE w latach 2004–2012 udzielono na ochronę środowiska (123 mld euro, 24,3%). Całkowity poziom wydatków na ochronę środowiska w UE jest silnie uwarunkowany działaniami Niemiec i Szwecji. Do największych beneficjentów pomocy na ten cel należy zaliczyć także przedsiębiorców z Wielkiej Brytanii, Holandii, Austrii i Hiszpanii. Ponad połowa (54%) decyzji Komisji Europejskiej dotyczyła 5 krajów: Włoch, Wielkiej Brytanii, Holandii, Niemiec i Hiszpanii. Najczęściej finansowanym przeznaczeniem pomocy były inwestycje w OZE oraz na rzecz oszczędności energii. Ponadto wspierano dostosowanie przedsiębiorstw do wymogów surowszych niż normy UE w dziedzinie środowiska. W mniejszym stopniu udzielano środków na dofinansowanie badań środowiska oraz na poprawę efektywności energetycznej (kogenerację, w tym systemy ciepła i chłodu). Analiza struktury preferowanych instrumentów wskazuje, że 77% stanowią ulgi i zwolnienia podatkowe, a 23% bezpośrednie dotacje. W latach 2004–2012 pomoc publiczna w Polsce była udzielana głównie przez organy skarbowe i celne (77%) oraz w ramach dotacji i pożyczek Prezesa NFOŚiGW (20%). Od 2008 r. zauważyć można radykalny wzrost pomocy stanowiącej redukcję podatku akcyzowego w sektorze biopaliw.

**Słowa kluczowe:** pomoc publiczna, ochrona środowiska, odnawialne źródła energii, polityka konkurencji UE

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