



Reports of Cases

JUDGMENT OF THE COURT (Fourth Chamber)

11 September 2019*

(Reference for a preliminary ruling — Principles of EU law — Procedural autonomy — Principles of equivalence and effectiveness — Principle of legal certainty — *Res judicata* — Recovery of taxes levied by a Member State in breach of EU law — Final decision of a court or tribunal imposing payment of a tax which is incompatible with EU law — Request for revision of such a decision — Time limit for submitting that request)

In Case C-676/17,

REQUEST for a preliminary ruling under Article 267 TFEU from the Curtea de Apel Ploiești (Court of Appeal, Ploiești, Romania), made by decision of 5 October 2017, received at the Court on 1 December 2017, in the proceedings

Oana Mădălina Călin

v

Direcția Regională a Finanțelor Publice Ploiești — Administrația Județeană a Finanțelor Publice Dâmbovița,

Statul Român — Ministerul Finanțelor Publice,

Administrația Fondului pentru Mediu,

THE COURT (Fourth Chamber),

composed of M. Vilaras, President of the Chamber, K. Jürimäe (Rapporteur), D. Šváby, S. Rodin and N. Piçarra, Judges,

Advocate General: M. Bobek,

Registrar: R. Șereș, Administrator,

having regard to the written procedure and further to the hearing on 28 November 2018,

after considering the observations submitted on behalf of:

- the Romanian Government, initially by R.-H. Radu, C.-M. Florescu and R.I. Hațieganu, acting as Agents, and subsequently by C.-R. Canțâr, C.-M. Florescu and R.I. Hațieganu, acting as Agents,
- the European Commission, by A. Armenia and C. Perrin, acting as Agents,

* Language of the case: Romanian.

after hearing the Opinion of the Advocate General at the sitting on 5 February 2019,
gives the following

Judgment

- 1 This request for a preliminary ruling concerns the interpretation of Article 4(3) TEU, Article 110 TFEU, Articles 17, 20, 21 and 47 of the Charter of Fundamental Rights of the European Union (‘the Charter’), and the principles of sincere cooperation, equivalence, effectiveness and legal certainty.
- 2 The request has been made in proceedings between, on the one hand, Ms Oana Mădălina Călin and, on the other hand, the Direcția Generală Regională a Finanțelor Publice Ploiești — Administrația Județeană a Finanțelor Publice Dâmbovița (Regional Directorate of Public Finance, Ploiești — Provincial Public Finance Administration, Dâmbovița, Romania), the Statul Român — Ministerul Finanțelor Publice (Romanian State — Ministry of Public Finance) and the Administrația Fondului pentru Mediu (Environment Fund Administration, Romania), concerning an action for revision of a final judicial decision declaring inadmissible, on the ground that it was brought out of time, an action for revision brought in respect of another final judicial decision, requiring Ms Călin to pay an environmental stamp duty, which was subsequently found to be incompatible with EU law.

Legal context

- 3 Article 21 of Legea contenciosului administrativ nr. 554/2004 (Law No 554/2004 on administrative proceedings) of 2 December 2004 (*Monitorul Oficial al României*, Part I, No 1154 of 7 December 2004), entitled ‘Extraordinary remedies’, provided:

‘(1) The remedies provided for by the Code of Civil Procedure may be used against final decisions that have the force of *res judicata* made by administrative courts.

(2) The handing down of final judgments that have the force of *res judicata* but infringe the principle of the primacy of [EU] law as imposed by Article 148(2) of the Romanian Constitution, as amended, in conjunction with Article 20(2) thereof, shall constitute grounds for revision, in addition to those provided for in the Code of Civil Procedure. A request for revision shall be submitted within 15 days of notification and shall be made, by way of derogation from the rule set out in Article 17(3), by an application giving detailed reasons, made by the interested parties within 15 days of the ruling. The request for revision shall be given priority and examined as a matter of urgency, within 60 days of filing at the latest.’

- 4 It is apparent from the request for a preliminary ruling that the second sentence of Article 21(2) of Law No 554/2004 was declared unconstitutional by Judgment No 1609/2010 of the Curtea Constituțională (Constitutional Court, Romania) of 9 December 2010.
- 5 In essence, the referring court states that only the first and third sentences of Article 21(2) of Law No 554/2004 continue to have legal effect. By contrast, the second sentence of that provision, concerning the time limit for submitting a request for revision, has ceased to have legal effect.
- 6 By Ruling No 45/2016 of 12 December 2016, published in the *Monitorul Oficial al României* on 23 May 2017, the Înalta Curte de Casație și Justiție (High Court of Cassation and Justice, Romania) held that the period within which a request for revision under Article 21(2) of Law No 554/2004 may be submitted is one month from the date of notification of the final judgment subject to revision.

- 7 Article 509 of the Codul de procedură civilă (Code of Civil Procedure), entitled ‘Subject matter of and grounds for revision’ provides, in paragraph 1 thereof:

‘(1) Revision of a substantive judgment or a judgment addressing the substance ... may be requested if:

...

11. after the judgment has become final, the Curtea Constituțională (Constitutional Court) has given a ruling on the objection raised in that case, declaring the provision concerned by that objection to be unconstitutional.’

- 8 Article 511(3) of the Code of Civil Procedure, entitled ‘Limitation period’, provides:

‘Regarding the grounds laid down in Article 509(1)(10) and (11), the period shall be three months from the date of publication of the judgment of the European Court of Human Rights or the decision of the Curtea Constituțională (Constitutional Court) in the *Monitorul Oficial al României*, Part 1’.

The dispute in the main proceedings and the question referred for a preliminary ruling

- 9 On 12 April 2013, Ms Călin, a Romanian national, purchased a second-hand passenger car from Germany. The Serviciul Public Comunitar Regim Permise de Conducere și Înmatriculare a Vehiculelor Târgoviște (Public Service for Driving Licences and Vehicle Registration of Târgoviște, Romania) made the registration of that motor vehicle in Romania subject to the payment of an environmental stamp duty in respect of motor vehicles in the amount of 968 Romanian lei (RON) (approximately EUR 207). Ms Călin paid that sum.
- 10 Ms Călin brought an action before the Tribunalul Dâmbovița — Secția a II-a civilă, de contencios administrativ și fiscal (Regional Court, Dâmbovița, Second Civil Chamber for Administrative and Tax Matters, Romania), seeking repayment of that sum on the ground that the levying of such an environmental stamp duty was incompatible with EU law.
- 11 By judgment of 15 May 2014, that court dismissed the action.
- 12 On 28 April 2015, Ms Călin submitted to the same court an initial request for revision of that judgment, relying on the judgment of 14 April 2015, *Manea* (C-76/14, EU:C:2015:216), in which the Court had held that that environmental stamp duty had been established in breach of EU law. That request for revision was rejected by judgment of 16 June 2015.
- 13 On 17 August 2016, Ms Călin submitted a second request for revision to the Tribunalul Dâmbovița — Secția a II-a civilă, de contencios administrativ și fiscal (Regional Court, Dâmbovița, Second Civil Chamber for Administrative and Tax Matters), seeking revision of the judgment of 15 May 2014. That request for revision was based on the judgment of 9 June 2016, *Budișan* (C-586/14, EU:C:2016:421) and on Article 21(2) of Law No 554/2004, which, in Ms Călin’s view, permitted the revision of final decisions handed down in breach of EU law. By judgment of 11 October 2016, that court granted the request for revision and ordered repayment of the environmental stamp duty, together with interest.
- 14 The Regional Directorate of Public Finance, Ploiești — Provincial Public Finance Administration, Dâmbovița brought an appeal against that judgment before the Curtea de Apel Ploiești (Court of Appeal, Ploiești, Romania).

- 15 By judgment of 16 January 2017, that court set aside the judgment of the Tribunalul Dâmbovița — Secția a II-a civilă, de contencios administrativ și fiscal (Regional Court, Dâmbovița, Second Civil Chamber for Administrative and Tax Matters) of 11 October 2016, holding that the second request for revision had been submitted after expiry of the time limit of one month which starts to run from the date of notification of the final judgment subject to revision. That time limit, which is derived from Ruling No 45/2016, is binding on all Romanian courts as from the date of publication of that ruling in the *Monitorul Oficial al României*. The judgment in respect of which revision was sought had been notified to Ms Călin on 26 May 2014, while the request for revision was made on 17 August 2016.
- 16 The dispute in the main proceedings concerns a request for revision of the judgment of 16 January 2017, brought by Ms Călin before the referring court. The request is based, first, on the failure to observe the principle of non-retroactivity of the law, given that the judgment of 9 June 2016, *Budișan* (C-586/14, EU:C:2016:421), was handed down after the national judgment in respect of which revision was sought became final. Second, that request is based on the failure, by the Curtea de Apel Ploiești (Court of Appeal, Ploiești), to observe the principle of sincere cooperation, guaranteed by Article 4(3) [TEU].
- 17 Against that background, the referring court is uncertain of the compatibility of Ruling No 45/2016 with the principle of legal certainty, the principle of sincere cooperation and the principles of equivalence and effectiveness.
- 18 In that regard, the referring court emphasises that the facts of the dispute in the main proceedings are different from those of the case that led to the judgment of 6 October 2015, *Târșia* (C-69/14, EU:C:2015:662), in which the Court held that EU law does not preclude a situation in which there is no procedure for revision of a final judicial decision when that decision is found to be incompatible with an interpretation of EU law. The referring court claims that, unlike in that case, there is, in the case in the main proceedings, a possibility of having a final national judicial decision revised when it has been handed down in breach of EU law.
- 19 The referring court notes that, in the absence of EU rules on the recovery of unduly levied national taxes, it is for each Member State, in accordance with the principle of procedural autonomy, to lay down the detailed procedural rules governing actions at law for safeguarding the rights which taxpayers derive from EU law. Those procedural rules must, however, always observe the principle of sincere cooperation, the principles of equivalence and effectiveness and the principle of legal certainty.
- 20 In the present case, Article 21(2) of Law No 554/2004 does not provide for any time limit within which a request for revision must be submitted; such a time limit results only from Ruling No 45/2016.
- 21 However, the referring court claims that the application of that time limit would make it impossible for Ms Călin to be repaid the tax levied in breach of EU law. According to that court, Ms Călin has no other national procedural means of obtaining repayment of that tax.
- 22 In those circumstances, the referring court decided to stay the proceedings and to refer the following question to the Court of Justice for a preliminary ruling:

‘Can Article 4(3) TEU, which refers to the principle of sincere cooperation, Articles 17, 20, 21 and 47 of [the Charter], Article 110 TFEU, the principle of legal certainty and the principles of equivalence and effectiveness stemming from the principle of procedural autonomy be interpreted as precluding national legislation, namely Article 21(2) of [Law No 554/2004] as interpreted by [Ruling No 45/2016], under which the period within which a request for revision based on Article 21(2) of Law No 554/2004 may be submitted is one month from the date of notification of the final judgment subject to revision?’

Consideration of the question referred

- 23 By its question, the referring court asks, in essence, whether EU law, in particular the principles of equivalence and effectiveness, must be interpreted as precluding a national provision, as interpreted by a judgment of a national court, providing for a limitation period of one month for the submission of a request for revision of a final judicial decision handed down in breach of EU law, which runs from the date of notification of the decision in respect of which revision is sought.
- 24 As a preliminary point, it should be noted that it is apparent from the documents before the Court that Ms Călin was ordered to pay the environmental stamp duty for motor vehicles, whereas, in the judgment of 9 June 2016, *Budişan* (C-586/14, EU:C:2016:421), the Court ruled, in essence, that Article 110 TFEU must be interpreted as precluding a tax such as that environmental stamp duty.
- 25 In that regard, it is settled case-law that the right to a refund of taxes levied by a Member State in breach of rules of EU law is the consequence and complement of the rights conferred on individuals by provisions of EU law prohibiting such taxes, as interpreted by the Court. The Member States are therefore, in principle, required to repay taxes levied in breach of EU law (see, to that effect, judgments of 9 November 1983, *San Giorgio*, 199/82, EU:C:1983:318, paragraph 12; of 19 July 2012, *Littlewoods Retail and Others*, C-591/10, EU:C:2012:478, paragraph 24; and of 6 October 2015, *Târşia*, C-69/14, EU:C:2015:662, paragraph 24).
- 26 Nevertheless, attention should be drawn to the importance, both in the legal order of the European Union and in national legal systems, of the principle of *res judicata*. In order to ensure both stability of the law and legal relations and the sound administration of justice, it is important that judicial decisions which have become definitive after all rights of appeal have been exhausted or after expiry of the time limits provided for in that connection can no longer be called into question (judgments of 10 July 2014, *Impresa Pizzarotti*, C-213/13, EU:C:2014:2067, paragraph 58; of 6 October 2015, *Târşia*, C-69/14, EU:C:2015:662, paragraph 28; and of 29 July 2019, *Hochtief Solutions Magyarországi Fióktelepe*, C-620/17, EU:C:2019:630, paragraph 54).
- 27 Therefore, EU law does not require a national court to disapply domestic rules of procedure conferring finality on a judgment, even if to do so would make it possible to remedy a domestic situation which is incompatible with EU law (judgments of 10 July 2014, *Impresa Pizzarotti*, C-213/13, EU:C:2014:2067, paragraph 59; of 6 October 2015, *Târşia*, C-69/14, EU:C:2015:662, paragraph 29; and of 29 July 2019, *Hochtief Solutions Magyarországi Fióktelepe*, C-620/17, EU:C:2019:630, paragraph 55).
- 28 It has been held that EU law does not require a national judicial body automatically to go back on a decision having the authority of *res judicata* in order to take into account the interpretation of a relevant provision of EU law adopted by the Court (see, to that effect, judgments of 10 July 2014, *Impresa Pizzarotti*, C-213/13, EU:C:2014:2067, paragraph 60; of 6 October 2015, *Târşia*, C-69/14, EU:C:2015:662, paragraph 38; and of 29 July 2019, *Hochtief Solutions Magyarországi Fióktelepe*, C-620/17, EU:C:2019:630, paragraph 56).
- 29 However, if the applicable domestic rules of procedure provide the possibility, under certain conditions, for a national court to go back on a decision having the authority of *res judicata* in order to render the situation compatible with national law, that possibility must prevail if those conditions are met, in accordance with the principles of equivalence and effectiveness, so that the situation at issue is brought back into line with EU law (see, to that effect, judgments of 10 July 2014, *Impresa Pizzarotti*, C-213/13, EU:C:2014:2067, paragraph 62; of 6 October 2015, *Târşia*, C-69/14, EU:C:2015:662, paragraph 30; and of 29 July 2019, *Hochtief Solutions Magyarországi Fióktelepe*, C-620/17, EU:C:2019:630, paragraph 60).

- 30 In accordance with the principle of sincere cooperation enshrined in Article 4(3) TEU, the detailed procedural rules governing actions for safeguarding an individual's rights under EU law must be no less favourable than those governing similar domestic actions (principle of equivalence) and must not render impossible in practice or excessively difficult the exercise of rights conferred by EU law (principle of effectiveness) (judgment of 24 October 2018, *XC and Others*, C-234/17, EU:C:2018:853, paragraph 22 and the case-law cited).
- 31 The observance of those requirements must be analysed by reference to the role of the rules concerned in the procedure viewed as a whole, to the conduct of that procedure and to the special features of those rules before the various national courts (judgments of 27 June 2013, *Agrokonsulting-04*, C-93/12, EU:C:2013:432, paragraph 38 and the case-law cited, and of 24 October 2018, *XC and Others*, C-234/17, EU:C:2018:853, paragraph 24).
- 32 In the present case, it is clear from the information available to the Court that Romanian law provides for a procedure for requesting the revision of final judicial decisions which prove to be contrary to EU law. It follows from the information provided by the referring court that that procedure for revision is subject to a limitation period of one month, which runs from the date of notification of the judgment in respect of which revision is sought. That limitation period resulted from Ruling No 45/2016, which concerned the interpretation and application of Article 21(2) of Law No 554/2004.
- 33 Consequently, it is necessary to examine whether that time limit is compatible with the principles of equivalence and effectiveness.

The principle of equivalence

- 34 As has been recalled in paragraph 30 above, the principle of equivalence precludes a Member State from laying down less favourable procedural rules for actions seeking to safeguard rights that individuals derive from EU law than those applicable to similar domestic actions.
- 35 It must, therefore, be ascertained whether the action for revision at issue in the main proceedings may be regarded as similar to an action based on a breach of national law, taking into consideration the purpose, cause of action and essential characteristics of those actions (see, to that effect, judgments of 27 June 2013, *Agrokonsulting-04*, C-93/12, EU:C:2013:432, paragraph 39, and of 24 October 2018, *XC and Others*, C-234/17, EU:C:2018:853, paragraph 27).
- 36 In that regard, as the Advocate General noted, in essence, in point 55 of his Opinion, the referring court does not mention, in the grounds of its request for a preliminary ruling, the existence of an action for revision based on a breach of national law which could be regarded as similar to the one at issue in the main proceedings.
- 37 However, the Commission argues that the action for revision of a final judicial decision that has infringed EU law, provided for in Article 21(2) of Law No 554/2004, is similar to the action provided for in Article 509(1)(11) of the Code of Civil Procedure, which provides that an action for revision of a judicial decision may be brought when, after the decision has become final, the Curtea Constituțională (Constitutional Court) has given a ruling on the objection of unconstitutionality raised in that case, declaring the provision concerned by that objection to be unconstitutional.
- 38 The Commission takes the view that the principle of equivalence has not been observed in the present case, since the procedural rules applicable to actions under Article 509(1)(11) of the Code of Civil Procedure are more favourable than those applicable to actions for revision brought on the basis of Article 21(2) of Law No 554/2004. According to the Commission, while the former action may be brought within a period of three months as from the date of publication of the judgment of the

Curtea Constituțională (Constitutional Court) finding that a national provision is unconstitutional, the latter action must be brought within a period of one month as from the date of notification of the decision in respect of which revision is sought.

- 39 However, as the Advocate General stated in points 71 and 77 of his Opinion, in the context of Article 509(1)(11) of the Code of Civil Procedure, a judgment handed down by the Curtea Constituțională (Constitutional Court) finding that a national provision is unconstitutional permits the reopening of only the final judgment adopted in the context of the proceedings during which the parties have raised the issue of unconstitutionality of a national provision, while Article 21(2) of Law No 554/2004 permits the reopening of any final judgment handed down in breach of EU law.
- 40 For all that, in the absence of clarification on that last point, the Court is unable to rule on whether or not there is similarity between the action for revision established by Article 21(2) of Law No 554/2004 and the action for revision provided for in Article 509(1)(11) of the Code of Civil Procedure, nor, accordingly, whether the requirements of the principle of equivalence are met in the present case.
- 41 That being so, it is for the referring court to determine whether the principle of equivalence has been observed in the case in the main proceedings in the light of the case-law referred to in paragraph 30 above, bearing in mind that that court retains the right to submit a new request for a preliminary ruling when it is in a position to provide the Court with all the information enabling it to rule on whether the principle of equivalence has been observed (see, to that effect, order of 12 May 2016, *Security Service and Others*, C-692/15 to C-694/15, EU:C:2016:344, paragraph 30 and the case-law cited).

The principle of effectiveness

- 42 As regards the principle of effectiveness, it should be borne in mind that, according to the settled case-law of the Court, every case in which the question arises as to whether a national procedural provision makes the application of EU law impossible or excessively difficult must be analysed by reference to the role of that provision in the procedure, its conduct and its special features, viewed as a whole, before the various national bodies. In that context, it is necessary, inter alia, to take into consideration, where relevant, the protection of the rights of the defence, the principle of legal certainty and the proper conduct of the procedure (judgments of 14 June 2012, *Banco Español de Crédito*, C-618/10, EU:C:2012:349, paragraph 49; of 22 February 2018, *INEOS Köln*, C-572/16, EU:C:2018:100, paragraph 44; and of 24 October 2018, *XC and Others*, C-234/17, EU:C:2018:853, paragraph 49).
- 43 As regards, more specifically, limitation periods, the Court has ruled that, in the interests of legal certainty, the setting of reasonable time limits for bringing proceedings is compatible with the principle of effectiveness (see, to that effect, judgments of 16 December 1976, *Rewe-Zentralfinanz and Rewe-Zentral*, 33/76, EU:C:1976:188, paragraph 5; of 10 July 1997, *Palmisani*, C-261/95, EU:C:1997:351, paragraph 28; of 29 October 2015, *BBVA*, C-8/14, EU:C:2015:731, paragraph 28; and of 22 February 2018, *INEOS Köln*, C-572/16, EU:C:2018:100, paragraph 47).
- 44 In the present case, as is apparent from the documents available to the Court, the Curtea de Apel Ploiești (Court of Appeal, Ploiești) found, in accordance with Ruling No 45/2016, that the second action for revision brought by Ms Călin was out of time. According to that ruling, the time limit for submitting a request for revision was one month from the date on which Ms Călin was notified of the judgment of 15 May 2014 in respect of which revision is sought.
- 45 It is therefore necessary to ascertain whether such a time limit, after which an individual may no longer submit a request for revision of a final judgment that has been handed down in breach of EU law, is reasonable.

- 46 In that regard, it must be noted that a time limit of one month for submitting such a request for revision of a final judgment, which is, according to the title of Article 21 of Law No 554/2004, an ‘extraordinary’ remedy, is not, in itself, objectionable.
- 47 A limitation period for bringing an action for revision is reasonable in so far as it enables the individual to assess whether there are grounds to request revision of a final judgment and, where relevant, to prepare the action for revision of that judgment. In that regard, it is important to note that, in the present case, it has not been alleged that the time limit of one month prescribed for that purpose was unreasonable (see, by analogy, judgment of 6 October 2009, *Asturcom Telecomunicaciones*, C-40/08, EU:C:2009:615, paragraph 44).
- 48 Furthermore, it is important to note that the time limit for bringing the action for revision at issue in the main proceedings starts to run from the date the parties are notified of the final judgment in question. Thus, it is not possible for the parties to find themselves in a situation in which that time limit has expired without them being aware of the final judgment (see, by analogy, judgment of 6 October 2009, *Asturcom Telecomunicaciones*, C-40/08, EU:C:2009:615, paragraph 45).
- 49 In those circumstances, the length of the time limit for bringing the action for revision at issue in the main proceedings does not appear, in itself, liable to make it in practice impossible or excessively difficult to submit a request for revision of a final judgment.
- 50 As regards the rules for the application of that time limit, it should be borne in mind that the principle of legal certainty, the corollary of which is the principle of protection of legitimate expectations, requires, first, that rules of law must be clear and precise and, second, that their application must be foreseeable by those subject to them (see, to that effect, judgments of 15 February 1996, *Duff and Others*, C-63/93, EU:C:1996:51, paragraph 20; of 10 September 2009, *Plantanol*, C-201/08, EU:C:2009:539, paragraph 46; and of 11 June 2015, *Berlington Hungary and Others*, C-98/14, EU:C:2015:386, paragraph 77).
- 51 It is apparent from the order for reference that the one-month time limit for bringing an action for revision was set by Ruling No 45/2016, which is binding on the Romanian courts as from its publication in the *Monitorul Oficial al României*. As is apparent from the parties’ written replies to a question from the Court, although that ruling was delivered on 12 December 2016, it was not published in the *Monitorul Oficial al României* until 23 May 2017.
- 52 Therefore, Ruling No 45/2016 had not yet been published in the *Monitorul Oficial al României* when Ms Călin brought her second action for revision on 17 August 2016.
- 53 In the light of this information, it appears, subject to verifications which are for the referring court to undertake, that the Curtea de Apel Ploiești (Court of Appeal, Ploiești) applied the limitation period provided for in Ruling No 45/2016 in order to find that the second action for revision brought by Ms Călin was out of time, even though that ruling had not yet been published. In addition, it is not apparent from the information available to the Court that there existed, in Romanian law, at the time Ms Călin brought that action for revision, any other time limit for submitting a request for revision that could be considered clear, precise and foreseeable for the purposes of the case-law referred to in paragraph 50 above.
- 54 During the hearing the Romanian Government stated, however, that before the publication of Ruling No 45/2016 in the *Monitorul Oficial al României*, the Romanian courts applied differing time limits for the bringing of actions for revision under Article 21(2) of Law No 554/2004 since they were not required to apply any particular limitation period.

- 55 While, by this submission, the Romanian Government seeks to justify the application of the solution reached in Ruling No 45/2016 even before its publication, it must be stated that such a practice was not such as to make the rule on the limitation period for actions for revision clear, precise and foreseeable and, therefore, to contribute to the objective of legal certainty.
- 56 Furthermore, as the referring court has stated that the application of that time limit by the Curtea de Apel Ploiești (Court of Appeal, Ploiești) meant it was impossible for Ms Călin to be repaid the tax that was levied in breach of EU law, given that Ms Călin had no other national procedural means of obtaining repayment of that tax, it should be borne in mind that, as the Advocate General stated in point [105] of his Opinion, the principle of *res judicata* does not preclude recognition of the principle of State liability for the decision of a court adjudicating at last instance (judgment of 30 September 2003, *Köbler*, C-224/01, EU:C:2003:513, paragraph 40), such as the referring court. Given, inter alia, that infringement, by such a decision, of rights deriving from EU law cannot normally be corrected thereafter, individuals cannot be deprived of the possibility of holding the State liable in order to obtain legal protection of their rights (judgments of 30 September 2003, *Köbler*, C-224/01, EU:C:2003:513, paragraph 34; of 6 October 2015, *Târșia*, C-69/14, EU:C:2015:662, paragraph 40; and of 24 October 2018, *XC and Others*, C-234/17, EU:C:2018:853, paragraph 58).
- 57 In the light of the foregoing, the answer to the question referred is as follows:
- EU law, in particular the principles of equivalence and effectiveness, must be interpreted as not precluding, in principle, a national provision, as interpreted by a judgment of a national court, providing for a limitation period of one month for the submission of a request for revision of a final judicial decision handed down in breach of EU law, which runs from the date of notification of the decision in respect of which revision is sought.
 - However, the principle of effectiveness, in conjunction with the principle of legal certainty, must be interpreted as precluding, in circumstances such as those at issue in the main proceedings, the application by a national court of a one-month limitation period for the submission of a request for revision of a final judicial decision when, at the time that request for revision is made, the judgment introducing that limitation period has not yet been published in the *Monitorul Oficial al României*.

Costs

- 58 Since these proceedings are, for the parties to the main proceedings, a step in the action pending before the national court, the decision on costs is a matter for that court. Costs incurred in submitting observations to the Court, other than the costs of those parties, are not recoverable.

On those grounds, the Court (Fourth Chamber) hereby rules:

1. EU law, in particular the principles of equivalence and effectiveness, must be interpreted as not precluding, in principle, a national provision, as interpreted by a judgment of a national court, providing for a limitation period of one month for the submission of a request for revision of a final judicial decision handed down in breach of EU law, which runs from the date of notification of the decision in respect of which revision is sought.
2. However, the principle of effectiveness, in conjunction with the principle of legal certainty, must be interpreted as precluding, in circumstances such as those at issue in the main proceedings, the application by a national court of a one-month limitation period for the submission of a request for revision of a final judicial decision when, at the time that request for revision is made, the judgment introducing that limitation period has not yet been published in the *Monitorul Oficial al României*.

[Signatures]