

**Question for written answer E-002004/2020
to the Commission**

Rule 138

Stéphanie Yon-Courtin (Renew)

Subject: Extending the conclusions of the Paint Graphos judgment to cover low-profit enterprises

On 8 September 2011, the Court of Justice of the European Union delivered a judgment, known as the Paint Graphos judgment (Case C-78/08), in which it acknowledged that in certain circumstances tax exemptions for cooperatives do not constitute State aid.

As acknowledged by the Court, cooperatives have specific characteristics and do not have the same access to capital markets as for-profit companies. These characteristics justify granting them 'a tax advantage that is unavailable to for-profit companies', as the Commission confirmed in its 2016 Notice on the notion of State aid.

As part of the review of services of general economic interest and the de minimis rules that it has initiated, will the Commission extend the conclusions of the judgment to other low-profit enterprises (supplementary health insurance providers, associations, foundations) which face the same difficulties in accessing funding as cooperatives?

Given that an action plan for social and solidarity-based economy enterprises has been announced for 2021, does the Commission intend to introduce a statute for low-profit enterprises, combined with tailored application of the rules on State aid, to promote an economy in the service of ordinary people?