

**Judgment of the General Court of 14 February 2019 — Belgium and Magnetrol International v Commission****(Joined Cases T-131/16 and T-263/16) <sup>(1)</sup>****(State aid — Aid scheme implemented by Belgium — Decision declaring the aid scheme incompatible with the internal market and unlawful and ordering recovery of the aid granted — Tax ruling — Excess profit exemption — Fiscal autonomy of the Member States — Concept of an aid scheme — Further implementing measures)**

(2019/C 131/43)

*Language of the case: English***Parties**

*Applicant in Case T-131/16:* Kingdom of Belgium (represented initially by: C. Pochet, M. Jacobs and J.-C. Halleux, and subsequently by C. Pochet and J.-C. Halleux, acting as Agents, and by M. Segura Catalán and M. Clayton, lawyers)

*Applicant in Case T-263/16:* Magnetrol International (Zelev, Belgium) (represented by: H. Gilliams and J. Bocken, lawyers)

*Defendant:* European Commission (represented initially by: P.-J. Loewenthal and B. Stromsky, and subsequently by P.-J. Loewenthal and F. Tomat, acting as Agents)

*Intervener in Case T-131/16:* Ireland (represented initially by: E. Creedon, G. Hodge and A. Joyce, subsequently by K. Duggan, M. Browne and A. Joyce and lastly by A. Joyce and J. Quaney, acting as Agents, and by P. Gallagher, M. Collins, Senior Counsel, B. Doherty and S. Kingston, Barristers)

**Re:**

Application pursuant to Article 263 TFEU for annulment of Commission Decision (EU) 2016/1699 of 11 January 2016 on the excess profit exemption State aid scheme SA.37667 (2015/C) (ex 2015/NN) implemented by Belgium (OJ 2016 L 260, p. 61).

**Operative part of the judgment**

The Court:

1. Joins Cases T-131/16 and T-263/16 for the purposes of the present judgment;
2. Annuls Commission Decision (EU) 2016/1699 of 11 January 2016 on the excess profit exemption State aid scheme SA.37667 (2015/C) (ex 2015/NN) implemented by Belgium;
3. Orders the European Commission to pay, in addition to its own costs, those incurred by the Kingdom of Belgium, including those relating to the proceedings for interim measures, and by Magnetrol International;
4. Orders Ireland to bear its own costs.

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<sup>(1)</sup> OJ C 191, 30.5.2016.

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