Council Directive 69/335/EEC of 17 July 1969 concerning indirect taxes on the raising of capital, as amended by Council Directive 85/303/EEC of 10 June 1985, must be interpreted as meaning that the charges of a notary employed as a civil servant for the drawing up of a notarially attested act recording a transaction covered by that directive constitute taxes for the purposes of that directive where, under the relevant national legislation, notaries authorised to practise are not all civil servants and are themselves owed the charges in question, and, in addition, those notaries who are employed as civil servants are required to remit a portion of those charges to the public authority which uses that revenue for the financing of its official business.