JUDGMENT OF THE COURT (Grand Chamber)

15 December 2009 *

In Case C-461/05,

ACTION under Article 226 EC for failure to fulfil obligations, brought on 23 December 2005,

European Commission, represented by C. Cattabriga, G. Wilms, D. Triantafyllou and H. Støvlbæk, acting as Agents, with an address for service in Luxembourg,

applicant,

v

Kingdom of Denmark, represented by J. Molde, J. Bering Liisberg and B. Weis Fogh, acting as Agents,

defendant,

* Language of the case: Danish.

supported by:

Hellenic Republic, represented by E.-M. Mamouna, A. Samoni-Rantou and K. Boskovits, acting as Agents,

Portuguese Republic, represented by C. Guerra Santos, L. Inez Fernandes and J. Gomes, acting as Agents,

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

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. Lõhmus, Judges,

Advocate General: D. Ruiz-Jarabo Colomer,
Registrar: M. Ferreira, Principal 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, by refusing to calculate and make payment of own resources which were not collected in the period from 1 January 1998 until 31 December 2002, in relation to imports of military material which were exempted from customs duties, and by refusing to pay default interest arising from the failure to pay those own resources to the Commission, the Kingdom of Denmark has failed to fulfil its obligations under, respectively, 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'), until 31 May 2000, and, after that date, 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).

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 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'), 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/EC, 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 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 6 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 By letter of formal notice dated 20 December 2001, received on the following day, the Commission claimed that, by exempting imports of specifically military material from customs duties, the Kingdom of Denmark had failed to fulfil its obligations under Community law.

19 By letter of 20 December 2001 the Commission called upon the Kingdom of Denmark to calculate the amounts which had not been collected in the budgetary years from 1998 onward and to make those amounts available to it before 31 March 2002. The Commission also drew the Danish authorities' attention to the fact that default interest would be payable from that date, pursuant to Article 11 of Regulation No 1150/2000.

20 In its reply of 27 March 2002, the Kingdom of Denmark stated that, on the basis of Article 296 EC which gives to Member States a wide discretion to determine what measures they consider necessary for the protection of the essential interests of their security, it did not levy customs duties on imports of material intended for specifically military use.

21 By letter of 24 March 2003 the Commission renewed its original request in relation to imports of material for specifically military purposes prior to 1 January 2003, since the period after that date was covered by Regulation No 150/2003.

22 In its reply of 7 May 2003 the Kingdom of Denmark maintained its position.

23 By letter of 17 October 2003 the Commission again gave formal notice to the Kingdom of Denmark that it should make the calculations required for the determination of the amount of own resources which had not been paid to the Community because imports of specifically military equipment had been exempted from customs duties in the financial years 1998 to 2002, that it should make those resources available to the Commission and that it should pay the default interest which was payable pursuant to Article 11 of Regulation No 1150/2000.

24 In its reply of 7 January 2004 the Kingdom of Denmark again stated its position that Article 296(1)(b) EC permitted it to exempt imports of military material from customs duties in order to protect its essential security interests.

25 On 18 October 2004, after consideration of the Kingdom of Denmark's reply, the Commission issued a reasoned opinion calling upon that Member State to take the

measures necessary to achieve compliance within a period of two months from the date of receipt. The Member State in its reply of 3 March 2005 renewed and expanded on the abovementioned arguments.

26 Taking into account what the Kingdom of Denmark had said, the Commission considered that that Member State had not complied with the reasoned opinion and brought the present action.

27 By order dated 5 May 2006, the President of the Court allowed the applications for leave to intervene of the Hellenic Republic, the Portuguese Republic and the Republic of Finland in support of the forms of order sought by the Kingdom of Denmark.

The action

Arguments of the parties

28 The Commission claims that the Kingdom of Denmark 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.

29 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 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.

30 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.

31 The Commission claims, consequently, that it is for the Kingdom of Denmark 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 the Kingdom of Denmark.

32 The Commission also states that the Kingdom of Denmark has not informed it of the amount of the duties which it considers to be payable, although that is a necessary condition of the Commission being able to verify that the condition of necessity in Article 296(1)(b) EC is satisfied. Moreover, the Kingdom of Denmark has not stated in what respect its situation might differ from that of other Member States which have collected such customs duties.

33 The Commission adds that Regulation No 150/2003 is applicable from 1 January 2003 and that, during discussions on its adoption, the Commission declared that it was obliged to collect the customs duties at issue, in respect of preceding years, so that no protection of legitimate expectations can be inferred from the adoption of that regulation. Moreover, that regulation is based on Article 26 EC, and not on Article 296 EC.

34 As regards the obligation of military confidentiality provided for in Article 296(1)(a) EC, which is also relied on by the Kingdom of Denmark, the Commission considers that argument rests on a confusion between Article 296(1)(a), which permits Member States not to disclose certain information where that is contrary to the essential interests of their security, and Article 296(1)(b), which allows Member States to take, subject to certain conditions, certain measures which they consider necessary for the protection of those interests.

35 According to the Commission, the suspension of customs duties established by Regulation No 150/2003 in the military field illustrates the fact that it is possible to establish special procedures for the customs handling of military equipment, with or without payment of import duties, and that the customs procedures relating to military material constitute, therefore, a separate issue from that of payment of customs duties. Moreover, under the Community Customs code, the Kingdom of Denmark could organise the levying of customs duties in such a way as to safeguard the confidentiality of data relating to imports of military material by assigning to certain customs offices specific powers in that field.

36 The Commission states, in that regard, that the failure of the Kingdom of Denmark to collect the customs duties in question creates a disparity among the Member States in relation to their respective contributions to the Community budget. The effect of that failure to collect is a reduction of Community traditional own resources which can be offset only by an increase in the GNP resource, which is distributed between the Member States.

37 The Kingdom of Denmark considers that under Article 296(1)(b) EC 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 them 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 the security of the Member State concerned, taking into account the specific situation of that Member State.

38 The Kingdom of Denmark is also of the opinion that the adoption of Regulation No 150/2003 upheld the need to respect the security interests of Member States and did not alter the previous state of the law, but clarified a pre-existing legal situation.

39 The fact that, before the entry into force of Regulation No 150/2003, there was no provision of Community law which allowed a Member State to adopt, when needed, measures required to take account of its essential security interests when military equipment was imported led the Kingdom of Denmark to consider that those interests were covered by Article 296 EC, because of both the wording and the purpose of that article. Accordingly, the Kingdom of Denmark considered that it had no other choice but to establish, at national level, an exemption of imports of such equipment from customs duties on the basis of Article 296 EC.

40 The Kingdom of Denmark considers that the levying of customs duties when military equipment is imported may constitute a threat to the essential security interests of a Member State. First, the protection of a Member State's security interests is closely linked to the maintenance of its defence capacity, since the purchase of military material necessarily plays a part in the maintenance of that capacity. Secondly, since the economic resources of a State which can be allocated to its defence are limited, the levying of customs duties on imports of military material makes those imports that much more expensive and hinders the capacity of the State to obtain them.

41 According to the Kingdom of Denmark, it is clear from recital (2) of the preamble to Regulation No 150/2003 and from the presentation of the proposal for that regulation that the Commission recognised that there was a connection between the levying of customs duties when military equipment was collected and the essential security interests of Member States. That being the case, the Kingdom of Denmark considers that it is not appropriate for the Commission to require Member States to adduce additional evidence in order to demonstrate that the levying of such duties constitutes a threat to their essential security interests.

42 The Kingdom of Denmark argues that it could not have complied with the Community customs procedure when the military equipment at issue was imported without the risk of disclosing, within the Community, information which was essential for the security of its national territory, including the kind of equipment imported, the constituents of that equipment and how that equipment might be used. Accordingly, the obligation to observe a degree of confidentiality on the matter precludes the Kingdom of Denmark from sending that information to the Commission and if the Kingdom of Denmark

were unilaterally to disregard that obligation, the pursuit of cooperation and trading relations in the military field with certain third countries might be jeopardised.

43 The Kingdom of Denmark considers that the confidentiality measures provided for by the Community Customs Code are not adequate to meet the security and confidentiality requirements which a State is entitled to expect when the information concerned affects its security. In those circumstances, a Member State may decline to pay customs duties when military equipment is imported without thereby failing to fulfil its obligations under Community law.

44 The Kingdom of Denmark also considers that Member States have the power to establish in relation to duty-free imports of military equipment specific procedures which are designed solely to ensure that the equipment concerned is indeed military, and not to determine the customs status of the goods in question or the tax rate for the calculation of an amount of customs duty on the occasion of every import from third countries. The fact that, when Regulation No 150/2003 was being prepared, it was necessary to define a legal basis for the introduction of such a specific procedure in that regulation is evidence that an empowering provision for such a purpose was lacking in the Community Customs Code.

45 The Kingdom of Denmark 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 principles of Community solidarity and good financial management.

46 Lastly, the Kingdom of Denmark considers that the fact that the Commission decided, as early as 1988, to submit a proposal for a Council Regulation (EEC) relating to temporary suspensions of customs duties on certain armaments and military equipment (OJ 1988 C 265, p. 9), is evidence that not only was the Commission not opposed to the solution of providing an exemption in that area, but, on the contrary, by its proposal the Commission was merely clarifying the earlier law.

47 Moreover, it should also be observed, according to the Kingdom of Denmark, that the fact, on the one hand, that no further negotiations were undertaken on this subject prior to the adoption of Regulation No 150/2003 and, on the other, that the Commission chose not to continue the infringement proceedings which it had initiated against the Kingdom of Denmark in 1984 and 1985 in relation to the failure to collect customs duties on imports from third countries of materials which were for both civil and military use, and did not commence such proceedings in relation to imports of specifically military equipment, could have legitimately led the Danish authorities to consider that the Commission had accepted the existence of a derogation in that area.

Findings of the Court

48 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.

49 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 customs duties existed prior to that date.

50 The Kingdom of Denmark has not at any time denied the existence of the imports at issue during the period under consideration. The Kingdom of Denmark 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.

51 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 only articles in which the Treaty expressly provides for derogations applicable in situations which may affect public safety are 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 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).

52 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.

53 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.

54 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.

55 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.

56 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.

57 As regards the argument that the Community customs procedures are not capable of safeguarding the security of the Kingdom of Denmark, 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.

58 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.

59 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.

60 In the light of the foregoing, the Kingdom of Denmark has not shown that the conditions necessary for the application of Article 296 EC are satisfied.

61 It follows from the foregoing that, by refusing to calculate and make payment to the Commission of own resources which were not collected in the period from 1 January 1998 until 31 December 2002, in relation to imports of military material which were exempted from customs duties, and by refusing to pay default interest arising from the failure to pay those own resources to the Commission, the Kingdom of Denmark has failed to fulfil its obligations under, respectively, Article 2 and Articles 9 to 11 of Regulation No 1552/89, until 31 May 2000, and, after that date, the same articles of Regulation No 1150/2000.

Costs

62 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 Kingdom of Denmark and the latter has been unsuccessful, the Kingdom of Denmark must be ordered to pay the costs.

63 In accordance with Article 69(4) of the Rules of Procedure, the Hellenic Republic, the Portuguese Republic and the Republic of Finland, who have intervened in the proceedings, are to bear their own costs.

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

1. **Declares that, by refusing to calculate and make payment to the European Commission of own resources which were not collected in the period from 1 January 1998 until 31 December 2002 in relation to imports of military material which were exempted from customs duties, and by refusing to pay default interest arising from the failure to pay those own resources to the European Commission, the Kingdom of Denmark has failed to fulfil its obligations under, respectively, 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, until 31 May 2000, and, after that date, 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;**

2. **Orders the Kingdom of Denmark to pay the costs;**

3. **Orders the Hellenic Republic, the Portuguese Republic and the Republic of Finland to bear their own costs.**

[Signatures]