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(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Judgment of the Court (Grand Chamber) of 3 February 2015 — European Commission v United Kingdom of Great Britain and Northern Ireland

(Case C-172/13) (1)

(Failure of a Member State to fulfil obligations — Article 49 TFEU — Article 31 of the EEA Agreement — Corporation tax — Groups of companies — Group relief — Transfer of losses sustained by a non-resident subsidiary — Conditions — Date to be used for determining whether the losses of the nonresident subsidiary are definitive)

(2015/C 107/02)

Language of the case: English

Parties

Applicant: European Commission (represented by: W. Roels and R. Lyal, acting as Agents)

Defendant: United Kingdom of Great Britain and Northern Ireland (represented by: V. Kaye, S. Brighouse and A. Robinson, acting as Agents, assisted by D. Ewart QC and S. Ford, Barrister)

Interveners in support of the defendant: Federal Republic of Germany (represented by: T. Henze and K. Petersen, acting as Agents), Kingdom of Spain (represented by: A. Rubio González and A. Gavela Llopis, acting as Agents), Kingdom of the Netherlands (represented by: M.K. Bulterman and J. Langer, acting as Agents), Republic of Finland (represented by: S. Hartikainen, acting as Agent)

Operative part of the judgment

The Court:

- 1) Dismisses the action;
- 2) Orders the European Commission to pay the costs;
- 3) Orders the Federal Republic of Germany, the Kingdom of Spain, the Kingdom of the Netherlands and the Republic of Finland to bear their own costs.

⁽¹⁾ OJ C 207, 20.7.2013.