

— order the Commission to pay the costs of these proceedings.

Pleas in law and main arguments

The pleas in law and main arguments are those put forward in Case T-700/13 *Bankia v Commission*.

Action brought on 30 December 2013 — Liberbank v Commission

(Case T-703/13)

(2014/C 52/90)

Language of the case: Spanish

Parties

Applicant: Liberbank, SA (Madrid, Spain) (represented by: J.L. Buendía Sierra, E. Abad Valdenebro, R. Calvo Salinero and A. Lamadrid de Pablo, lawyers)

Defendant: European Commission

Form of order sought

The applicant claims that the General Court should:

- annul the contested decision in so far as it categorises the measures which, according to the decision, together constitute the ‘Spanish Tax Lease System’ as new State aid that is incompatible with the internal market;
- in the alternative, annul Articles 1 and 4 of the contested decision, which identify the investors in the Economic Interest Groupings (EIGs) as beneficiaries of the alleged aid and as the sole addressees of the order for recovery;
- in the alternative, annul Article 4 of the contested decision, in so far as it orders recovery of the alleged aid;
- annul Article 4 of the contested decision, in so far as it makes a determination as to the lawfulness of the private contracts between the investors and other entities; and
- order the Commission to pay the costs of these proceedings.

Pleas in law and main arguments

The pleas in law and main arguments are those put forward in Case T-700/13 *Bankia v Commission*.

Action brought on 30 December 2013 — Banco de Sabadell and Banco Gallego v Commission

(Case T-704/13)

(2014/C 52/91)

Language of the case: Spanish

Parties

Applicants: Banco de Sabadell, SA (Sabadell, Spain) and Banco Gallego, SA (Santiago de Compostela, Spain) (represented by: J.L. Buendía Sierra, E. Abad Valdenebro, R. Calvo Salinero and A. Lamadrid de Pablo, lawyers)

Defendant: European Commission

Form of order sought

The applicants claim that the General Court should:

- annul the contested decision in so far as it categorises the measures which, according to the decision, together constitute the ‘Spanish Tax Lease System’ as new State aid that is incompatible with the internal market;
- in the alternative, annul Articles 1 and 4 of the contested decision, which identify the investors in the Economic Interest Groupings (EIGs) as beneficiaries of the alleged aid and as the sole addressees of the order for recovery;
- in the alternative, annul Article 4 of the contested decision, in so far as it orders recovery of the alleged aid;
- annul Article 4 of the contested decision, in so far as it makes a determination as to the lawfulness of the private contracts between the investors and other entities; and
- order the Commission to pay the costs of these proceedings.

Pleas in law and main arguments

The pleas in law and main arguments are those put forward in Case T-700/13 *Bankia v Commission*.

Action brought on 30 December 2013 — Catalunya Banc v Commission

(Case T-705/13)

(2014/C 52/92)

Language of the case: Spanish

Parties

Applicant: Catalunya Banc, SA (Barcelona, Spain) (represented by: J.L. Buendía Sierra, E. Abad Valdenebro, R. Calvo Salinero and A. Lamadrid de Pablo, lawyers)

Defendant: European Commission

Form of order sought

The applicant claims that the General Court should:

- annul the contested decision in so far as it categorises the measures which, according to the decision, together constitute the ‘Spanish Tax Lease System’ as new State aid that is incompatible with the internal market;
- in the alternative, annul Articles 1 and 4 of the contested decision, which identify the investors in the Economic Interest Groupings (EIGs) as beneficiaries of the alleged aid and as the sole addressees of the order for recovery;
- in the alternative, annul Article 4 of the contested decision, in so far as it orders recovery of the alleged aid;
- annul Article 4 of the contested decision, in so far as it makes a determination as to the lawfulness of the private contracts between the investors and other entities; and
- order the Commission to pay the costs of these proceedings.

Pleas in law and main arguments

The pleas in law and main arguments are those put forward in Case T-700/13 *Bankia v Commission*.

Action brought on 30 December 2013 — Lico Leasing and Pequeños y Medianos Astilleros Sociedad de Reconversión v Commission

(Case T-719/13)

(2014/C 52/93)

Language of the case: Spanish

Parties

Applicants: Lico Leasing, SA (Madrid, Spain) and Pequeños y Medianos Astilleros Sociedad de Reconversión, SA (Madrid) (represented by: M. Sánchez and M. Merola, lawyers)

Defendant: European Commission

Form of order sought

The applicants claim that the General Court should:

- annul the Decision on the ground that it is vitiated by errors in that it finds that the STLS [Spanish Tax Lease System] is a State aid scheme that benefits the EIGs [Economic Interest Groupings] and their investors, and also by defects in reasoning;
- in the alternative, annul the order for recovery of the aid granted through the STLS on the ground that it is contrary to the general principles of the European Union legal order;

- in the further alternative, annul the point in the order for recovery concerning the calculation of the amount of incompatible aid to be recovered in so far as it prevents Spain from determining the formula for calculating that amount in accordance with the general principles applicable to the recovery of State aid, and
- award the applicants all the costs incurred by them in connection with this action.

Pleas in law and main arguments

The Decision contested in the present proceedings is the same as that in Case T-515/13 *Spain v Commission* (OJ 2013 C 336, p. 29).

In support of their action, the applicants rely on three pleas in law.

1. First plea in law, alleging infringement of Articles 107(1) TFEU and 296 TFEU
 - The measure in question satisfies the condition of selectivity: the applicants claim, first, that the Decision is vitiated by an error in that it identifies sectorial selectivity since the measure that is the subject of the Decision was open to investors operating in all sectors of the economy and, secondly, that the Decision is vitiated by an error in that it concludes that a prior authorisation procedure can confer selectivity, without taking into consideration that the prior authorisation was justified by the complexity of the measure in question and, in any case, does not concern the qualities of the alleged beneficiaries.
 - The measure in question satisfies the conditions relating to distortion of competition and effect on trade between Member States; the applicants claim, in particular, that the Decision does not explain how the alleged State aid would have an effect on the markets referred to and confines itself to asserting the fact without proving it.

In addition, in the second part of this plea for annulment, the applicants submit that the Decision is vitiated by a defect in reasoning, in that it does not explain why the benefit retained by the alleged beneficiaries constitutes State aid when those beneficiaries merely shared the benefit obtained by the shipowners, which, as the Commission itself recognises, does not constitute State aid.

2. Second plea in law, alleging infringement of Article 14 of Council Regulation (EC) No 659/1999
 - The applicants claim that the order for recovery contained in Articles 4, 5 and 6 of the Decision must be annulled pursuant to the following general principles of European Union law:
 - Principle of protection of legitimate expectations, in particular, on the ground that the letter sent by Commissioner Kroes in 2009 gave rise to a legitimate expectation on the part of the operators as to the lawfulness of the STLS.