

2. Second plea in law, alleging that the Commission erred in law in its application of Article 107(1) TFEU and/or made a manifest error of appraisal or assessment by adopting a flawed approach to the analysis of the CFC regime. The Commission at recitals (124) to (126) of the contested decision wrongly treated the provisions of Chapter 9 of Part 9A of the Taxation (International and Other Provisions) Act 2010 as a form of derogation from a general charge to tax found in Chapter 5 thereof.
3. Third plea in law, alleging that the Commission erred in law in its application of Article 107(1) TFEU when finding at recitals (127) to (151) of the contested decision that the selectivity criterion was fulfilled in that undertakings in factually and legally comparable positions were treated differently.
4. Fourth plea in law, alleging that the 75 % exemption under section 371ID of the Taxation (International and Other Provisions) Act 2010 is justified by the nature and overall structure of the tax system.
5. Fifth plea in law, alleging that imposition of a tax burden on CFCs meeting the exemptions laid down in the said Chapter 9 as a class would breach the applicants' freedom of establishment contrary to Article 49 TFEU.
6. Sixth plea in law, alleging that there was a manifest error of appraisal or assessment in relation to the 75 % exemption and fixed ratio issue.
7. Seventh plea in law, alleging that the Commission's decision fails to comply with the general EU law principle of non-discrimination or equality.
8. Eighth plea in law, alleging that the Commission erred in law in applying by analogy or placing undue reliance upon the terms of Council Directive (EU) 2016/1164, ⁽¹⁾ which was not applicable *ratione temporis*.

⁽¹⁾ Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market (OJ 2016 L 193, p. 1).

Action brought on 14 November 2019 — Moerenhout and Others v Commission

(Case T-789/19)

(2020/C 45/61)

Language of the case: French

Parties

Applicants: Tom Moerenhout (Humbeek, Belgium) and six other applicants (represented by: G. Devers, lawyer)

Defendant: European Commission

Form of order sought

The applicants claim that the Court should:

— annul the contested decision;

— order the Commission to pay all the costs.

Pleas in law and main arguments

In support of the action against Commission Decision C(2019) 6390 final of 4 September 2019 refusing to register the proposed European citizens' initiative entitled 'Ensuring Common Commercial Policy conformity with EU Treaties and compliance with international law' (OJ 2019 L 241, p. 12), the applicants rely on four pleas in law.

1. First plea in law, alleging infringement of Article 41(1) of the Charter of Fundamental Rights and Article 4(1) and (2) of Regulation No 211/2011 of the European Parliament and of the Council of 16 February 2011 on the citizens' initiative (OJ 2011 L 65, p. 1) in so far as the Commission distorted the proposed citizens' initiative;
2. Second plea in law, alleging infringement of the second subparagraph of Article 4(3) of Regulation No 211/2011 in so far as the Commission failed to fulfil its obligation to state reasons for the contested decision;
3. Third plea in law, alleging infringement of Article 4(2)(b) of Regulation No 211/2011 in so far as the Commission took the view that the action envisaged by the proposed citizens' initiative could be adopted only on the basis of Article 215 TFEU, whereas that action clearly fell within the common commercial policy;
4. Fourth plea in law, alleging infringement of Article 4(2)(b) of Regulation No 211/2011 in so far as the Commission ignored other legal bases to which the ECI proposal clearly relates, namely Article 43(2) TFEU and Article 114 TFEU.

Action brought on 18 November 2019 — Bennahmias v Parliament**(Case T-798/19)**

(2020/C 45/62)

*Language of the case: French***Parties**

Applicant: Jean-Luc Bennahmias (Marseille, France) (represented by: J.-M. Rikkers, J.-L. Teheux, and M. Ganilsy, lawyers)

Defendant: European Parliament

Form of order sought

The applicant claims that the Court should:

- annul the decision of the Secretary-General of the European Parliament of 16 September 2019;
- annul debit note No 2019-1599 ordering the recovery of EUR 29 806;
- order the European Parliament to pay the costs.

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 contested decision is inadequately reasoned, in that the reasoning of the Secretary-General of the European Parliament is ambiguous and does not indicate the extent to which the documents submitted did not constitute proof of work.
2. Second plea in law, alleging an error of assessment in the contested decision in that the facts relied on by the Secretary-General of the European Parliament were incorrect.