(Official Journal of 27 February 1964, p. 549 et seq.), especially Article 12;
Having regard to the Rules of Procedure of the Court of Justice of the European Communities,

THE COURT

in answer to the questions referred to it by the Finanzgericht, Munich, by order of that court dates 15 February 1967, hereby rules:

A tax imposed on the importation of products originating in third countries does not constitute a charge having an effect equivalent to a customs duty within the meaning of Article 12(2) of Regulation No 13/64 on the progressive establishment of a common organization of the markets in milk and milk products when it is imposed as a charge under the national system of turnover tax;

and declares:

It is for the court making the reference to decide on the costs in the present case.

Lecourt Donner Strauß

Trabucchi Mertens de Wilmars

Delivered in open court in Luxembourg on 4 April 1968.

A. Van Houtte — Registrar

R. Lecourt — President

OPINION OF MR ADVOCATE-GENERAL GAND

(see Case 28/67, p. 159)