

EU says in appeal that Apple tax ruling was 'contradictory'

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The European Union's executive Commission says a court decision handing Apple victory last year in a big tax case was "contradictory" and committed legal errors, in a filing for its appeal released Monday.



The EU is pushing back against the ruling by the bloc's General Court in the 13 billion-euro (\$15.7 billion) tax case. The court rejected arguments by the EU Commission that Apple had to repay gross underpayment of profits because it struck an illegal tax deal with Ireland.

It was a bitter defeat for the EU's competition commissioner, Margrethe Vestager, who has been leading efforts to rein in multinationals' ability to strike special tax deals with individual EU countries that she says amount to illegal state subsidies.

In an online summary of the appeal posted online, the EU said the lower court's decision "constitutes contradictory reasoning," saying it misinterpreted the lack of staff at Apple's two Irish units to represent the level of technology licensing attributed to them.

The <u>court</u> also "committed several errors of law" when it decided the EU Commission failed to prove that Apple gained an advantage, it said.

The EU is appealing the case to the European Court of Justice.

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