



C/2024/419

3.1.2024

**Order of the General Court of 11 October 2023 — Monthisa Residencial v Commission**

(Case T-484/14) <sup>(1)</sup>

*(Action for annulment — State aid — Aid granted by the Spanish authorities to certain economic interest groupings (ELGs) and their investors — Tax regime applicable to certain finance lease agreements for the purchase of ships (Spanish tax lease system) — Decision declaring the aid incompatible in part with the internal market and ordering its recovery in part — Failure to comply with procedural requirements — Manifest inadmissibility in part — Selective nature — Effect on trade between Member States — Adverse effect on competition — Legitimate expectations — Legal certainty — Action manifestly lacking any foundation in law in part)*

(C/2024/419)

Language of the case: Spanish

**Parties**

*Applicant:* Monthisa Residencial, SA (Madrid, Spain) (represented by: F. de Artúñano Rodríguez de Torres and J. Martínez Muro, lawyers)

*Defendant:* European Commission (represented by: J. Carpi Badía and P. Němečková, acting as Agents)

**Re:**

By its action under Article 263 TFEU, the applicant seeks the annulment of Commission Decision 2014/200/EU of 17 July 2013 on the aid scheme SA.21233 C/11 (ex NN/11, ex CP 137/06) implemented by Spain Tax scheme applicable to certain finance lease agreements also known as the Spanish Tax Lease System (OJ 2014 L 114, p. 1).

**Operative part of the order**

1. The action is dismissed as manifestly inadmissible in part and manifestly unfounded in part.
2. Monthisa Residencial, SA shall pay the costs.

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<sup>(1)</sup> OJ C 261, 11.8.2014.