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By PwC Deutschland | 13 October 2021

ECJ: Decision on Spanish Goodwill Amortization

In several cases the European Court of Justice (ECJ) dismissed the appeals brought against the judgments of the General Court clarifying to some extent its complex case-law on the selectivity of tax measures, particularly in the case of measures of general application that constitute an aid scheme. The ECJ confirmed that a measure can still be selective even if the transaction benefitting from the measure is open to all undertakings.

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On 6 October 2021, the ECJ, delivered its judgments on several appeals (case ref. C-50 to C-53/19P, C-64/19P and C-65/19P) lodged by different beneficiaries of the regime and the Kingdom of Spain against the decisions of the General Court of the European Union ("General Court") of 15 November 2018 in which the General Court, adjudicating on a previous referral back from the ECJ, dismissed the appeals against the final State aid decision of the European Commission.

The dispute between the Spanish Government, the companies concerned, and the European Commission has been ongoing for more than fifteen years.

A more detailed overview of the most recent ECJ judgments can be found in our *EUDTG Newsalert* from 11 October 2021: **PwC EUDTG Newsalert - 11 October 2021 (CJEU Decision on Spanish Goodwill Amortization)**

Keywords

Goodwill amortization, state aid