

**Question for written answer P-005349/2018
to the Commission**
Rule 130
Richard Sulík (ECR)

Subject: Notification of possible illicit state aid

At what point is a Member State required to notify the Commission that it is planning to bring in a special levy at national level that could be considered a tax under EU law, if that tax could be considered a form of illicit state aid under Article 107 et seq. of the Treaty on the Functioning of the European Union?

How should Article 108(3) TFEU be interpreted in this case – should the Member State notify the Commission before or after the relevant national law has been adopted?

What are the consequences if a country fails to declare this state aid, or does not declare it on time?