### Action brought on 29 July 2011 — Axa Mediterranean v Commission

(Case T-405/11)

(2011/C 282/75)

Language of the case: Spanish

### **Parties**

Applicant: Axa Mediterranean Holding, SA (Palma de Mallorca, Spain) (represented by: J. Buendía Sierra, E. Abad Valdenebro, R. Calvo Salinero and M. Muñoz de Juan, lawyers)

Defendant: European Commission

## Form of order sought

- Admit and uphold the request for the taking of evidence;
- admit and uphold the grounds for annulment set out in this application;
- annul Article 1(1) of the Decision insofar as it declares that Article 12(5) of the Spanish Law on corporation tax comprises elements of State aid;
- alternatively, annul Article 1(1) of the Decision insofar as it declares that Article 12(5) of the Spanish Law on corporation tax comprises elements of State aid when applied to shareholding acquisitions that involve acquisition of control;
- alternatively, annul Article 4 of the Decision insofar as it applies the recovery order to transactions concluded prior to publication in the OJEU of the final Decision to which this action refers;
- alternatively, annul Article 1(1) and, alternatively, Article 4
  of the Decision insofar as it refers to transactions carried out
  in Mexico and Turkey, and
- order the Commission to pay the costs of these proceedings.

# Pleas in law and main arguments

The present action is directed against Commission Decision C(2010) 9566, of 12 January 2011, on the tax amortisation of financial goodwill for foreign shareholding acquisitions.

The pleas and main arguments are those already put forward in Case T-399/11, Banco de Santander and Santusa Holding v Commission.

# Action brought on 29 July 2011 — Prosegur Compañía de Seguridad v Commission

(Case T-406/11)

(2011/C 282/76)

Language of the case: Spanish

### **Parties**

Applicant: Prosegur Compañía de Seguridad, S.A. (Madrid, Spain) (represented by: J. Buendía Sierra, E. Abad Valdenebro and M. Muñoz de Juan, lawyers)

Defendant: European Commission

## Form of order sought

- Admit and uphold the request for the taking of evidence;
- admit and uphold the grounds for annulment set out in this application;
- annul Article 1(1) of the Decision insofar as it declares that Article 12(5) of the Spanish Law on corporation tax comprises elements of State aid;
- alternatively, annul Article 1(1) of the Decision insofar as it declares that Article 12(5) of the Spanish Law on corporation tax comprises elements of State aid when applied to shareholding acquisitions that involve acquisition of control;
- alternatively, annul Article 4 of the Decision insofar as it applies the recovery order to transactions concluded prior to publication in the OJEU of the final Decision to which this action refers;
- alternatively, annul Article 1(1) and, alternatively, Article 4
  of the Decision insofar as it refers to transactions carried out
  in Argentina, Peru and Colombia;
- order the Commission to pay the costs of these proceedings.

# Pleas in law and main arguments

The present action is directed against Commission Decision C(2010) 9566, of 12 January 2011, on the tax amortisation of financial goodwill for foreign shareholding acquisitions.

The pleas and main arguments are those already put forward in Case T-399/11, Banco de Santander and Santusa Holding v Commission.