

Operative part of the judgment

Article 49 TFEU does not preclude national tax legislation under which increases in value of shares in companies recorded by a company in a Member State, after the transfer of its registered office in that Member State, are treated as being expressed but unrealised capital gains, without taking into account whether those shares gave rise to the recording of write-downs by that company on a date on which it was a taxable resident of another Member State.

(¹) OJ C 368, 13.9.2021.

Judgment of the Court (Tenth Chamber) of 10 November 2022 — ITD, Brancheorganisation for den danske vejgodstransport A/S, Danske Fragtmænd A/S v European Commission

(Case C-442/21 P) (¹)

(Appeal — State aid — Postal sector — Compensation for the discharge of a universal service obligation — Calculation — Net avoided cost methodology — Taking into account the intangible benefits of the universal service — Use of funds granted as compensation — Guarantee covering the redundancy costs of a certain category of employee in the event of insolvency of the universal service provider — Accounting allocation of common costs between universal service activities and non-universal service activities — Decision declaring the aid compatible with the internal market)

(2023/C 7/11)

Language of the case: English

Parties

Appellants: ITD, Brancheorganisation for den danske vejgodstransport A/S, Danske Fragtmænd A/S (represented by L. Sandberg-Mørch, advokat)

Other parties to the proceedings: European Commission (represented by K. Blanck, J. Carpi Badía and L. Nicolae, acting as Agents), Jørgen Jensen Distribution A/S, Dansk Distribution A/S, Kingdom of Denmark (represented initially by V. Pasternak Jørgensen and M. Søndahl Wolff, acting as Agents, and by R. Holdgaard, advokat, and subsequently by M. Søndahl Wolff, acting as Agent, and by R. Holdgaard, advokat)

Intervener in support of the European Commission: Post Danmark (represented by O. Koktvedgaard, advokat)

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders ITD, Brancheorganisation for den danske vejgodstransport A/S and Danske Fragtmænd A/S to bear, in addition to their own costs, those incurred by the European Commission;
3. Declares that the Kingdom of Denmark and Post Danmark are to bear their own costs.

(¹) OJ C 382, 20.9.2021.
