



## Reports of Cases

**Order of the General Court (Fourth Chamber) of 23 January 2018 — QF v Commission**

**(Case T-846/16)**

(Action for annulment — State aid — Aid granted by the Spanish authorities to certain professional football clubs — Preferential tax rate applied in connection with corporate tax — Decision declaring the aid to be incompatible with the internal market — No interest in bringing proceedings — Manifest inadmissibility))

1. *Actions for annulment — Interest in bringing proceedings — Repeal of the contested act in the course of the proceedings — Application devoid of purpose — No need to adjudicate*

*(Art. 263 TFEU)*

*(see para. 18)*

2. *Actions for annulment — Interest in bringing proceedings — Meaning — Action capable of securing a benefit for the applicant — Interest having to subsist until the delivery of the court decision*

*(Art. 263 TFEU)*

*(see para. 25)*

### **Re:**

Application pursuant to Article 263 TFEU seeking the annulment of Commission Decision C(2016) 4046 final of 4 July 2016 on the State aid SA.29769 (2013/C) (ex 2013/NN) implemented by Spain for certain football clubs.

### **Operative part**

1. The application for a decision that there is no need to adjudicate is dismissed.
2. The action is dismissed as manifestly inadmissible.

3. There is no longer any need to rule on the applications to intervene submitted by the Kingdom of Spain and Fútbol Club Barcelona.
4. QF shall pay the costs.
5. QF, the European Commission, the Kingdom of Spain and Fútbol Club Barcelona shall each bear their own respective costs relating to the applications to intervene.