

ECJ Annuls Order of General Court of European Union in *Fachverband Spielhallen and LM v Commission* (Case T 510/20): *Fachverband Spielhallen and LM v Commission* (Case C-831/21 P) (State Aid)

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On 21 September 2023, the Court of Justice of the European Union (ECJ) gave its decision in the case of *Fachverband Spielhallen and LM v. Commission* (Case C-831/21 P).

The ECJ held that the General Court erred in law by failing to examine the line of argument put forward by the appellants criticizing the identification of the reference system or the "normal" tax system by the Commission in the decision at issue. As the General Court did not review the Commission's interpretation of the applicable national law for the purpose of determining the reference system, which it was required to do in the light of the line of argument specifically put forward by the appellants, the ECJ considered that the state of the proceedings did not permit final judgment to be given and decided that the case must be referred back to the General Court.

For the Advocate General's opinion regarding the case, see [ECJ Advocate General Opines that Order of General Court of European Union in *Fachverband Spielhallen and LM v Commission* \(Case T 510/20\) Should Be Annulled \(*Fachverband Spielhallen and LM v Commission* \(Case C-831/21 P\)\) \(State Aid\) – Details \(9 June 2023\)](#).