



Judgment of the General Court of 8 May 2024 – Caixabank v Commission

(Joined Cases T-700/13 to T-705/13, T-2/14, T-6/14, T-10/14, T-16/14, T-18/14 and T-24/14 and Joined Cases T-465/14, T-467/14, T-469/14, T-471/14 to T-474/14, T-476/14 to T-478/14, T-482/14, TR-483/14 and T-491/14) ⁽¹⁾

(State aid – Aid granted by the Spanish authorities to certain economic interest groupings (EIGs) and their investors – Tax regime applicable to certain finance lease agreements for the purchase of ships (Spanish tax lease system) – Decision declaring the aid incompatible in part with the internal market and ordering its recovery in part – Subject matter of the dispute ceasing to exist in part – No need to adjudicate in part – Article 107(1) TFEU – New aid – Recovery – Contractual clauses protecting the beneficiaries against the recovery of unlawful State aid incompatible with the internal market – Division of competences between the Commission and the national authorities – Obligation to state reasons)

(C/2024/3908)

Language of the case: Spanish

Parties

Applicants in Joined Cases T-700/13 to T-705/13, T-2/14, T-6/14, T-10/14, T-16/14, T-18/14 and T-24/14: Caixabank, SA, formerly Bankia, SA (Barcelona, Spain), and the fourteen other applicants whose names are listed in annex I to the judgment (represented by: A. Lamadrid de Pablo, E. Abad Valdenebro, R. Calvo Salinero and A. Biondi, lawyers)

Applicants in Joined Cases T-465/14, T-467/14, T-469/14, T-471/14 to T-474/14, T-476/14 to T-478/14, T-482/14, T-483/14 and T-491/14: Vego Supermercados, SA (La Coruña, Spain), and the 28 other applicants whose names are listed in annex II to the judgment (represented by: A. Lamadrid de Pablo, E. Abad Valdenebro and R. Calvo Salinero, lawyers)

Defendant: European Commission (represented by: J. Carpi Badía and P. Němečková, acting as Agents)

Re:

By their actions under Article 263 TFEU, the applicants seek the 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. Joins Joined Cases T-700/13 to T-705/13, T-2/14, T-6/14, T-10/14, T-16/14, T-18/14 and T-24/14 and Joined Cases T-465/14, T-467/14, T-469/14, T-471/14 to T-474/14, T-476/14 to T-478/14, T-482/14, T-483/14 and T-491/14 for the purposes of the present judgment;
2. Declares 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 who benefited from it;
3. Dismisses the actions as to the remainder;
4. Orders each party to bear its own costs.

⁽¹⁾ OJ C 52, 22.2.2014.