

2. Second plea in law, alleging infringement of Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ 2001 L 8, p. 1).
3. Third plea in law, alleging breach of Article 41 of the Charter of Fundamental Rights of the European Union.
4. Fourth plea in law, alleging infringement of the obligation to state reasons.

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**Action brought on 29 October 2019 – Arris Global v Commission**

**(Case T-731/19)**

(2020/C 19/69)

*Language of the case: English*

**Parties**

*Applicant:* Arris Global Ltd (London, United Kingdom) (represented by: J. Lesar, Solicitor, and K. Beal, QC)

*Defendant:* European Commission

**Form of order sought**

The applicant claims that the Court should:

- annul the decision adopted by the European Commission on 2 April 2019 on the State Aid SA.44896 implemented by the United Kingdom concerning CFC Group Financing Exemption ('GFE') in so far as it applies to the applicant;
- order the defendant to meet the applicant's costs of these proceedings.

**Pleas in law and main arguments**

In support of the action, the applicant relies on nine pleas in law.

1. First plea in law, alleging that the Commission wrongly applied Article 107(1) TFEU and/or made a manifest error of appraisal or assessment in its selection of the reference framework for the analysis of the tax regime. The Commission should have treated the reference framework as the UK's corporation tax regime, not simply the Controlled Foreign Companies (CFC) regime itself.
2. Second plea in law, alleging that the Commission erred in law in its application of Article 107(1) TFEU and/or made a manifest error of appraisal or assessment by adopting a flawed approach to the analysis of the CFC regime. The Commission at recitals (124) to (126) of the contested decision wrongly treated the provisions of Chapter 9 of Part 9A of the Taxation (International and Other Provisions) Act 2010 as a form of derogation from a general charge to tax found in Chapter 5 thereof.
3. Third plea in law, alleging that the Commission erred in law in its application of Article 107(1) TFEU when finding at recitals (127) to (151) of the contested decision that the selectivity criterion was fulfilled in that undertakings in factually and legally comparable positions were treated differently.
4. Fourth plea in law, alleging that the 75 % exemption under section 371ID of the Taxation (International and Other Provisions) Act 2010 is justified by the nature and overall structure of the tax system.
5. Fifth plea in law, alleging that the imposition of a tax burden on CFCs meeting the exemptions laid down in the said Chapter 9 as a class would breach the applicant's freedom of establishment contrary to Article 49 TFEU.

6. Sixth plea in law, alleging that there was a manifest error of appraisal or assessment in relation to the 75 % exemption and fixed ratio issue.
7. Seventh plea in law, alleging that the Commission's decision fails to comply with the general EU law principle of non-discrimination or equality.
8. Eighth plea in law, alleging that the Commission erred in law in applying by analogy or placing undue reliance upon the terms of Council Directive (EU) 2016/1164, <sup>(1)</sup> which was not applicable *ratione temporis*.
9. Ninth plea in law, alleging that the Commission erred in law in its application of Article 107(1) TFEU by finding at recital (176) of the contested decision that a class of beneficiaries exists (of which the applicant was one) and that it had obtained any aid which needed to be recovered under Article 2(1) of the contested decision.

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<sup>(1)</sup> Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market (OJ 2016 L 193, p. 1).

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**Order of the General Court of 18 November 2019 — Lantmännen and Lantmännen Agroetanol v Commission**

**(Case T-79/19) <sup>(1)</sup>**

(2020/C 19/70)

*Language of the case: English*

The President of the Eighth Chamber has ordered that the case be removed from the register.

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<sup>(1)</sup> OJ C 131, 8.4.2019.

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**Order of the General Court of 12 November 2019 — DK v GSA**

**(Case T-537/19) <sup>(1)</sup>**

(2020/C 19/71)

*Language of the case: French*

The President of the Seventh Chamber has ordered that the case be removed from the register.

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<sup>(1)</sup> OJ C 328, 30.9.2019.

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