

Commission of the European Communities

v

Federal Republic of Germany

(Interest on arrears payable by the Member States
in the event of failure to credit the Communities' own resources
to the account of the Commission in due time)

Summary

1. *Member States — Obligations — Failure to fulfil obligations — Justification — Not permissible*
(EEC Treaty, Art. 169)
2. *The European Communities' own resources — Determination of amount due and placing of that amount at the Communities' disposal by Member States — Crediting the amount to the Commission's account — Delay in crediting the amount — Obligation to pay interest*
(Council Regulation No 2891/77, Arts 10 and 11)

1. A Member State cannot exculpate itself for failing to fulfil its obligations merely by acknowledging the existence of that failure.
2. Interest is payable, by virtue of Article 11 of Regulation No. 2891/77, in respect of 'any delay' in crediting to the Commission's account the Communities' own resources which are to be determined by the Member States. It

follows that, regardless of the reason for the delay in making the entry in the Commission's account, interest is payable without any distinction being called for according to whether the delay was caused by failure to determine the relevant amounts by the due date or by failure to comply with the time-limit laid down in Article 10 (1) of Regulation No 2891/77 for making the actual entry in the account.