



Reports of Cases

ORDER OF THE GENERAL COURT (Sixth Chamber)

24 April 2016 *

(Action for annulment — Contract concerning Union financial assistance in favour of a project seeking to improve the effectiveness of laws combating discrimination (GendeRace project) — Debit note — Measure not open to challenge — Measure which is part of a purely contractual context from which it is inseparable — Inadmissibility)

In Case T-819/14,

Fondatsia ‘Mezhdunaroden tsentar za izsledvane na maltsinstvata i kulturnite vzaimodeystvia’, established in Sofia (Bulgaria), represented by H. Hristev, lawyer,

applicant,

v

European Commission, represented by L. Di Paolo and V. Soloveytchik, acting as Agents,

defendant,

APPLICATION on the basis of Article 263 TFEU and seeking the annulment, first, of the decision contained in the Commission’s letter of 22 August 2014 announcing the termination of the audit procedure and the suspension of the recovery of damages in the context of a grant agreement in support of a project and, secondly, of the debit note annexed to that letter and issued by the Commission in order to recover the sum of EUR 34070.16 paid to the applicant in the context of that project.

THE GENERAL COURT (Sixth Chamber),

composed of S. Frimodt Nielsen, President, F. Dehousse and A.M. Collins (Rapporteur), Judges,

Registrar: E. Coulon,

gives the following

* Language of the case: Bulgarian.

Order

Contractual framework and background to the dispute

- 1 The applicant, Fondatsia 'Mezhdunaroden tsentar za izsledvane na maltsinstvata i kulturnite vzaimodeystvia' (Foundation 'International Centre for Minority Studies and Intercultural Relations'), is a non-profit foundation governed by Bulgarian law operating in the research field.
- 2 On 18 December 2006, the European Parliament and the Council of the European Union adopted Decision No 1982/2006/EC concerning the Seventh Framework Programme of the European Community for research, technological development and demonstration activities (2007-2013) (OJ 2006 L 412, p. 1). In that context, grant agreement No 217237 concerning the GendeRace project ('the grant agreement') was concluded between the Commission of the European Communities and a consortium of which the applicant, among others, was a member. The project commenced on 1 February 2008 and was completed on 31 July 2010. In the course of that project, the Commission paid the applicant, by way of European Union financial assistance, the total sum of EUR 159570.78.
- 3 By letter of 26 March 2013, the Commission informed the applicant that it would be subject to an audit concerning three projects, including the GendeRace project. The audit was conducted between 27 and 31 May 2013.
- 4 On 31 May 2013, a meeting was held between the auditors and the applicant. The auditors presented their findings, on which the applicant submitted comments.
- 5 By document dated 8 August 2013, received by the Commission on 13 September 2013 and entitled 'Comments and Objections to the Audit Report to the European Commission', the applicant sent a list of criticisms to the Commission concerning the audit methodology and the findings contained in the draft audit report.
- 6 The final audit report was submitted to the Commission on 28 November 2013. In section 2.1 of that report, concerning the GendeRace project, the auditors took note of adjustments to be made in favour of the Commission in the amount of EUR 45426.88.
- 7 By letter of 16 December 2013, to which the final audit report was attached, the Commission informed the applicant of the conclusion of the audit and of the fact that the Commission agreed with the findings set out in that report.
- 8 By letter of 10 March 2014, the applicant sent the Commission its comments on the audit findings and informed it of the decisions taken as a result.
- 9 By letter of 27 June 2014, entitled 'Implementation of results of audit BAEA210022 (B210-22) + Liquidated damages', the Commission stated that, in accordance with Article II.21 of the general conditions applicable to the grant agreement, it would take steps to recover, by way of two debit notes, the sum of EUR 34070.16, corresponding to the amount improperly paid to the applicant, and the sum of EUR 11967.81, in respect of damages.
- 10 By letter of 23 July 2014, received by the Commission on 1 August 2014, the applicant informed the Commission that it did not agree with the findings of the audit and requested, in particular, information on how to challenge, reduce or stagger payment of the amount claimed.

- 11 By letter of 22 August 2014, sent on 1 September 2014 ('the contested decision'), the Commission sent the applicant a debit note in the amount of EUR 34070.16 ('the debit note'). In that letter, the Commission took note of the applicant's objections and stated that they had already been taken into account in the final audit report. However, it suspended the recovery of the amount claimed in respect of damages until a final decision had been taken in that regard.
- 12 On 30 September 2014, after receiving information from the Bulgarian postal service that the letter sent on 1 September 2014 had not reached its intended recipient, the Commission resent the letter to the applicant together with the debit note attached to it simultaneously by email and registered letter (the latter on 2 October 2014). In that letter, the Commission drew the applicant's attention to the date by which payment of the debit note had to be made and set out the steps it could take if its account was not credited by the deadline, including adopting an enforceable decision under Article 299 TFEU. The registered letter reached the applicant on 6 October 2014.
- 13 The applicant replied to that letter by a further letter of 9 October 2014, stating that, first, the foundation was insolvent and was therefore unable to pay the amount claimed; secondly, it had objected to the audit findings throughout the procedure and had not been informed of possible means of challenge; thirdly, it considered that its rights had been infringed; and, fourthly, it would bring the matter before the EU Courts.
- 14 By email of the same date, the Commission informed the applicant that any application for the rescheduling of payments had to be sent to the Accounting Officer at the Directorate-General for Budget.
- 15 On 13 October 2014, the applicant sent a letter to the Directorate-General for Budget seeking either to have the amount claimed in the debit note cancelled or to pay that amount in instalments.
- 16 By letter of 24 December 2014, the Directorate-General for Budget informed the applicant that the debt could not be cancelled and offered it a plan whereby the debt could be repaid in instalments, as provided in Article 89 of Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ 2012 L 362, p. 1).
- 17 The first paragraph of Article 9 of the grant agreement states that the agreement '[is] governed by [its own] terms ..., the Community acts related to [the seventh framework programme], the Financial Regulation applicable to the general budget and its implementing rules and other Community law and, on a subsidiary basis, ... the law of Belgium'. Furthermore, pursuant to the third paragraph of that article, the General Court or, in the case of an appeal, the Court of Justice, have sole jurisdiction to hear any dispute between the European Union and the members of the consortium relating to the validity, application or interpretation of the grant agreement.
- 18 According to the sole recital of the grant agreement, the general conditions of that agreement form an integral part of it. Article II.21 of those conditions is entitled 'Reimbursement and recoveries'. The second subparagraph of paragraph 1 of that article provides that 'where an amount due to [the European Union] by a beneficiary is to be recovered after termination or completion of any grant agreement under the [seventh framework programme], the Commission shall request, by means of a recovery order issued against the beneficiary concerned, the reimbursement of the amount due' and that 'if payment has not been made by the due date, sums owed to the [European Union] may be recovered by offsetting them against any sums it owes to the beneficiary concerned'. Paragraph 5 of that provision states that 'if the obligation to pay the amount due is not honoured by the date set by the Commission, the sum due shall bear interest at the rate indicated in Article II.5'.

- 19 Section 3 of Part 2 of the general conditions, comprising Articles II.22 to II.25, is entitled ‘Controls and sanctions’ and contains financial provisions as well as provisions on controls, audits, reimbursements and penalties. Article II.22(1) provides that ‘the Commission may, at any time during the implementation of the project and up to five years after the end of the project, arrange for financial audits to be carried out, by external auditors, or by the Commission services themselves including OLAF. ... Such audits may cover financial, systemic and other aspects (such as accounting and management principles) relating to the proper execution of the grant agreement.’
- 20 Under paragraph 6 of that provision, ‘on the basis of the conclusions of the audit, the Commission shall take all appropriate measures which it considers necessary, including the issuing of recovery orders regarding all or part of the payments made by it and the application of any applicable sanction’.

Procedure and forms of order sought by the parties

- 21 By application lodged at the Court Registry on 16 December 2014, the applicant brought the present action.
- 22 On 14 April 2015, the Commission lodged its defence at the Court Registry.
- 23 The reply and the rejoinder were lodged at the Court Registry on 28 May and 17 July respectively.
- 24 By way of measures of organisation of procedure provided for under Article 89(3) of its Rules of Procedure, the General Court (Sixth Chamber) put written questions to the parties which they answered within the prescribed period.
- 25 The applicant claims that the Court should:
- annul the contested decision and the debit note;
 - order the Commission to pay the costs and, in the alternative, should the action be dismissed, order it to bear its own costs in accordance with the second subparagraph of Article 87(3) of the Rules of Procedure of the General Court of 2 May 1991.
- 26 The Commission contends that the Court should:
- dismiss the action as inadmissible and, in any event, as unfounded;
 - refuse the applicant’s request based on the second subparagraph of Article 87(3) of the Rules of Procedure of 2 May 1991;
 - order the applicant to pay the costs.

Law

- 27 According to settled case-law, the conditions for the admissibility of an action concern an absolute bar to proceeding with the action which the Courts of the European Union must consider of their own motion should such an issue arise (see judgments of 10 July 1990 in *Automec v Commission*, T-64/89, EU:T:1990:42, paragraph 41 and the case-law cited, and 8 February 2011 in *Paroc v OHIM (INSULATE FOR LIFE)*, T-157/08, EU:T:2011:33, paragraph 28 and the case-law cited).

- 28 In accordance with Article 129 of its Rules of Procedure, the General Court may at any time, of its own motion, after hearing the main parties, decide to rule by reasoned order on whether there exists any absolute bar to proceeding with a case. In the present case, in the light of the documents before the Court and, in particular, the parties' replies to the written questions put by it concerning the admissibility of the action, it is appropriate to decide, pursuant to that article, to rule by reasoned order, without taking further steps in the proceedings, even though one of the parties has requested a hearing.
- 29 The applicant seeks the annulment, based on Article 263 TFEU, of the contested decision and the debit note. It unequivocally states in paragraph 1 of the application that the action is based on that provision. In particular, in its arguments on the admissibility of the action, set out in paragraphs 23 to 27 of the application, the applicant invites the Court to depart from 'current case-law' on the admissibility of actions based on that provision concerning measures involving contractual relationships.
- 30 As a preliminary point, it should be recalled that when a dispute is contractual in nature, an action brought pursuant to Article 263 TFEU may be reclassified as an action brought pursuant to Article 272 TFEU having regard to an arbitration clause in the contract in question, as is the case here in view of Article 9 of the grant agreement (see, to that effect, order of 12 October 2011 in *Lito Maieftiko Gynaikologiko kai Cheirurgiko Kentro v Commission*, T-353/10, EU:T:2011:589, paragraphs 33 and 34). The Court however considers itself unable to reclassify such an action particularly where the applicant's express intention not to base his application on Article 272 TFEU precludes such a reclassification (see judgment of 17 June 2010 in *CEVA v Commission*, T-428/07 and T-455/07, EU:T:2010:240, paragraph 59 and the case-law cited; judgment of 24 October 2014 in *Technische Universität Dresden v Commission*, T-29/11, EU:T:2014:912, paragraph 44). In the present case, the applicant's express intention to base its application on Article 263 TFEU prevents the Court from reclassifying the action as a dispute of a contractual nature. Thus, since the conditions for reclassification are not satisfied, the action must be examined as an action for annulment.
- 31 Consequently, it is necessary to determine whether the measures forming the subject matter of this action are measures against which an action for annulment may be brought pursuant to Article 263 TFEU.
- 32 It should be recalled that, according to settled case-law, actions for annulment pursuant to Article 263 TFEU may be brought against all measures taken by the institutions, regardless of their nature or form, which seek to produce binding legal effects capable of affecting the applicant's interests by bringing about a distinct change in his legal position (order of 6 October 2008 in *Austrian Relief Program v Commission*, T-235/06, not published, EU:T:2008:411, paragraph 34, and judgment of 10 April 2013 in *GRP Security v Court of Auditors*, T-87/11, not published, EU:T:2013:161, paragraph 29).
- 33 The objective of an action for annulment is to ensure observance of the law in the interpretation and application of the TFEU and it would therefore be inconsistent with that objective to interpret the conditions under which the action is admissible so restrictively as to limit the availability of this procedure merely to the categories of measures referred to by Article 288 TFEU (see judgment of 9 September 2015 in *Lito Maieftiko Gynaikologiko kai Cheirurgiko Kentro v Commission*, C-506/13 P, EU:C:2015:562, paragraph 17 and the case-law cited).
- 34 The fact remains that that power of interpretation and application of the provisions of the Treaty by the EU judiciary does not apply where the applicant's legal position falls within the contractual relationships whose legal status is governed by the national law agreed to by the contracting parties (judgment of 9 September 2015 in *Lito Maieftiko Gynaikologiko kai Cheirurgiko Kentro v Commission*, C-506/13 P, EU:C:2015:562, paragraph 18; also see, to that effect, judgments of 17 June 2010 in *CEVA v Commission*, T-428/07 and T-455/07, EU:T:2010:240, paragraph 52, and 10 April 2013 in *GRP Security v Court of Auditors*, T-87/11, not published, EU:T:2013:161, paragraph 29).

- 35 Were the EU judicature to hold that it had jurisdiction to adjudicate on the annulment of measures falling within purely contractual relationships, not only would it risk rendering Article 272 TFEU — which grants the Courts of the European Union jurisdiction pursuant to an arbitration clause — meaningless, but would also risk, where the contract does not contain such a clause, extending its jurisdiction beyond the limits laid down by Article 274 TFEU, which specifically gives national courts or tribunals ordinary jurisdiction over disputes to which the European Union is a party (see judgment of 9 September 2015 in *Lito Maieftiko Gynaikologiko kai Cheirourgiko Kentro v Commission*, C-506/13 P, EU:C:2015:562, paragraph 19 and the case-law cited).
- 36 It follows from this that, where there is a contract between the applicant and one of the institutions, an action may be brought before the European Union judicature on the basis of Article 263 TFEU only where the contested measure aims to produce binding legal effects falling outside of the contractual relationship between the parties and which involve the exercise of the prerogatives of a public authority conferred on the contracting institution acting in its capacity as an administrative authority (judgment of 9 September 2015 in *Lito Maieftiko Gynaikologiko kai Cheirourgiko Kentro v Commission*, C-506/13 P, EU:C:2015:562, paragraph 20).
- 37 In that regard, it should be noted that, in the event that an institution, specifically the Commission, chooses to allocate financial contributions by means of a contract falling within the framework of Article 272 TFEU, it is bound to stay within that framework. Accordingly, the institution is obliged, in particular, to ensure that it does not use, in the context of relationships with its counterparties, ambiguous formulations which might be understood by the parties to the contract as constituting unilateral decision-making powers going beyond the contractual provisions (judgment of 9 September 2015 in *Lito Maieftiko Gynaikologiko kai Cheirourgiko Kentro v Commission*, C-506/13 P, EU:C:2015:562, paragraph 21).
- 38 It is in the light of those principles that the admissibility of this case should be assessed.
- 39 It must be noted that the contractual framework and origins of this action are not in dispute between the parties. Indeed, the applicant submits that the action for annulment is a legal remedy available to it notwithstanding the contractual nature of the dispute and that the contested debit note is of an administrative nature.
- 40 It is apparent from the documents in the case that the debit note falls within the framework of an agreement between the Commission and the applicant, in so far as the purpose of that note is to recover a debt which the Commission considers is owed to it, comprising a sum paid to the applicant corresponding to costs that the Commission regards as not eligible under the grant agreement and that it did not therefore accept. In particular, the following considerations should be noted:
- first, the Commission paid EUR 159570.78 to the applicant under the grant agreement;
 - secondly, the audit report was implemented in accordance with Article II.22 of the general conditions of that agreement;
 - thirdly, under Article II.21 of those conditions, the Commission reserved the right to request a member of the consortium to reimburse all sums improperly paid or the recovery of which was justified under the grant agreement, which it did by means of the pre-information letter of 27 June 2014, in which it asked the applicant to reimburse EUR 34070.16 (see paragraph 9 above). In that letter, the Commission expressly relied on the article in question and explained how the disputed amount had been calculated;

- fourthly, the debit note, entitled ‘Implementation of results of audit BAEA210022 (B210-22) [concerning] project [No] 217237 GendeRace’, referred to the pre-information letter of 27 June 2014 and the letter of conclusion of the audit of 16 December 2013 (see paragraph 7 above). Thus, the wording of the debit note recalled that it was concerned with the recovery of a debt under the grant agreement.
- 41 In the light of that information, it must be found that the Commission remained within the contractual framework and relied, in particular, on Article 22(1) and (6) of the general conditions of the grant agreement.
- 42 Furthermore, there is nothing to suggest that the Commission acted in the exercise of its prerogatives as a public authority. As is apparent from paragraphs 40 and 41 above, the debit note falls within the framework of the agreement between the Commission and the applicant, in so far as it is concerned with the recovery of a debt based on the provisions of the grant agreement and its purpose is to enforce the rights that the Commission derives from those provisions. By contrast, it does not aim to produce legal effects with respect to the applicant which have their origin in the exercise, by the Commission, of the prerogatives of a public authority held by that institution in accordance with EU law. The debit note must therefore be regarded as inseparable from the contractual relationships existing between the Commission and the applicant.
- 43 Accordingly, neither the reference to EU law in the first paragraph of Article 9 of the grant agreement nor the possible similarities, as argued by the applicant, between the provisions of the grant agreement and some regulatory acts enable the contested measures in this case to be classified as measures taken by the Commission acting as a public authority. In any event, it should be recalled that the clauses of a contract form part, together with the law applicable to the contract and under its auspices, of the rules governing the contractual relationship and that the interpretation of a contract in the light of the provisions of the applicable law is warranted only where there is uncertainty as to the contract’s content or the meaning of some of its clauses (see, by analogy, judgment of 19 November 2008 in *Commission v Premium*, T-316/06, not published, EU:T:2008:514, paragraph 53 and the case-law cited).
- 44 In support of the argument that the debit note produces binding legal effects in respect of it, the applicant relies on, in particular, the information contained in that note under the heading ‘Terms of payment’, worded as follows:
- ‘1. All bank charges are payable by you ...
 2. Where the other party has claims on the Commission that are certain, of a fixed amount and due, the Commission reserves the right, after giving prior notification, to effect recovery by offsetting.
 3. If the Commission’s account is not credited by the deadline, interest will be payable on the entitlement established by the European Union at the rate applied by the European Central Bank to its principal refinancing operations as published in the C Series of the *Official Journal of the European Union*, in force on the first calendar day of the month in which the deadline falls, namely 10-2014, + 3.5 percentage points.
 4. If the Commission’s account is not credited by the deadline, the Commission will:
 - call in any financial guarantee lodged in advance;
 - enforce payment either by adopting an enforceable decision in accordance with Article 299 [TFEU] or by taking legal action;

- record the payment default in a database accessible to the authorising officers of the European Union budget until such time as the payment has been received in full;
- publish the name of any debtor ordered to make a payment in a court ruling.’

- 45 These terms are virtually identical to those considered by the Court of Justice in its judgment of 9 September 2015 in *Lito Maieftiko Gynaikologiko kai Cheirurgiko Kentro v Commission* (C-506/13 P, EU:C:2015:562), which was delivered during these proceedings and on the subject of which the General Court put questions to the parties by way of measures of organisation of procedure. Upon being invited to define its position on essentially the same argument as that put forward in the present case, the Court of Justice held that particulars of this kind cannot result in the debit note being classified as a definitive act (judgment of 9 September 2015 in *Lito Maieftiko Gynaikologiko kai Cheirurgiko Kentro v Commission*, C-506/13 P, EU:C:2015:562, paragraphs 25 and 26).
- 46 It is true, as the applicant submits in its reply to the written questions put by the General Court, that the Court of Justice, in its judgment of 9 September 2015 in *Lito Maieftiko Gynaikologiko kai Cheirurgiko Kentro v Commission* (C-506/13 P, EU:C:2015:562), criticised the Commission for using ambiguous wording in the debit note. However, as the General Court has pointed out, such information on the interest which will accrue on the debt established as receivable if it is not paid by the final date for payment, the possible recovery by offsetting or by calling in any previously provided guarantee, as well as the possibility of enforcement and inclusion in a database accessible to the authorising officers of the EU budget, even if it is drafted in a way which could give the impression that it is a definitive act of the Commission, could, in any event and by its very nature, only be information provided in preparation for an act of the Commission related to the enforcement of the debt established as receivable, since in the debit note the Commission does not adopt a position as to the means which it intends to employ in order to recover that debt, increased by default interest accruing from the final date for payment fixed in the debit note (see, to that effect, judgment of 17 April 2008 in *Cestas v Commission*, T-260/04, EU:T:2008:115, paragraphs 74 to 76, and order of 12 October 2011 in *Lito Maieftiko Gynaikologiko kai Cheirurgiko Kentro v Commission*, T-353/10, EU:T:2011:589, paragraph 30).
- 47 The same also applies to information on possible methods of recovery, as set out in the last paragraph of the Commission’s letter of 27 June 2014 (see paragraph 9 above). In its reply to the written questions put by the Court, the applicant states that the adoption of all the measures detailed in that letter is subject to the fulfilment of a single condition alone, being non-payment of the disputed sum by the stipulated deadline. It must be stated that the Commission did not adopt a definitive stance in that letter, but simply raised the possibility of recovering its debt by offsetting or enforcement. Similar considerations apply to the letter of 30 September 2014 (see paragraph 12 above), to which the applicant also refers in its reply to the written questions put by the Court.
- 48 Given the preparatory nature of the debit note, it is necessary to disregard the applicant’s argument that, of the four possibilities mentioned in paragraph 4 of that note under the heading ‘Terms of payment’, only two were feasible in practice in the circumstances of the case, including the threat of enforcement (see paragraph 44 above).
- 49 It follows from the foregoing that this action cannot be validly brought before the Court on the basis of Article 263 TFEU, since the debit note falls within a purely contractual framework from which it is inseparable and does not produce binding legal effects going beyond those flowing from the grant agreement and which involve the exercise of the prerogatives of a public authority conferred on the Commission in its capacity as an administrative authority.
- 50 The same is true of the contested decision, which falls within the same framework and whose essential function is to forward the debit note. As regards the parallel procedure for the recovery of damages, the contested decision informs the applicant of the effective suspension of that procedure until a final

decision is taken in the future. Accordingly, it cannot be challenged by an action for annulment brought pursuant to Article 263 TFEU in the light of the principles stemming from the case-law cited in paragraphs 32 and 35 above.

- 51 It follows that the action for annulment must be dismissed as inadmissible in its entirety.
- 52 In any event, the inadmissibility of this action as an action for annulment does not have the effect of depriving the applicant of its right to effective judicial review, since it is entitled to defend its position, if it considers that position to be well founded, within the framework of an action brought on a contractual basis pursuant to Article 272 TFEU.
- 53 Accordingly, there is no longer any need to rule on the plea of inadmissibility raised by the Commission in the defence.

Costs

- 54 The applicant asks the Court to order the Commission to pay the costs even if the action is dismissed, in accordance with the second subparagraph of Article 87(3) of the Rules of Procedure of the General Court of 2 May 1991. The applicant claims that it was forced to bring an action because the debit note issued by the Commission was vague and ambiguous and because it did not receive any information from the Commission on the procedure for challenging the decision to recover the disputed amount. The Commission deliberately obliged it to bear the costs of this action.
- 55 The Commission counters by claiming that it did not make the applicant incur unreasonable or vexatious costs and that the applicant's request should therefore be refused. It submits that it provided the applicant with clarifications on all questions of procedure. Furthermore, it is apparent from its pleadings that the applicant had sufficient knowledge of the case-law on the admissibility of actions for annulment brought against debit notes. The applicant therefore took a deliberate risk in bringing this action.
- 56 Under Article 134(1) of the Rules of Procedure, the unsuccessful party is to be ordered to pay the costs if they have been applied for in the successful party's pleadings. However, Article 135(1) of those rules provides that the Court may, in exceptional circumstances, divide the costs between the parties.
- 57 In the present case, the applicant was unsuccessful in its application. Furthermore, it has not proven that the Commission made it incur unreasonable or vexatious costs, within the meaning of Article 135(2) of the Rules of Procedure.
- 58 Account must nevertheless be taken of the conduct of the Commission, which used language in the debit note that the Court has previously held to be ambiguous in other cases (see, to that effect, order of 12 October 2011 in *Lito Maieftiko Gynaikologiko kai Cheirurgiko Kentro v Commission*, T-353/10, EU:T:2011:589, paragraph 30, and judgment of 9 July 2013 in *Lito Maieftiko Gynaikologiko kai Cheirurgiko Kentro v Commission*, T-552/11, not published, EU:T:2013:349, paragraph 29). Therefore, the Court will make an equitable assessment of the case in ruling that each party is to bear its own costs.

On those grounds,

THE GENERAL COURT (Sixth Chamber)

hereby orders:

1. The action as dismissed as inadmissible.

2. Each party is ordered to bear its own costs.

Luxembourg, 24 April 2016.

E. Coulon
Registrar

S. Frimodt Nielsen
President