

State aid cases relating to corporate taxes and/or advanced tax agreements (ATAs)

Country	Company or scheme	Commission decision	CJEU	Status	Next steps	Case #
Luxembourg	Fiat	State aid - ordered to recover €23.1m in Oct. 2015	Judgement from hearing TBA	Fiat and Luxembourg appealed the Commission's finding, referring the case to the CJEU. The hearing took place in 2018 and the judgment is forthcoming.	Awaiting judgement from CJEU	SA.38375, T-759/15, T-755/15
Luxembourg	Suez (ENGIE)	State aid - ordered to recover €120 million in June 2018	Decision referred to CJEU. Hearing date TBA	Awaiting date for CJEU hearing	Awaiting date for CJEU hearing	SA.44888, T-525/18, T-516/18
Luxembourg	Amazon	State aid - ordered to recover €282.7m in Oct. 2017	Decision referred to CJEU. Hearing date TBA	Awaiting date for CJEU hearing	Awaiting date for CJEU hearing	SA.38944, T-816/17, T-318/18
Luxembourg	McDonalds	Not state aid - ruled that non-taxation was compatible with national law and Lux. - US DTT in Sept. 2018.	N/A	Concluded.	N/A	SA.38945
Netherlands	Starbucks	State aid - ordered to recover €25.7m in Oct. 2015	Judgement from hearing TBA	Starbucks and Netherlands appealed the Commission's finding, referring the case to the CJEU. The hearing took place in 2018 and the judgment is forthcoming.	Awaiting judgement from CJEU	SA.38374, T-760-15, T-636/16, T-877/16
Netherlands	IKEA	TBA	N/A	Investigation ongoing.	Awaiting decision from Commission	SA.46470
Netherlands	Nike	TBA	N/A	Investigation ongoing.	Awaiting decision from Commission	SA.51284
UK	CFC rules (import exemption)	TBA	N/A	Investigation ongoing.	Awaiting decision from Commission	SA.44896
UK/ Gibraltar	Corp. tax exemption + 5 ATAs	State aid - ordered to recover €100 million in Dec. 2018.		Investigation ongoing.	Awaiting decision from Commission	SA.34914
Belgium	Excess profit scheme	State aid - ordered to recover €900m from 35 MNCs in Jan. 2016.	Judgement from hearing TBA	Belgium and Magnetrol appealed the Commission's finding, referring the case to the CJEU. The hearing took place in 2018 and the judgment is forthcoming.	Judgement on 14th Feb. 2019	SA.37667, T-263/16, T-131/16
Ireland	Apple	State aid - ordered to recover €14.3bn in Aug. 2016	Decision referred to CJEU. Hearing date TBA	Awaiting date for CJEU hearing	Schedule for hearing	SA.38373, T-778/16, T-892/16, C-12/18, C-678/17