

- Inappropriateness of the arguments relied on by the defendant in support of the fiscal nature of the transfer of profits.
- Differentiation between general and special income taxes — reversal of the rule-exception relationship.

Action brought on 17 August 2020 — Puma v EUIPO — Caterpillar (SPEEDCAT)

(Case T-515/20)

(2020/C 329/43)

Language of the case: English

Parties

Applicant: Puma SE (Herzogenaurach, Germany) (represented by: M. Schunke and P. Trieb, lawyers)

Defendant: European Union Intellectual Property Office (EUIPO)

Other party to the proceedings before the Board of Appeal: Caterpillar Inc. (Peoria, Illinois, United States)

Details of the proceedings before EUIPO

Applicant of the trademark at issue: Applicant before the General Court

Trade mark at issue: Application for European Union word mark SPEEDCAT — Application for registration No 16 703 225

Procedure before EUIPO: Opposition proceedings

Contested decision: Decision of the Second Board of Appeal of EUIPO of 9 June 2020 in Case R 1016/2019-2

Form of order sought

The applicant claims that the Court should:

- annul the contested decision;
- order EUIPO to pay the costs, including those incurred before the Board of Appeal.

Pleas in law

- Infringement of Article 8(1)(b) of Regulation (EU) 2017/1001 of the European Parliament and of the Council;
- Infringement of Article 8(5) of Regulation (EU) 2017/1001 of the European Parliament and of the Council.

Action brought on 8 August 2020 — Bonicelli v Fusion for Energy Joint Undertaking

(Case T-520/20)

(2020/C 329/44)

Language of the case: French

Parties

Applicant: Tullio Bonicelli (Badalona, Spain) (represented by: N. Lhoëst, lawyer)

Defendant: European Joint Undertaking for ITER and the Development of Fusion Energy