

GENERAL COURT

Judgment of the General Court of 7 November 2014 — Autogrill España v Commission

(Case T-219/10) ⁽¹⁾

(State aid — Provisions relating to corporate tax enabling undertakings which have their tax domicile in Spain to amortise the goodwill flowing from the acquisition of shareholdings in undertakings which have their tax domicile abroad — Decision classifying that scheme as State aid, declaring that aid incompatible with the internal market and ordering its recovery — Concept of State aid — Selectivity — Lack of identification of a category of undertakings benefitting from the measure — Infringement of Article 87(1) EC)

(2014/C 462/29)

Language of the case: Spanish

Parties

Applicant: Autogrill España, SA (Madrid, Spain) (represented initially by J. Buendía Sierra, E. Abad Valdenebro, M. Muñoz de Juan and R. Calvo Salinero, and subsequently by J. Buendía Sierra, E. Abad Valdenebro and R. Calvo Salinero, lawyers)

Defendant: Commission (represented by R. Lyal and C. Urraca Caviedes, acting as Agents)

Re:

APPLICATION for annulment of Article 1(1) and Article 4 of Commission Decision 2011/5/EC of 28 October 2009 on the tax amortisation of financial goodwill for foreign shareholding acquisitions C 45/07 (ex NN 51/07, ex CP 9/07) implemented by Spain (OJ 2011 L 7, p. 48).

Operative part of the judgment

The Court:

1. Annuls Article 1(1) and Article 4 of Commission Decision 2011/5/EC of 28 October 2009 on the tax amortisation of financial goodwill for foreign shareholding acquisitions C 45/07 (ex NN 51/07, ex CP 9/07) implemented by Spain;
2. Orders the European Commission to bear the costs.

⁽¹⁾ OJ C 179, 3.7.2010.