

4. Fourth plea in law, alleging an objectively established breach of the applicant's right of good administration, including the right to be heard (Article 41 (2)(a) of the Charter of Fundamental Rights of the European Union (hereafter the 'EU Charter')), the right to have access to his or her file and, as a result, to be spontaneously and timely informed of the progress and/or outcome of any institutional procedure in which he or she has been involved (Article 41(2)(b) of the EU Charter), and the right to have his or her affairs handled impartially and within a reasonable time (Article 41(1) of the EU Charter).

Action brought on 7 November 2022 — Vima World v Commission

(Case T-671/22)

(2023/C 15/57)

Language of the case: Portuguese

Parties

Applicant: Vima World, SA (Panama City, Panama) (represented by: P. Braz, lawyer)

Defendant: European Commission

Form of order sought

- annul Articles 1 and 4 to 6 of Commission Decision (EU) 2022/1414 of 4 December 2020 on aid scheme SA.21259 (2018/C) (ex 2018/NN) implemented by Portugal for Zona Franca da Madeira (ZFM) — Regime III;
- order the European Commission to pay all the costs of the proceedings.

Pleas in law and main arguments

In support of the action, the applicant relies on six pleas in law.

1. First plea in law, alleging an error in the presumptions of fact and of law, in that, in the present case, the measure does not constitute State aid within the meaning of Article 107(1) TFEU, given that the profits generated in the Zona Franca da Madeira (Madeira Free Trade Zone) (ZFM) were subject to tax in Spain.
 2. Second plea in law, alleging infringement of competition law, in that, in the present case, the decision to recover the incompatible aid granted subjects the profits made in the ZFM to double taxation.
 3. Third plea in law, alleging an error in the presumptions of law in the contested decision, in that, Regime III of the ZFM complies with the requirements to create or maintain jobs in the Autonomous Region of Madeira laid down in Decisions C(2007) 3037 final and C(2013) 4043 final, in Articles 107 and 108 TFEU and in the 2007 Guidelines.
 4. Fourth plea in law, alleging an error in the presumptions of fact and of law in the contested decision, in that, in that decision, the concept of an 'activity effectively and materially performed in Madeira', established in Decisions C(2007) 3037 final and C(2013) 4043 final, is interpreted strictly.
 5. Fifth plea in law, alleging infringement of the principles of legal certainty, protection of legitimate expectations and proportionality.
 6. Sixth plea in law, alleging an error of law consisting in the breach of the obligation to state reasons, laid down in Article 296 TFEU.
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