

Historical Case Benchmark: Apple vs. European Commission

Evaluating the 2014 EUR 13B Irish State Aid Dispute (ECJ C-465/20 P) via Deterministic MCTS vs. Big 4 Advisors

EXECUTION SPEED 0.71 SECONDS	STATUTORY ERROR 0.00% (PROVABLE)	BIG 4 ESCROW LOSS EUR 14.3 BILLION	TEMPORAL ANCHOR 2014-06-11 (LOCKED)
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THE FATAL HUMAN ERROR (1991-2024) - Discretionary Rulings Trap: Apple's Big 4 advisors relied on unilateral Irish APAs allocating 99.8% of EMEA profits to a phantom zero-employee Head Office. - Fatal Article 107(1) TFEU Breach: Under EU law, discretionary administrative deviations from standard tax reference systems constitute illegal State Aid. 10-Year Litigation Defeat: Apple fought a 10-year jurisdictional battle. On Sept 10, 2024, the ECJ Grand Chamber forced repayment of EUR 13.1B + EUR 1.2B interest.	THE DETERMINISTIC MCTS SOLUTION (0.71s) - The Brutal WHERE Clause: Locks statutory search to 2014-06-11 (formal probe date), automatically pruning post-2015 rules (KDB) while keeping active codes. - TCA 1997 Sec 291A Primary Bypass: Identified open statutory capital allowances for intellectual property amortization, enacted by Parliament (Finance Act 2009). 100% State Aid Immunity: Unlike private APAs, primary statutes universally open to all taxpayers are immune to Art. 107(1) under settled ECJ doctrine (Banco Santander).
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ARCHITECTURAL DIMENSION	HUMAN COUNSEL & BIG 4 ADVISORS	PROFESSORTAX· MCTS GENETIC SOLVER
Statutory Route Selected	Unilateral Discretionary Branch APA (1991/2007)	Primary Statute: TCA 1997 Sec 291A Capital Allowances
State Aid Vulnerability	Fatal: Selective administrative branch deviation	100% Immune: General statutory amortization code
Time to Discovery	10 Years of Courtroom Battles (2014-2024)	0.71 Seconds (Converged at Generation 20)
Financial Outcome	EUR 14.3 Billion Repaid to Irish State Escrow	EUR 0 Clawback / EUR 7.4 Billion Annual Tax Shield
Statutory Hallucination Rate	Human Bias / Fatal Legal Interpretation Flaw	0.00% (Provably verified deterministic graph)

terminal@professortax: ~ python tests/test_apple_2014_historical_benchmark.py	STATUS: VERIFIED (0.71s)
<pre>\$ python tests/test_apple_2014_historical_benchmark.py [SYSTEM] Initializing Universal Tax Temporal Sieve... Target: Apple Sales International (ASI) [WHERE_CLAUSE] Incident Date Anchored: 2014-06-11 Tax Year: 2014 --> 3 Active 2014 Provisions In Scope 3 Post-2015 Provisions Pruned (KDB, BEPS Nexus) [MCTS_SOLVER] EVOLUTIONARY GENETIC SEARCH LAUNCHED Mode: FAST Population: 300 Mutation: 5% Gen 001/030 Best Fitness: 13,495,478,241 Tax Rate: 8.16% Annual Saved: \$6.09B Violations: 1 Gen 005/030 Best Fitness: 15,999,996,800 Tax Rate: 0.00% Annual Saved: \$7.40B Violations: 0 Gen 010/030 Best Fitness: 15,999,998,100 Tax Rate: 0.00% Annual Saved: \$7.40B Violations: 0 Gen 020/030 Early Convergence Achieved at Generation 20 in 0.71s OPTIMAL STATUTORY TOPOLOGY EVOLVED IN 0.71 SECONDS: * Operating Entity: Irish Ltd (12.5% Trading) in IE_DUB (Operational Business) * Primary Defense Shield: Section 291A TCA 1997 Intangible Asset Capital Allowances (Ratio: 34.6%) * Strategic Treaty Route: EU Directive 2011/96/EU (Parent-Subsidiary 0% WHT Flow) * Article 107(1) TFEU Vulnerability: ZERO (Universally applicable primary statute) BENCHMARK VERDICT: 0.00% Statutory Hallucinations Net Loss: EUR 0 (vs. EUR 14.3B Human Loss)</pre>	