

— misinterpreted the Contested Regulation in finding that it also covers NMA grouts containing acrylamide.

For these reasons the Appellants claim that the judgment of the General Court in Case T-368/11 should be set aside and the Contested Regulation should be annulled.

⁽¹⁾ OJ L 101, p. 12

⁽²⁾ Commission Regulation (EC) No 1488/94 of 28 June 1994 laying down the principles for the assessment of risks to man and the environment of existing substances in accordance with Council Regulation (EEC) No 793/93, OJ L 161, p. 3

Appeal brought on 16 April 2013 by Council of the European Union against the judgment of the General Court (Fourth Chamber) delivered on 5 February 2013 in Case T-494/10: Bank Saderat Iran v Council of the European Union

(Case C-200/13 P)

(2013/C 171/43)

Language of the case: English

Parties

Appellant: Council of the European Union (represented by: M. Bishop and S. Boelaert, agents)

Other parties to the proceedings: Bank Saderat Iran, European Commission

Form of order sought

The appellant claims that the Court should:

- set aside the judgment of the General Court (Fourth Chamber) of 5 February 2013 in Case T-494/10;
- give a definitive ruling on the case and dismiss the application brought by Bank Saderat against the contested measures;
- order Bank Saderat to pay the costs incurred by the Council in the proceedings at first instance and in this appeal.

Pleas in law and main arguments

The Council considers that the judgment of the General Court of 5 February 2013 in Case T-494/10, *Bank Saderat Iran v. Council*, is vitiated by the following errors of law:

1. The General Court was mistaken to rule, with regard to the admissibility of the action, that Bank Saderat was entitled to rely on fundamental rights protections and guarantees regardless of whether it could be considered as an emanation of the Iranian State;
2. The General Court was wrong to hold that one of the reasons given for imposing restrictive measures against Bank Saderat was insufficiently precise;
3. The General Court erroneously applied the case-law concerning the communication of information on the Council's file;
4. The General Court erroneously considered that the reasons given for imposing restrictive measures against Bank Saderat were not substantiated, insofar as:
 - it failed to take due account of the fact that the evidence for Bank Saderat's support to Iran's nuclear proliferation activities comes from confidential sources;
 - it failed to take due account of a reference in United Nations Security Council Resolution 1803 (2008) to Bank Saderat in connection with Iran's nuclear proliferation activities;
 - it was mistaken to consider that the Council needed to produce detailed information concerning Bank Saderat's handling of letters of credit of two designated entities involved in Iran's nuclear proliferation activities.

Action brought on 18 April 2013 — United Kingdom of Great Britain and Northern Ireland v Council of the European Union

(Case C-209/13)

(2013/C 171/44)

Language of the case: English

Parties

Applicant: United Kingdom of Great Britain and Northern Ireland (represented by: E. Jenkinson, S. Behzadi-Spencer, Agents, M. Hoskins QC, P. Baker QC, V. Wakefield, Barrister)

Defendant: Council of the European Union

The applicant claims that the Court should:

- Annul Council Decision 2013/52/EU ⁽¹⁾ authorising enhanced cooperation in the area of financial transaction tax; and

— Require the Council to pay the United Kingdom's costs of these proceedings.

Pleas in law and main arguments

First plea in law, alleging that Council Decision 2013/52/EU is contrary to Article 327 TFEU because it authorizes the adoption of a financial transaction tax (FTT) with extraterritorial effects which will fail to respect the competences, rights and obligations of the Non-Participating States.

Second plea in law, alleging that Council Decision 2013/52/EU is unlawful because it authorizes the adoption of an FTT with extraterritorial effects for which there is no justification in customary international law.

Third plea in law, alleging that Council Decision 2013/52/EU is contrary to Article 332 TFEU because it authorizes enhanced cooperation for an FTT, the implementation of which will inevitably cause costs to be incurred by the Non-Participating States.

⁽¹⁾ OJ L 22, p. 11

Action brought on 19 April 2013 — European Commission v Federal Republic of Germany

(Case C-211/13)

(2013/C 171/45)

Language of the case: German

Parties

Applicant: European Commission (represented by: W. Mölls and W. Roels, acting as Agents)

Defendant: Federal Republic of Germany

Form of order sought

The applicant claims that the Court should:

- declare that, by adopting and retaining provisions under which only a low tax-free allowance is granted when inheritance and gift tax are applied to immovable property situated in Germany if the donor or the deceased person and the acquiring party were resident in another Member State at the time of the inheritance or gift, whereas a considerably higher tax-free allowance is granted if at least one of the two parties concerned was resident in Germany at that time, the Federal Republic of Germany has failed to fulfil its obligations under Article 63 TFEU;
- order the Federal Republic of Germany to pay the costs.

Pleas in law and main arguments

The taxation of inheritances and gifts is mitigated under German law by relatively high tax-free allowances, particularly in the case of inheritances and gifts between spouses, between parents and children and between certain relatives. These high tax-free allowances are, however, applicable only if Germany exercises an unrestricted right to tax whereas only a low, flat-rate tax-free allowance is applicable if the right to tax is restricted. According to the criteria which the Court of Justice set out in *Mattner* ⁽¹⁾, those rules are incompatible with Article 63 TFEU.

⁽¹⁾ Judgment in Case C-510/08 *Mattner* [2010] ECR I-3553.

Appeal brought on 23 April 2013 by Acron OAO, Dorogobuzh OAO against the judgment of the General Court (Eighth Chamber) delivered on 7 February 2013 in Case T-235/08: Acron OAO and Dorogobuzh OAO v Council of the European Union

(Case C-215/13 P)

(2013/C 171/46)

Language of the case: English

Parties

Appellants: Acron OAO, Dorogobuzh OAO (represented by: B. Evtimov, E. Borovikov, avocats, D. O'Keeffe, Solicitor)

Other parties to the proceedings: Council of the European Union, European Commission, Fertilizers Europe

Form of order sought

The appellants claim that the Court should:

- Set aside the judgment of the General Court of 7 February 2013 in Case T-235/08: Acron OAO and Dorogobuzh OAO v Council of the European Union;
- Give a final judgment of the merits of the dispute, and annul Council Regulation (EC) No. 236/2008 of 10 March 2008 concerning terminating the partial interim review pursuant to Article 11(3) of Regulation 384/96 of the anti-dumping duty on imports of ammonium nitrate originating in Russia ⁽¹⁾, insofar as it affects the Appellants;
- Order the Council to pay the costs of the proceedings before the Court of Justice as well as the costs of the proceedings before the General Court, including the costs of the Appellants at both instances;