
Commission closes State aid investigations into Fiat, Amazon and Starbucks tax rulings

2024/11/28 15:15 στην κατηγορία INTERNATIONAL

The European Commission has closed three in-depth State aid investigations into transfer pricing tax rulings granted by Luxembourg to **Fiat** and **Amazon**, and by the Netherlands to **Starbucks**. Following judgments by the EU Courts, the Commission found that the tax rulings did not grant the companies selective advantages.

In 2015 and 2017, the Commission found that Luxembourg granted selective tax advantages to Fiat and Amazon, and the Netherlands to Starbucks, in breach of EU State aid rules. In each case, the Commission found that a tax ruling issued by the respective national tax authority artificially lowered the tax paid by each company and therefore granted them a selective advantage over other companies. The Commission's original decisions in all three cases were ultimately annulled by the EU Courts and therefore the respective in-depth investigations remained open.

Today, taking into account the guidance of the EU Courts, the Commission has adopted three final decisions closing its in-depth investigations and confirming that, when granting their respective tax rulings, Luxembourg and the Netherlands did not give these Fiat, Amazon and Starbucks selective tax advantages contrary to EU State aid rules.

Background

The Commission has been investigating tax rulings by Member States under EU State aid rules since 2013. Tax rulings as such are not a problem under EU State aid rules if they simply confirm that tax arrangements comply with the relevant tax legislation. However, tax rulings that confer a selective advantage to specific companies can distort competition within the EU's Single Market, in breach of EU State aid rules.

In [October 2015](#), the Commission found that a tax ruling issued by the Luxembourg authorities in 2012 gave a selective advantage to **Fiat** and unduly reduced its tax burden since 2012 by €20 – €30 million. In November 2022, the Court of Justice set aside a 2019 General Court’s judgment, which upheld the 2015 Commission decision, and annulled the decision. The Court of Justice found that the Commission used erroneous parameters in its investigation.

In [October 2015](#), the Commission found that a tax ruling issued by the Dutch authorities in 2008 gave a selective advantage to **Starbucks**, which had unduly reduced its tax burden since 2008 by €20 – €30 million. In September 2019, the General Court annulled the Commission’s decision finding that the Commission had not demonstrated that, through the tax ruling, the Netherlands granted a selective advantage to Starbucks.

In [October 2017](#), the Commission found that a tax ruling issued by Luxembourg in 2003, and prolonged in 2011, unduly lowered the tax paid by Amazon in Luxembourg by around €250 million. In May 2021, the General Court annulled the Commission’s decision finding that the Commission had not demonstrated the existence of a selective advantage. The annulment was confirmed by the Court of Justice in December 2023.

(European Commission)