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Bruxelles, 9.3.2009

**Subject: CP 65/2009 Alleged Aid to Spanish Shipbuilding  
Your letter ref 200900469-4/IKO dated 13.2.2009**

Dear Mrs Brustad,

*Dear Sylvia,*

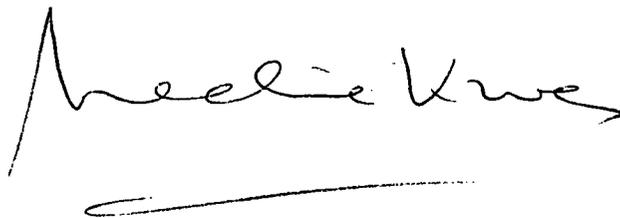
Thank you for your letter dated 13 February 2009 regarding the Spanish Tax Lease system. I took good note of your concerns regarding possible distortions of competition for European shipyards. On this subject, I can confirm that my services have already investigated the matter and formally requested the Spanish authorities to issue a public statement that the measure is not restricted to Spanish shipyards only and can also be used for the acquisition of ships produced in other European Union member states.

This public statement was issued recently by the Spanish authorities and took the form of an answer of the tax administration to a question of a tax payer. In this answer, the Spanish authorities do confirm that the Spanish tax lease can be used for the acquisition of ships produced in other European Union member states. The full text of this answer is available at the following address:

<http://petete.meh.es/Scripts/know3.exe/tributos/CONSUVIN/texto.htm?NDoc=12728&Consulta=buques&Pos=230>

On the basis of this information, since there is no evidence of discriminatory treatment by the Spanish authorities on the basis of the nationality of the shipyard, no further action is considered at this stage in this respect.

Yours sincerely,



Mrs. Sylvia BRUSTAD  
Minister  
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