

JUDGMENT OF THE COURT (SECOND CHAMBER)
OF 19 JUNE 1980¹

**Criminal proceedings against Gérard Roudolff
(preliminary ruling requested
by the Tribunal de Grande Instance, Paris)**

“Export refunds — frozen beef and veal”

Case 803/79

1. *Community law — Interpretation — Ambiguous text — Teleological interpretation*
2. *Agriculture — Common organization of the markets — Beef and veal — Cuts of forequarters of frozen, boned or boneless meat specified as insides of cheeks, thin flanks and shin — Exclusion from subheading ex 02. 01 A II (a) 2 (dd) ex 22, as incorporated into the agricultural regulations — Possibility of qualifying for export refunds — None*
(Regulations of the Commission Nos 2010, 2243, 2538, 2645, 2943, 3084 and 3205/74 and Nos 180, 494 and 735/75)

1. Where the text of a provision is ambiguous it should be interpreted in the light of the intention and purpose of the regulations of which it forms part.
2. The wording of subheading ex 02. 01 A II (a) 2 (dd) ex 22 appearing in the annexes to Regulations of the

Commission Nos 2010, 2243, 2538, 2645, 2943, 3084 and 3205/74 and Nos 180, 494 and 735/75 fixing the export refunds on beef and veal cannot be regarded as covering exports of cuts of forequarters of frozen, boned or boneless beef or veal, specified as insides of cheeks, thin flanks and shin, or as enabling them to qualify for export refunds.

¹ — Language of the Case: French.