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 20(1) of Regulation No 19 on the progressive establishment of a common organization of the market in cereals 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 of the present proceedings.

Lecourt Donner Strauß

Trabucchi Mertens de Wilmars

Delivered in open court in Luxembourg on 4 April 1968.

A. Van Houtte R. Lecourt

Registrar President

OPINION OF MR ADVOCATE-GENERAL GAND

(See Case 28/67, p. 159)