



Reports of Cases

Judgment of the General Court (Eighth Chamber) of 21 December 2021 – Datax v REA

(Case T-381/20)¹

(Arbitration clause – Seventh Framework Programme for research, technological development and demonstration activities (2007-2013) – HELP and GreenNets grant agreements – OLAF's investigation – Personnel costs – Burden of proof – Reliability of timesheets – Ineligibility of costs declared by the beneficiary – Request for recovery – Debit notes – Limitation – Reasonable time – Proportionality)

1. *EU budget – EU financial assistance – Obligation on the beneficiary to comply with the conditions for grant of the assistance – Funding only for expenses actually incurred – Evidence of the actual expenses declared – Staff costs – Production of the time records – Allocation of the burden of proof*

(Art. 272 TFEU; Council Regulation No 1605/2002)

(see paras 52, 56, 57, 63, 69, 80)

2. *EU budget – Financial regulation – Recovery of debts due to the Union from third parties – Limitation period – Starting point of the limitation period*

(Art. 272 TFEU; Council Regulation No 1605/2002, Art. 73a; Commission Regulation No 2342/2002, Art. 85b)

(see paras 109-114)

3. *EU budget – Financial regulation – Recovery of debts due to the Union from third parties – Time limit for communicating a debit note – Not precisely stated in the regulation – Compliance with principle of reasonable time – Criteria for assessment*

(Art. 272 TFEU; Council Regulation No 1605/2002)

(see paras 124-126)

4. *EU budget – EU financial assistance – Obligation on the beneficiary to comply with the conditions for grant of the assistance – Financing covering only expenses actually incurred –*

¹ OJ C 297, 7.9.2020.

Demonstration that the costs have actually been incurred – None – Breach of principle of proportionality – Absence

(Art. 317 TFEU)

(see paras 135, 157-159)

Operative part

The Court:

1. Dismisses the action;
2. Orders Datax sp. z o.o. to pay the costs, including those relating to the interlocutory proceedings.