



C/2024/3910

1.7.2024

Judgment of the General Court of 15 May 2024 – Naturgy Energy Group v Commission

(Case T-508/14) ⁽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 – Advantage – Imputability to the State – 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)

(C/2024/3910)

Language of the case: Spanish

Parties

Applicant: Naturgy Energy Group, SA, formerly Gas Natural SDG, SA (Madrid, Spain) (represented by: R. García Gómez de Zamora and M. Troncoso Ferrer, lawyers)

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

Re:

By its action under Article 263 TFEU, the applicant seeks 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. Declares that there is no longer any need to adjudicate on the action in so far as it is 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;
2. Dismisses the action as to the remainder;
3. Orders each party to bear its own costs.

⁽¹⁾ OJ C 292, 1.9.2014.