Decision by the Opposition Division:	Application dismissed
Decision of the Board of Appeal:	Appeal dismissed

Operative part

The Court:

1. Dismisses the action;

2. Orders the applicant to pay the costs.

Judgment of the Court of First Instance (Second Chamber) of 28 March 2007 — Spain v Commission

(Case T-220/04)

EAGGF — 'Guarantee' Section — Expenditure excluded from Community financing — Tomatoes and citrus fruits — Sample checks — Force majeure

1. *Agriculture — EAGGF — Granting of aid and premiums — Obligation on Member States to organise an efficient system of administrative controls and on-the-spot checks (Commission Regulation No 504/97, Art. 15(1)) (see paras 81-83)*

2. *Acts of the Community institutions — Regulations — Regulation prescribing specific control measures (see para. 89)*

3. *Agriculture — EAGGF — Clearance of accounts (see para. 102)*

4. *Community law — Principles — Force majeure (see para. 165)*

5. *Community law — Principles — Force majeure — Meaning (see para. 174-176, 178)*

Re:

APPLICATION for annulment in part of Commission Decision 2004/136/EC of 4 February 2004 excluding from Community financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF) (OJ 2004 L 40, p. 31).

Operative part

The Court:

1. Annuls Commission Decision 2004/136/EC of 4 February 2004 excluding from Community financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund in so far as it excludes from Community financing a sum of EUR 979 554.48 corresponding to an adjustment of the aid to Andalusian growers of certain citrus fruits in respect of the financial years 1998 to 2001;

2. Dismisses the remainder of the action;

3. Orders the parties to bear their own costs.

Order of the President of the Court of First Instance of 28 March 2007 — IBP and International Building Products France v Commission

(Case T-384/06 R)

Applications for interim measures — Application for suspension of operation of a measure — Competition — Payment of a fine — Bank guarantee — Lack of urgency