- 3. Orders the Italian Republic and Biraghi SpA to bear their own costs.
- (1) OJ C 289, 29.11.2003.

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Judgment of the Court of First Instance of 12 September 2007 — Koninklijke Friesland Foods v Commission

(Case T-348/03) (1)

(State aid — Tax scheme of aid implemented by the Netherlands — International financing activities of groups of companies — Decision declaring the aid scheme to be incompatible with the common market — Transitional provision — Protection of legitimate expectations — Principle of equal treatment — Admissibility — Legal interest in bringing proceedings)

(2007/C 247/35)

Language of the case: Dutch

#### **Parties**

Applicant: Koninklijke Friesland Foods NV, formerly Friesland Coberco Dairy Foods Holding NV (Meppel, Netherlands) (represented by: E. Pijnacker Hordijk and W. Geursen, lawyers)

Defendant: Commission of the European Communities (represented by: H. van Vliet, V. Di Bucci and S. Noë, Agents)

### Re:

Action for annulment of Article 2 of Commission Decision 2003/515/EC of 17 February 2003 on the State aid implemented by the Netherlands for international financing activities (OJ 2003 L 180, p. 52) in so far as it excludes from the transitional scheme those operators who, as at 11 July 2001, had lodged a request with the Netherlands tax authority for application of the aid scheme in question but whose request had not yet been determined by that date.

### Operative part of the judgment

The Court:

1. Annuls Article 2 of Commission Decision 2003/515/EC of 17 February 2003 on the State aid implemented by the Netherlands for international financing activities in so far as it excludes from the transitional scheme which it lays down those operators who, as at 11 July 2001, had lodged a request with the

Netherlands tax authority for application of the aid scheme in question but whose request had not yet been determined by that date;

2. Orders the Commission to pay all the costs.

(1) OJ C 21 of 24.1.2004.

Judgment of the Court of First Instance of 12 September 2007 — González y Díez v Commission

(Case T-25/04) (1)

(State aid — Aid to cover exceptional restructuring costs — Withdrawal of an earlier decision — Expiry of the ECSC Treaty — Competence of the Commission — Continuity of the Community legal order — No infringement of essential procedural requirements — Protection of legitimate expectations — Manifest error of assessment)

(2007/C 247/36)

Language of the case: Spanish

## **Parties**

Applicant: González y Díez SA, (Villabona-Llanera, Spain), (represented by J. Díez-Hochleitner and A. Martínez Sánchez, lawyers),

Defendant: Commission of the European Communities (represented initially by J. Buendía Sierra, acting as Agent, and subsequently by C. Urraca Caviedes, acting as Agent, the latter assisted by Buendía Sierra, lawyer)

#### Re:

Action for annulment of Articles 1, 3 and 4 of Commission Decision 2004/340/EC of 5 November 2003 on aid for González y Díez SA to cover exceptional expenses (aid for 2001 and misuse of aid for 1998 and 2000), and amending Commission Decision 2002/827/ECSC (OJ 2004 L 119, p. 26).

# Operative part of the judgment

The Court:

1. Annuls Article 3(b), in so far as it concerns the amount of EUR 54 057,63 (ESP 8 994 433), and Article 4(1)(b) of Commission Decision 2004/340/EC of 5 November 2003 concerning aid to the company González y Díez SA to cover exceptional costs (aid for 2001 and incorrect use of the aid for 1998 and 2000), amending Decision No 2002/827/ECSC.