

Judgment of the Court (Grand Chamber) of 6 October 2021 — Banco Santander SA, Santusa Holding SL (C-53/19 P), Kingdom of Spain (C-65/19 P) v European Commission, Federal Republic of Germany, Ireland

(Joined Cases C-53/19 P and C-65/19 P) ⁽¹⁾

(Appeal — State aid — Article 107(1) TFEU — Tax system — Corporate tax provisions allowing undertakings which are tax resident in Spain to amortise the goodwill resulting from the acquisition of shareholdings in companies which are tax resident outside that Member State — Concept of ‘State aid’ — Condition relating to selectivity — Reference system — Derogation — Difference in treatment — Justification for the difference in treatment)

(2021/C 481/06)

Language of the case: Spanish

Parties

Appellants: Banco Santander SA, Santusa Holding SL (represented by: J.L. Buendía Sierra, E. Abad Valdenebro, R. Calvo Salinero and A. Lamadrid de Pablo, abogados) (C-53/19 P), Kingdom of Spain (represented: initially by A. Rubio González and A. Sampol Pucurull, and subsequently by S. Centeno Huerta and S. Jiménez García, Agents) (C-65/19 P)

Other parties to the proceedings: European Commission (represented by: R. Lyal, B. Stromsky, C. Urraca Caviedes and P. Němečková, Agents), Federal Republic of Germany (represented by: J. Möller and R. Kanitz, Agents), Ireland

Operative part of the judgment

The Court:

1. Dismisses the appeals;
2. Orders Banco Santander SA, Santusa Holding SL and the Kingdom of Spain to bear their own costs and to pay those incurred by the European Commission;
3. Orders the Federal Republic of Germany to bear its own costs.

⁽¹⁾ OJ C 112, 25.3.2019.

Judgment of the Court (Grand Chamber) of 6 October 2021 — Axa Mediterranean Holding SA v European Commission

(Case C-54/19 P) ⁽¹⁾

(Appeal — State aid — Article 107(1) TFEU — Tax system — Corporate tax provisions allowing undertakings which are tax resident in Spain to amortise the goodwill resulting from the acquisition of shareholdings in companies which are tax resident outside that Member State — Concept of ‘State aid’ — Condition relating to selectivity — Reference system — Derogation — Difference in treatment — Justification for the difference in treatment)

(2021/C 481/07)

Language of the case: Spanish

Parties

Appellant: Axa Mediterranean Holding SA (represented by: J.L. Buendía Sierra, E. Abad Valdenebro, R. Calvo Salinero and A. Lamadrid de Pablo, abogados)

Other party to the proceedings: European Commission (represented by: R. Lyal, B. Stromsky, C. Urraca Caviedes and P. Němečková, Agents)