

Operative part

The Court:

1. Annuls Article 2 of Commission Decision 2003/515/EC of 17 February 2003 on the State aid implemented by the Netherlands for international financing activities in so far as it excludes from the transitional scheme which it lays down those operators who, as at 11 July 2001, had lodged a request with the Netherlands tax authority for application of the aid scheme in question but whose request had not yet been determined by that date;
2. Orders the Commission to pay all the costs.

Judgment of the Court of First Instance (Second Chamber) of 12 September 2007 — Finland v Commission

(Case T-230/04)

EAGGF — Guarantee section — System of control of area aid in certain regions —
Expenditure excluded from Community financing

1. *Agriculture — EAGGF — Clearance of accounts (see paras 52, 159-161, 186-191)*
2. *Acts of the institutions — Statement of reasons — Obligation — Scope (Art. 253 EC) (see para. 184)*

Re:

APPLICATION for annulment of Commission Decision 2004/136/EC of 4 February 2004 excluding from Community financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF) (OJ 2004 L 40, p. 31) in so far as it excludes certain expenditure incurred by the Republic of Finland in connection with area aid in certain regions, because of the insufficiency of the system of control applied.

Operative part

The Court:

1. Dismisses the action;
2. Orders The Republic of Finland to pay the costs.

**Judgment of the Court of First Instance (Fourth Chamber)
of 12 September 2007 — Commission v Trends**

(Case T-448/04)

Arbitration clause — Fourth framework programme for research, technological development and demonstration — Contracts involving projects in the field of telematics applications of common interest — Lack of supporting documents and non-compliance with the contractual requirements for part of the declared expenses — Reimbursement of the sums paid