

Action brought on 22 March 2016 — Belgium v Commission**(Case T-131/16)**

(2016/C 191/48)

*Language of the case: English***Parties**

Applicant: Kingdom of Belgium (represented by: C. Pochet and J. Halleux, acting as agents, assisted by M. Segura Catalán and M. Clayton, lawyers)

Defendant: European Commission

Form of order sought

The applicant claims that the Court should:

- admit and uphold the pleas for annulment raised in the application;
- annul Commission decision of 11 January 2016 on the excess profit exemption state aid scheme SA.37667 (2015/C) (ex 2015/NN) implemented by the Kingdom of Belgium in as much as it does not properly identify the state aid measure, classifies the excess profit ruling system as a scheme, and considers it incompatible state aid within the meaning of Article 107 TFEU;
- in the alternative, annul Articles 1 and 2 of the contested decision in so far as they consider the excess profit ruling system as state aid incompatible with the internal market and order the recovery of the alleged state aid from the corporate groups to which the recipients belong in breach of general principles of EU law;
- order the Commission to pay the costs of this procedure.

Pleas in law and main arguments

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

1. First plea in law, alleging a violation of Article 2(6) TFEU, Article 5(1) and (2) TEU by using the state aid rules to unilaterally define the tax jurisdiction of the Belgian State.
2. Second plea in law, alleging an error of law and manifest error of assessment in the identification of the alleged state aid measure and in its classification as an aid scheme that does not require any further implementing measures within the meaning of Article 1(d) of Regulation No 2015/1589 and Article 107 TFEU.
3. Third plea in law, alleging a violation of Article 107 TFEU in considering that the excess profit ruling system constitutes a state aid measure. The Commission has not evidenced the state resources involved, has not identified the existence of an advantage and has erroneously assessed selectivity and distortion of competition.
4. Fourth plea in law, alleging a manifest error of assessment regarding the identification of the beneficiaries of the alleged aid not only as the Belgian entities subject to tax in Belgium but also the multinational groups to which they belong.

5. Fifth plea in law, in the alternative, alleging an infringement of the general principle of legality and Article 16(1) of Council Regulation (EU) No 2015/1589 of 13 July 2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union ⁽¹⁾ as recovery may be requested from the multinational groups to which the Belgian entities that have received a ruling belong.

⁽¹⁾ Council Regulation (EU) No 2015/1589 of 13 July 2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union (OJ 2015 L 248, p. 9).

Action brought on 23 March 2016 — PayPal v EUIPO — Hub Culture (VENMO)

(Case T-132/16)

(2016/C 191/49)

Language in which the application was lodged: English

Parties

Applicant: PayPal, Inc. (San Jose, California, United States) (represented by: A. Renck, lawyer and I. Junkar, Solicitor)

Defendant: European Union Intellectual Property Office (EUIPO)

Other party to the proceedings before the Board of Appeal: Hub Culture Ltd (Hamilton, Bermuda)

Details of the proceedings before EUIPO

Proprietor of the trade mark at issue: Other party to the proceedings before the Board of Appeal

Trade mark at issue: EU word mark 'VENMO' — EU trade mark No 9 509 357

Procedure before EUIPO: Proceedings for a declaration of invalidity

Contested decision: Decision of the Fifth Board of Appeal of EUIPO of 12 January 2016 in Case R 2974/2014-5

Form of order sought

The applicant claims that the Court should:

- annul the contested decision;
- order that the costs of the proceeding be borne by EUIPO and by the other party to the proceedings before the Board of Appeal if it joins as intervener.

Plea in law

- Infringement of Article 52(1)(b) of Regulation No 207/2009.

Action brought on 5 April 2016 — Le Pen v Parliament

(Case T-140/16)

(2016/C 191/50)

Language of the case: French

Parties

Applicant: Jean-Marie Le Pen (La Trinité-sur-Mer, France) (represented by: M. Ceccaldi and J.P. Le Moigne, lawyers)