REPORT FOR THE HEARING
delivered in Case 195/87 *

I — Facts and written procedure

1. The co-responsibility levy in the cereals sector was introduced by Council Regulation No 1579/86 of 23 May 1986 amending Regulation No 2727/75 on the common organization of the market in cereals (Official Journal 1986, L 139, p. 29). The preamble to that regulation states that 'the Community cereals market is characterized by structural surpluses resulting from the imbalance between . . . supply . . . and demand' and that it is therefore necessary 'to achieve, with the utmost urgency, an improved balance in market forces and to control growth' (first and second recitals).

Article 4 of Regulation No 2727/75, as amended by Regulation No 1579/86, is worded as follows:

'1. A co-responsibility levy shall be payable in respect of the cereals referred to in Article 1(a) and (b) produced in the Community and used for one of the operations referred to in paragraph 5 hereof. This arrangement shall apply to the 1986/87 to 1990/91 marketing years.

2. The amount, per unit, of the levy shall be fixed annually before the beginning of the marketing year, in accordance with the procedure laid down in Article 43(2) of the Treaty.

3. and 4. . . .

5. The co-responsibility levy shall be collected on cereals that undergo one of the following operations:

first processing,

intervention buying,

export in the form of grain.

6. The levy shall be passed on to the producer.

7. The detailed rules for the application of this article, and in particular:

the definition of the first processing,

the procedure for collecting the levy,

operations exempted from the co-responsibility levy,

* Language of the case: Dutch.

shall be adopted in accordance with the procedure laid down in Article 26. . . .

8. . . .

9. . . .'

For the 1986/87 marketing year the amount of the co-responsibility levy referred to in Article 4 of Regulation No 2727/75 was fixed at ECU 5.38 per tonne (Article 1(2) of Council Regulation No 1584/86 of 23 May 1986 fixing the prices applicable to cereals for the 1986/87 marketing year, Official Journal 1986, L 139, p. 41).

Commission Regulation No 2040/86 of 30 June 1986 (Official Journal 1986, L 173, p. 65), as amended by Commission Regulation No 2572/86 of 12 August 1986 (Official Journal 1986, L 229, p. 25), laid down detailed rules for the application of the co-responsibility levy in the cereals sector. Of relevance for the present purposes are Articles 2(1) and 5(1) of Regulation No 2040/86, which are worded as follows:

'*Article 2*

1. The levy shall be paid by operators who undertake processing within the meaning of Article 1(2). The levy shall be paid to the competent body appointed for the purpose by each Member State, in respect of processing operations carried out in one month. Payment must be made by the end of the month following the said period at the latest. On each payment, a declaration in writing in accordance with the model set out in the Annex shall be forwarded to the competent authority.

. . .

Article 5

1. Operators who carry out the operations referred to in Article 1(1) shall pass on the co-responsibility levy to their suppliers. The levy shall also be passed on at each transaction prior thereto, as far as supply by the producer. [1]

Supporting documents for each of the transactions referred to in the first subparagraph shall indicate separately the amount of the levy deducted.

. . .'

With regard to the conversion rate which must apply for the calculation of the co-responsibility levy Article 2(1) of Council Regulation No 1676/85 of 11 June 1985 on the value of the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy (Official Journal 1985, L 164, p. 1) provides as follows:

'*Article 2*

1. In legal instruments relating to the common agricultural policy, the agricultural conversion rates shall apply for the conversion:

(a) into ecus of amounts expressed in the national currency of a Member State;

1 — 'Producer' was altered to 'farmer' by a corrigendum published in OJ 1986, L 252, p. 30.

(b) into the national currency of a Member State of amounts expressed in ecus;

(c) into the national currency of a Member State of amounts expressed in the national currency of another Member State.

...'

2. In the period from 6 October 1986 to 29 November 1986 Cehave NV (hereinafter referred to as 'Cehave'), whose registered office is in Veghel (Netherlands), undertook first-stage processing, within the meaning of the aforementioned Community regulations, of a quantity of grain produced in various Member States of the Community (France, Belgium, the United Kingdom, the Federal Republic of Germany and the Netherlands). It accordingly became liable to pay a co-responsibility levy of ECU 5.38 per tonne.

By a decision of 22 January 1987 the Hoofdproduktschap voor Akkerbouwprodukten (hereinafter referred to as 'the Hoofdproduktschap') imposed on Cehave a co-responsibility levy of HFL 542 644.14, which was calculated by converting the levy expressed in ecus into Netherlands currency on the basis of the agricultural conversion rate applicable at the time to the Netherlands.

It appears from the order making the reference that those transactions had the following result:

For the portion of the grain produced in France, Belgium and the United Kingdom Cehave paid the Hoofdproduktschap by way of levy an amount higher than that (converted into Netherlands currency) which it had received by way of discount from its suppliers.

For the portion of the grain originating in the Netherlands Cehave paid the Hoofdproduktschap by way of levy an amount in Dutch currency equal to that which it had received by way of discount from its supplier.

For the portion of the grain originating in the Federal Republic of Germany Cehave received from its suppliers by way of discount an amount (converted into Netherlands currency) higher than that which it paid by way of levy to the Hoofdproduktschap.

On 13 February 1987 Cehave brought an action challenging the abovementioned decision of the Hoofdproduktschap before the College van Beroep voor het Bedrijfsleven. It claims that the contested decision should be annulled on the ground that it was based on an incorrect interpretation of the Community rules and that compensation should be awarded for the damage incurred, including future damage.

In support of its action Cehave submits in substance that the co-responsibility levy expressed in ecus imposed on the first processor must be converted into Netherlands currency, so that first the levy must be converted into the national currency of the Member State in which the

grain was produced, in accordance with the green rate applicable in that State, and afterwards the resultant amount expressed in the national currency of the State where the grain was produced must be converted into Netherlands currency according to the real rate of exchange between the two currencies.

The College van Beroep voor het Bedrijfsleven considered that the decision in the case before it depended on questions relating to the interpretation and validity of the relevant Community rules and therefore by a judgment of 19 June 1987 stayed the proceedings and referred the following questions to the Court of Justice for a preliminary ruling under Article 177 of the EEC Treaty:

'(1) The Community rules on the co-responsibility levy in the cereals sector are based on the following regulations:

Regulation (EEC) No 2727/75 of the Council of 29 October 1975, in particular Article 4 thereof;

Commission Regulation (EEC) No 2040/86 of 30 June 1986;

Council Regulation (EEC) No 1584/86 of 23 May 1986;

Council Regulation (EEC) No 1676/85 of 11 June 1985, in particular Article 2 thereof.

Must those rules be interpreted as meaning that the co-responsibility levy referred to therein, which is to be imposed on and is payable by the undertaking which carried out first-stage processing, must be calculated in the national currency of the Member State in which first-stage processing took place, using the agricultural conversion rate applicable in that State?

(2) If Question 1 is answered in the affirmative, must the rules referred to in that question be interpreted as meaning that the undertaking which paid the co-responsibility levy may and must subsequently pass on to its suppliers the negative or positive difference between the levy which it paid (equal to the amount of the levy expressed in ecus and converted into the national currency of the Member State in which first-stage processing took place using the agricultural conversion rate applicable in that State) and the discount which it received from its suppliers (equal to the amount of the levy expressed in ecus and converted into the national currency of the Member State of production using the agricultural conversion rate applicable in that State, and subsequently converted into the national currency of the Member State in which first-stage processing took place in accordance with the true market exchange rate)?

(3) If Question 2 is answered in the affirmative, the application of the rules referred to in Question 1 may at times lead to a situation in which the producer of the grain ultimately bears a levy the amount of which depends on the Member State in which the grain undergoes first-stage processing.

Does this mean that those rules are invalid inasmuch as they are contrary to the EEC Treaty, in particular Articles 12, 16, 34 and/or 40(3) thereof, or to certain principles upon which the Treaty is based?

(4) If Question 2 is answered in the negative, the rules referred to in Question 1 may at times lead to a situation in which the first processor of the grain ultimately bears a levy (the difference between the levy imposed on him and the lower amount of the discount received by him) or gains a benefit (the difference between the discount received by him and the lower amount of the levy imposed on him) the amount of which varies and depends on the Member State in which the grain was produced.

Does this mean that those rules are invalid inasmuch as they are contrary to the EEC Treaty, in particular Articles 12, 13 and 30 and/or 40(3) thereof, or to certain principles upon which the Treaty is based?

(5) If Questions 3 or 4, or both, are answered in the affirmative, does the Court consider that there are grounds for regulating the effects of its ruling with regard to the past?'

3. The national judgment making the reference was registered at the Court Registry on 22 June 1987.

Pursuant to Article 20 of the Protocol on the Statute of the Court of Justice of the EEC written observations were lodged by Cehave, represented by B. H. ter Kuile, of the Hague Bar, by the Hoofdproduktschap, represented by its Secretary, A. W. F. Helmstrijd, by the Italian Government, represented by Ivo M. Braguglia, Avvocato dello Stato, and by the Commission of the European Communities, represented by its Legal Adviser, Robert Caspar Fischer.

Upon hearing the report of the Judge-Rapporteur and the views of the Advocate General the Court, by decision of 23 November 1988, decided to assign the case to the Fifth Chamber pursuant to Article 95 of the Rules of Procedure and to open the oral procedure without any preparatory inquiries.

II — Written observations

1. *Question 1*

(a) Cehave, which proposes that the first question should be answered in the negative, submits in substance that the amount of the co-responsibility levy imposed on the processor of cereals should equal the amount of the levy which the latter has passed on to his supplier. The aim of the system is that the burden of the levy should be wholly borne by the producer. Consequently, the amount which the producer deducts from the sale price invoiced to the first purchaser (and calculated according to the green rate applicable in the Member State of production) is to be passed on in each subsequent transaction, after conversion into another currency if necessary.

In those circumstances each producer in a particular Member State bears the same burden by way of levy no matter whether his product is first processed in that or in another Member State. On the other hand if the levy were imposed on the processor, regardless of the Member State in which the cereals were produced, according to the criteria of the Member State imposing the levy, the rules at issue would be invalid for infringement of the principle of non-discrimination contained in Article 40(3) of the Treaty.

(b) The Hoofdproduktschap, the Italian Government and the Commission propose that the first question should be answered in the affirmative. They concur in the view that the rules governing the co-responsibility levy must be interpreted as meaning that the amount of the levy in ecus is converted into the national currency applying the agricultural conversion rate in the Member State in which the cereals are processed irrespective of the Member State of production.

The levy is payable by the processor of the cereals to the competent agency of the Member State where the processing takes place. It follows that calculation of the levy must be made using the green rate of that Member State.

2. *Questions 2 to 4*

(a) Cehave submits that if the first question were to be answered in the affirmative the rules governing the co-responsibility levy would give rise to discrimination between producers or products, or between the processing undertakings liable to the levy. Moreover, the system would then amount to a measure having an effect equivalent to a quantitative restriction on importation, which is prohibited by Article 30 of the Treaty. The levy itself could thus be regarded for the same reasons as a charge having an equivalent effect to a customs duty on imports, prohibited by Article 12 of the Treaty, at least as far as the 'difference in the exchange rate' is concerned.

(b) The Hoofdproduktschap observes that the answer in the affirmative which it proposes should be given to the first question leads to the risk of a negative difference between the amount charged to the person liable to pay the levy and the amount which he (or another link in the commercial circuit) has charged to his supplier from another Member State. Pursuant to Article 5(1) of Regulation No 2040/86 the practice is to pass on the levy, in advance and not subsequently, in the order in which the cereals are passed on.

The objective pursued by the co-responsibility levy and the provisions relating thereto indicate that the burden of the levy must ultimately be borne by the producer. Consequently, in so far as Article 4 of Regulation No 2727/75, Article 1 of Regulation No 2040/86 and Article 2 of Regulation No 1676/85 allow the levy in the national currency of the Member State of consumption to be higher than if the levy is payable in the national currency of the Member State of production, they are contrary at least to Article 40(3) of the Treaty.

The Hoofdproduktschap concludes the answer to the second question should be that in practice application of Article 5(1) of Regulation No 2040/86 does not authorize subsequent passing on of the levy. In those circumstances the third question (concerning the variation of the levy depending on the Member State where the processing is carried out) does not call for an answer. The fourth question (concerning the variation of the levy depending on the Member State of production) calls for an answer to the effect that the rules governing the co-responsibility levy are contrary to the Treaty and accordingly invalid.

(c) The Italian Government states that the rules governing the co-responsibility levy must ensure that the processor is not affected. Although he is responsible for paying the levy, he must be able to exercise fully the right given him by Article 4(6) of Council Regulation No 2727/75 to pass on to the producer the whole of the amount of the levy which he is required to pay. In consequence:

either the processor must be regarded as having to pay the levy based on the green rate for the country in which the first-stage processing is made, in which case it must be possible to pass on the whole amount so calculated to the producer of the cereals (even if on their sale a lesser amount has been deducted as a result of applying the green rate for the country in which the producer is established);

or the processor must be regarded as liable solely for the levy calculated on the basis of the green rate for the country in which the producer of the cereals is established.

If, on the other hand, the rules are to be interpreted as meaning that the processor is not entitled to pass on the whole of the amount of the levy payable by him to the producer, there is cause to doubt the validity of the relevant provisions.

(d) The Commission considers that the second question calls for an answer in the negative. Article 5(1) of Regulation No 2040/86 provides that when the levy is applied (on first-stage processing, export to non-member countries or sale to an intervention agency) the person charged must directly deduct the amount of the levy from the payment which he has to make to his supplier. That provision guarantees that the levy effectively passes from the supplier to the producer. The amount passed on is therefore the same as the amount of the levy payable by the processor and, just like the levy itself, is calculated on the basis of the agricultural conversion rate for the Member State in which the processor is established.

The suggestion that the amount of the levy passed on to the supplier and deducted from the payment (and calculated on the basis of the green rate in the payer's own Member State) may subsequently be amended to take account of the green rates in the Member States in which the processed cereals have been produced is therefore incompatible with the wording and scope of the relevant provisions.

With regard to passing on the levy to previous stages, from the last supplier if necessary via intermediate stages to the producer, the relevant provisions are not entirely identical to those governing passing on to the stage where the levy is applied. Although the whole levy may always be passed on from the taxpayer who himself deducts the levy due on paying his supplier, the amount of the levy and the amount passed on cannot always be the same at previous stages.

It would be anomalous to hold that the last supplier could subsequently pass the levy on to his supplier who in turn would subsequently pass it on to his own supplier and so on up to the producer. The only way of passing on the levy to the producer and providing formally for such passing on in every transaction is to arrange that on sale by the producer the first purchaser should deduct a certain amount by way of the levy which would ultimately be payable at the time when the cereals undergo one of the operations subject to the levy, and to proceed similarly on each subsequent sale.

The amount deducted by way of levy must obviously be calculated on the basis of the agricultural conversion rate of the Member State where the transaction takes place. If the cereals are then exported to another Member State for processing, the processing attracts a levy calculated on the basis of the agricultural conversion rate of the latter State which, pursuant to the first paragraph of Article 5(1) of Regulation No 2040/86, must be passed on by the processor to his supplier.

It is obvious that according to the level of the agricultural conversion rate applicable in each of the two Member States in question the amount deducted in the importing Member State may be higher or lower than the amount deducted on the last transaction in the exporting Member State. The same phenomena will occur with regard to the fall in prices occasioned by the levy in the various Member States, which is a more reliable indicator of the economic effects of the levy than the amount deducted on the invoice.

Since the second question should therefore be answered in the negative, the third question does not call for an answer.

With regard to the fourth question the Commission states that the rules clearly provide that the first processor must deduct the same amount as he has to pay to the competent agency. In that respect it makes no difference whether he buys the cereals himself in the State of production or obtains them from a trader who has himself imported the cereals from another Member State.

The problem is that at a prior commercial stage, because of the difference in green rates of the Member States, the exporter from the Member State of production must allow the purchaser, the importer in the Member State of processing, a higher amount than that which he has obtained from his own supplier. That situation must

be considered in the context of the different market prices in the two Member States, those differences being attributable to the same differences in the green rate. The advantage which the exporter thus obtains in competition in the Member State where the price is lower is compensated for by the greater deduction by way of co-responsibility levy. It thus has the same effect as the monetary compensatory amounts which may be applicable to the export transaction. If distortions nevertheless arise, that does not mean that the co-responsibility levy is invalid but that, at most, the monetary compensatory amounts need to be adjusted. The question of law raised by the fourth question therefore does not call for an answer.

3. *Question 5*

(a) Cehave is of the opinion that the question of the temporal effect of a judgment finding that the rules are invalid does not arise since an interpretation of the contested rules may be given which is consistent with the Treaty. Alternatively, Cehave submits that according to the case-law of the Court there is in the present case no overriding consideration of legal certainty which could lead the Court to accept a temporal limitation of the effect of its judgment.

(b) The Hoofdproduktschap points out that serious practical problems would arise should the decision adopted in the present case require that amounts of levies already paid should be in part refunded. Such practical problems arise *inter alia* from the fact that there are often several commercial links and intermediaries. That circumstance should lead the Court, in line with its previous judgments, to take account of the requirements of legal certainty by protecting legal relationships established in good faith by means of a temporal limitation on the effect of any declaration that the rules are invalid.

Such reasoning does not necessarily apply to traders who by bringing proceedings have preserved their rights with regard to any financial damage which they have not sought and who are in a position to prove that they have continued to bear such damage.

(c) The Italian Government and the Commission did not express an opinion on the fifth question.

III — Answers to questions put by the Court

1. The Court requested the Council and the Commission to specify the difficulties which made it expedient to amend the application of the rules governing the co-responsibility levy so as to make the levy payable by producers throughout the Community when the cereals are placed on the market or sold to an intervention agency (Article 1(1), first paragraph, of Council Regulation No 1097/88 of 25 April 1988, Official Journal 1988, L 110, p. 7).

(a) In answer to that question the Council states that when Regulation No 1579/86 introduced the co-responsibility levy the intention was for the levy to be collected in the first place when the cereals were processed in order to avoid the considerable problems of management and supervision inherent in a system based *inter alia* on collection of the levy on the occasion of transactions between individual producers. However, if the levy were to be restricted to processed cereals so that, for example, cereals sold to intervention would be exempt, the levy would have no effect upon the price producers actually received, as the market price of the cereals would therefore be based on maintenance of the intervention price unchanged.

To avoid that, provision was made for the levy to be payable on cereals produced in the Community which are used for the following operations: first-stage processing, intervention buying, export in the form of grain. Experience acquired of the actual application of the levy during the first marketing year (1986/87) revealed the following complications and difficulties:

Applying the levy both on first-stage processing and intervention buying meant that it was necessary to provide exemption for cereals sold by the intervention agency in order to avoid the levy being payable twice on the same quantity of cereals — once on the purchase by the intervention agency and again on subsequent processing.

Moreover, payment on first-stage processing gave rise to considerable practical difficulties in certain Member States (France and Italy in particular), especially in relation to monitoring. It is, for example, easier in France to make the levy payable at collection centres which are relatively few in France than on the processing of the cereals.

For that reason, by Regulation No 1900/87 (Official Journal 1987, L 182, p. 40) the Council amended the levy scheme to enable Member States where collection at the time of first-stage processing gave rise to such practical difficulties to collect the levy for the 1987/88 marketing year on the marketing of the cereals by the producers. In 1988 it appeared that even when the other measures for stabilizing the market provided for in Regulation No 1579/86 accompanied the co-responsibility levy scheme, it was not sufficient to control the rise in the production of cereals. For that reason an additional levy was introduced by Regulation No 1097/88 in order to encourage producers not to exceed a certain production level.

The scheme could function properly and effectively only if the collection stage of the additional levy were as close as possible to the production of the cereals. For that reason it was necessary to make the additional levy payable on the first marketing or sale to intervention by the producers. In that way it is possible to identify quickly those entitled to full or partial refund of the levy.

In view of the practical difficulties encountered in applying the co-responsibility levy at the time of first-stage processing in certain Member States and additional difficulties in respect of intra-Community trade resulting from the two different methods of collecting the levy used by the Member States, it proved necessary as from the 1988/89 marketing year to make the two levies subject to the same rules for payment.

(b) The Commission observes that the experience acquired as a result of the application of the scheme introduced by the Council in 1986 shows that collection of the levy at the time of first-stage processing of the cereals gives rise to difficulties and inconvenience:

Collecting the levy at the time of first-stage processing made it necessary to provide for exceptions and exemptions which complicated the scheme and the monitoring of it; an example was the exemption provided for processing in agricultural undertakings and for the sale of cereals by intervention agencies. Moreover, it was necessary to organize appropriate monitoring of the quantities of cereals actually processed.

In addition certain quantities of cereals, in particular those bought and processed by agricultural undertakings, did not fall within the scope of the levy. That reduced the economic effectiveness and financial yield of the levy.

The scheme gave rise to considerable administrative difficulties in France and Italy because undertakings processing cereals are widely dispersed, and monitoring of them was more difficult than it was in purchasing centres, which are relatively few in number. That led the Council to authorize Member States for the 1987/88 marketing year to collect the levy when the cereals were put on the market by the producer (Regulation No 1900/87, cited above). The application of the levy thus differed from one Member State to another, which complicated trade considerably.

Finally, it is necessary to mention that an additional co-responsibility levy was introduced at the beginning of the 1988/89 marketing year (Regulation No 1097/87, cited above). Since the additional levy might have to be refunded to the producer during the same marketing year it was necessary to identify the producer speedily. That is why it proved necessary to collect the additional levy when the producer himself sold the cereals on the market or to the intervention agency. For obvious reasons it was decided to make the original levy payable according to the same method, so that since the beginning of the 1988/89 marketing year both levies are collected in the same way.

2. The Court also requested the Commission to state whether the distortions resulting from divergences between the green parities and the official rates of exchange in the Community might be corrected by other economic means, such as by the different market prices within the

Community or perhaps an adjustment of the monetary compensatory amounts.

In answer to that question the Commission states that the co-responsibility levy excludes any distortion, at least when the cereals are first processed. The absolutely neutral nature of that stage arises from the fact that the operator liable for the levy, the first processor, must simply deduct the full amount of the levy for which he is liable from the purchase price which he pays to the supplier of the cereals processed. Those rules ensure in any event that the levy is fully passed on to the immediate supplier (see the judgment of the Court of 19 April 1988 in Case 64/87 *Versele-Laga* v *Robegra* [1988] ECR 1961).

As regards the subsequent passing on of the levy to the various previous stages, that is to say from the last supplier (who supplied the goods to the person liable for the levy) to the producer via any intermediate operators, the Commission observes that if cereal produced in Member State A is processed in Member State B, the levy relating to the various stages prior to processing which must be included in each invoice concerning the successive transactions may, because of monetary fluctuations, be less or greater than the levy which will be due at the end of the day in the Member State where processing takes place.

It is aberrant to suppose that the levy may be passed on subsequently to the producer from the processor to his supplier and so forth through operators who have previously been involved. In fact the process of passing on begins with the producer and ends with the first processor. The only means of passing on the levy to the producer and providing formally for such passing on in every invoice relating to the various transactions is to ensure that when the cereals are purchased from the producer the first purchaser deducts a certain amount by way of levy which will ultimately be payable when the cereals undergo one of the transactions liable to the levy, and then to proceed in a similar way on each subsequent sale. The amount deducted by the first purchaser and by subsequent purchasers will obviously be calculated on the basis of the green rate of the Member State where the purchase is made.

Although in principle monetary compensatory amounts correspond to the monetary differences between the Member States, they never fully compensate them. In the first place, monetary compensatory amounts do not apply automatically but only in so far as monetary differences lead to disturbances in trade in agricultural products. In addition, the monetary differences are compensated only after deducting exemption of 1.50 points for negative monetary compensatory amounts and 1 point for positive monetary compensatory amounts. Finally, calculation of the monetary compensatory amounts is based on many factors which reflect only approximately the monetary differences.

Incomplete compensation of monetary differences due to such factors (exemptions, calculation of the monetary compensatory amounts on the basis of the simple intervention price and so forth) benefits from the point of view of competition the products of

Member States where the currency is relatively weak (or overvalued), such as the United Kingdom or France, in the event of export to Member States with a relatively strong (or undervalued) currency, such as the Netherlands. The rules on monetary compensatory amounts knowingly tolerated such distortions due to monetary differences and in certain cases added to them by fixing large exemptions in certain sectors.

The monetary differences resulting from application of the co-responsibility levy are clearly of less economic importance in intra-Community trade than the differences tolerated in connection with the rules on monetary compensatory amounts. The monetary distortions due to the co-responsibility levy are clearly less and, moreover, have a contrary effect to that of the other factors, so that in the end they reduce the effect of other distortions.

In conclusion, there is thus no sufficient reason for compensating by special adjustment of the monetary compensatory amounts scheme, any relatively small monetary distortions to which the co-responsibility levy may give rise.

M. Zuleeg
Judge-Rapporteur