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Taxation of Apple in Ireland: Court of Justice decides in the taxation dispute about about tax rulings issued by Ireland in favour of Apple: Ireland granted Apple unlawful aid (worth ~ €13 billion) which Ireland is required to recover.



In 2016, the European Commission decided that companies belonging to the Apple Group had, from 1991 to 2014, received tax advantages that constituted State aid granted by Ireland. That aid related to the tax treatment of profits generated by Apple's activities outside the United States. In 2020, the General Court annulled the Commission's decision, holding that the Commission had not sufficiently established that those companies enjoyed a selective advantage.

On appeal, the Court of Justice sets aside the judgment of the General Court and gives final judgment (10 September 2024) in the matter, conversely confirming the Commission's decision. Euronews called the issue a "€13bn sweetheart tax deal" concluding "Low tax bills paid by the tech giant were an unlawful subsidy, EU judges ruled."

EWA NEWS provides you the key elements and reasons of the judgment, as well as a link to the full text of the judgment.