European Commission - Statement

Statement by Executive Vice-President Margrethe Vestager on the Commission's decision to appeal the General Court's judgment on the Apple tax State aid case in Ireland

Brussels, 25 September 2020

"The Commission has decided to appeal before the European Court of Justice the General Court's judgment of July 2020 on the Apple State aid case in Ireland, which annulled the Commission's decision of August 2016 finding that Ireland granted illegal State aid to Apple through selective tax breaks.

The General Court judgment raises important legal issues that are of relevance to the Commission in its application of State aid rules to tax planning cases. The Commission also respectfully considers that in its judgment the General Court has made a number of errors of law. For this reason, the Commission is bringing this matter before the European Court of Justice.

Making sure that all companies, big and small, pay their fair share of tax remains a top priority for the Commission. The General Court has repeatedly confirmed the principle that, while Member States have competence in determining their taxation laws taxation, they must do so in respect of EU law, including State aid rules. If Member States give certain multinational companies tax advantages not available to their rivals, this harms fair competition in the European Union in breach of State aid rules.

We have to continue to use all tools at our disposal to ensure companies pay their fair share of tax. Otherwise, the public purse and citizens are deprived of funds for much needed investments – the need for which is even more acute now to support Europe's economic recovery. We need to continue our efforts to put in place the right legislation to address loopholes and ensure transparency. So, there's more work ahead – including to make sure that all businesses, including digital ones, pay their fair share of tax where it is rightfully due."

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