Operative part

The Court:

1. Orders the Commission to pay the applicant compensation of EUR 3 000;

2. Dismisses the remainder of the action;

3. Orders the applicant to bear three quarters of her own costs and three quarters of the costs incurred by the Commission, which is to bear a quarter of its own costs and pay a quarter of the costs incurred by the applicant.

Judgment of the Court of First Instance (Second Chamber) of 12 September 2007 — Koninklijke Friesland Foods v Commission

(Case T-348/03)

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

1. *Actions for annulment — Interest in bringing proceedings — Need for an actual and current interest (Art. 230, fourth para., EC) (see paras 58, 72)*

2. *Actions for annulment — Natural or legal persons — Measures of direct and individual concern to them — Commission decision declaring a State aid scheme imcompatible with the common market and making provision for a transitional scheme — Action brought by an undertaking excluded from the transitional scheme — Admissibility — Conditions (Arts 87(1) EC and 230, fourth para., EC) (see paras 93-96, 100)*

3. *State aid — Compatibility of aid with the common market — Possible legitimate expectation of the persons concerned — Protection — Conditions and limits (Art. 88(2), first para., EC; Council Regulation No 659/1999, Art. 7) (see paras 132-135)*

4. *State aid — Commission decision declaring a State aid scheme incompatible with the common market and making provision for a transitional scheme — No transitional measures in favour of operators who made an aid application which was still pending at the time the Commission adopted its decision to open the formal investigation procedure — Operators' right to place a legitimate expectation in the granting of a reasonable transitional period (Art. 88(2), first para., EC) (see paras 138, 149, 150)*

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

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.

Judgment of the Court of First Instance (Second Chamber) of 12 September 2007 — Finland v Commission

(Case T-230/04)

EAGGF — Guarantee section — System of control of area aid in certain regions — Expenditure excluded from Community financing

1. *Agriculture — EAGGF — Clearance of accounts (see paras 52, 159-161, 186-191)*

2. *Acts of the institutions — Statement of reasons — Obligation — Scope (Art. 253 EC) (see para. 184)*