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## **Apple: European Court, the EU Commission's decision about Irish tax rules that would give an advantage to the American giant has been annulled**

The European Court has annulled the EU Commission's decision on Irish tax rules that would have given Apple an advantage. The decision was announced earlier today in a release from the EU Court saying that the EU Commission failed to "sufficiently prove the existence of a selective economic advantage and therefore a State aid for ASI and AOE". The EU Court states that the EU Commission did well to consider the Apple case in the light of the OECD competition rules, but it is not true that "the Irish authorities had agreed to give an advantage" to the two companies for not giving their Irish companies the intellectual property rights of the Apple Group, held by ASI and AOE, as well as the proceeds from the sales made by the Apple group outside of the American continent. Also according to the EU Court, the EU Commission should have proven instead that "such earnings consisted in the value of the business actually made by the Irish branches because of the role they played themselves and because of the strategic decisions that had been taken and implemented outside of the branches". Neither, the release goes on, did the EU Commission adequately prove "methodological mistakes" in the Irish tax laws that would have reduced the Irish taxable income. Therefore, there are no grounds to support the EU Commission's challenging the Irish authorities' preferential treatment of the American giant.

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