**TASK:** Recover illegal fiscal State aid immediately and effectively

**HOW?** National law, any method is allowed

- Use civil law?
- Use existing tax law procedures?
- Create ‘State aid Recovery Bill’?
- Create ‘Fiscal State aid Recovery Bill’?
- Create ad hoc legislation?*

* e.g. Excess Profit Rulings: Title 4, Chapter 5 Program Law 25 December 2016

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**RESEARCH**

The recovery of illegal fiscal State aid in Belgium: legal consequences and legal protection

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**INSPIRATION**

**RESEARCH QUESTIONS**

- Qualification of tax advantage?
- Quantification of the aid?
- Procedural actions to oppose recovery?
- Damage claims?
- Beneficiary?
- Regionalisation of taxing powers in Belgium?
- Procedural rights of taxpayer?
- Liability?
- Legislation?
- Legal basis?