

**Action brought on 27 May 2016 — Capsugel Belgium v Commission****(Case T-266/16)**

(2016/C 279/48)

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

*Applicant:* Capsugel Belgium (Bornem, Belgium) (represented by: H. Vanhulle, B. van de Walle de Ghelcke, C. Borgers and N. Baeten, lawyers)

*Defendant:* European Commission

**Form of order sought**

The applicant claims that the Court should:

- annul the Commission's Decision C(2015)9837 final of 11 January 2016 on the excess profit exemption State aid scheme implemented by Belgium (SA.37667 (2015/C));
- in the alternative, annul Articles 2-4 of the contested decision;
- in any event, order the European Commission to pay the costs of the proceedings.

**Pleas in law and main arguments**

In support of the action, the applicant relies on four pleas in law.

1. First plea in law, alleging that the Commission has committed an error of law and a manifest error of assessment in the identification of the alleged aid measure and in its qualification as an aid scheme within the meaning of Article 1(d) of Council Regulation (EU) 2015/1589 of 13 July 2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union and Article 107 TFUE.
2. Second plea in law, alleging that the Commission infringed Article 107 TFUE, failed to state the reasons and committed a manifest error of assessment in considering that the Belgian excess profit ruling system constitutes a State aid measure.
3. Third plea in law, alleging that the Commission infringed Article 16(1) of Council Regulation (EU) 2015/1589 of 13 July 2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union and the general principles of legal certainty and legitimate expectations in ordering the recovery of the alleged aid.
4. Fourth plea in law, alleging that the Commission infringed Article 2(6) TFUE and the principle of equal treatment, and misuses its powers, by using the State aid rules to prohibit the Belgian excess profit ruling system.

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**Action brought on 31 May 2016 — Atlas Copco Airpower and Atlas Copco v Commission****(Case T-278/16)**

(2016/C 279/49)

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

*Applicants:* Atlas Copco Airpower (Antwerp, Belgium) and Atlas Copco AB (Nacka, Sweden) (represented by: A. von Bonin, A. Haelterman and O. Brouwer, lawyers)