



COMECE Secretariat contribution
European Commission public consultation
on the General Block Exemption Regulation general revision 2025

1. Introduction

COMECE is **dialogue partner of the European Union institutions under Article 17(3)** of the Treaty on the Functioning of the EU (TFEU). In this capacity, it represents the voice of EU-based Catholic Bishops Conferences on all aspects related to the European project and the relevant policies and legislation.

Through its Secretariat, COMECE has been closely **following** over the years **key initiatives related to EU State aid law**, contributing to multiple aspects of this legal area from the perspective of the Catholic Church, including in the context of its Legal Affairs Commission.

The contribution of COMECE in this domain has constantly emphasised the need to attentively scrutinise the **impact** of the relevant provisions **on the life and activities of the Church and of non-profit entities**.

In this context, COMECE is therefore pleased to submit its **remarks and recommendations** in view of the **future revision of the General Block Exemption Regulation ('GBER')**.

The considerations formulated in the present document are without prejudice to further elements that may be provided in the future in **dialogue with the European Commission**.

2. Non-profit entities and EU State aid law

a) Recognising and fully integrating the specificity of non-profit entities

In general, in the context of the ongoing reflection on different aspects of EU State aid legislation, we believe that the time is right to focus on **achieving a much better consideration for the specificity of non-profit entities and Churches in the EU State aid domain**, preventing possible negative impacts on their activities and on their possibility to carry out their crucial mission in society in an effective manner. This also applies to the General Block Exemption Regulation.

As it is highlighted by the clarification inserted in Recital 8 and Article 2.2, second sentence of *Commission Regulation (EU) 2023/2832 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid granted to undertakings providing services of general economic interest (SGEI) concepts related to EU State aid law do not fit non-profit entities* (e.g. in this case, the concepts of ‘linked enterprises’ and ‘single undertaking’).

Non-profit entities cannot be compared to commercial providers of public interest services, for legal and economic reasons. A non-profit entity is a priori decidedly weaker than a normal SME in terms of economic power, especially because it cannot freely invest its profits or distribute them to investors, which makes it less attractive to them than an SME that does not have such restrictions. Non-profit entities can only build up limited reserves and investment capital because of their non-profit status or their constitution and nature, which are specifically geared to serving people and cannot achieve sufficient profits to generate investment capital.

Incisive amendments to the EU State aid framework with regard to non-profit entities are therefore important, not only to **avoid inconsistencies** and to **enhance the full coherence of the EU State aid system**, but also to ensure the **legal certainty** and protection that is absolutely vital for non-profit entities to plan, fund and organise their activities in the short, medium and long term. These actors provide a paramount contribution in fields ranging, inter alia, from social, to educational, to cultural, to healthcare-related issues in all EU Member States.

In this context, **clarifications** such as the ones included in the above-said provisions of the **SGEI de minimis Regulation** would also be **relevant** within a reformed GBER Regulation. Furthermore, a **brand new category** of aid exempted under the GBER could be devoted to **public services** (i.e., social, educational, and cultural ones) particularly **by non-profit entities**.

b) Making the GBER exemptions genuinely viable for non-profit entities

The current text of the GBER showcases a number of examples of opportune exemptions that can be very beneficial for multiple actors and the expansion of which is to be encouraged. However, to be fully effective, such **exemptions need to provide a much higher degree of accessibility** for certain actors - **especially for non-profit entities** - thereby ensuring a genuinely equal playing field for all stakeholders.

Unfortunately, **benefitting from key provisions of the GBER is a hard-to-reach goal for many non-profit entities** in EU Member States, due to the highly **demanding financial requirements**, in particular with regard to **'aid intensity'**.

The current legislative state of play places **non-profit entities at a disadvantage** compared to normal enterprises and de facto creates the conditions for excluding a number of non-profit entities from access to the very beneficial opportunities granted by the GBER.

One case among others concerns **climate change adaptation and mitigation** (Article 45). This provision could potentially have great benefits for non-profit entities across the EU. However, the requirements contained in this provision, in particular with regard to the need to invest high amounts of own funds, makes the requirements difficult to match for many non-profit entities, which very often lack the own financial capabilities needed to invest the required percentage in the measures in question. This is due to the fact that - as already underlined under point a) - such entities can only build up limited reserves and investment capital because of their non-profit status or their constitution and nature, which are specifically geared to serving people and cannot achieve sufficient profits to generate investment capital.

The focus of Article 45 on **'investment aid'** is also disadvantageous for non-profit entities: **'operating aid' should also be integrated** in the scope of Article 45 - and other fitting exemptions included in Chapter III - so as to better cater to the needs of non-profit entities and to fully recognise their specificity.

The concerns expressed above are **valid and also apply to other key exemptions contained in the GBER** (cf. Chapter III, Section 7, in particular Articles 36(a), 36(b), 38, 38a, 39 and 45 to 49; Chapter III, Section 5; Chapter III, Section 6; and Chapter III, Section 11).

3. Culture and heritage conservation

The COMECE Secretariat deems it essential to preserve Article 53 on culture and heritage conservation in the GBER and to further expand its potential and accessibility for all actors.

We would consider it important to **insert an explicit reference to "places of worship" in Article 53.2** (e.g. in points a or b). This amendment would be in line with the ever increasing recognition of the specificity and high relevance of places of worship at the EU level (from their full integration in the EU funds domain - with the Internal Security Fund - and in anti-terrorism policies, to the specific mention of buildings used as places of worship and for religious activities in new EU legislation concerning energy performance of buildings).

Cultural heritage has a paramount and **crucial importance for the European project**, for what it stands for, for its roots. It has a **highly symbolic value** and in the case of places of worship it also has a **close link with the free and full exercise of the core fundamental right to freedom of thought, conscience and religion** (Article 10 of the Charter of Fundamental Rights of the EU).

However, cultural heritage (including places of worship) is also one of the **most fragile aspects of the European landscape and model**, with the consequence that high conservation costs are quite often difficult to match without substantial help from States.

The COMECE Secretariat would therefore advocate for the **explicit integration of places of worship in Article 53**, accompanied by a more general **lightening of the relevant requirements**, to facilitate access to the relevant exemption.

*Brussels, 6 October 2025,
COMECE Secretariat*