



Reports of Cases

Judgment of the Court (Fourth Chamber) of 3 April 2014 — **Commission v United Kingdom**

(Case C-60/13)

(Failure of a Member State to fulfil obligations — European Union's own resources — Decision 2000/597/EC, Euratom — Article 8 — Regulation (EC, Euratom) No 1150/2000 — Articles 2, 6, 9, 10 and 11 — Refusal to make own resources available to the European Union — Erroneous Binding Tariff Information documents — Imports of fresh garlic as frozen garlic — Imputability of the error to the national customs authorities — Financial liability of the Member States)

1. *Own resources of the European Union — Establishment and making available by the Member States — Obligation independent of the requirement to take account of the amount of the duty to be recovered — Exemption provided for in Article 217(1)(b) of Regulation No 2913/92 — Erroneous Binding Tariff Information documents — Protection of the legitimate expectation of the person liable for payment based on valid, binding tariff information — Effect — No exemption of the Member State from its obligation to establish the European Union's entitlement to own resources (Council Regulations No 2913/92, as amended by Regulation No 2700/2000, Art. 217(1), and No 1150/2000 Art. 2(1)) (see paras 43-45)*
2. *Own resources of the European Union — Establishment and making available by the Member States — No establishment and making available without there being any reason of force majeure or impossibility of recovery in the long term for reasons which cannot be attributed to the Member State concerned — Failure to fulfil obligations (Council Regulation No 1150/2000, Art. 17(2); Council Decision 2000/597, Arts 2 and 8) (see para. 50)*
3. *Own resources of the European Union — Establishment and making available by the Member States — Crediting the amount to the Commission's account — Delay in crediting the amount — Obligation to pay interest (Council Regulation No 1150/2000, Arts 2, 6 and 9 to 11) (see paras 58, 59)*

Re:

Failure of a Member State to fulfil obligations — Infringement of Article 4(3) TEU, Article 8 of Council Decision 2000/597/EC, Euratom, of 29 September 2000 on the system of the European Communities' own resources (OJ 2000 L 253, p. 42) and Articles 2, 6, 9, 10 and 11 of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2000/597, as amended by Council Regulation (EC, Euratom) No 2028/2004 of 16 November 2004.

Operative part

The Court:

1. Declares that, by refusing to make available the amount of GBP 20 061 462,11 corresponding to the duties payable on imports of fresh garlic covered by erroneous binding tariff information, the United Kingdom of Great Britain and Northern Ireland has failed to fulfil its obligations under Article 8 of Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources and Articles 2, 6, 9, 10 and 11 of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2000/597, as amended by Council Regulation (EC, Euratom) No 2028/2004 of 16 November 2004;
2. Orders the United Kingdom of Great Britain and Northern Ireland to pay the costs.