Guidance and Guarantee Fund (EAGGF) (notified under document number C(2006) 5993) — Olive oil, cotton, dried grapes and citrus fruit sectors.

Operative part

The Court:

1. Dismisses the appeal;

2. Orders the Hellenic Republic to pay the costs.

Judgment of the Court (Fifth Chamber) of 7 April 2011 — Commission v Finland

(Case C-405/09)

(Failure of a Member State to fulfil obligations — The European Union's own resources — Procedures relating to the collection of import or export duties — Delay in establishing the own resources relating to those rights)

The Union's own resources — Establishment and making available by the Member States — Crediting the amount to the Commission's account — Delay in crediting the amount — Failure to fulfil obligations — Obligation to pay interest (Council Regulations No 1552/89, Arts 2, 6 and 9 to 11, No 2913/92, Art. 220, and No 1150/2000, Arts 2, 6 and 9 to 11) (see paras 35-39, 41, 49-51, operative part)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 2, 6 and 9 to 11 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ 1989 L 155, p. 1) and Council Regulation (EC, Euratom) No 1150/2000 of 22 May

2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ 2000 L 130, p. 1) and of Article 220 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) — Failure to comply, where there is post-clearance recovery, with the time-limits laid down for entry in the accounts and the establishment of the Communities' own resources.

Operative part

The Court:

1. Declares that, by applying an administrative procedure by to which the European Union's own resources are established only after the debtor has been granted a period of at least 15 days to submit his observations and by failing to observe, where there is post-clearance recovery, the time-limits laid down for the entry of those resources, which has the consequence of delaying their payment, the Republic of Finland has failed to fulfil its obligations under Articles 2, 6 and 9 to 11 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources, as amended by Council Regulation (Euratom, EC) No 1355/96 of 8 July 1996, and Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources and under Article 220 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code;

2. Orders the Republic of Finland to pay the costs;

3. Orders the Federal Republic of Germany to bear its own costs.