

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)

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders Axa Mediterranean Holding SA to pay the costs.

(¹) OJ C 112, 25.3.2019.

Judgment of the Court (Grand Chamber) of 6 October 2021 — Prosegur Compañía de Seguridad SA v European Commission

(Case C-55/19 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 481/08)

Language of the case: Spanish

Parties

Appellant: Prosegur Compañía de Seguridad 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)

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders Prosegur Compañía de Seguridad SA to pay the costs.

(¹) OJ C 112, 25.3.2019.

Judgment of the Court (Full Court) of 30 September 2021 — European Court of Auditors v Karel Pinxten

(Case C-130/19) (¹)

(Article 286(6) TFEU — Breach of the obligations arising from the office of Member of the European Court of Auditors — Deprivation of the right to a pension — Right to effective judicial protection — Regularity of the investigation by the European Anti-Fraud Office (OLAF) — Internal procedure at the Court of Auditors — Activity incompatible with the duties of a Member of the Court of Auditors — Mission expenses and daily allowances — Representation and entertainment expenses — Use of an official car — Use of a driver — Conflict of interests — Proportionality of the penalty)

(2021/C 481/09)

Language of the case: French

Parties

Applicant: European Court of Auditors (represented by: initially, C. Lesauvage, J. Vermer and É. von Bardeleben, and, subsequently, C. Lesauvage, acting as Agents)

Defendant: Karel Pinxten (represented by: L. Levi, avocate)