Reports of Cases

JUDGMENT OF THE COURT (Tenth Chamber)

11 September 2025 *

(Reference for a preliminary ruling – Common foreign and security policy – Regulation (EU) No 269/2014 – Restrictive measures taken in view of the situation in Ukraine – Article 2 – Freezing of funds and economic resources – Derogations – Article 4(1)(a), (b) and (d) – Release of certain frozen funds for specific expenses – Payment of a roll fee and a flat-rate contribution for the purpose of instituting an action for annulment against a decision implementing that regulation – Included)

In Case C-384/24,

REQUEST for a preliminary ruling under Article 267 TFEU from the Raad van State (Council of State, Belgium), made by decision of 21 May 2024, received at the Court on 29 May 2024, in the proceedings

Russisch-Kirgizisch Ontwikkelingsfonds

v

Belgische Staat,

THE COURT (Tenth Chamber),

composed of D. Gratsias (Rapporteur), President of the Chamber, E. Regan and B. Smulders, Judges,

Advocate General: R. Norkus,

Registrar: A. Calot Escobar,

having regard to the written procedure,

after considering the observations submitted on behalf of:

– the Belgian Government, by C. Pochet, L. Van den Broeck and M. Van Regemorter, acting as Agents,

– the European Commission, by M. Carpus-Carcea, L. Haasbeek and L. Puccio, acting as Agents,

having decided, after hearing the Advocate General, to proceed to judgment without an Opinion,

* Language of the case: Dutch.

gives the following

Judgment

1 This request for a preliminary ruling concerns the interpretation of Article 2, Article 4(1)(b) and (d) and Article 9 of Council Regulation (EU) No 269/2014 of 17 March 2014 concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine (OJ 2014 L 78, p. 6), as amended by Council Implementing Regulation (EU) 2022/1985 of 20 October 2022 (OJ 2022 L 272I, p. 1) ('Regulation No 269/2014'), Article 19(1) TEU, the first paragraph of Article 57 TFEU and Article 47 of the Charter of Fundamental Rights of the European Union ('the Charter').

2 The request has been made in proceedings between the Russisch-Kirgizisch Ontwikkelingsfonds (Russian-Kyrgyz Development Fund) ('the RKDF') and the Belgische Staat (Belgian State), represented by the Ministry of Finance, concerning the refusal of the General Administrator of the Treasury of the Federal Public Finance Service to grant its request for authorisation of a transfer of funds to one of its accounts, on the basis of Articles 6 and 6b of Regulation No 269/2014.

Legal context

European Union law

3 Recital 6 of Regulation No 269/2014 states:

'This Regulation respects the fundamental rights and observes the principles recognised in particular by the [Charter] and in particular the right to an effective remedy and to a fair trial and the right to the protection of personal data. This Regulation should be applied in accordance with those rights and principles.'

4 Article 1 of the regulation provides:

'For the purposes of this Regulation, the following definitions apply:

…

(f) "freezing of funds" means preventing any move, transfer, alteration, use of, access to, or dealing with funds in any way that would result in any change in their volume, amount, location, ownership, possession, character, destination or any other change that would enable the funds to be used, including portfolio management;

…'

5 Article 2 of that regulation provides:

'1. All funds and economic resources belonging to, owned, held or controlled by any natural or legal persons, entities or bodies, or natural or legal persons, entities or bodies associated with them, as listed in Annex I, shall be frozen.

2. No funds or economic resources shall be made available, directly or indirectly, to or for the benefit of natural or legal persons, entities or bodies, or natural or legal persons, entities or bodies associated with them, as listed in Annex I.'

6 Article 4(1) of that regulation is worded as follows:

'1. By way of derogation from Article 2, the competent authorities of the Member States may authorise the release of certain frozen funds or economic resources, or the making available of certain funds or economic resources, under such conditions as they deem appropriate, after having determined that the funds or economic resources concerned are:

(a) necessary to satisfy the basic needs of natural or legal persons, entities or bodies listed in Annex I, and dependent family members of such natural persons, including payments for foodstuffs, rent or mortgage, medicines and medical treatment, taxes, insurance premiums, and public utility charges;

(b) intended exclusively for payment of reasonable professional fees or reimbursement of incurred expenses associated with the provision of legal services;

(c) intended exclusively for payment of fees or service charges for routine holding or maintenance of frozen funds or economic resources;

(d) necessary for extraordinary expenses, provided that the relevant competent authority has notified the grounds on which it considers that a specific authorisation should be granted to the competent authorities of the other Member States and to the [European] Commission at least two weeks prior to authorisation; or

(e) to be paid into or from an account belonging to or held by a diplomatic mission, consular post or international organisation enjoying immunities in accordance with international law, in so far as such payments are intended to be used for official purposes of the diplomatic mission, consular post or international organisation.'

7 Articles 6 and 6b of Regulation No 269/2014 provide, by way of derogation from Article 2 thereof, for the release, or the making available, of certain frozen funds or economic resources in certain specific cases that they list.

8 Under Article 9(1) of that regulation:

'It shall be prohibited to participate, knowingly and intentionally, in activities the object or effect of which is to circumvent the measures referred to in Article 2.'

Belgian law

Law establishing a Budgetary Fund for Second Line Legal Assistance

9 Article 4(4) of the wet tot oprichting van een Begrotingsfonds voor de juridische tweedelijnsbijstand (Law establishing a Budgetary Fund for Second Line Legal Assistance) of 19 March 2017 (*Belgisch Staatsblad*, 31 March 2017, p. 46565) provides:

‘Before the Raad van State [(Council of State)] a contribution to the fund is due to be paid … for each action in which a claim is made for compensation as a remedy for exceptional, moral or material damage, an application for annulment, an appeal in cassation, a claim for compensation in reparation, an administrative application, an objection, a third-party objection or an appeal on a point of law.

…

Before the Raad van State [(Council of State)] and the Council for asylum and immigration proceedings, a party who benefits from secondary line legal assistance or legal aid is not required to pay a contribution to the fund.

…’

The Rules of Procedure of the Council of State

10 The first paragraph of Article 66 of the besluit van de Regent tot regeling van de rechtspleging voor de afdeling bestuursrechtspraak van de Raad van State (Regent’s Decree establishing the procedure before the Administrative Law Division of the Council of State), of 23 August 1948 (*Belgisch Staatsblad*, 23 August 1948, p. 6821), in the version applicable to the main proceedings (‘the Rules of Procedure of the Council of State’), provides:

‘The costs shall comprise:

1° the fees referred to in Article 70;

…

6° the contribution referred to in Article 4(4) of the Law of 19 March 2017 establishing a Budgetary Fund for Second Line Legal Assistance.’

11 Article 70 of the Rules of Procedure of the Council of State provides, in paragraph 1 thereof:

‘The following give rise to the payment of a fee of EUR 200:

…

2° Applications bringing an action for annulment against acts and regulations …

…’

12 Article 71 of those rules is worded as follows:

‘The fees referred to in Article 70 and the contribution referred to in Article 66(6°) are to be paid by bank transfer or payment to the account of the competent service of the Federal Public Finance Service.

Once the fee and the contribution referred in Article 66(6°) fall due, the registrar responsible shall send the debtor a form for payment with a structured communication permitting the payment to be made to be attributed to the procedural document to which it relates.

…

If the account referred to in the first paragraph has not been credited within 30 days following receipt of the form for payment, the registrar responsible, at the request of the designated auditor, shall inform the party concerned that the chamber will, depending on the case, deem to be incomplete or remove from the roll the application or action lodged, unless the party concerned has applied to be heard within a time limit of 15 days.

…

If the party concerned requests a hearing, the President, or the member of the Council of State designated by him or her, shall summon the parties to appear within a short time. In that respect, the request for a hearing is sent to the opposing party and, where applicable, the intervener.

Hearing the parties and the opinion of the designated auditor, the chamber shall rule without delay and shall decide whether to deem incomplete or to remove from the roll the application or action lodged, except where a case of *force majeure* or unavoidable error is established.’

13 According to the case-law of the Grondwettelijk Hof (Constitutional Court, Belgium), the fee provided for in Article 70 of the Rules of Procedure of the Council of State (‘the roll fee’) and the flat-rate contribution to the Budgetary Fund for Second Line Legal Assistance referred to in Article 66(6°) of those rules (‘the flat-rate contribution’) constitute taxes, within the meaning of the Belgian Constitution.

The dispute in the main proceedings and the questions referred for a preliminary ruling

14 The RKDF is an entity the funds of which deposited with Euroclear Bank NV are frozen pursuant to Article 2 of Regulation No 269/2014. As stated in the decision of the General Administrator of the Treasury of the Federal Public Finance Service of 26 January 2023, which is the subject of the dispute in the main proceedings, of the five members of the RKDF Council, the supreme decision-making body of that entity, two were members of the Russian Government and the third was a member of the VEB.RF financial development establishment, included, as an entity, on the list which appears in Annex I to that regulation.

15 The RKDF lodged three successive applications with the General Administration of the Treasury seeking authorisation for Euroclear Bank to transfer funds in the sum of 162 945 017.64 United States dollars (USD) into one of its accounts. More specifically, in the third of those applications, submitted on 4 January 2023, on the basis of Articles 6 and 6b of that regulation, it expressed a wish for that bank to be authorised, first, to make that transfer of funds and, secondly, to release cash and the listed securities in the context of their sale up to that amount by transferring the proceeds into one of its accounts.

16 By a decision of 26 January 2023, the General Administrator of the Treasury of the Federal Public Finance Service rejected those applications. In that regard, he held that, according to the latest information available to him those three natural persons referred to in paragraph 14 of the present judgment were members of the supreme decision-making body of the RKDF and were entitled to exercise a dominant influence on the latter. It found therefore that the funds held by the Euroclear Bank must remain frozen for so long as the RKDF had not demonstrated that it was not controlled de facto by a person or entity covered by a freezing of funds.

17 On 6 April 2023, the RKDF lodged an appeal against that decision before the Raad van State (Council of State, Belgium), which is the referring court. The deadline for payment of the roll fee and the flat-rate contribution, due upon the lodging of that appeal, for a total sum of EUR 224, was 14 August 2023. However, the RKDF did not make a payment into the account indicated for the settlement of that sum until 1 September 2023.

18 On 14 September 2023, the referring court served on the RKDF the notice referred to in the fourth paragraph of Article 71 of the Rules of Procedure of the Council of State. The RKDF applied for a hearing, in accordance with that provision. The parties were summoned to a hearing which took place on 28 February 2024.

19 In its application, first, the RKDF submitted that it was not able to make the payment of the roll fee and the flat-rate contribution in good time owing to the freezing of its funds in Euroclear Bank, which resulted from the decision referred to in paragraph 16 of the present judgment, taken pursuant to Article 2 of Regulation No 269/2014. Secondly, the RKDF submits that to apply the penalty connected to such a failure to pay in good time, provided for in the fourth to seventh paragraphs of Article 71 of the Rules of Procedure of the Council of State, namely the fact that its appeal would be deemed to be incomplete or that the latter would be removed from the roll, is manifestly unreasonable and disproportionately restricts its right of access to justice. In that regard, it submits that it had seised the referring court precisely because it considered that it was wrong that that decision had not released its frozen funds. Thirdly, it concludes that that situation is a case of *force majeure* and that, on that basis, that penalty cannot be applied.

20 In preparing the case, the referring court invited the parties to indicate their position, at the hearing, on the following questions:

‘1° (question 1) the (non)existence of the possibility of applying for (and of obtaining), under [Regulation No 269/2014] authorisation for the release of certain of the applicant’s frozen funds or economic resources or the making available of certain of its funds or economic resources if the funds or economic resources in question are intended exclusively for the settlement, in the present case, of the roll fee [see, inter alia, Article 4(1)(b) of the abovementioned regulation, and any other provision (of that regulation or another) that the parties could designate as appropriate] and,

– sub-question A: if it is considered that there is that possibility, the question of whether such an authorisation has been applied for (in good time) by the applicant from the “competent authority” – it being understood that it is necessary, in the present case, to refer to Guideline 80 of the “[European Union] Best Practices for the effective implementation of restrictive measures” (No 10572/22 of 27 June 2022 of the General Secretariat of the Council [of the European Union]) to respond to that question – and, if so, what the ruling is on that application by the “competent authority”. The reply should be supported with documents.

2° (question 2) the (non)existence of the possibility for the applicant to benefit from legal aid provided for in Articles 78 et seq of the General Rules of Procedure [of the Council of State] as regards the roll fee.'

21 In response to those questions the RKDF stated that Article 4(1)(b) of Regulation No 269/2014 did not apply in the present case. In support of that statement, it submits, first, that the roll fee and the flat-rate contribution are taxes collected by public authorities. Secondly, it alleges that the referring court is not a provider of services, having regard to the definition of 'services' laid down in Article 57 TFEU. In particular, that court does not perform an economic activity such as those referred to in that article. The roll fee and the flat-rate contribution do not therefore constitute incurred expenses associated with the provision of legal services. The RKDF concludes that Article 4(1)(b) does not permit it to ask for or obtain authorisation for the release of certain frozen funds or economic resources. It adds that, furthermore, the time taken in processing applications for release on the basis of Regulation No 269/2014 is several months, with the result that a decision on such an application would, in any event, be given too late. On that basis, it maintains its argument that there is, in the present case, a situation of *force majeure* which precludes the application of the penalty laid down in the fourth to seventh paragraphs of Article 71 of the Rules of Procedure of the Council of State.

22 For its part, the defendant in the main proceedings states, on the contrary, that Article 4(1)(b) of Regulation No 269/2014 permits the RKDF to apply for and obtain the release or making available of funds or economic resources, provided that they are intended exclusively for the payment of the roll fee. However, the RKDF did not submit such an application, with the result that, in the present case, there is no situation of *force majeure* or unavoidable error within the meaning of the seventh paragraph of Article 71 of the Rules of Procedure of the Council of State.

23 By contrast, the parties agree in considering that the possibility of legal aid provided for in Article 78 et seq. of the Rules of Procedure of the Council of State is not open to the RKDF.

24 In the light of the foregoing, the referring court finds that there is uncertainty as to whether Article 4(1)(b) of Regulation No 269/2014 must be interpreted as meaning that it excludes the roll fee and the flat-rate contribution, which must be paid in order to bring an appeal before it against a national measure implementing Regulation No 269/2014, from being regarded as 'incurred expenses associated with the provision of legal services' within the meaning of that provision.

25 More specifically, it wonders whether an interpretation of that provision other than that advanced by the RKDF is possible, in the sense that the concept of 'legal services' does not exclude the provision of legal services to assist or represent a penalised legal person, such as the RKDF, in the context of, or in connection with, an appeal brought before a national court against a national measure implementing Regulation No 269/2014 and whether, as part of that interpretation, it is not possible for the roll fee and the flat-rate contribution, the payment of which is necessary to maintain such an appeal, to be regarded as 'incurred expenses associated with the provision of legal services' for which it is possible for a release to be granted.

26 In addition, the referring court states that it is appropriate, as the case may be, to take into account the fundamental right of access to justice, such as is guaranteed by Article 47 of the Charter and is recalled in recital 6 of Regulation No 269/2014, whether or not in combination with the obligation

on Member States, under the second paragraph of Article 19(1) TEU, to establish the legal remedies necessary to ensure effective judicial protection in the fields covered by EU law. It also observes that, according to the RKDF, Article 57 TFEU should likewise be taken into account.

27 Finally, it notes that the defendant in the main proceedings refers also to the possibility, provided for in Article 4(1)(d) of Regulation No 269/2014, of releasing certain frozen funds or economic resources if they are 'necessary for extraordinary expenses'. It considers that the correct interpretation of the latter phrase is also relevant in the present dispute, since the question arises as to whether the roll fee and the flat-rate contribution are covered by that phrase.

28 In those circumstances the Raad van State (Council of State) decided to stay the proceedings and to refer the following questions to the Court of Justice for a preliminary ruling:

'(1) Must Article 4(1)(b) of [Regulation No 269/2014], whether or not read in conjunction with Articles 2 and 9 of that [regulation] and with the concept of "services" as defined in [the first paragraph of Article 57 TFEU], and whether or not in conjunction with the fundamental right of access to justice as guaranteed in Article 47 of the [Charter], and whether or not in conjunction with the obligation on Member States laid down in the second paragraph of Article 19(1) [TEU] to provide remedies sufficient to ensure effective legal protection in the fields covered by Union law, be interpreted as excluding from the scope of application of the "incurred expenses associated with the provision of legal services" as defined in the aforementioned provision of the Regulation the roll fee and [the flat-rate contribution] imposed on an applicant by national law, and which are classified as taxes under national law, to be paid when lodging an appeal before a national court against a national action in implementation of [Regulation No 269/2014], with the result that the competent authorities may not authorise the release of certain funds or economic resources in order to pay that roll fee and that contribution arising from an appeal against a national action in implementation of [Regulation No 269/2014]?

(2) Must Article 4(1)[(d)] of [Regulation No 269/2014], whether or not read in conjunction with Articles 2 and 9 of that [regulation] and whether or not in conjunction with the fundamental right of access to justice as guaranteed in Article 47 of the [Charter], and whether or not in conjunction with the obligation on Member States laid down in the second paragraph of Article 19(1) [TEU] to provide remedies sufficient to ensure effective legal protection in the fields covered by Union law, be interpreted as excluding from the scope of application of the funds "necessary for extraordinary expenses" as defined in the aforementioned provision of the Regulation the roll fee and [the flat-rate contribution] imposed on an applicant by national law, and which are classified as taxes under national law, to be paid when lodging an appeal before a national court against a national action in implementation of [Regulation No 269/2014], with the result that the competent authorities may not authorise the release of certain funds or economic resources in order to pay that roll fee and that contribution arising from an appeal against a national action in implementation of [Regulation No 269/2014]?'

Consideration of the questions referred

29 As a preliminary point it should be recalled that, according to settled case-law, in the procedure laid down by Article 267 TFEU providing for cooperation between national courts and the Court of Justice, it is for the latter to provide the national court with an answer which will be of use to it

and enable it to decide the case before it. To that end, the Court should, where necessary, reformulate the questions referred to it. The Court may also find it necessary to consider provisions of EU law which the national court has not referred to in the wording of its questions (judgment of 5 December 2019, *Centraal Justitieel Incassobureau (Recognition and enforcement of financial penalties)*, C-671/18, EU:C:2019:1054, paragraph 26 and the case-law cited).

30 In the present case, first, the questions submitted concern, in essence, the possibility, for the Member States, to authorise, on the basis of Article 4 of Regulation No 269/2014 and by derogation from Article 2 thereof, the release, or making available, of funds or economic resources which had been frozen pursuant to the latter article when their national law provides for the payment of a roll fee or a flat-rate contribution in order to lodge an action for annulment. Consequently, the questions do not appear to require an interpretation of Article 9 of that regulation, which concerns the prohibition on participating, knowingly and intentionally, in activities the object or effect of which is to circumvent the measures referred to in Article 2 of that regulation.

31 Secondly, in those questions, the referring court refers to the fact that, pursuant to that national law, the roll fee and the flat-rate contribution must be classified as 'taxes' collected by public authorities, which is invoked by the RKDF in the main proceedings. Article 4(1)(a) of Regulation No 269/2014 provides for the release, or making available, of frozen funds for payment, inter alia, of taxes. In that context, even though, by its questions, that court does not specifically seek an interpretation of that provision, it must be considered that it is relevant in replying to them.

32 Consequently, it must be considered that, by its questions, which it is appropriate to examine together, the referring court asks, in essence, whether Article 4(1)(a), (b) and (d) of Regulation No 269/2014, read in combination with Article 2 of that regulation, Article 47 of the Charter and the first paragraph of Article 57 TFEU, must be interpreted as meaning that it includes the release or making available of certain frozen funds or economic resources for the purposes of paying a roll fee and a flat-rate contribution which must be paid, pursuant to the national law, upon lodging an action before a court against a national measure implementing that regulation.

33 According to Article 4(1)(b) of Regulation No 269/2014, the competent authorities of the Member States may authorise the release of certain frozen funds or economic resources, or the making available of certain funds or economic resources, under such conditions as they deem appropriate, after having determined that the funds or economic resources concerned are intended exclusively for payment of reasonable professional fees or reimbursement of incurred expenses associated with the provision of legal services.

34 In that regard, it must be observed, as the Belgian Government and the Commission have submitted, that some language versions of that provision, such as, inter alia, the English- and Dutch-language versions, does not, as in the French language version, refer to 'incurred expenses associated with the provision of lawyers' services' but to 'incurred expenses associated with the provision of legal services'.

35 It follows that, whereas the wording of that provision in the French-language version could appear to refer solely to expenses incurred for the payment of legal services, that wording includes, in other language versions, expenses connected with such a service.

36 However, according to the case-law, provisions of EU law must be interpreted and applied uniformly in the light of the versions existing in all the languages of the European Union and, where there is any divergence between the various versions, the provision in question must be interpreted by reference to the general scheme and the purpose of the rules of which it forms part (judgment of 17 January 2023, *Spain* v *Commission*, C-632/20 P, EU:C:2023:28, paragraph 42 and the case-law cited).

37 In the present case, it should be observed that the provisions of Article 4(1) of Regulation No 269/2014 must be interpreted in the light of recital 6 thereof, which states, inter alia, that that regulation should be applied in accordance with the fundamental rights and principles recognised by the Charter, and in particular the rights to an effective remedy and to a fair trial.

38 In that regard, the Court has already held, in the comparable context of Council Regulation (EC) No 765/2006 of 18 May 2006 concerning restrictive measures in respect of Belarus (OJ 2006 L 134, p. 1), as amended by Council Implementing Regulation (EU) No 84/2011 of 31 January 2011 (OJ 2011 L 28, p. 17) and Council Regulation (EU) No 588/2011 of 20 June 2011 (OJ 2011 L 161, p. 1), that when deciding on a request for release of frozen funds pursuant to Article 3(1)(b) of Regulation No 765/2006, the competent national authority implements EU law. It follows that that authority is required to observe the Charter, as provided for in Article 51(1) thereof (judgment of 12 June 2014, *Peftiev and Others*, C-314/13, EU:C:2014:1645, paragraph 24).

39 From that perspective, it must be noted that the reason for the release of frozen funds or economic resources provided for in Article 4(1)(b) of Regulation No 269/2014 is intended, whichever language version of that provision is referred to, to facilitate the access, by persons and entities whose assets are frozen, to legal services in order to ensure the defence of their interests. That provision must therefore be interpreted in keeping with the requirements deriving from Article 47 of the Charter to the effect that a freeze of those assets cannot have the effect of depriving the persons whose assets have been frozen of effective access to justice (see, to that effect, judgment of 12 June 2014, *Peftiev and Others*, C-314/13, EU:C:2014:1645, paragraphs 25 and 26).

40 More specifically, it may be recalled that, according to the second sentence of the second paragraph of Article 47 of the Charter, everyone is to have the possibility of being advised, defended and represented.

41 Accordingly, Article 4(1)(b) of Regulation No 269/2014 must be interpreted in the light of that provision of the Charter as meaning that, by referring, as a whole, to 'payment of reasonable professional fees or reimbursement of incurred expenses associated with the provision of legal services', it is capable of including all of the expenses incurred to permit a person, entity or body whose assets are frozen to obtain legal representation.

42 However, the payment of a roll fee and a flat-rate contribution upon lodging an action before a court cannot be regarded as being an expense incurred to permit a person, entity or body whose assets are frozen to obtain legal representation.

43 Admittedly, the reference to the 'payment of reasonable professional fees or reimbursement of incurred expenses associated with the provision of legal services' indicates that the 'reimbursement of incurred expenses associated with the provision of legal services' covers

expenses other than fees that may be charged to the person, entity or body seeking, in order to obtain legal representation, the services of a lawyer or another legal professional qualified in that regard.

44 Nevertheless, the payment of a roll fee or of a flat-rate contribution, such as those covered by the questions of the referring court, does not correspond either to the payment of fees or to an expense incurred to cover costs other than fees to be charged to a person, entity or body seeking, in order to obtain legal representation, the services of a lawyer or another legal professional qualified in that regard.

45 First, the Court has held that the activities covered by the concept of 'legal advisory services', within the meaning of Article 5n(2) of Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine (OJ 2014 L 229, p. 1), as amended by Council Regulation (EU) 2022/1904 of 6 October 2022 (OJ 2022 L 259 I, p. 3), are clearly different from those which the public authorities or any other entity entrusted by the State with the exercise, under the supervision of those authorities, of a task in the public interest and which has, for that purpose, been given certain powers which are binding on citizens, may be required to perform. Those authorities do not have the task of providing services consisting in giving opinions on questions of law to persons in order to promote or defend the individual interests of those persons (judgment of 5 September 2024, *Jemerak*, C-109/23, EU:C:2024:681, paragraph 41).

46 Secondly, as is apparent from the order for reference, the questions referred cover a situation in which such a roll fee and such a flat-rate contribution are imposed by the national law and owing to the fact not that the person, entity or body concerned sought to obtain the services of a lawyer, but that that person, entity or body lodged an action before the court concerned. On that basis it must be concluded that, in such a situation, that fee and that contribution are capable of being imposed on the party bringing an action, irrespective of whether or not that party is represented by a lawyer or other legal professional qualified in that regard.

47 By contrast, it should be observed that Article 4(1)(a) of Regulation No 269/2014 expressly includes, by way of example of the release or making available of funds and of economic resources necessary to satisfy the 'basic needs' of persons, entities or bodies whose funds are frozen, such a release or making available for 'payments' of 'taxes'.

48 In that regard, first, it must be held that the reference made by that provision to 'payments' of 'taxes' as an expense 'necessary to satisfy the basic needs' of those persons, entities or bodies must be interpreted, in the absence of any other clarification, as covering the payment of any obligatory contribution to the financing of public expenditure that they must make.

49 Secondly, as regards the phrase 'necessary to satisfy the basic needs' in Article 4(1)(a) of Regulation No 269/2014, it must be held that, as is clear from recital 6 of that regulation, that phrase must be interpreted as meaning that it covers, inter alia, the expenses necessary to ensure respect of the fundamental rights of those persons, entities or bodies, including the rights to an effective remedy and a fair trial, protected by Article 47 of the Charter.

50 Consequently, a roll fee and a flat-rate contribution, such as those covered by the questions referred, which must be paid by such a person, entity or body in order to bring an action for annulment against a decision which implements Regulation No 269/2014 by rejecting their

application for the release of their funds, must be held to be 'taxes', within the meaning of Article 4(1)(a) of that regulation, the payment of which is necessary to satisfy their 'basic needs' within the meaning of that provision.

51 That interpretation is not called into question by the fact that, in accordance with the third paragraph of Article 47 of the Charter, legal aid is to be made available to those who lack sufficient resources in so far as such aid is necessary to ensure effective access to justice.

52 When it must bring a legal action, the retention of which on the roll of the court before which it is brought is subject to the payment of a mandatory contribution, a person, entity or body included in the list that appears in Annex I to Regulation No 269/2014 or a person or entity associated within him or her cannot be regarded as being impecunious as a result of the fact of the freezing of his or her funds, but must, on the contrary, apply to that end for the release of some of those funds, since the all of the conditions laid down in Article 4(1)(a) of that regulation are met. In itself, that provision therefore precludes the competent national authority from refusing to authorise a release of funds on the ground that such a person may have recourse to legal aid (see, by analogy, judgment of 12 June 2014, *Peftiev*, C-314/13, EU:C:2014:1645, paragraph 31).

53 As regards Article 4(1)(d) of that regulation, it does not appear to be necessary to interpret that provision given that it has been held, in paragraph 50 of the present judgment, that the payment of a roll fee and a flat-rate contribution is capable of falling within the scope of Article 4(1)(a) of the same regulation.

54 Having regard to all the foregoing considerations, the answer to the questions referred is that Article 4(1)(a) of Regulation No 269/2014, read in the light of Article 47 of the Charter, must be interpreted as meaning that it includes the release or making available of certain frozen funds or economic resources for the purposes of paying a roll fee and a flat-rate contribution which must be paid, pursuant to the national law, upon lodging a court action against a national measure implementing that regulation.

Costs

55 Since these proceedings are, for the parties to the main proceedings, a step in the action pending before the referring court, the decision on costs is a matter for that court. Costs incurred in submitting observations to the Court, other than the costs of those parties, are not recoverable.

On those grounds, the Court (Tenth Chamber) hereby rules:

Article 4(1)(a) of Council Regulation (EU) No 269/2014 of 17 March 2014 concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine, as amended by Council Implementing Regulation (EU) 2022/1985 of 20 October 2022, read in the light of Article 47 of the Charter of Fundamental Rights of the European Union,

must be interpreted as meaning that it includes the release or making available of certain frozen funds or economic resources for the purposes of paying a roll fee and a flat-rate contribution which must be paid, pursuant to the national law, upon lodging a court action against a national measure implementing that regulation.

[Signatures]