



C/2024/2421

8.4.2024

**Judgment of the General Court of 21 February 2024 — Telefónica Gestión Integral de Edificios y Servicios and Banco Santander v Commission**

**(Joined Cases T-29/14 and T-31/14) <sup>(1)</sup>**

*(State aid — Aid granted by the Spanish authorities in favour of certain economic interest groupings (EIGs) and their investors — Tax scheme applicable to certain finance lease agreements for the purchase of ships (Spanish tax lease system) — Decision declaring the aid partly incompatible with the internal market and ordering its partial recovery — Partial disappearance of the subject matter of the dispute — No need to adjudicate in part — New aid — Recovery — Contractual clauses protecting the beneficiaries against the recovery of unlawful State aid incompatible with the internal market — Division of powers between the Commission and the national authorities)*

(C/2024/2421)

Language of the case: Spanish

**Parties**

*Applicant in Case T-29/14:* Telefónica Gestión Integral de Edificios y Servicios, SL, formerly Taetel, SL (Madrid, Spain) (represented by: E. Navarro Varona, P. Vidal Martínez, J. López-Quiroga Teijero, G. Canalejo Lasarte and A. Pérez Hernández, lawyers)

*Applicant in Case T-31/14:* Banco Santander, SA, formerly Banco Popular Español, SA (Madrid) (represented by: E. Abad Valdenebro, R. Calvo Salinero and A. Lamadrid de Pablo, lawyers)

*Defendant:* European Commission (represented by: J. Carpi Badía and P. Němečková, acting as Agents, and by M. Segura Catalán, lawyer)

**Re:**

By their actions based on Article 263 TFEU, the applicants seek annulment of Commission Decision 2014/200/EU of 17 July 2013 on the aid scheme SA.21233 C/11 (ex NN/11, ex CP 137/06) implemented by Spain — Tax scheme applicable to certain finance lease agreements also known as the Spanish Tax Lease System (OJ 2014 L 114, p. 1)

**Operative part of the judgment**

The Court:

1. Rules that there is no longer any need to adjudicate on the actions in so far as they are directed against Article 1 of Commission Decision 2014/200/EU of 17 July 2013 on the aid scheme SA.21233 C/11 (ex NN/11, ex CP 137/06) implemented by Spain — Tax scheme applicable to certain finance lease agreements, also known as the ‘Spanish Tax Lease System’, inasmuch as it designates the economic interest groupings and their investors as the sole recipients of the aid referred to in that decision, and Article 4(1) of that decision, inasmuch as it orders the Kingdom of Spain to recover in full the amount of the aid referred to in that decision from the economic interest groupings’ investors which benefited from it;
2. Dismisses the actions as to the remainder;
3. Orders each party to bear its own costs.

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<sup>(1)</sup> OJ C 61, 1.3.2014.