



C/2024/1693

4.3.2024

Judgment of the General Court of 20 December 2023 — Heßler v Commission

(Case T-369/22) ⁽¹⁾

(Civil service — Officials — Remuneration — Tax for the benefit of the European Union — Tax abatement — Article 3(4) of Regulation (EEC, Euratom, ECSC) No 260/68 — Abatement for a dependent child — Conditions for granting — Concept of ‘dependent child’ — Article 2 of Annex VII to the Staff Regulations — Claim for annulment — Failure to follow the pre-litigation procedure — Partial inadmissibility — Unlimited jurisdiction)

(C/2024/1693)

Language of the case: German

Parties

Applicant: Michael Heßler (Mannebach, Germany) (represented by: I. Steuer, lawyer)

Defendant: European Commission (represented by: T. Bohr and M. Brauhoff, acting as Agents)

Re:

By his action under Article 270 TFEU, the applicant seeks, first, in essence, the annulment of the decisions of the European Commission refusing his requests for a tax abatement for each of his two daughters and, secondly, an order that the Commission grant him, with retroactive effect from 1 August 2021 and for as long as the conditions are satisfied, the tax abatement in question and an order that the Commission pay interest on the sums not paid.

Operative part of the judgment

The Court:

1. Dismisses the action;
2. Orders Mr Michael Heßler and the European Commission to each bear their own costs.

⁽¹⁾ OJ C 326, 29.8.2022.