JUDGMENT OF THE COURT
26 FEBRUARY 1975 [1]

W. Cadsky S.p.A.
v Istituto nazionale per il Commercio Estero
(preliminary ruling requested by the Tribunale di Bolzano)

Case 63/74

Summary

1. *Customs duties — Charges having equivalent effect — Concept — Exportation — Quality control — No service actually rendered*
   (EEC Treaty, Articles 9, 12, 13, 16)

2. *Customs duties on exports — Agricultural products — Fruit and vegetables — Charges having equivalent effect — Abolition — Regulations — Restricted to import duties — Date of entry into force*
   (EEC Treaty, Article 16, Regulation No 159/66 of the Council, Article 13)

1. Any pecuniary charge, whatever its designation and mode of application, which is imposed unilaterally on domestic goods by reason of the fact that they cross a frontier constitutes a charge having equivalent effect within the meaning of Articles 9, 12, 13 and 16 of the Treaty, even if it is not imposed for the benefit of the State. It cannot represent consideration for a service actually provided for the exporter when this service consists in a quality control of products for export, coupled with a prohibition on the export of products which do not meet the standards of quality provided for by national law, even if such an obstacle to the free movement of goods were to be considered legal in the absence of Community rules as to quality.

2. Since Articles 39 to 46 do not provide for exceptions to Article 16 of the Treaty, the prohibition of customs duties on exports and charges having equivalent effect has applied to all products, with direct effect, from 1 January 1962. By fixing the date for the abolition of customs duties and charges having equivalent effect at 1 January 1967, Article 13 of Regulation No 159/66 can therefore only have referred to duties and charges on imports which were still in force between Member States.

In Case 63/74

Reference to the Court under Article 177 of the EEC Treaty by the Tribunale

1 — Language of the Case: Italian.

di Bolzano for a preliminary ruling in the action for an injunction pending before that court between

W. CADSKY S.p.A.

and

ISTITUTO NAZIONALE PER IL COMMERCIO ESTERO

on the interpretation of Article 16 of the EEC Treaty and of Article 13 of Regulation No 159/66/EEC (OJ of 27. 10. 1966, p. 3286/66),

THE COURT

composed of: R. Lecourt, President, J. Mertens de Wilmars and A. J. Mackenzie Stuart (Rapporteur), Presidents of Chambers, A. M. Donner, R. Monaco, P. Pescatore, H. Kutscher, M. Sørensen and A. O'Keeffe, Judges,

Advocate-General: A. Trabucchi,
Registrar: A. Van Houtte,

gives the following

JUDGMENT

Facts

I — Facts and procedure

1. In November 1973 and February 1974, W. Cadsky SpA sent by rail to Germany two consignments of salad vegetables, of a type unspecified in the order for reference. It had to pay the Istituto Nazionale per il Commercio Estero (hereinafter referred to as the ICE) two charges of 1 440 lire and 1 260 lire relating to quality control of the product and consequently to the affixing of a national export stamp.

2. Italian Decree Law No 2213 of 20 December 1937, which consolidates and amends the previous provisions in particular those of Law No 1272 of 23 June 1927, provides for a national stamp which is compulsory for exports of fresh and dried fruits, citrus fruits and vegetables (Article 1). The stamp is compulsary since products designated by ministerial decree to be among those in the large categories mentioned in Article 1 may not be exported without the stamp (Articles 3 and 10). The stamp is

affixed if products conform with conditions relating to quality, selection, packaging and wrapping to be determined in each case (Article 3, amended by Law No 839 of 4 October 1966). The task of checking that these conditions are satisfied is entrusted to the ICE (Article 6), which also sees to the affixing of the stamp (Article 2). To meet the costs deriving from the tasks conferred on it, the ICE receives the revenue from a duty proportional to the quantities of fruits, citrus fruits and vegetables exported, even if they are not subject to the stamp (Article 9).

According to the third paragraph of Article 9, any sums received over and above expenses borne by the ICE must be set aside by the latter for the organization of special information services to promote the export of Italian fruits and vegetables as well as for the implementation of measures intended to improve Italian fruit and vegetable products, in accordance with the requirements of the export trade. The amount of the duty on vegetables, which was last fixed by Law No 894 of 9 November 1950, is lit 20 per 100 kg.

The Ministerial Decree of 28 May 1962 which lays down detailed rules for checking the quality and packaging of fruits and vegetables and of citrus fruits subject to the rules regarding the national stamp, provides for a systematic inspection of fruits and vegetables and for the issue of a certificate of inspection made out to the exporter if the goods are in conformity with the above conditions. Certain types of salad vegetable are subject to the national export stamp system.

3. In the Community context, common quality standards have been provided for by Article 2 of Regulation No 23 on the progressive establishment of a common organization of the market in fruit and vegetables OJ No 30 of 1962, p. 965/62) reproduced in Article 2 of Regulation (EEC) No 1035/72 of 18 May 1972.

Regulation No 23 provided that the conformity of products to quality standards was to be compulsory during the first stage only in relation to trade between Member States but was gradually to be extended to sales on the home market of the producer Member State, an objective which was to be attained not later than 1 January 1968. During the first stage, Member States had to submit products intended for export to other Member States to a systematic quality control which, if the products met the required standard, was confirmed by the issue of a certificate.

In the case of salad vegetables subject to common quality standards, the duty to conform to those standards, which applied also to domestic sales, was imposed with effect from 1 July 1968 by Article 1 of Regulation No 158/66/EEC, amended by Regulation No 1040/67/EEC. Article 5 of Regulation No 158/66/EEC, reproduced in Article 8 of Regulation (EEC) No 1035/72, provides that the check shall be made 'by sampling at all marketing stages and during transport by the authorities appointed by each Member State'.

The duty to ensure systematic control of exports provided for by Regulation No 23 was abolished with effect from 1 January 1970 by Regulation No 1040/67/EEC as amended by Regulation No 1229/69/EEC.

As from 1 January 1970, the inspection must be made in a uniform manner by the taking of samples, and applies without distinction to products sold on the home market and those intended for export.

Detailed rules for inspections have been defined by Regulation (EEC) No 2638/69. The Community has been sub-divided into 'forwarding areas': Italy comprises five, namely ,Northern Italy, Central Italy, Southern Italy, Sicily and Sardinia. A consignor who intends to dispatch a consignment of fruit and vegetables outside a forwarding area must notify the authority responsible for inspection. Where the latter carries out the inspection before the goods are

dispatched, it issues a certificate stating that the goods comply with the regulations in force. If the inspection is not carried out, it issues an acknowledgement of receipt and a certificate of conformity may be issued following an inspection carried out during transport. Regulation No 23 provides that in addition to other particulars Member States may make it a condition that every package must bear an official control mark.

4. For the purpose of applying the standards adopted by the Community, Italy made use of the pre-existing system of the national export stamp, adapting it so that Community quality standards replaced the already existing national standards. In pursuance of the power provided by the Community rules, the Italian rules incorporated, as the official control mark, the national export stamp.

5. Considering that the charge imposed by the ICE constituted a charge having an effect equivalent to a customs duty on exports and was accordingly prohibited by Article 16 of the EEC Treaty with effect from 1 January 1962, the Cadsky Company commenced proceedings before the Tribunale di Bolzano against the ICE for repayment of the sum paid.

6. By order of 26 July 1974, the President of the Tribunale di Bolzano suspended the proceedings and, in accordance with Article 177 of the EEC Treaty, put the following questions to the Court:

'(1) Does a pecuniary charge introduced unilaterally by the State before the entry into force of the EEC Treaty and imposed only on goods for export (in the present case fruit and vegetable products) constitute a charge having an effect equivalent to a customs duty?

or

(2) Does it perhaps become impossible to describe such a charge as a charge having equivalent effect on the ground that:

(a) the charge is instituted by the national law for the benefit of a minor public body, distinct from the State;

(b) the charge relates to an inspection the purpose of which is to ensure that the product possesses certain specific characteristics before it is issued with a certificate of inspection, it being impossible for the product to be exported unless it has undergone this inspection and is accompanied by the said certificate;

(c) the charge relates to the compulsory use of a national export stamp and it is impossible for the product to be exported unless it bears this stamp?

(3) Is the collection of charges having an effect equivalent to customs duties on intra-Community exports prohibited by Article 16 of the Treaty in the case of all products, including fruit and vegetables, with effect from 1 January 1962 and, consequently, must Article 13 of Regulation No 159/66/EEC be interpreted in such a way as not to conflict with Article 16 of the Treaty and, accordingly, as providing solely for the abolition of duties and charges having equivalent effect on intra-Community imports?'

7. The order for reference was lodged at the Court Registry on 27 August 1974.

In accordance with Article 20 of the Protocol on the Statute of the Court of Justice of the EEC, written observations were submitted by Cadsky, the Italian Government, the Netherlands Government and the Commission of the European Communities.

Having heard the report of the Judge-Rapporteur, and the views of the

Advocate-General, the Court decided to open the oral procedure without any preparatory inquiry.

II — Written observations

Observations of the Netherlands Government

The fact that this case concerns a charge imposed in pursuance of quality control carried out *at the time of exportation* distinguishes it from the following cases:

— *Marimex v Amministrazione Finanziaria Italiana* (Case 29/72, Rec. 1972, p. 1309);

— *Rewe-Zentralfinanz eGmbH v Direktor der Landwirtschaftskammer Westfalen-Lippe* (Case 39/73, [1973] ECR 1039).

Inspection of exports may be intended to give the countries of destination a certain guarantee as to certain qualities of the product.

Inspection of exports and the corresponding certificate may be to the advantage of the exporter: he thereby satisfies the formal requirement of a certificate of inspection on importation and he ensures that his product will pass the import inspection.

Since the inspections in question do not correspond to the 'various investigations and tasks necessary to alleviate the effects of the quantitative restrictions' which a Member State has established on the free importation of the products in question, the judgment in *Federal Republic of Germany v Commission* [1966] ECR 170) is not relevant.

The inspection on which the issue of these certificates is dependent entails costs which should justly be borne by the product in question and, in the final analysis, by the consumer.

In the above case, the Court took account of the possible need to require consideration for a specific service actually rendered.

The Netherlands Government concludes that a pecuniary charge imposed for the issue of a certificate of inspection at the time of exportation is not a charge having an effect equivalent to a customs duty if the issue of that certificate facilitates importation of the relevant products into another Member State and if the charge levied does not exceed the value and cost of the inspection.

Observations of the Commission

As regards the first question

After mentioning other rules and regulations providing for charges relating to quality control on exports in Italy and in other Member States, the Commission considers the judgment delivered by the Court of Justice in the cases *Marimex* and *Rewe Zentralfinanz eGmbH* referred to above.

In the Commission's opinion the new element in this case consists in the type of inspection to which the charge relates: quality control. It raises the question whether this inspection may be deemed to be the provision of a service justifying payment.

The Commission points out that certain fruits and vegetables are covered by a common organization of the market which itself provides for quality controls. The questions put by the national court concern fruit and vegetable products in general. Even if these questions relate only to salad vegetables, the charge on which is the subject of the main action, they specify that not all salad vegetables are subject to the common standards.

Having examined the Community provisions relating to the common organization of the market, the Commission concludes that in the case of fruits and vegetables subject to common quality standards, their conformity to those standards, checked by means of a systematic inspection on export, allows them, until 31 December 1969, to be put on to the markets of

other Member States. Until 1 July 1969, the importing Member State could subject products to a systematic inspection at the frontier. After 1 July 1969, the importing Member State may subject imported products to a random inspection by the taking of samples, since this inspection is to be carried out at every marketing stage and during transport.

The Commission is of the opinion that since 1 January 1970 a systematic frontier inspection affecting trade between Member States has been contrary to the Community provision providing for a uniform random sampling inspection.

In respect of products which are not subject to a common organization of the market, the Commission maintains that a regulation of quality, intended to allow only products of a specific quality to be exported, whereas others can be sold only on the home market, constitutes an obstacle to exports and is therefore a measure having an effect equivalent to a quantitative restriction on exports, as prohibited since 1 January 1962 in trade between the orginal Member States by Article 34 of the Treaty.

The concern to safeguard the quality of products is not covered by the reservation contained in Article 36 of the Treaty. The Commission concludes that quality control of the type practised in Italy in accordance with the system of the national export stamp has been illegal in trade between the original Member States since 1 January 1962.

As regards the second question

The charge in question cannot be considered to correspond to a service actually rendered:

In respect of fruits and vegetables which are not subject to the system of the national export stamp but are nevertheless subject to the charge, there can be no question of the provision of a service.

In respect of fruits and vegetables subject to Community quality standards, verification of their conformity with those standards by systematic inspection constituted, until 31 December 1969, the necessary and sufficient condition for the entry of such products on to the markets of other Member States. The operation performed by the State constitutes the punctual implementation of a Community rule providing that the right to export products to other Member States is subject to the performance of this inspection. Such a right, which derives from Community law, cannot be considered a 'service' provided by the Member State.

A measure which is itself a measure having equivalent effect or a measure contrary to Community agricultural rules is not a service.

In addition, the mandatory nature of the operation to be performed by the State automatically rules out, in the opinion of the Commission, any idea that a service has been provided.

Finally, the Commission raises the question whether, assuming the charge in question to be consideration for the provision of a service, such consideration does not exceed the true value of the service.

As regards the third question

Charges having an effect equivalent to customs duties on exports have been prohibited since 1 January 1962. There is no doubt about this date since Article 13 of Regulation No 159/66/EEC refers, in fixing various dates, to the abolition of measures having equivalent effect *applicable to trade between Member States*. The phrase underlined undoubtedly covers both imports and exports, but whereas in respect of the former it had the effect of bringing forward the time-limits fixed by the Treaty, in respect of the latter it could only have a declaratory effect since the liberalisation of exports had already been brought about *de jure* on 1 January 1962 in pursuance of Article 16 of the Treaty.

Observations of the Italian Government

According to the Italian Government the levy in question constitutes a pecuniary charge relating to the provision of the mandatory service of quality control. This service ensures protection of the dealer's own commercial interests, namely:

— the certainty that the products meet the market conditions of other Member States;

— the identification of the products subject to the stamping scheme, which gives them a certain added value.

The mandatory nature of this service eliminates those commercial practices which may put at a disadvantage traders who endeavour to conduct their business in a proper manner.

The service in question does not protect an unspecified interest of the national population, as was the case in *Marimex* (cited above), but the specific interest of the trader who benefits from the affixing of the stamp.

In this connexion, the Italian Government cites the growing number of economic sectors where traders are willing to submit to quality control procedures in order to ensure wider sales of their products.

It points out that the amount of this duty does not exceed the true cost of the service. No importance can be attributed to the fact that the inspection in question relates only to exported goods.

The Italian Government concludes that the payment due to the ICE for quality control of vegetables exported abroad does not resemble a charge having an effect equivalent to a customs duty, and that therefore it is not contrary to the provisions of Article 16 of the Treaty, and also that the inspection in question constitutes a measure which is to the advantage of the exporter and which, at the same time, promotes a more regular and effective movement of products within the Community.

Observations of Cadsky S.p.A.

As regards the first question

The Cadsky company maintains that the duty levied by the ICE constitutes a charge having an effect equivalent to a customs duty. The ICE duty has all the characteristics which, according to the case-law of the Court of Justice, are inherent in the concept of a charge having an effect equivalent to customs duties:

— It was instituted by a unilateral act of the State, and not by virtue of a Community procedure: cf. *Commission of the EEC v Grand Duchy of Luxembourg and Kingdom of Belgium* ([1962] ECR, 425) and *Commission v Italy* (Rec. 1969, p. 193);

— It is imposed solely on exported goods and is not part of the general system of charges imposed also on national goods: cf. *Deutschmann v Federal Republic of Germany* ([1965] ECR, 469);

— It is levied by reason of and at the time of the crossing of a frontier: cf. *Federal Republic of Germany v Commission* ([1966] ECR, 159);

— It has the effect of increasing, albeit to a very small degree, the price of goods affected: cf. *Commission of the EEC v Grand Duchy of Luxembourg and Kingdom of Belgium* ([1962] ECR, 425).

As regards the second question

As regards point (a) of the second question, the Cadsky company emphasizes that according to the case-law of the Court it makes no difference that the charge in question was instituted by national law for the benefit of a minor public body distinct from the State.

As regards point (b), the Cadsky company points out that the Italian rules in force before the Community existed were enacted in the general interest of

the national population, that is, in the interest of the commercial reputation of Italian products abroad.

The qualitative criteria substituted by the Community rules also seek to safeguard common interests, in particular the interest of the whole Community in the improvement of agricultural production and the desire of consumers to obtain a product of reasonable quality.

Community rules do not in any way authorize Member States to impose on intra-Community exporters a levy in consideration of an operation performed by the State concerned to ensure that products conform with Community quality standards.

A pecuniary charge relating to quality control of products intended for export cannot constitute consideration for a service provided by the administration in the interests of private exporters. The national inspection authority merely certifies officially that the trader is personally entitled to export and that exportation must be authorized if the goods satisfy the necessary conditions relating to quality.

The exercise of an administrative activity of this nature cannot constitute a service provided for Community traders: Cases *Deutschmann v Federal Republic of Germany and Marimex v Amministrazione Finanziaria Italiana* (aforementioned).

Nor is the system of quality control of fruit and vegetables to the exporter's advantage to the extent of guaranteeing protection against any possible complaint on the part of the importing purchaser as to the quality of the goods bought and any defects therein.

The Community rules in fact show that the certificate of inspection is only intended for the use of the customs authorities of exporting or importing Member States. The type of inspection carried out, which consists in the taking of samples, is perhaps appropriate for the protection of general interests, which is the aim sought by Community quality standards, but it does not suffice to protect the interests of the importing purchaser who, if he considered it advisable, would subject the entire consignment of fruit and vegetables to a more rigorous quality control.

The inspection and the issue of the certificate of inspection do not confer any specific advantage on the product on which the charge is levied and do not increase its value, so they cannot be regarded as the provision of a service justifying consideration.

As regards point (c) of the second question, the Cadsky company emphasizes that domestic rules relating to national stamps constitute a quantitative restriction on the free movement of goods, in so far as exports must, in accordance with the above rules, bear the national stamp. Such a quantitative restriction is prohibited by Articles 30 to 35 of the Treaty and cannot be justified on the basis of Article 36, since a general prohibition on the export of goods which do not bear the national stamp cannot be considered a measure which is indispensable for the protection of the stamp in question.

If the rule laying down the obligation to use the national export stamp is illegal, there can be no justification for the charge levied by the ICE, which cannot therefore be considered as payment for a non-existent service, but as an illegal charge having an effect equivalent to a customs duty which reinforces and aggravates the effects of an illegal rule restricting exports.

Alternatively, if the obligation to affix the stamp is legal, the Cadsky company maintains that the charge levied by the ICE is not in the nature of consideration for a service rendered. The use of the national export stamp is of no particular value to Italian exporters since the qualitative criteria for fruit and vegetable products are currently governed by exhaustive Community rules.

Finally, the Cadsky company observes

that the impossibility of redefining the criteria for calculating and evaluating the benefit which the national export stamp is deemed to confer on the trader and on the goods exported rules out the possibility that the ICE charge may be justified under Community law as consideration for a service rendered.

As regards the third question

The Cadsky company points out that Article 16 of the Treaty, which is directly applicable, applies to all categories of goods, including agricultural products.

Article 13 of Regulation No 159/66/EEC must be interpreted as meaning that it applies only to customs duties relating to intra-Community imports and that, on the other hand, customs duties on exports are governed exclusively by Article 16 of the Treaty.

III — Oral procedure

At the public hearing on 14 January 1975, Mr Zagari, appearing on behalf of the Italian Government, emphasized that the court making the reference did not ask whether the quality control for which the ICE charge was levied was in accordance with the law. The questions referred show that the court considers these inspections to be legal. Having examined the purpose and procedure for preliminary references, Mr. Zagari proposed that the Court should not deal with this question.

The Court heard the oral observations of Mr Ubertazzi and Mr Capelli, on behalf of the Cadsky company, and those of Mr Marenco, on behalf of the Commission.

The Advocate-General delivered his opinion on 5 February 1975.

Law

1 By order of 26 July 1974, lodged at the Court Registry on 27 August 1974, the Tribunale di Bolzano has referred to the Court three questions on the interpretation of the concept of charges having an effect equivalent to customs duties on exports, appearing at Article 16 of the EEC Treaty.

2 The first question is whether the imposition of a pecuniary charge on exports of fruit and vegetable products, for the benefit of a public body distinct from the State, falls within the prohibition of charges having equivalent effect if the revenue therefrom is used to cover expenses relating to quality control at the frontier, the grant of certificates of inspection and the affixing of a national export stamp.

3 According to Article 9 of the EEC Treaty, the Community is to be based upon a customs union involving the prohibition between Member States of customs duties on imports and exports and of all charges having equivalent effect.

In pursuance of Article 16, Member States are to abolish between themselves customs duties on exports and charges having equivalent effect by the end of the first stage at the latest.

4 In laying down provisions for their abolition, the Treaty does not distinguish between the purposes for which duties and charges were introduced or the uses to which the revenue obtained therefrom is put.

The justification for this prohibition is based on the fact that any pecuniary charge — however small — imposed on goods by reason of the fact that they cross a frontier constitutes an obstacle to the movement of such goods, which is aggravated by the resulting administrative formalities.

5 Consequently, any pecuniary charge, whatever its designation and mode of application, which is imposed unilaterally on domestic goods by reason of the fact that they cross a frontier, and which is not a customs duty in the strict sense, constitutes a charge having equivalent effect within the meaning of Articles 9, 12, 13 and 16 of the Treaty, even if it is not imposed for the benefit of the State.

6 Although it is not impossible that in certain circumstances a specific service actually rendered may form the consideration for a possible proportional payment for the service in question, this may only apply in specific cases which cannot lead to the circumvention of the provisions of Articles 9 and 16 of the Treaty.

7 A quality control carried out by a Member State on products for export alone, coupled with a prohibition on the export of products which do not meet the standards of quality provided for by national law, cannot, in itself, constitute a service provided for the exporter, even if such an obstacle to the free movement of goods were to be considered legal in the absence of Community rules as to quality.

8 Even if the maintenance of the reputation of fruit and vegetable products of a Member State by the indirect expedient of a certificate of inspection and the affixing of a national export stamp is capable of encouraging exports of

national products, this benefit relates to the general interest of all exporters, so that the individual interest of each of them is so ill-defined that a charge imposed in payment for this inspection cannot be regarded as consideration for a specific benefit actually and individually conferred.

9 A further question is whether the collection of charges having an effect equivalent to customs duties on exports, imposed on intra-Community exports, is prohibited by Article 16 of the Treaty in the case of all products, including fruit and vegetables, with effect from 1 January 1962, with the result that Article 13 of Regulation No 159/66/EEC (OJ of 27. 10. 1966, p. 3286/66), which fixes a later date, must be interpreted as referring only to the abolition of duties and charges on imports.

10 Article 38 (2) of the Treaty provides that, save as otherwise provided in Articles 39 to 46, the rules laid down for the establishment of the Common Market shall apply to agricultural products.

Since these articles do not provide for exceptions to Article 16 of the Treaty, the prohibition of customs duties on exports and of charges having equivalent effect has applied to all products, with direct effect, as from 1 January 1962.

11 By fixing the date for the abolition of customs duties and charges having equivalent effect at 1 January 1967, Article 13 of Regulation No 159/66 (OJ of 27. 10. 1966, p. 3286/66) can therefore only have referred to duties and charges on imports which were still in force between Member States.

12 It must therefore be stated in reply that a charge imposed by reason of the crossing of a frontier, relating to a mandatory inspection of the quality of products for export and resulting in the issue of a certificate and in the affixing of a national export stamp, constitutes a charge having an effect equivalent to a customs duty on exports, as prohibited in trade between the original Member States with effect from 1 January 1962, in pursuance of Article 16 of the Treaty, and this applies even if the recipient of the revenue from the charge is a body distinct from the State.

Costs

13 The costs incurred by the Government of the Italian Republic, the Netherlands Government and the Commission of the European Communities, which have submitted observations to the Court, are not recoverable, and as these proceedings are, in so far as the parties to the main action are concerned, a step in the action pending before the national court, costs are a matter for that court.

On those grounds,

THE COURT,

in answer to the questions referred to it by the Tribunale di Bolzano by order of 26 July 1974,

hereby rules:

A charge imposed by reason of the crossing of a frontier, relating to a mandatory inspection of the quality of products for export and resulting in the issue of a certificate and in the affixing of a national export stamp, constitutes a charge having an effect equivalent to a customs duty on exports, as prohibited in trade between the original Member States with effect from 1 January 1962 in pursuance of Article 16 of the Treaty, and this applies even if the recipient of the revenue from the charge is a body distinct from the State.

Lecourt Mertens de Wilmars Mackenzie Stuart Donner Monaco
Pescatore Kutscher Sørensen O'Keeffe

Delivered in open court in Luxembourg on 26 February 1975.

A. Van Houtte
Registrar

R. Lecourt
President