INFORMATION ON UNPUBLISHED DECISIONS

Reports of Cases

Order of the General Court (Eighth Chamber) of 21 March 2012 — Ebro Foods v Commission

(Case T-234/10)

(Action for annulment — State aid — Aid scheme allowing the tax amortisation of financial goodwill for foreign shareholding acquisitions — Decision declaring the aid scheme incompatible with the common market and not ordering the recovery of the aid — No individual concern — Inadmissibility)

1. *Actions for annulment — Natural or legal persons — Measures of direct and individual concern to them — Commission decision prohibiting a sectoral aid scheme — Action by an undertaking having benefited from an individual aid granted under that scheme but not subject to a repayment obligation — Inadmissibility (Art. 263, fourth para., TFEU) (see paras 22-23, 27)*

2. *Actions for annulment — Natural or legal persons — Measures of direct and individual concern to them — Individual concern — Assessment at the time the action was brought (Art. 263, fourth para., TFEU) (see para. 30)*

3. *Actions for annulment — Natural or legal persons — Measures of direct and individual concern to them — Commission decision prohibiting a sectoral aid scheme — Individual concern — Criteria — Person belonging to a closed circle of persons — Capacity as party to the administrative procedure — No clearly defined position as a negotiator — Inadmissibility (Art. 263, fourth para., TFEU) (see paras 31, 33-35)*

Re:

APPLICATION for annulment of Article 1(1) of Commission Decision 2011/5/EC of 28 October 2009 on the tax amortisation of financial goodwill for foreign shareholding acquisitions C 45/07 (ex NN 51/07, ex CP 9/07) implemented by Spain (OJ 2011 L 7, p. 48).

Operative part

1. The action is dismissed.

2. Ebro Foods, SA is ordered to pay the costs.