Reports of Cases

JUDGMENT OF THE GENERAL COURT (Ninth Chamber)

23 July 2025 *

(Civil service – ECB staff – Remuneration – Parental leave – Tax for the benefit of the European Union – First paragraph of Article 7 of Regulation (EEC, Euratom, ECSC) No 260/68 – Literal, contextual and teleological interpretation – Tax rate – Assessment of tax)

In Case T-180/24,

DO, represented by L. Levi and P. Baudoux, lawyers,

applicant,

v

European Central Bank (ECB), represented by O. Bubenzer and B. Ehlers, acting as Agents, and by B. Wägenbaur, lawyer,

defendant,

THE GENERAL COURT (Ninth Chamber),

composed of L. Truchot (Rapporteur), President, H. Kanninen and T. Perišin, Judges,

Registrar: P. Cullen, Administrator,

having regard to the written part of the procedure,

further to the hearing on 29 January 2025,

gives the following

Judgment

1 By his action under Article 270 TFEU and Article 50a of the Statute of the Court of Justice of the European Union, the applicant, DO, seeks the annulment of the decision embodied in his July 2023 salary statement in relation to the tax rate applied to the remuneration received and the assessment, by the European Central Bank (ECB), of the income tax payable in respect of that month ('the contested decision').

* Language of the case: English.

Background to the dispute

2 The applicant has been employed by the ECB since 1 January 2001. He works there as a Senior Team Lead Auditor.

3 In July 2023, a month in which there were 21 working days, the applicant took 11 days of parental leave, granted pursuant to Article 29 of the Conditions of Employment for Staff of the ECB, as supplemented by Article 5.11 of the ECB Staff Rules, and worked for 10 days. According to those provisions, parental leave for ECB staff is unpaid.

4 On 14 July 2023, the ECB sent the applicant his salary statement for July 2023, which shows that the rate of tax applied to the remuneration received by the applicant in respect of that month is the same as that applied when he does not take parental leave.

5 On 25 August 2023, the applicant submitted a request, on the basis of Article 41 of the Conditions of Employment for Staff of the ECB, for an administrative review of the decision embodied in his July 2023 salary statement in relation to the rate of tax applied to the remuneration received and the assessment of tax payable in respect of that month. In support of his request for administrative review, the applicant submitted that, under Articles 3 and 4 of Regulation (EEC, Euratom, ECSC) No 260/68 of the Council of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ, English Special Edition, Series I 1968(I), p. 37), as amended by Council Regulation (EC, Euratom) No 1750/2002 of 30 September 2002 (OJ 2002 L 264, p. 15) ('Regulation No 260/68'), the tax payable was to be calculated on the basis of the remuneration actually received. Thus, according to the applicant, since he had worked 10 days in July 2023, the tax payable in respect of that month was to be calculated on the basis of the amount of remuneration earned for those 10 days of work, and not by applying the tax rate applied to his monthly salary for a full month of work.

6 By decision of 17 October 2023 ('the decision rejecting the request for an administrative review'), the ECB rejected the applicant's request for an administrative review on the ground that, in accordance with the first paragraph of Article 7 of Regulation No 260/68, the tax rate used to determine the amount of tax payable for salary corresponding to a period of less than one month must be the same as that which would apply to the 'corresponding monthly payment', that is to say, according to the ECB, to the notional salary corresponding to a full month of work. According to the ECB, that practice follows the approach applied by the European Commission.

7 On 14 December 2023, the applicant submitted a request, on the basis of Article 41 of the Conditions of Employment for Staff of the ECB, for a grievance procedure challenging the decision rejecting the request for an administrative review. The request for a grievance procedure was rejected by decision of the President of the ECB of 5 February 2024 ('the decision rejecting the request for a grievance procedure').

Forms of order sought

8 The applicant claims that the Court should:

– annul the contested decision;

– annul, if need be, the decision rejecting the request for an administrative review and the decision rejecting the request for a grievance procedure;

– order the ECB to pay the costs.

9 The ECB contends that the Court should:

– dismiss the action;

– order the applicant to pay the costs.

Law

Subject matter of the action

10 According to the case-law, claims for annulment formally brought against a decision rejecting a complaint have the effect of bringing before the Court the act against which the complaint was submitted, where those claims, as such, have no independent content. The same applies to a request for an administrative review made by a member of the ECB staff (see, to that effect, judgment of 8 September 2021, *QB* v *ECB*, T-555/20, not published, EU:T:2021:552, paragraph 29 and the case-law cited).

11 In the present case, since the decision rejecting the request for an administrative review and the decision rejecting the request for a grievance procedure do no more than confirm the decision contained in the applicant's July 2023 salary statement, the claims for annulment brought against those decisions have no independent content and it is not, therefore, necessary to rule on them specifically, even though, in examining the legality of that salary statement, it will necessarily be appropriate to take into consideration the statement of reasons contained in the decisions rejecting the requests for an administrative review and for a grievance procedure referred to above (see, to that effect, judgment of 8 September 2021, *QB* v *ECB*, T-555/20, not published, EU:T:2021:552, paragraph 30 and the case-law cited).

Substance

12 In support of his action, the applicant relies on three pleas in law, alleging, first, infringement of the rules for calculating tax laid down in Regulation No 260/68 and a manifest error of assessment; second, breach of the principle of equal treatment; and, third, breach of the obligation to state reasons.

13 The third plea should be examined first, followed by the first and second pleas.

Third plea in law, alleging breach of the obligation to state reasons

14 The applicant claims that the ECB failed to fulfil its obligation to state reasons by merely indicating, without substantiating its argument or providing any evidence whatsoever, that it had applied the same method of calculating tax as the Commission. Furthermore, the applicant

maintains that the ECB did not state why it applies the same method of calculating tax to members of its staff taking parental leave as to those taking unpaid leave, when those situations are not legally or factually comparable.

15 The ECB disputes those claims.

16 In that regard, it should be noted that the obligation to state reasons referred to in Article 296 TFEU and recalled in Article 41(2)(c) of the Charter of Fundamental Rights of the European Union constitutes an essential principle of EU law which is intended, first, to provide the person concerned with sufficient information to allow him or her to ascertain whether or not the decision adversely affecting him or her is well founded and whether it would be expedient to bring an action before the General Court; and, second, to enable the General Court to exercise its power of review. The extent of the obligation must be considered in the light of the specific circumstances of the case, in particular the content of the act, the nature of the grounds relied upon and the interest which the addressee might have in receiving an explanation (see judgments of 4 July 2024, *EUIPO* v *KD*, C-5/23 P, EU:C:2024:575, paragraph 38 and the case-law cited, and of 14 December 2022, *TM* v *ECB*, T-440/21, not published, EU:T:2022:800, paragraph 34 and the case-law cited).

17 It has, moreover, previously been held that the administration is not required to give reasons for the salary statements of its officials and other servants, in so far as it is, in those statements, implementing acts of general application and has no discretion in that regard. However, if, as in the present case, officials or other staff of the ECB consider one or more salary statements to be detrimental to them and decide to request an administrative review and subsequently a grievance procedure, the administration is required to state the reasons for its decisions rejecting those requests, although the statement of reasons for those rejection decisions is deemed to be identical with the content of the salary statements against which the requests for administrative review and a grievance procedure were directed (see, to that effect and by analogy, judgment of 18 September 2003, *Lebedef and Others* v *Commission*, T-221/02, EU:T:2003:239, paragraph 62).

18 In the present case, it is apparent both from the decision rejecting the request for an administrative review and from the decision rejecting the request for a grievance procedure that the ECB explained to the applicant that it had interpreted the first paragraph of Article 7 of Regulation No 260/68 as meaning that the reference to the concept of 'corresponding monthly payment' in that provision meant that the tax rates provided for in respect of each income bracket, as determined by Article 4 of that regulation, should be applied to the 'notional' salary corresponding to a full month of work. The ECB also indicated that it had calculated the tax payable by the applicant in respect of the month of July 2023 on a pro rata basis according to the number of days worked, by applying to the remuneration paid to the applicant the same rate of tax as that which is applied to his usual remuneration and which corresponds to a full month of work.

19 In the light of the foregoing, it must be held that the statement of reasons provided by the decisions rejecting the request for an administrative review and the request for a grievance procedure show, in a clear and unequivocal fashion, the method of calculation of tax applied by the ECB and its reasoning. The applicant was thus in a position to understand the scope of the measure concerning him, and the General Court is able to exercise its power to review the legality of those decisions.

20 It must be added that a statement of reasons does not need to be exhaustive and must be considered sufficient if it sets out the facts and the legal considerations having decisive importance in the context of the decision (see, to that effect, judgment of 13 December 2017, *CJ* v *ECDC*, T-692/16, not published, EU:T:2017:894, paragraph 116 and the case-law cited). The administration is not, therefore, required to express a view on every argument put to it (see, to that effect, judgment of 11 January 2007, *Technische Glaswerke Ilmenau* v *Commission*, C-404/04 P, not published, EU:C:2007:6, paragraph 30).

21 Consequently, the applicant's arguments contending that the ECB failed sufficiently to substantiate the reason for its application of the same method of calculating tax as that applied by the Commission, or that the ECB failed to explain why it applied the same method of calculating tax to members of its staff taking parental leave as to those taking unpaid leave (see paragraph 14 above) cannot call into question the finding in paragraph 19 above, since the ECB was under no obligation to respond to every argument raised by the applicant.

22 It follows that the third plea in law, alleging that the statement of reasons for the contested decision is insufficient, must be rejected.

First plea in law, alleging infringement of the rules for calculating tax laid down in Regulation No 260/68 and a manifest error of assessment

23 The applicant claims first of all that, in accordance with Articles 3 and 4 of Regulation No 260/68, the tax payable by EU officials and other servants must be calculated on the basis of the remuneration earned. In support of his claims, the applicant relies in particular on the case-law resulting from the judgment of 21 October 2009, *Ramaekers-Jørgensen* v *Commission* (F-74/08, EU:F:2009:142). He states that the Courts of the European Union have never explicitly ruled on that issue. He adds that the concept of 'the corresponding monthly payment' in the first paragraph of Article 7 of Regulation No 260/68 is not clearly defined, and that the ECB's interpretation of it in the contested decision is not clear-cut. In that regard, he submits that, in case of doubt, the interpretation of a tax rule that is most favourable to the taxpayer should prevail.

24 Next, the applicant states that, contrary to what the ECB maintained in its decisions rejecting the requests for an administrative review and for a grievance procedure, the method which it applied is not the same as that implemented by the Commission, although Article 10 of Regulation No 260/68 requires the governing bodies of the EU institutions to cooperate for the purpose of applying the regulation in a uniform manner. The applicant illustrates that assertion with a calculation made using a financial simulator that is available to Commission staff, which he claims shows that, in a situation comparable to his own, the Commission calculates the tax payable on the basis of the remuneration actually earned by the official or other member of staff concerned. He also maintains that the ECB acknowledged, in a communication to staff published on the ECB's intranet on 19 January 2024, that the method of prorating tax during a month not fully worked is flawed.

25 The applicant claims, lastly, that the ECB is wrong to apply the same method to calculate the tax payable by an official or other member of staff in the case of parental leave or unpaid leave, when those two types of leave cannot be treated similarly. According to the applicant, a member of staff on unpaid leave is permitted to carry out remunerated side activities while on leave, which is not the case for a member of staff on parental leave.

26 The ECB disputes that line of argument.

27 As a preliminary point, it must be observed that, by the first plea in law, albeit that what is formally alleged is an infringement of the rules for calculating tax laid down in Regulation No 260/68 and a manifest error of assessment, the applicant, in reality, complains that the ECB made an error of law. By that first plea in law, the applicant claims that the ECB's interpretation of the first paragraph of Article 7 of Regulation No 260/68 is incorrect. If that were the case, it would have to be concluded that the ECB erred in law in its interpretation of that provision, which the applicant, moreover, agreed at the hearing in response to a question put by the Court.

28 It should also be observed that the applicant's argument that the ECB is wrong to apply the same method to calculate the tax payable by an official or other servant taking parental leave or taking unpaid leave, even though those two types of leave are not to be treated similarly (see paragraph 25 above), is indissociable from that put forward in the second plea in law, alleging breach of the principle of equal treatment, which will be examined below, following consideration of the first plea in law.

29 With regard to the judgment of 21 October 2009, *Ramaekers-Jørgensen* v *Commission* (F-74/08, EU:F:2009:142), on which the applicant relies to support his assertion that the tax payable by EU officials and other servants must always be calculated on the basis of the remuneration earned (see paragraph 23 above), it must be noted, as the ECB did, that the situation at issue in that judgment differs from that at issue here. The question in the case giving rise to the earlier judgment concerned the determination of the tax base, with a view to calculating the tax payable, in the particular instance of an applicant whose remuneration, following the death of her spouse, was combined with a survivor's pension; the latter, as a result of being so combined, was taxed more heavily than if it had been taxed separately. In that case, the Civil Service Tribunal ruled that, in those circumstances, the basic taxable amount was composed of the amount representing the sum of the salary of the official or other servant and the survivor's pension paid each month (judgment of 21 October 2009, *Ramaekers-Jørgensen* v *Commission*, F-74/08, EU:F:2009:142, paragraphs 48 to 54). However, the question arising in the present case concerns the determination of the tax rate applicable to sums paid by the European Union to one of its officials or other servants when those sums relate to a period of work of less than one month. It does not concern the determination of the tax base.

30 With regard to the conclusions drawn by the applicant from his use of the financial simulator made available to Commission staff (see paragraph 24 above), it should be observed, notwithstanding the issue of the evidential value of such a tool, that the applicant's calculation is based on the false premiss that the remuneration for a period of work of less than one month is to be treated in the same way as the full monthly remuneration of an official or other servant working part-time. The applicant's figures were produced by his comparing the situation of an official in grade AD 10, step 4, in receipt of the full monthly remuneration, to that of an official in the same grade and step working 50% part-time over the same monthly period. In both scenarios, the remuneration received by the official in grade AD 10, step 4, is a full monthly remuneration, albeit paid in one case in respect of part-time work, and not remuneration paid in respect of a period of work of less than one month, as envisaged in the first paragraph of Article 7 of Regulation No 260/68.

31 Those preliminary observations having been made, it must be noted that examination of the question posed by the first plea in law, relating to the determination of the tax rate applicable to sums paid by the European Union to one of its officials or other servants when those sums cover a period of work of less than one month, calls for interpretation of the first paragraph of Article 7 of Regulation No 260/68, as to which the parties disagree.

32 In that regard, it should be borne in mind that, in accordance with settled case-law, when interpreting a provision of EU law, it is necessary to consider not only its wording but also its context and the objectives of the legislation of which it forms part (see judgment of 21 December 2023, *G. K. and Others (European Public Prosecutor's Office)*, C-281/22, EU:C:2023:1018, paragraph 46 and the case-law cited).

33 As regards the wording of the first paragraph of Article 7 of Regulation No 260/68, it will be recalled that this provides:

'When the taxable payment covers a period of less than one month, the rate of the tax shall be that which is applicable to the corresponding monthly payment.'

34 Under the first paragraph of Article 7 of Regulation No 260/68, therefore, the tax rate applicable to a 'taxable payment' covering a period of work of less than one month depends on the tax rate applicable to the 'corresponding monthly payment'.

35 In that regard, it should be pointed out that the meaning and scope of the concept of 'taxable payment' can be determined by reference to Article 3 of Regulation No 260/68. It follows from that provision that what is taxable, and what may therefore be classified as a 'taxable payment' within the meaning of the first paragraph of Article 7 of that regulation, are salaries, wages and emoluments paid by the European Union to its officials and other servants, which constitute a basic taxable amount from which, on the one hand, various monies and indemnities which represent compensation for expenses incurred in the official's or other servant's performance of official duties are to be excluded and, on the other, various family allowance and social benefits are to be deducted, and to which one or more abatements are to be applied, depending on the situation of the official or other servant concerned.

36 However, the concept of 'corresponding monthly payment' is not defined in Regulation No 260/68.

37 Inasmuch as that concept refers to a payment described both as 'monthly' and as 'corresponding', it cannot be interpreted as referring to a taxable payment that is not a monthly payment. Therefore, according to the wording of the first paragraph of Article 7 of Regulation No 260/68, that provision must be interpreted as meaning that where a member of staff receives remuneration corresponding to a period of less than one month, the tax rate applicable to that partial remuneration is calculated on the basis of the monthly remuneration covering a full month of work.

38 It is appropriate to consider whether that interpretation of the first paragraph of Article 7 of Regulation No 260/68, which follows from its wording, is confirmed by its contextual and teleological interpretation.

39 In the first place, as regards the context of the first paragraph of Article 7 of Regulation No 260/68, it should be noted, in particular, that Articles 3 to 7 and Article 13 of Regulation No 260/68 lay down the rules governing the tax base and assessment of tax. Article 3 of that regulation provides

in paragraph 1 for the monthly nature of the tax and, moreover, together with Article 13 of that regulation, defines the main components of the basic taxable amount. Articles 4 to 6 of that regulation determine the method of calculating the tax. Article 4 establishes, in particular, by income bracket, a progressive tax rate from 8 to 45%. Article 5, moreover, specifies the method of calculating some of that income for the purpose of evaluating the basic taxable amount, while Article 6 provides for certain derogations from Articles 3 and 4 for the purpose of setting the tax rate for certain types of income.

40 Article 7 of Regulation No 260/68 then sets out certain detailed rules on establishing the tax rate when the payment made to the person liable covers a period of work other than a period of one month. The first paragraph of Article 7 of Regulation No 260/68 governs cases in which payment covers a period of work of less than one month. The second paragraph of that article governs cases in which a payment covers a period of work of more than one month. The third paragraph of that article concerns corrective payments not related to the month during which they are paid.

41 Article 7 of Regulation No 260/68 thus refers to a period of one month in particular in order to distinguish periods of either less or more than one month. Accordingly, in the light of the fact that, under Article 3 of that regulation, tax is to be payable each month on the remuneration paid by the European Union to each person liable, on the basis of a period of work of one month, the detailed rules for setting the tax rate provided for in Article 7 of that regulation derogate from those which result from Articles 3 and 4 of that regulation and which apply when payment is made to a person liable in return for a period of work of that duration.

42 Furthermore, it must be noted that, according to the second paragraph of Article 7 of Regulation No 260/68, 'when the taxable payment covers a period of more than one month the tax shall be calculated as if this payment had been spread evenly over the months to which it relates.'

43 It follows from that provision that, in the event that the taxable payment covers a period of more than one month, that payment should be considered, for the purpose of determining the tax payable, to have been spread as a matter of course over the months to which it relates. Thus, remuneration exceptionally paid in respect of such a period must be taxed at the same rate as that applied to remuneration received by a taxable person for a full month of work.

44 The same must be true of the rate applied to remuneration paid in respect of a period of less than one month.

45 The context of the first paragraph of Article 7 of Regulation No 260/68 thus supports the interpretation of that provision that follows from its wording, as set out in paragraph 37 above.

46 In the second place, as regards the objectives of the legislation of which that provision forms part, it should be recalled that it is apparent from the preamble to Regulation No 260/68 that the purpose of that regulation is, inter alia, to lay down the conditions under which officials and other servants of the European Union are to be liable to the tax on salaries, wages and emoluments instituted by Article 13 of the Protocol on Privileges and Immunities.

47 In addition, while the objectives of the first paragraph of Article 7 of Regulation No 260/68 cannot be clearly identified on reading that provision or that regulation, it should be pointed out that, to interpret that provision as meaning, as the applicant suggests, that the detailed rules for calculating tax provided for in Articles 3 and 4 of that regulation should be applied to remuneration covering a period of less than one month would be to render Article 7 entirely

redundant, since that would be tantamount to applying to remuneration covering a period of less than one month – which is, after all, a prerequisite for the application of the tax rate established by the first paragraph of Article 7 of Regulation No 260/68 – the same detailed rules for calculating tax, including the tax rate, as those provided for in Articles 3 and 4 of Regulation No 260/68.

48 Accordingly, it must be held that a teleological interpretation of the first paragraph of Article 7 of Regulation No 260/68 also supports the conclusion set out in paragraph 37 above.

49 It follows from all of the foregoing that the first paragraph of Article 7 of Regulation No 260/68 must be interpreted as meaning that where remuneration is paid in respect of a period of work of less than one month, the tax rate to be applied to the sum in question should be that applied to the income received by the official or other servant concerned where he or she has worked a full month. Thus, where an official or other servant receives remuneration covering a period of work of less than one month, the tax is to be calculated, first, by applying the same tax rate as that which would be applied if the official or other servant concerned had worked a full month and, second, pro rata to the days actually worked.

50 Consequently, in adopting the contested decision on the basis of the first paragraph of Article 7 of Regulation No 260/68, as it must be interpreted in accordance with the reasoning set out in paragraphs 33 to 48 above, the ECB did not err in law, and the first plea in law must accordingly be rejected.

Second plea in law, alleging breach of the principle of equal treatment

51 The applicant criticises the ECB for not differentiating, from the point of view of calculating tax, between two situations that he considers to be different, in breach of the principle of equal treatment. In this respect, he states that the ECB wrongly uses the same method to calculate tax when officials or other servants take parental leave as when they take another type of unpaid leave, although, in his view, those two forms of leave are not equivalent to each other. In order to substantiate his argument, the applicant essentially claims that a member of staff who takes unpaid leave other than parental leave is permitted to carry out remunerated side activities during that leave, but that that is not the case for a member of staff who takes a period of parental leave, and that this financial difference should have a bearing on the calculation of the tax payable.

52 The ECB rejects those claims.

53 As a preliminary point, it must be observed that the principle of equal treatment, as laid down in Article 20 of the Charter of Fundamental Rights, is a general principle of EU law, which requires that comparable situations must not be treated differently and that different situations must not be treated in the same way unless such treatment is objectively justified. A difference in treatment is justified if it is based on an objective and reasonable criterion, that is, if the difference relates to a legally permitted aim pursued by the legislation in question, and it is proportionate to the aim pursued by the treatment concerned (see judgment of 30 November 2023, *MG* v *EIB*, C-173/22 P, EU:C:2023:932, paragraph 45 and the case-law cited).

54 According to settled case-law, a breach of the principle of equal treatment as a result of different treatment presupposes that the situations concerned are comparable, having regard to all the elements which characterise them. The elements which characterise various situations, and hence their comparability, must in particular be determined and assessed in the light of the subject matter of the provisions in question and of the aim they pursue, whilst account must be

taken for that purpose of the principles and objectives of the field to which the measure at issue relates (see judgment of 30 November 2023, *MG* v *EIB*, C-173/22 P, EU:C:2023:932, paragraph 46 and the case-law cited).

55 In the present case, it must be held that the situation of a member of staff who takes parental leave under Article 29 of the Conditions of Employment for Staff of the ECB, as supplemented by Article 5.11 of the ECB Staff Rules, is, from the point of view of the remuneration received, to be treated in the same way as that of a member of staff who takes another form of unpaid leave, such as that provided for in Article 30 of those Conditions of Employment and supplemented by Article 5.12 of those Staff Rules. Irrespective of the legal basis of the leave in question, whether it be Article 29 or Article 30 of the Conditions of Employment for Staff of the ECB, that leave is 'unpaid', which means that, in both cases and throughout that period of leave, the member of staff concerned does not receive any remuneration from the ECB related to the performance of his or her official duties. Furthermore, there is nothing to prevent parental leave and other forms of unpaid leave being approved, within the ECB, for a period of less than one month or starting in the course of a month, so that members of staff taking such leave may, in either case, receive remuneration covering a period of less than one month.

56 Consequently, the applicant has no basis for claiming that parental leave and other forms of unpaid leave provided for by the Conditions of Employment for Staff of the ECB are not treated in the same way; as a result he cannot reasonably rely on a breach of the principle of equal treatment in relation to the identical application by the ECB of the first paragraph of Article 7 of Regulation No 260/68 in cases of parental leave or unpaid leave that are approved for a period of less than one month or that start in the course of a month and that give rise to the payment of remuneration covering a period of less than one month.

57 That finding is not called into question by the applicant's claim that a member of the ECB staff who takes unpaid leave other than parental leave is permitted to carry out remunerated side activities during that period of leave, which is not the case for a member of the ECB staff taking parental leave, with the result that their situations are not comparable. In fact, the possibility, for certain members of staff on unpaid leave other than parental leave, of performing side activities is of no relevance to their financial situation vis-à-vis the ECB since payment of their remuneration is suspended, as is that of members of staff who take parental leave.

58 The second plea in law, alleging breach of the principle of equal treatment, must therefore be rejected, and the action accordingly dismissed in its entirety.

Costs

59 Under Article 134(1) of the Rules of Procedure of the General Court, the unsuccessful party is to be ordered to pay the costs if they have been applied for in the successful party's pleadings. Since the applicant has been unsuccessful, he must be ordered to pay the costs, in accordance with the form of order sought by the ECB.

On those grounds,

THE GENERAL COURT (Ninth Chamber)

hereby:

1. Dismisses the action;

2. Orders DO to pay the costs.

Truchot Kanninen Perišin

Delivered in open court in Luxembourg on 23 July 2025.

V. Di Bucci
Registrar

L. Truchot
President