

Decision of the Board of Appeal: Annulled the contested decision in part

Pleas in law: Infringement of Article 8(1)(b) CTMR.

Action brought on 2 July 2014 — Derivados del Flúor v Commission

(Case T-500/14)

(2014/C 282/69)

Language of the case: Spanish

Parties

Applicant: Derivados del Flúor, SA (Bilbao, Spain) (represented by: J. De Juan Casadevall, lawyer)

Defendant: European Commission

Form of order sought

The applicant claims that the General Court should:

- annul the contested decision;
- in the alternative, if the ‘Spanish Tax Lease System’ (STLS) is held to be unlawful State aid, order recovery only until the date of publication in the *Official Journal of the European Union* of the decision initiating the formal investigation, namely, 21 September 2011; and
- order the Commission to pay the costs.

Pleas in law and main arguments

By the present action, the applicant contests Commission Decision C (2013) 4426 final of 17 July 2013 on the tax regime applicable to certain finance lease agreements, also known as the Spanish Tax Lease System (State Aid SA.21233 C/2011 (ex NN/2011, ex CP 137/2006))

The pleas in law and main arguments are similar to those raised in Case T-401/14 *Duro Felguera v Commission* and Case T-700/13 *Bankia v Commission*.

The applicant alleges, in particular: incorrect application in the present case of Articles 17, 18 and 19 of Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 TFEU; inexistence of a competitive tax advantage; incorrect identification of the beneficiary of the State aid; compatibility of the State aid with the interior market; misuse of powers by the Commission; and breach of the principles of equal treatment and the protection of legitimate expectations.

Action brought on 2 July 2014 — Fami-Cuatro de Inversiones v Commission

(Case T-501/14)

(2014/C 282/70)

Language of the case: Spanish

Parties

Applicant: Fami-Cuatro de Inversiones, SA (Madrid, Spain) (represented by: J. De Juan Casadevall, lawyer)

Defendant: European Commission

Form of order sought

The applicant claims that the General Court should:

- annul the contested decision;

- in the alternative, if the ‘Spanish Tax Lease System’ (STLS) is held to be unlawful State aid, order recovery only until the date of publication in the *Official Journal of the European Union* of the decision initiating the formal investigation, namely, 21 September 2011; and
- order the Commission to pay the costs.

Pleas in law and main arguments

The pleas in law and main arguments are those raised in Case T-500/14 *Derivados del Flúor v Commission*.

Action brought on 2 July 2014 — Torrevisa v Commission

(Case T-502/14)

(2014/C 282/71)

Language of the case: Spanish

Parties

Applicant: Torrevisa, SA (Torrevieja, Spain) (represented by: J. De Juan Casadevall, lawyer)

Defendant: European Commission

Form of order sought

The applicant claims that the General Court should:

- annul the contested decision;
- in the alternative, if the ‘Spanish Tax Lease System’ (STLS) is held to be unlawful State aid, order recovery only until the date of publication in the *Official Journal of the European Union* of the decision initiating the formal investigation, namely, 21 September 2011; and
- order the Commission to pay the costs.

Pleas in law and main arguments

The pleas in law and main arguments are those raised in Case T-500/14 *Derivados del Flúor v Commission*.

Action brought on 2 July 2014 — Euroways v Commission

(Case T-503/14)

(2014/C 282/72)

Language of the case: Spanish

Parties

Applicant: Euroways, SL (Hospitalet de Llobregat, Spain) (represented by: J. De Juan Casadevall, lawyer)

Defendant: European Commission

Form of order sought

The applicant claims that the General Court should:

- annul the contested decision;