

- order EUIPO to pay the costs of the proceedings;
- order Slazengers Ltd to pay the costs of the proceedings before EUIPO.

Plea in law

- Infringement of Article 8(1)(b) Regulation No 207/2009.

Action brought on 18 March 2016 — Port autonome du Centre et de l'Ouest and Others v Commission

(Case T-116/16)

(2016/C 175/27)

Language of the case: French

Parties

Applicants: Port autonome du Centre et de l'Ouest SCRL (La Louvière, Belgium), Port autonome de Namur (Namur, Belgium), Port autonome de Charleroi (Charleroi, Belgium), Port autonome de Liège (Liège, Belgium) and Région wallonne (Jambes, Belgium) (represented by: J. Vanden Eynde, lawyer)

Defendant: European Commission

Form of order sought

The applicants claim that the Court should:

- declare the application admissible as regards each of the applicants and consequently annul the Commission decision with reference SA.38393(2015/E) — taxation of ports in Belgium;
- declare the present action admissible and well-founded;
- consequently, annul the decision of the Commission to regard as State aid incompatible with the internal market the fact that the economic activities of Belgian ports, and in particular Walloon ports, are not subject to corporation tax;
- order the Commission to pay the costs.

Pleas in law and main arguments

In support of the action, the applicants rely on ten pleas in law.

1. First plea in law, alleging, generally, that the Commission's assertions are neither supported by the facts nor justified in law.
2. Second plea in law, alleging that the Commission has not justified its apparent departure from previous case-law with regard to its decision of 20 October 2004 (N520/2003).
3. Third plea in law, alleging that the activities of ports are subsidised since otherwise they would not be viable given the Belgian economic context, and further alleging that charges determined unilaterally, which do not cover investments made, do not suffice to characterise them as economic activities.

4. Fourth plea in law, alleging that the assertion that the Belgian reference system is corporation tax is not justified in law.
5. Fifth plea in law, alleging that the claim that the tax on legal persons, to which ports are subject, amounts to an advantage since any auxiliary economic activities in which they may engage are not charged to tax, has not been established. Moreover, the Commission has not identified which activities should, in its view, be charged to tax or those activities which form services of general interest.
6. Sixth plea in law, alleging that the particular circumstances of the case must permit the tax on legal persons to be charged, in view of the logic of the Belgian legislative framework, which distinguishes the tax treatment of services of general interest and commercial activities.
7. Seventh plea in law, alleging that the Commission neglected to take into account Member States' prerogatives over:
 - the definition of non-economic activities;
 - the definition of direct taxation;
 - the obligation to ensure the proper functioning of services of general interest necessary for social and economic cohesion;
 - the organisation at their discretion of services of general interest.
8. Eighth plea in law, alleging that the essential activities of the Walloon inland ports are services of general interest that are not governed, in accordance with European legislation, by the competition rules laid down by Article 107 TFEU.
9. Ninth plea in law, put forward in the alternative, alleging that if the essential activities of the Walloon inland ports fall within the scope of services of general economic interest, they are governed by the rules of Articles 93 and 106(2) TFEU and the competition rules are not applicable to them.
10. Tenth plea in law, put forward in the further alternative, alleging that the European criteria for the definition of State aid are not met.

Action brought on 22 March 2016 — Tulliallan Burlington v EUIPO — Burlington Fashion (Burlington)

(Case T-120/16)

(2016/C 175/28)

Language in which the application was lodged: English

Parties

Applicant: Tulliallan Burlington Ltd (St Helier, Jersey) (represented by: A. Norris, Barrister)

Defendant: European Union Intellectual Property Office (EUIPO)

Other party to the proceedings before the Board of Appeal: Burlington Fashion GmbH (Schmallenberg, Germany)