

JUDGMENT OF THE COURT

of 12 December 1973

in Case 142/73 (reference for a preliminary ruling by the Hessisches Finanzgericht, VIIIth Senate): Firma Hugo Mathes & Schurr KG v. Einfuhr- und Vorratsstelle für Getreide und Futtermittel⁽¹⁾

(Language of the Case: German)

In Case 142/73, reference to the Court under Article 177 of the EEC Treaty by the Hessisches Finanzgericht (VIIIth Senate) for a preliminary ruling in the action pending before that court between Firma Hugo Mathes & Schurr KG, Munich and Einfuhr- und Vorratsstelle für Getreide und Futtermittel, Frankfurt/Main on the interpretation of Article 20 (2) of Council Regulation No 19 of 4 April 1962 (OJ 1962 p. 933 et seq.), the Court composed of R. Lecourt, President, A. M. Donner (Rapporteur) and M. Sørensen (Presidents of Chambers), R. Monaco, J. Mertens de Wilmars, P. Pescatore, H. Kutscher, C. Ó Dálaigh and Lord Mackenzie Stuart, Judges, Advocate-General: J. P. Warner, Registrar: A. Van Houtte, gave a judgment on 12 December 1973 the operative part of which is as follows:

In cases where the goods in fact exported did not correspond to the information given in the export documents:

- (a) *Article 20 (2) of Regulation No 19 required the national authorities to reduce the refund granted so that it should not exceed the maximum limits laid down for the goods in fact exported and,*
- (b) *subject to this obligation, it was for those authorities to decide, according to their national law, upon the necessary further consequences.*

⁽¹⁾ OJ No C 68, 21. 8. 1973.

JUDGMENT OF THE COURT

of 12 February 1974

in Case 146/73 (reference for a preliminary ruling by the Hessisches Finanzgericht, VIIIth Senate): Firma Rheinmühlen-Düsseldorf v. Einfuhr- und Vorratsstelle für Getreide und Futtermittel⁽¹⁾

(Language of the Case: German)

In Case 146/73, reference to the Court under Article 177 of the EEC Treaty by the Hessisches Finanzgericht for a preliminary ruling in the action pending before that court between Rheinmühlen, Düsseldorf, Düsseldorf-Holthausen and Einfuhr- und Vorratsstelle für Getreide und Futtermittel, Frankfurt-on-Main, on the interpretation of the second paragraph of Article 177 of the EEC Treaty and Articles 19 and 20 (2) of Council Regulation No 19 of 4 April 1962 (OJ 1962, p. 933 et seq.), in conjunction with Articles 14 and 15 of Council Regulation No 141/64/EEC of 21 October 1964 (OJ 1964, p. 2666), the

Court composed of : R. Lecourt, President, A. M. Donner (Rapporteur) and M. Sørensen, (Presidents of Chambers), J. Mertens de Wilmars, P. Pescatore, H. Kutscher and C. Ó Dálaigh, Judges, Advocate-General : J. P. Warner, Registrar : A. Van Houtte gave a judgment on 12 February 1974 the operative part of which is as follows :

1. *The existence of a rule of national law whereby a court is bound on points of law by the rulings of a superior court cannot on this ground alone deprive the inferior courts of their power, provided for under Article 177, to refer questions to the Court of Justice of the European Communities for a preliminary ruling ;*
2. *In the case where the country of destination of the goods does not correspond with the particulars given in the export documents :*
 - (a) *Article 20 (2) of Regulation No 19 required the national authorities to reduce the refund granted so that it did not exceed the maximum limits provided for such country of destination ;*
 - (b) *Subject to this obligation, it was for them to decide according to their national law the necessary further consequences.*

(1) OJ No C 68, 21. 8. 1973.

JUDGMENT OF THE COURT

of 11 December 1973

in Case 147/73 (reference for a preliminary ruling by the Berlin Finanzgericht) :
Firma Carlheinz Lensing Kaffee-Tee-Import KG v. Hauptzollamt Berlin-Packhof⁽¹⁾

(Language of the Case : German)

In Case 147/73, reference to the Court under Article 177 of the EEC Treaty by the Berlin Finanzgericht for a preliminary ruling in the action pending before that court between Firma Carlheinz Lensing Kaffee-Tee-Import KG, Berlin and Hauptzollamt Berlin-Packhof on the interpretation of Article 131 of the EEC Treaty, in conjunction with Annex IV and the Convention of Association of 29 July 1969 between the EEC and the African and Malagasy States associated with the Community (OJ 1970, L 282, p. 1) the Court, composed of : R. Lecourt, President, M. Sørensen (Rapporteur), President of Chamber, R. Monaco, J. Mertens de Wilmars, P. Pescatore, C. Ó Dálaigh and Lord MacKenzie Stuart, Judges, Advocate-General : A. Trabucchi, Registrar : A. Van Houtte, gave a judgment on 11 December 1973 the operative part of which is as follows :

Article 131 of the EEC Treaty, in conjunction with Annex IV and the Convention of Association of 29 July 1969 between the European Economic Community and the African and Malagasy States, must be interpreted to mean that imports from Guinea were not in 1971 to be treated as coming from a State or territory associated with the EEC and ought not to benefit from freedom from duty in the Member States under this head.

(1) OJ No C 68, 21. 8. 1973.