

In support of its action, the applicant relies on seven pleas in law.

1. By its first plea in law, the applicant claims that the Commission infringed Articles 107 and 108 TFEU in finding, in the decision, that Article 12(5) of the consolidated version of the Spanish Corporate Tax Act (Ley del Impuesto sobre Sociedades español; 'TRLIS') constitutes State aid in so far as it provides for tax amortisation of goodwill for acquisitions of shareholdings in non-EU companies (extra-EU acquisitions).
2. By its second plea in law, the applicant submits that the Commission committed an error of law and of procedure in finding that, for there to be State aid which is unlawful in its entirety, it is sufficient that the implementation of the scheme leads to situations which qualify as aid.
3. By its third plea in law, the applicant claims that the principle of proportionality has been infringed in so far as it was found in the decision that: (i) the scheme constitutes unlawful aid in its entirety, including in relation to countries such as China and India and in other countries in which it has been shown or could be shown that there are explicit legal obstacles to cross-border business combinations, and that (ii) the scheme also constitutes State aid which is incompatible in its entirety in so far as it permits the deduction of financial goodwill in relation to acquisitions of majority shareholding in foreign companies outside of the EU.
4. By its fourth plea in law, the applicant claims that the Commission infringed the principles of legitimate expectations and equal treatment in departing from the guidelines on direct taxation and from its administrative practice.
5. By its fifth plea in law, the applicant claims that the Commission infringed the principle of good administration by having failed to examine the precise scope of the practical obstacles to company mergers outside of the EU (extra-EU mergers).
6. By its sixth plea in law, the applicant submits that there were errors of law and errors of assessment in the determination of legitimate expectations in the decision.
7. By its seventh plea in law, the applicant argues that insufficient grounds were given for the decision.

Action brought on 4 August 2011 — Telefónica v Commission

(Case T-430/11)

(2011/C 282/86)

Language of the case: Spanish

Parties

Applicant: Telefónica, SA (Madrid, Spain) (represented by: J. Ruiz Calzado, M. Núñez-Müller and J. Domínguez Pérez, lawyers)

Defendant: European Commission

Form of order sought

The applicant claims that the General Court should:

- annul Article 1(1) of the decision;
- in the alternative, annul Article 1(4) and (5) of the decision;
- in the further alternative, annul Article 4 of the decision, or amend its scope as appropriate, and
- order the Commission to pay all the costs arising from these proceedings.

Pleas in law and main arguments

This action has been brought against the Commission's Decision of 12 January 2011 in Case No C 45/2007 (ex NN 51/2007, ex CP 9/2007), on the tax amortisation of financial goodwill for foreign shareholding acquisitions implemented by Spain.

The pleas in law and main arguments are those raised in Case T-429/11 *BBVA v Commission*.

Action brought on 4 August 2011 — Iberdrola v Commission

(Case T-431/11)

(2011/C 282/87)

Language of the case: Spanish

Parties

Applicant: Iberdrola, SA (Bilbao, Spain) (represented by: J. Ruiz Calzado, M. Núñez-Müller and J. Domínguez Pérez, lawyers)

Defendant: European Commission

Form of order sought

The applicant claims that the General Court should:

- annul Article 1(1) of the decision;
- in the alternative, annul Article 1(4) and (5) of the decision;
- in the further alternative, annul Article 4 of the decision, or amend its scope as appropriate, and
- order the Commission to pay all the costs arising from these proceedings.

Pleas in law and main arguments

This action has been brought against the Commission's Decision of 12 January 2011 in Case No C 45/2007 (ex NN 51/2007, ex CP 9/2007), on the tax amortisation of financial goodwill for foreign shareholding acquisitions implemented by Spain.

The pleas in law and main arguments are those raised in Case T-429/11 *BBVA v Commission*.

Action brought on 3 August 2011 — Europäisch-Iranische Handelsbank v Council

(Case T-434/11)

(2011/C 282/88)

Language of the case: English

Parties

Applicant: Europäisch-Iranische Handelsbank AG (Hamburg, Germany) (represented by: S. Gadhia and S. Ashley, Solicitors, H. Hohmann, lawyer, D. Wyatt, Queen's Counsel, and R. Blakeley, Barrister)

Defendant: Council of the European Union

Form of order sought

- Annul paragraph 1 of Table B of Annex I to Council Decision 2011/299/CFSP⁽¹⁾, in so far as it relates to the applicant;
- Annul paragraph 1 of Table B of Annex I to Council Implementing Regulation (EU) No 503/2011⁽²⁾, in so far as it relates to the applicant;
- Declare Article 20(1)(b) of Council Decision 2010/413/CFSP⁽³⁾ inapplicable to the applicant;
- Declare Article 16(2) of Council Regulation (EU) No 961/2010⁽⁴⁾ inapplicable to the applicant; and
- Order the defendant to pay the costs.

Pleas in law and main arguments

In support of the action, the applicant relies on five pleas in law.

1. First plea in law, alleging that the defendant breached procedural requirements, as:

— it did not give adequate, precise and sufficient reasons, and

— it failed to respect the rights of defence and the right to effective judicial protection.

2. Second plea in law, alleging that the defendant committed a manifest error of assessment in determining whether or not the criteria for designation of the applicant under the contested measures were met, as the transactions in respect of which the applicant has apparently been designated were either authorised or in conformity with the rulings and guidance of the competent national authority (the German Central Bank).
3. Third plea in law, alleging that the defendant has breached the applicant's legitimate expectations that it would not be sanctioned by imposing restrictive measures based on conduct that was authorised by the competent national authority. Alternatively, to sanction the applicant in such circumstances breached the principles of legal certainty and the applicant's right to good administration.
4. Fourth plea in law, alleging that the designation of the applicant is in violation of its property rights and/or the right to conduct its business and is in manifest violation of the principle of proportionality.
5. Fifth plea in law, alleging that if the power under which the defendant appears to have acted is mandatory, it is unlawful as being contrary to the principle of proportionality.

⁽¹⁾ Council Decision 2011/299/CFSP of 23 May 2011 amending Decision 2010/413/CFSP concerning restrictive measures against Iran (OJ 2011 L 136, p. 65)

⁽²⁾ Council Implementing Regulation (EU) No 503/2011 of 23 May 2011 implementing Regulation (EU) No 961/2010 on restrictive measures against Iran (OJ 2011 L 136, p. 26)

⁽³⁾ Council Decision of 26 July 2010 concerning restrictive measures against Iran and repealing Common Position 2007/140/CFSP (OJ 2010 L 195, p. 39)

⁽⁴⁾ Council Regulation (EU) No 961/2010 of 25 October 2010 on restrictive measures against Iran and repealing Regulation (EC) No 423/2007 (OJ 2010 L 281, p. 1)

Order of the General Court of 14 July 2011 — Apotheke DocMorris v OHIM (Representation of a green cross)

(Case T-173/10)⁽¹⁾

(2011/C 282/89)

Language of the case: German

The President of the Third Chamber has ordered that the case be removed from the register.

⁽¹⁾ OJ C 179, 3.7.2010.