

3. Orders the Portuguese Republic to bear its own costs and to pay those incurred by the European Commission;
4. Orders the Federal Republic of Germany to bear its own costs.

⁽¹⁾ OJ C 16, 19.1.2015.

**Judgment of the Court (Grand Chamber) of 21 December 2016 — European Commission v
Hansestadt Lübeck, successor in law to Flughafen Lübeck GmbH**

(Case C-524/14 P) ⁽¹⁾

*(Appeal — State aid — Airport charges — Article 108(2) TFEU — Fourth paragraph of Article 263
TFEU — Decision to initiate the formal investigation procedure — Admissibility of an action for
annulment — Person individually concerned — Legal interest in bringing proceedings — Article 107(1)
TFEU — Condition relating to selectivity)*

(2017/C 053/03)

Language of the case: German

Parties

Appellant: European Commission (represented by: T. Maxian Rusche, R. Sauer and V. Di Bucci, Agents)

Other party to the proceedings: Hansestadt Lübeck, successor in law to Flughafen Lübeck GmbH (represented by: M. Núñez Müller and I. Ruck, Rechtsanwälte)

Interveners in support of the defendant: Federal Republic of Germany (represented by: T. Henze and K. Petersen, Agents), Kingdom of Spain (represented by: M.A. Sampol Pucurull, Agent)

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders the European Commission to bear its own costs and to pay those incurred by Hansestadt Lübeck;
3. Orders the Federal Republic of Germany and the Kingdom of Spain to bear their own costs.

⁽¹⁾ OJ 26, 26.1.2015.

**Judgment of the Court (Fourth Chamber) of 21 December 2016 (request for a preliminary ruling
from the Vestre Landsret — Denmark — Masco Denmark ApS, Damixa ApS v Skatteministeriet**

(Case C-593/14) ⁽¹⁾

*(Reference for a preliminary ruling — Freedom of establishment — Tax legislation concerning thin
capitalisation of subsidiaries — Inclusion in the taxable income of a lending company of the loan interest
paid by a non-resident borrowing subsidiary — Tax exemption for interest paid by a resident borrowing
subsidiary — Balanced allocation between Member States of the power to impose taxes — Need to prevent
the risk of tax avoidance)*

(2017/C 053/04)

Language of the case: Danish

Referring court

Vestre Landsret