

JUDGMENT OF THE COURT (Grand Chamber)

15 December 2009*

In Case C-284/05,

ACTION under Article 226 EC for failure to fulfil obligations, brought on 15 July 2005,

European Commission, represented by G. Wilms and P. Aalto, acting as Agents, with an address for service in Luxembourg,

applicant,

v

Republic of Finland, represented by T. Pynnä, E. Bygglin, J. Heliskoski and A. Guimaraes-Purokoski, acting as Agents, with an address for service in Luxembourg,

defendant,

* Language of the case: Finnish.

supported by:

Kingdom of Denmark, represented by J. Molde, acting as Agent,

Federal Republic of Germany, represented by M. Lumma and U. Forsthoff, acting as Agents,

Hellenic Republic, represented by E.-M. Mamouna and K. Boskovits, acting as Agents, with an address for service in Luxembourg,

Italian Republic, represented by I.M. Braguglia, acting as Agent, and by G. De Bellis, avvocato dello Stato, with an address for service in Luxembourg,

Portuguese Republic, represented by L. Inez Fernandes, acting as Agent,

Kingdom of Sweden, represented by A. Falk, acting as Agent,

interveners,

THE COURT (Grand Chamber),

composed of V. Skouris, President, A. Tizzano, J.N. Cunha Rodrigues, K. Lenaerts, E. Levits and C. Toader, Presidents of Chambers, C.W.A. Timmermans, A. Borg Barthet (Rapporteur), M. Ilešič, J. Malenovský and U. Löhmus, Judges,

Advocate General: D. Ruiz-Jarabo Colomer,
Registrar: C. Strömholm, Administrator,

having regard to the written procedure and further to the hearing on 25 November 2008,

after hearing the Opinion of the Advocate General at the sitting on 10 February 2009,

gives the following

Judgment

- 1 By its application, the Commission of the European Communities asks the Court to declare that the Republic of Finland has failed to fulfil its obligations under Article 26 EC, Article 20 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1; the 'Community Customs Code') and, consequently, the Common Customs Tariff by exempting imports of military equipment from customs duties in the period from 1998 until 2002 and has

also failed to fulfil its obligations under Article 2 and Articles 9 to 11 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ 1989 L 155, p. 1), as amended by Council Regulation (EC, Euratom) No 1355/96 of 8 July 1996 (OJ 1996 L 175, p. 3; 'Regulation No 1552/89'), and the same articles of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ 2000 L 130, p. 1) by refusing to calculate, declare and make available to the Commission the own resources relating thereto, and by refusing to pay default interest payable because of the failure to make those own resources available to the Commission.

Legal context

Community legislation

- ² Article 2(1) of Council Decision 88/376/EEC, Euratom, of 24 June 1988 on the system of the Communities' own resources (OJ 1988 L 185, p. 24) and of Council Decision 94/728/EC, Euratom, of 31 October 1994 on the system of the European Communities' own resources (OJ 1994 L 293, p. 9), provides:

'Revenue from the following shall constitute own resources entered in the budget of the Communities:

...

- (b) Common Customs Tariff duties and other duties established or to be established by the institutions of the Communities in respect of trade with non-member countries and customs duties on products coming under the Treaty establishing the European Coal and Steel Community;

...'

3 Article 20 of the Community Customs Code provides:

'1. Duties legally owed where a customs debt is incurred shall be based on the Customs Tariff of the European Communities.

...

3. The Customs Tariff of the European Communities shall comprise:

- (a) the combined nomenclature of goods;

...

(c) the rates and other items of charge normally applicable to goods covered by the combined nomenclature as regards:

— customs duties

...

(d) the preferential tariff measures contained in agreements which the Community has concluded with certain countries or groups of countries and which provide for the granting of preferential tariff treatment;

(e) preferential tariff measures adopted unilaterally by the Community in respect of certain countries, groups of countries or territories;

(f) autonomous suspensive measures providing for a reduction in or relief from import duties chargeable on certain goods;

(g) other tariff measures provided for by other Community legislation.

...'

4 Article 217(1) of the Community Customs Code states:

‘Each and every amount of import duty or export duty resulting from a customs debt, hereinafter called “amount of duty”, shall be calculated by the customs authorities as soon as they have the necessary particulars, and entered by those authorities in the accounting records or on any other equivalent medium (entry in the accounts).

...’

5 In the context of making available to the Commission the Communities’ own resources, the Council of the European Union adopted Regulation No 1552/89, applicable during the period at issue in this case until 30 May 2000. That regulation was replaced as from 31 May 2000 by Regulation No 1150/2000 which consolidates Regulation No 1552/89 but does not alter its content.

6 Article 2 of Regulation No 1552/89 provides:

‘1. For the purpose of applying this Regulation, the Community’s entitlement to the own resources referred to in Article 2(1)(a) and (b) of Decision 88/376/EEC, Euratom shall be established as soon as the conditions provided for by the customs regulations have been met concerning the entry of the entitlement in the accounts and the notification of the debtor.

1a. The date of the establishment referred to in paragraph 1 shall be the date of entry in the accounting ledgers provided for by the customs regulations.

...'

7 Article 9(1) of that regulation provides:

'In accordance with the procedure laid down in Article 10, each Member State shall credit own resources to the account opened in the name of the Commission with its Treasury or the body it has appointed.

This account shall be kept free of charge.'

8 Under Article 10(1) of that regulation:

'After deduction of 10% by way of collection costs in accordance with Article 2(3) of Decision 88/376/EEC, Euratom, entry of the own resources referred to in Article 2(1)(a) and (b) of that Decision shall be made at the latest on the first working day following the 19th day of the second month following the month during which the entitlement was established in accordance with Article 2 of this Regulation.

...'

9 Article 11 of Regulation No 1552/89 provides:

‘Any delay in making the entry in the account referred to in Article 9(1) shall give rise to the payment of interest by the Member State concerned at the interest rate applicable on the Member State’s money market on the due date for short-term public financing operations, increased by two percentage points. This rate shall be increased by 0.25 of a percentage point for each month of delay. The increased rate shall be applied to the entire period of delay.’

10 Under Article 22 of Regulation No 1150/2000:

‘Regulation (EEC, Euratom) No 1552/89 shall be repealed.

References to the said Regulation shall be construed as references to this Regulation and should be read in accordance with the correlation table set out in Part A of the Annex.’

11 Thus, apart from the fact that Regulations Nos 1552/89 and 1150/2000 contain references to Decision 88/376 and Decision 94/728 respectively, Article 2 and Articles 9 to 11 of those two regulations are, in essence, identical.

12 The rate of 10% specified in Article 10(1) of Regulation No 1150/2000 was raised to 25% by 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).

13 Recital (1) of the preamble to that decision states:

‘The European Council meeting in Berlin on 24 and 25 March 1999 concluded, inter alia, that the system of the Communities’ own resources should be equitable, transparent, cost-effective, simple and based on criteria which best express each Member State’s ability to contribute.’

14 Council Regulation (EC) No 150/2003 of 21 January 2003 suspending import duties on certain weapons and military equipment (OJ 2003 L 25, p. 1), adopted on the basis of Article 26 EC, states in recital (5) of the preamble:

‘In order to take account of the protection of the military confidentiality of the Member States it is necessary to lay down specific administrative procedures for the granting of the benefit of the suspension of duties. A declaration by the competent authority of the Member State for whose forces the weapons or military equipment are destined, which could also be used as a customs declaration as required by the Customs Code, would constitute an appropriate guarantee that these conditions are fulfilled. The declaration should be given in the form of a certificate. It is appropriate to specify the form, which such certificates must take and to allow also the use of means of data processing techniques for the declaration.’

15 Article 1 of that regulation provides:

‘This Regulation lays down the conditions for the autonomous suspension of import duties on certain weapons and military equipment imported by or on behalf of the authorities in charge of the military defence of the Member States from third countries.’

16 Article 3(2) of that regulation states:

‘Notwithstanding paragraph 1, for reasons of military confidentiality, the certificate and the imported goods may be submitted to other authorities designated by the importing Member State for this purpose. In such cases the competent authority issuing the certificate shall send before 31 January and 31 July of each year a summary report to the customs authorities of its Member State on such imports. The report shall cover a period of six months immediately preceding the month on which the report has to be submitted. It shall contain the number and issuing date of the certificates, the date of importation and the total value and gross weight of the products imported with the certificates.’

17 Article 8 of Regulation No 150/2003 states that that regulation is to apply as from 1 January 2003.

Pre-litigation procedure

18 Initial proceedings were commenced by the Commission against the Republic of Finland in 2001 concerning imports of material intended for military purposes which were exempted from customs duties. Those proceedings were ended in 2003, when the proceedings which led to the present action were commenced against that Member State.

19 By letter of 15 October 2003 the Commission gave formal notice to the Republic of Finland that it should make the necessary calculations in order to determine the amount of own resources which had not been paid to the Community because of the fact that imports of military equipment were exempted from customs duties in the

budgetary years from 1998 until 2002, to make those resources available to the Commission and to pay default interest payable pursuant to Article 11 of Regulation No 1150/2000.

- 20 In its reply of 11 December 2003, the Republic of Finland expressed the view that because of its specific situation, it was entitled to derogate from the Common Customs Tariff under Article 296(1)(b) EC where the imports related to equipment exclusively intended for military purposes, for the protection of its essential security interests.
- 21 On 7 July 2004, after consideration of the Republic of Finland's reply, the Commission issued a reasoned opinion calling upon that Member State to take the measures necessary to comply with it within two months of receipt. The Republic of Finland replied to that reasoned opinion on 2 September 2004 renewing and expanding on the arguments submitted previously.
- 22 Taking into account what the Republic of Finland had said, the Commission took the view that the Republic of Finland had not complied with the reasoned opinion and brought this action.
- 23 By order of 13 September 2007 the President of the Court allowed the applications for leave to intervene of the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Italian Republic, the Portuguese Republic and the Kingdom of Sweden in support of the forms of order sought by the Republic of Finland.

The action*Arguments of the parties*

- 24 The Commission claims that the Republic of Finland is wrong to rely on Article 296 EC to justify the refusal to pay customs duties, since the collection of such duties does not threaten the essential security interests of that Member State.
- 25 The Commission considers to be misguided the Member State's argument to the effect that information relating to imports of military equipment, and therefore to the security of the Republic of Finland, could not be sent to the Commission, and that, consequently, the customs duties at issue did not have to be paid by the Republic of Finland to the Commission.
- 26 The Commission considers that measures which establish derogations or exceptions, such as in particular Article 296 EC, must be interpreted strictly. Accordingly, the Member State concerned which claims that Article 296 EC applies and which proposes to derogate from Article 20 of the Community Customs Code, where the general principle of the levying of duties as fixed under Article 26 EC is stated, should demonstrate that it can satisfy all the conditions laid down in Article 296 EC.
- 27 The Commission also considers that the mere fact that products appear on the list established by Council Decision 255/58 of 15 April 1958, a list which defines the products to which Article 296(1)(b) EC may be applied, does not itself mean that that provision is applicable, since a prerequisite of its application is that all the conditions specified therein are satisfied.

28 The Commission maintains that it is therefore for the Republic of Finland to provide specific and detailed evidence that the collection of customs duties on the imports at issue in this case threatens essential interests of the security of Republic of Finland.

29 In that regard, the Commission considers that it has not received any detailed reply providing evidence, supported so far as possible by precise figures, that if the Republic of Finland were to collect the customs duties laid down by the Community customs legislation on the imports in question, the Republic of Finland would not be able to give adequate protection to its essential security interests. The reference to confidentiality clauses in international treaties and the argument of the Republic of Finland that military confidentiality precludes the application of the Community customs legislation does not constitute such evidence.

30 The Commission states that it has at no time requested that confidentiality clauses be disregarded. The Commission has solely asked that the customs duties at issue be collected and made available to it. The Commission considers that, in accordance with the Community legislation, the procedure for the levying of customs duties is capable of adequately safeguarding the confidentiality of processed data. Furthermore, it is the task of the Republic of Finland to ensure that the obligation of confidentiality is respected, and the Republic of Finland cannot argue that its security interests are imperilled by claiming that its own customs authorities would not comply with the relevant rules of the Community Customs Code.

31 The Commission states also that no other Member State which complies with the Community customs legislation has complained about the way in which the Community institutions processed the information relating to the collection of customs duties on imports of military equipment and the payment of the corresponding resources to the Community.

- 32 The Commission states that the failure of the Republic of Finland to collect the customs duties in question creates a disparity among the Member States in relation to their respective contributions to the Community budget.
- 33 The Republic of Finland considers that under Article 296(1)(b) EC the Member States have a wide discretion in relation to measures which they may take for the protection of the essential interests of their security and which are connected with the products to which the provisions of Article 296(1)(b) EC apply. Accordingly, that article allows Member States to derogate from Article 26 EC and from the Community Customs Code in the case of imports of equipment exclusively intended for military purposes where the objective of those imports is the protection of the essential interests of their security, taking into account the specific situation of the Member State concerned.
- 34 The Republic of Finland considers that the scope of Article 296 EC is general and is not restricted to specific provisions of the Treaty. Accordingly Article 296 EC permits derogation from the application of Article 26 EC, which is a provision intended to serve as the legal basis for the Community legislature when adopting customs legislation.
- 35 The Republic of Finland expresses the view that it is for it to assess what measures are required for the defence of its essential security interests and considers that, before the Court can review whether the exercise of its rights by the Republic of Finland is improper, it is for it to specify the essential security interests on which it relies and to demonstrate that it has taken the measures concerned in the firm belief that they were necessary for the safeguarding of those interests.
- 36 The Republic of Finland claims that it could not comply with the Community customs procedure in respect of the imported defence material in question without taking the risk that information essential to its security might come to the knowledge of a third party. It adds that, in order to maintain security of supply of high-technology defence

material, it had to adhere very strictly to confidentiality agreements entered into with vendor States before it became a Member of the European Union.

37 As regards more specifically the payment of customs duties, the Republic of Finland considers that the need to rely on Article 296 EC when military equipment is imported depends principally on whether the Member State concerned has a military industry of any size, the nature of the defence material to be imported and the extent to which that Member State is reliant on imports. It is for the Member State concerned to safeguard its essential security interests and to determine from which provisions of the Treaty it is obliged to derogate on the basis of Article 296 EC.

38 The Republic of Finland states that the list of military equipment which it exempts from customs duties essentially does not extend beyond that referred to in Article 296(2) EC. The Republic of Finland adds that, on the basis of Regulation No 150/2003, the levying of customs duties on imports of such equipment was also excluded after 1 January 2003. As from that date, the interests of the Republic of Finland in relation to defence material have been protected by the provisions of that regulation. However, the requirement for protection was the same in respect of goods imported prior to that date. The Republic of Finland states that its interests in relation to imports of defence material in December 2002 were identical to those interests in January 2003.

39 The Republic of Finland contends that the fact that a Member State has exempted imports of military material from customs duties on the basis of Article 296 EC does not necessarily infringe the principle of good financial management which requires an equitable distribution of the budgetary burden among the Member States.

40 The Republic of Finland is also of the opinion that Article 307 EC is not applicable in the present case, since its conduct has been consistent with Community law, and particularly with Article 296 EC. In reply to the Commission, and in the alternative, the Republic of Finland states however that the confidentiality clauses contained in contracts which were entered into before its accession to the European Union but

performed in part after that accession cannot be set aside or revisited without the risk that the performance of those contracts and therefore the security of the Republic of Finland may be endangered.

- 41 Alternatively, the Republic of Finland asks, as regards the payment of any default interest, that such interest should be payable only from the date of delivery of this judgment, in the light of the fact that the duration of proceedings was particularly long and that the Commission refused to enter into negotiations on a conditional payment.

Findings of the Court

- 42 The Community Customs Code provides for the charging of customs duties on imports of products for military use, such as those at issue, from third countries. There is no provision of the Community customs legislation which, in respect of the period of imports at issue, namely from 1 January 1998 to 31 December 2002, provided for any specific exemption from customs duties on imports of products of that type. Consequently, in respect of that period, nor was there any express exemption from the obligation to make payment to the competent authorities of the duties which were payable, accompanied, as appropriate, by payment of default interest.

- 43 It can moreover be inferred from the fact that Regulation No 150/2003 provided for the suspension of customs duties on certain weapons and military equipment from

1 January 2003 that the Community legislature started from the assumption that an obligation to pay those import duties existed prior to that date.

44 The Republic of Finland has not at any time denied the existence of the imports at issue during the period under consideration. It has confined itself to challenging the Community's entitlement to own resources while arguing that, pursuant to Article 296 EC, the obligation to pay customs duties on armaments imported from third countries would cause serious damage to its essential security interests.

45 According to the Court's settled case-law, although it is for Member States to take the appropriate measures to ensure their internal and external security, it does not follow that such measures are entirely outside the scope of Community law (see Case C-273/97 *Sirdar* [1999] ECR I-7403, paragraph 15, and Case C-285/98 *Kreil* [2000] ECR I-69, paragraph 15). As the Court has already held, the Treaty provides for derogations applicable in situations which may involve public safety, in particular, in Articles 30 EC, 39 EC, 46 EC, 58 EC, 64 EC, 296 EC and 297 EC, which deal with exceptional and clearly defined cases. It cannot be inferred from those articles that the Treaty contains an inherent general exception excluding all measures taken for reasons of public security from the scope of Community law. The recognition of the existence of such an exception, regardless of the specific requirements laid down by the Treaty, would be liable to impair the binding nature of Community law and its uniform application (see Case C-186/01 *Dory* [2003] ECR I-2479, paragraph 31 and case-law there cited).

46 Furthermore, the derogations provided for in Articles 296 EC and 297 EC must, in accordance with settled case-law in respect of derogations from fundamental freedoms

(see, inter alia, Case C-503/03 *Commission v Spain* [2006] ECR I-1097, paragraph 45; Case C-490/04 *Commission v Germany* [2007] ECR I-6095, paragraph 86; and Case C-141/07 *Commission v Germany* [2008] ECR I-6935, paragraph 50), be interpreted strictly.

47 As regards, more particularly, Article 296 EC, it must be observed that, although that Article refers to measures which a Member State may consider necessary for the protection of the essential interests of its security or of information the disclosure of which it considers contrary to those interests, that Article cannot however be read in such a way as to confer on Member States a power to depart from the provisions of the Treaty based on no more than reliance on those interests.

48 Furthermore, in the area of value added tax, the Court declared in Case C-414/97 *Commission v Spain* [1999] ECR I-5585 that there had been a failure to fulfil obligations on the ground that the Kingdom of Spain had not shown that the exemption from that tax on imports and acquisitions of arms, ammunition and equipment exclusively for military use, an exemption provided for by Spanish legislation, was justified, under Article 296(1)(b) EC, by the need to protect the essential interests of the security of that Member State.

49 Consequently it is for the Member State which seeks to take advantage of Article 296 EC to prove that it is necessary to have recourse to that derogation in order to protect its essential security interests.

50 In the light of those considerations, a Member State cannot be allowed to plead the increased cost of military material because of the application of customs duties on imports of such material from third countries in order to avoid, at the expense of other

Member States who collect and pay the customs duties on such imports, the obligations which the principle of joint financing of the Community budget imposes on it.

51 As regards the argument that the Community customs procedures are not capable of safeguarding the security of the Republic of Finland, in the light of the confidentiality requirements contained in agreements entered into with exporting States, it must be stated, as correctly observed by the Commission, that the implementation of the Community customs system requires the active involvement of Community and national officials, who are bound when necessary by an obligation of confidentiality, when dealing with sensitive data, which is capable of protecting the essential security interests of Member States.

52 Furthermore, the level of specificity to be attained in the declarations which Member States must periodically complete and send to the Commission is not such as to lead to damage to the interests of those States in respect of either security or confidentiality.

53 In those circumstances, and in accordance with Article 10 EC which obliges Member States to facilitate the achievement of the Commission's task of ensuring compliance with the Treaty, Member States are obliged to make available to the Commission the documents necessary to permit inspection to ensure that the transfer of the Community's own resources is correct. However, as the Advocate General stated in point 168 of his Opinion, such an obligation does not mean that Member States may not, on a case-by-case basis and by way of exception, on the basis of Article 296 EC, either restrict the information sent to certain parts of a document or withhold it completely.

- 54 In the light of the foregoing, the Republic of Finland has not shown that the conditions necessary for the application of Article 296 EC are satisfied.
- 55 As regards the Republic of Finland's request for a restriction of the effects of this judgment, in relation to the obligation to pay default interest, to the period after the date of delivery of this judgment, it must be observed that the basis for that request is the particularly long duration of the proceedings and the Commission's refusal to enter into negotiations on a conditional payment.
- 56 It should be recalled in this connection that it is only exceptionally that, in application of a general principle of legal certainty which is inherent in the Community legal order, the Court may be moved to restrict for any person concerned the opportunity of relying upon a provision which it has interpreted, with a view to calling in question legal relations established in good faith (see, inter alia, Case C-104/98 *Buchner and Others* [2000] ECR I-3625, paragraph 39).
- 57 The Court has taken such a step only in certain specific circumstances, where there is a risk of serious economic repercussions owing in particular to the large number of legal relationships entered into in good faith on the basis of rules considered to be validly in force, and where it appears that both individuals and national authorities have been led into adopting practices which did not comply with Community law by reason of objective, significant uncertainty regarding the implications of Community provisions, to which the conduct of other Member States or the Commission may even have contributed (Case C-359/97 *Commission v United Kingdom* [2000] ECR I-6355, paragraph 91).
- 58 Even if judgments delivered under Article 226 EC were to have the same effects as those delivered under Article 234 EC and, therefore, considerations of legal certainty might,

exceptionally, make it necessary to limit their temporal effects (see Case C-178/05 *Commission v Greece* [2007] ECR I-4185, paragraph 67; judgment of 12 February 2009 in Case C-475/07 *Commission v Poland*, paragraph 61; and judgment of 26 March 2009 in Case C-559/07 *Commission v Greece*, paragraph 78), it need merely be stated that the Republic of Finland has made no attempt, either in its written pleadings or at the hearing, to demonstrate that there is any risk of serious economic repercussions.

59 Consequently, the Republic of Finland's request for a restriction of the temporal effects of this judgment must be rejected.

60 It follows from the foregoing that the Republic of Finland has failed to fulfil its obligations under Article 26 EC, Article 20 of the Community Customs Code and, consequently, the Common Customs Tariff by exempting imports of military equipment from customs duties in the period from 1998 until 2002 and has also failed to fulfil its obligations under Article 2 and Articles 9 to 11 of Regulation No 1552/89 and the same articles of Regulation No 1150/2000 by refusing to calculate, declare and make available to the Commission the own resources relating thereto and by refusing to pay default interest payable because of the failure to make those own resources available to the Commission.

Costs

61 Under Article 69(2) of the Rules of Procedure, the unsuccessful party is to be ordered to pay the costs if they have been applied for in the successful party's pleadings. Since the

Commission has applied for costs to be awarded against the Republic of Finland and the latter has been unsuccessful, the Republic of Finland must be ordered to pay the costs.

- 62 In accordance with the first paragraph of Article 69(4) of the Rules of Procedure, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Italian Republic, the Portuguese Republic and the Kingdom of Sweden, which have intervened in these proceedings, are to bear their own costs.

On those grounds, the Court (Grand Chamber) hereby:

- 1. Declares that the Republic of Finland has failed to fulfil its obligations under Article 26 EC, Article 20 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code and, consequently, the Common Customs Tariff by exempting imports of military equipment from customs duties in the period from 1998 until 2002 and has also failed to fulfil its obligations under Article 2 and Articles 9 to 11 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources, as amended by Council Regulation (EC, Euratom) No 1355/96 of 8 July 1996, and the same articles of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources, by refusing to calculate, declare and to make available to the European Commission the own resources relating thereto and by refusing to pay default interest payable because of the failure to make those own resources available to the European Commission;**

- 2. Orders the Republic of Finland to pay the costs;**

- 3. Orders the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Italian Republic, the Portuguese Republic and the Kingdom of Sweden to bear their own costs.**

[Signatures]