

ECJ Orders Information Provided in Rejoinder to European Commission Appeal in Amazon Must Be Treated as Confidential Towards Ireland

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On 10 March 2023, the President of the Court of Justice of the European Union (ECJ) ordered that the non-confidential version of the replies of Amazon.com Inc., Amazon EU Sàrl and the Grand Duchy of Luxembourg (sent to the Court Registry on 28 February 2023) regarding the question raised by the Court (lodged at the Court Registry on 22 February 2023 by the European Commission), has to be treated as confidential vis-à-vis Ireland. In addition, Ireland should only receive the non-confidential version.

The new order resulted from the fact that the Court requested the parties to specify the consequences which in their view relate to the judgment of 8 November 2022, *Fiat Chrysler Finance Europe v Commission* (C 885/19 P and C 898/19 P, EU:C:2022:859), for the present case (see [Fiat Wins Appeal Against European Commission on State Aid Case \(8 November 2022\)](#)).

In their reply, Amazon and Luxembourg requested to treat further information in the annex as confidential, amongst other things, including the names and signatures of officials of the Luxembourg Tax Administration. This request corresponds to passages that had already been treated as confidential by the General Court vis-à-vis Ireland. Therefore, the Court granted these requests.