JUDGMENT OF THE COURT (Second Chamber)

9 February 2006 *

In Joined Cases C-23/04 to C-25/04,

REFERENCE to the Court under Article 234 EC by the Diikitiko Protodikio Athinon (Greece) by decision of 30 September 2003, received at the Court on 26 January 2004, for a preliminary ruling in the proceedings pending before that court between

Sfakianakis AEVE

v

Elliniko Dimosio,

THE COURT (Second Chamber),

composed of C.W.A. Timmermans, President of the Chamber, J. Makarczyk, R. Silva de Lapuerta (Rapporteur), P. Kūris and G. Arestis, Judges,

* Language of the case: Greek.

Advocate General: P. Léger,
Registrar: M. Ferreira, Principal Administrator,

having regard to the written procedure and further to the hearing on 8 September 2005,

after considering the observations submitted on behalf of:

— Sfakianakis AEVE, by S. Maratos and G. Katrinakis, dikigori,

— the Greek Government, by M. Apessos and I. Bakopoulos, and M. Tassopoulou, and subsequently by I. Bakopoulos, M. Tassopoulou and S. Spyropoulos, acting as Agents,

— the Hungarian Government, by A. Müller and T. Számadó, acting as Agents,

— the Commission of the European Communities, by X. Lewis and M. Konstantinidis, acting as Agents,

after hearing the Opinion of the Advocate General at the sitting on 20 October 2005,

gives the following

Judgment

1 These references for a preliminary ruling concern the interpretation of the Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Hungary, of the other part, concluded and approved by the decision of the Council and the Commission of 13 December 1993 (OJ 1993 L 347, p. 1) ('the Association Agreement') and more specifically Articles 31(2) and 32 of Protocol 4 to that agreement, as amended by Decision No 3/96 of the Association Council between the European Communities and their Member States, of the one part, and the Republic of Hungary, of the other part, of 28 December 1996 (OJ 1997 L 92, p. 1) ('the Protocol'), as well as Article 220(2) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) ('the Customs Code').

2 The references were made in the context of proceedings between Sfakianakis AEVE ('Sfakianakis') and the Elliniko Dimosio (Greek State) concerning additional duties levied following a post-clearance examination of the origin of the vehicles imported into Greece by that company.

Community legal context

3 Article 16(1) of the Protocol provides:

'Products originating in the Community shall, on importation into Hungary and products originating in Hungary shall, on importation into the Community benefit from this Agreement upon submission of either:

(a) a movement certificate EUR.1 ...;

...'

4 According to Article 17 of that protocol:

'1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

...

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. ...

...'

5 Article 31(2) of the same protocol provides:

'In order to ensure the proper application of this Protocol, the Community and Hungary shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.'

6 Article 32 of the Protocol further provides:

'1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

...

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community, Hungary or one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.'

7 According to Article 33 of that protocol:

'Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Association Committee.

...'

8 Article 220(2) of the Community Customs Code reads as follows:

'Except in the cases referred to in the second and third subparagraphs of Article 217(1), subsequent entry in the accounts shall not occur where:

...

(b) the amount of duty legally owed failed to be entered in the accounts as a result of an error on the part of the customs authorities which could not reasonably have been detected by the person liable for payment, the latter for his part having acted in good faith and complied with all the provisions laid down by the legislation in force as regards the customs declaration;

...'

The main proceedings and the questions referred for a preliminary ruling

9 In 1995, Sfakianakis, sole representative in Greece of the Japanese motor manufacturer, Suzuki Motor Corporation, imported from Hungary a certain number of Suzuki brand vehicles. Those imports were carried out under the preferential customs scheme established by the Association Agreement ('the preferential scheme'), upon presentation of the EUR.1 movement certificates certifying that the products were of Hungarian origin. In that context, the applicant in the main proceedings benefited from the provisions of that scheme.

10 Between 1996 and 1998, at the request of Commission of the European Communities' anti-fraud unit (UCLAF), the competent Hungarian authorities conducted a subsequent verification of the Hungarian manufacturing undertaking Magyar Suzuki Corporation in order to ascertain the origin and value of that company's vehicles which had been imported into the Community between 31 December 1994 and 31 December 1997, free of import duties and under cover of Hungarian EUR.1 movement certificates. As part of that verification, UCLAF asked the competent Greek authorities to provide it with all the certificates of origin and corresponding import invoices relating to the import of Suzuki brand automobiles from Hungary during the years in question.

11 Following that investigation, which was carried out in collaboration with a Community delegation, the competent Hungarian authorities communicated the results thereof to the Greek customs authorities by letter of 3 November 1998. Attached to that letter was a list of all the documents that those authorities had forwarded for the subsequent verification. That list comprised three parts. The first contained the identification details of all the vehicles for which Hungarian origin had been established by both the manufacturer and the Hungarian inspection authorities; the second listed the vehicles for which the Hungarian authorities had established non-Hungarian origin, which had been formally recognised by the manufacturer; the third concerned the vehicles the status of which had been the subject of legal proceedings. In relation to the third part, which includes the vehicles for which the additional duty is at issue before the national court, the Hungarian inspection authorities stated that that they were unable to provide information on the outcome of the legal proceedings until such time as those proceedings came to an end; they also asked the competent Greek authorities to be patient before proceeding with recovery of the customs duties at issue in the main proceedings. Lastly, they informed the Greek authorities that the EUR.1 movement certificates relating only to the vehicles of non-Hungarian origin had already been revoked.

12 The Greek customs authority also received from UCLAF records of all the imports of automobiles into Greece from Hungary, highlighting imports of vehicles which had benefited unduly from preferential treatment.

13 Since, according to the records provided by UCLAF, the vehicles at issue in the main proceedings did not fulfil the criteria for preferential treatment, the Greek customs authorities, by the act at issue before the national court, demanded further payment of customs duties on imports, the corresponding amount of value added tax on the duty, together with the further sum provided for under Article 33 of the Greek Customs Code.

14 However, the Hungarian courts, after an action had been brought by the manufacturer of those vehicles, definitively anulled the relevant decisions of the Hungarian customs authorities made during the course of the subsequent verification of origin of the exported vehicles and ordered the customs authorities to recommence the procedure for checking the EUR.1 movement certificates, in accordance with the relevant judicial decisions delivered.

15 By letter of 26 July 1999 the competent Hungarian authorities notified the Greek customs directorate of those developments, forwarding to it an annex listing the vehicles in respect of which EUR.1 movement certificates had ultimately been found to have been issued unlawfully and another annex listing the vehicles in respect of which those certificates had been lawfully issued, including the abovementioned vehicles of the applicant in the main proceedings. Notwithstanding the above notification, the defendant in the main proceedings undertook no further action.

16 Sfakianakis brought three actions before the national court, seeking annulment of the decision of the Greek authorities to impose additional duty. It was in the context of those proceedings that the Diikitiko Protodikio Athinon (Administrative Court of First Instance, Athens) decided to stay the proceedings and refer the following questions to the Court for a preliminary ruling:

'1. Does the obligation of mutual assistance imposed on the customs authorities of the Member State of import by Article 31(2) of the Protocol ... require them to take into account decisions of the Hungarian courts concerning the validity of the investigations carried out by the authorities of the State of export into the correctness of the EUR.1 export certificate in the light of the fact that:

— the Hungarian authorities duly informed the customs authorities of the State of import concerning the results of the initial investigation which established the inaccuracy of certain export certificates, stressing none the less that the validity of the investigation was the subject-matter of proceedings pending before the Hungarian courts and

— the Hungarian authorities officially communicated to the customs authorities of the State of import the outcome of those proceedings, that is to say, the decisions of the abovementioned courts, whereby it was found that ultimately a number of the EUR.1 certificates were accurate?

2. Is Article 32 of the Protocol ... to be construed as meaning that the customs authorities of the Member State of import are required to take into account the decisions of the courts of the State of export overturning the outcome of investigations ordered and carried out by the Hungarian authorities after the export operation, regard being had to the fact that:

— the authorities of the State of import were duly informed both of the fact that proceedings were pending before the Hungarian courts and of the outcome of the relevant procedures and

— those authorities never asked for any investigation to be carried out?

3. If the answer to one of the above questions is affirmative, are the abovementioned provisions of Community law to be construed as not permitting the adoption of administrative acts imposing additional duties, taxes and penalties by the national authorities of the State of import after

notification by the Hungarian authorities of the outcome of the investigation conducted by them but before publication of the court decisions overturning the results of the investigation, in order to ensure the effectiveness of the prohibition on the imposition of duties under the Association Agreement, in the light also of the fact that ultimately the EUR.1 certificates issued were correct?

4. In that connection are the above questions affected by the fact that neither the Greek nor the Hungarian authorities sought convocation of the association committee mentioned in Article 33 of the Protocol ... for it to rule on the matter, which tends to demonstrates that neither of the two authorities considered that the decisions of the Hungarian courts was a matter of dispute between them which ought to have been brought before that committee for a decision?

5. In the alternative, if the answer to the foregoing questions is in the negative, that is to say, if the Greek customs authorities did not infringe the abovementioned provisions of Community law by the imposition of additional duty, VAT and a penalty, is it then possible to take the view that the ex post determination of duties as against the importer is not permitted under Article 220(2) of the Community Customs Code on the ground of error by the customs authorities of the State of import or export, regard being had in particular to the fact that the customs authorities of the State of export had available to them all the factual elements in connection with the origin of the vehicles for export on the basis of which the EUR.1 certificate ought not to have been issued, with the result that the authorities of the State of import would from the beginning have been in a position to ascertain the duty lawfully payable?'

The questions

The first two questions

17 By its first two questions, which it is appropriate to consider together, the national court asks essentially whether the Association Agreement and Articles 31(2) and 32

of the Protocol are to be interpreted as meaning that the customs authorities in the State of import are obliged to take account of judicial decisions handed down in the State of export on actions brought against the results of investigations into the validity of goods movement certificates carried out by the customs authorities of the State of export, in the light of the fact that those authorities in the State of import have been informed of the existence of those actions and the content of those decisions and they are not the party which initiated the investigation.

18 In their observations, the applicant in the main proceedings, the Hungarian Government and the Commission maintain that the customs authorities of the State of import must take into account the final position of the State of export, even if that position is the result of simultaneous action by the executive and judicial branches of power and in particular when the authorities of the State of export have provided information on the proceedings under way. They refer to the administrative cooperation mechanism established by the Protocol, which is based on the principle of the general and exclusive competence of the customs authorities of the State of export to assess the origin of the products in order to benefit from the preferential scheme.

19 The Greek Government states, by contrast, that it is the customs authorities, and not the courts, of the State of export which are competent to carry out the subsequent verification of the certificates of origin. This being so, and given the need to complete the investigation as expeditiously as possible, the Hungarian administrative authorities in the main proceedings acted correctly in revoking the EUR.1 certificates by decisions which have become definitive. In such a scenario, nothing in the Protocol requires the customs authorities of the State of import to attest to the accuracy of the results of the investigation or the actual origin of the goods, still less to await the outcome of legal proceedings, the results of which are not relevant to the provisions of the Protocol relating to administrative cooperation.

20 The position thus set out by the Greek Government cannot be accepted.

21 As pointed out by the Advocate General in point 31 of his Opinion, the system of administrative cooperation provided for in the Protocol is based on a division of responsibilities together with mutual trust between the authorities of the Member State concerned and those of the Republic of Hungary.

22 In that division, the Protocol allocates competence for verifying the originating status of the products from the Republic of Hungary to the Hungarian customs authorities. Thus, Article 17(4) and (5) of the Protocol lays down the obligation for the customs authorities issuing EUR.1 certificates to take any steps necessary to verify the originating status of the products. Moreover, according to Article 32(3) of the same protocol, the subsequent verification is to be carried out by the customs authorities of the exporting country who are, for that purpose, empowered to call for any evidence and to carry out any checks considered appropriate.

23 As the Court has held concerning the protocols pertaining to the definition of the concept of 'originating products' and to methods of administrative cooperation comparable to those of the Protocol, such a division of responsibilities is justified by the fact that the authorities of the State of export are in the best position to verify directly the facts determining the origin of the product concerned. That system can function only if the customs authorities of the State of import accept the determinations legally made by the authorities of the State of export (see, to that effect, Case 218/83 *Les Rapides Savoyards and Others* [1984] ECR 3105, paragraphs 26 and 27).

24 This requirement of acceptance is fulfilled only if the authorities of the State of import also comply with and accept the judicial decisions delivered on actions brought against the initial results of subsequent verification of the origins of goods.

25 It is an objective of the Association Agreement that goods meeting the requirements for being considered to have originated in Hungary or in a Member State of the Community may be imported into the Community or into Hungary under the preferential scheme. This means that the customs authorities of the State of import must take into account the results of the investigation into the origin of the goods carried out by the courts in order to ensure that all goods meeting the required conditions as to their origin, and only those goods, benefit from the preferential scheme.

26 Accordingly, the Court finds that if the Protocol is to be applied correctly, the obligation of mutual recognition of the decisions taken by the authorities of the State concerned as to the origin of certain goods must necessarily also cover the decisions delivered by the courts in each State as part of their duty to review the legality of the decisions taken by the customs authorities.

27 Moreover, a failure to take into account the decisions delivered by the national courts' ruling in carrying out their duty to review the legality of administrative decisions, as in the cases in the main proceedings, infringes the exporter's right to an effective judicial remedy.

28 As the Court has held on several occasions, the right to an effective judicial remedy is a general principle of Community law which underlies the constitutional traditions common to the Member States (Case 222/84 *Johnston* [1986] ECR 1651, paragraph 18). Since the Association Agreement is an integral part of the Community legal order, it is therefore for the competent authorities of the Member States to uphold the right to an effective legal remedy in respect of the application of the customs scheme provided for by that agreement (see, to that effect, Case 12/86 *Demirel* [1987] ECR 3719, paragraphs 7 and 28).

29 As to the situation described in the first indent of the first question referred, the Court notes that, since the Greek authorities had been officially informed of the existence of legal proceedings, the result of which could lead to a finding of irregularity of the post-clearance investigations carried out by the Hungarian customs authorities, they could not be unaware that the EUR.1 certificates in question had not been definitively revoked.

30 Lastly, the Court notes that the situation described in the second indent of the second question, in which it was not the Greek authorities who requested verification, does not affect the obligation of the authorities of the State of import to act in accordance with the final result of that investigation.

31 Article 32(1) of the Protocol provides that the subsequent verification may be carried out by the competent authorities of the State of export on their own initiative or at the request of the authorities of the State of import. Or, as was the case in the main proceedings here, that verification may also be carried out at the request of the services of the Commission which, pursuant to Article 211 EC, is charged with ensuring the proper application of the Association Agreement and its protocols (see, to that effect, Case C-251/00 *Ilumitrónica* [2002] ECR I-10433, paragraph 60).

32 In the light of the foregoing, the answer to the first two questions must be that Articles 31(2) and 32 of the Protocol are to be interpreted as meaning that the customs authorities of the State of import are bound to take account of judicial decisions delivered in the State of export on actions brought against the results of verifications of the validity of goods movement certificates conducted by the customs authorities of the State of export, once they have been informed of the existence of those actions and the content of those decisions, regardless of whether the verification of the validity of the movement certificates was carried out at the request of the customs authorities of the State of import.

The third question

33 By its third question, the national court asks essentially whether the effectiveness of the abolition of the customs duties provided for by the Association Agreement precludes administrative decisions imposing payment of customs duties, taxes and penalties taken by the customs authorities of the State of import before the definitive result of actions brought against the findings of a subsequent verification is communicated to them.

34 According to the applicant in the main proceedings, the Hungarian Government and the Commission, it follows from the answers to the first two questions that the authorities of the State of import are required to take into account the outcome of proceedings brought by the authorities of the State of export, which may not amend them unilaterally. The applicable provisions should therefore be interpreted as not authorising the authorities of the State of import to adopt administrative decisions imposing customs duties or additional taxes before the definitive end of proceedings relating to the subsequent verification.

35 Having answered the first two questions in the negative, the Greek Government does not offer an answer to the third question referred.

36 In order to provide a useful response to the national court, it is appropriate to reiterate the grounds set out in paragraphs 21 to 24 of this judgment. In accordance with those grounds, the competence for determining the origin of goods from the Republic of Hungary is, as a rule, attributed to the Hungarian customs authorities, the customs authorities of the State of import being bound by the determinations legally made by those authorities (see, to that effect, *Les Rapides Savoyards*, paragraphs 26 and 27).

37 An initial conclusion to be drawn from those grounds is that it is for the customs authorities of the State of export to allow the issue of EUR.1 certificates attesting to the Hungarian origin of goods manufactured in the Republic of Hungary. At the same time, the authorities of the State of import must accept the validity of such certificates.

38 Only in the circumstances described in Article 32(6) of the Protocol, that is to say, when there is reasonable doubt and there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information, may the customs authorities which requested the subsequent verification refuse entitlement to preferential treatment. In any other situation, the Protocol does not provide for the possibility of one contracting State unilaterally revoking certificates issued by the customs authorities of another contracting State.

39 It follows that certificates duly issued by the authorities of the State of export remain valid and produce the effects provided for by the Protocol for as long as they have not been revoked or cancelled by the competent administrative or judicial authorities of that State.

40 In the main proceedings, it is not apparent from the information provided by the national court that the Hungarian authorities did proceed with such a revocation which would have allowed the Greek authorities to suspend the application of the preferential scheme to the goods in question.

41 In point of fact, the Hungarian customs authorities sent a letter of 3 November 1998 to the Greek customs authorities, in which they referred to pending litigation concerning the certificates giving rise to the main proceedings, stating in particular that only the EUR.1 certificates relating to vehicles the non-Hungarian origin of

which had been formally recognised by the manufacturer had been revoked. It is, however, for the national court to determine whether the Greek authorities had sufficient information available to them to find that the EUR.1 certificates in question had not been revoked and therefore remained in effect.

42 The effective protection of the Community's financial interests is, moreover, guaranteed by Article 32(4) of the Protocol, which allows the customs authorities of the State of import to take any precautionary measures judged necessary when the product is released, if they decide to suspend the granting of preferential treatment to the product concerned while awaiting the results of the verification.

43 In the light of the foregoing, the answer to the third question must be that the effectiveness of the abolition of the imposition of customs duties under the Association Agreement precludes administrative decisions imposing the payment of customs duties, taxes and penalties taken by the customs authorities of the State of import before the definitive result of actions brought against the findings of the subsequent verification have been communicated to them, when the decisions of the authorities of the State of export which initially issued the EUR.1 certificates have not been revoked or cancelled.

The fourth question

44 By its fourth question, the national court asks essentially whether the answer to the first three questions may be affected by the fact that neither the Greek customs authorities nor the Hungarian customs authorities asked for a meeting of the Association Committee referred to in Article 33 of the Protocol.

45 In its observations, the applicant in the main proceedings indicates that the possibility of undertaking a settlement dispute procedure provided for by the Protocol is subject to the condition of having 'reasonable' doubts and there being no possibility of an 'amicable' settlement to the dispute with the competent customs authorities of the State of export. The applicant expresses doubts that it is possible for there to be any discretion left to raise a 'reasonable' objection when the issue has been resolved by definitive, irrevocable decisions delivered by the competent courts in the State of export.

46 The Greek Government submits, for its part, that the competent Greek and Hungarian customs authorities did not have any differences in their assessments which might have been brought before the Association Committee.

47 According to the Commission, the fact that neither the administration of the State of import nor that of the State of export commenced the procedure provided for in Article 33 of the Protocol in order to settle their differences does not in any way affect the answer given to the first three questions, since the meeting of the Association Committee is only one possibility open to the competent customs authorities.

48 The Hungarian Government maintains that, even though no question relating to the Hungarian court's decision and the implementation of the decisions adopted under the new procedure commenced following that judicial decision was put before the Association Committee, that committee's power to settle disputes cannot have the effect of restricting the fundamental rights of the party concerned in the main proceedings, particularly the right to an effective judicial remedy.

49 The Court states in this respect as a preliminary that the Protocol is based on a system of administrative cooperation, which in turn is based on a division of responsibilities and mutual trust between the authorities of the Member States

concerned. Under that system, in situations other than that described in Article 32(6) of the Protocol, the customs authorities of the State of import may not unilaterally declare invalid an EUR.1 certificate duly issued by the customs authorities of the State of export. Likewise, in cases of subsequent verification, the same authorities are bound by the results of such verification.

50 Moreover, according to Article 33 of the Protocol, if in the course of that verification the customs authorities of the State of import disagree with the customs authorities of the State of export, they must endeavour to reach an amicable solution. If an amicable solution is not possible, they must then refer the dispute to the Association Committee.

51 Those provisions tend to reinforce the cooperation mechanisms between the contracting States, thereby ensuring that the powers of each State regarding investigations into the origin of goods are duly respected.

52 In that light, the fact that the dispute was not referred to the Association Committee cannot be used as a justification to derogate from the system of cooperation and not to respect the powers as allocated under the Association Agreement.

53 It is, moreover, apparent from the observations submitted to the Court that the Greek authorities did not take issue with the results of the verification procedure with the Hungarian authorities or at a meeting of the Association Committee and that, consequently, there was no dispute which might have been referred to that committee.

54 The answer to the fourth question must therefore be that the answer to the first three questions referred is not affected by the fact that neither the Greek customs authorities nor the Hungarian customs authorities sought convocation of the Association Committee pursuant to Article 33 of the Protocol.

The fifth question

55 The fifth question is asked by the national court only in the event of a negative answer to the first two questions. Since they have been answered in the affirmative, it is not necessary to consider the fifth question.

Costs

56 Since these proceedings are, for the parties to the main proceedings, a step in the action pending before the national 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 (Second Chamber) hereby rules:

1. **Articles 31(2) and 32 of Protocol 4 to the Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Hungary, of the other part, as amended by Decision No 3/96 of the Association Council between the European Communities and their Member States, of the one part, and the Republic of Hungary, of the other part, of 28 December 1996, are to be interpreted as meaning that the customs authorities of the State of import are bound to take account of judicial decisions delivered in the State of**

export on actions brought against the results of verification of the validity of goods movement certificates conducted by the customs authorities of the State of export, once they have been informed of the existence of those actions and the content of those decisions, regardless of whether the verification of the validity of the movement certificates was carried out at the request of the customs authorities of the State of import.

2. **The effectiveness of the abolition of the imposition of customs duties under the Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Hungary, of the other part, concluded and approved by the decision of the Council and the Commission of 13 December 1993, precludes administrative decisions imposing the payment of customs duties, taxes and penalties taken by the customs authorities of the State of import before the definitive result of actions brought against the findings of the subsequent verification have been communicated to them, when the decisions of the authorities of the State of export which initially issued the EUR.1 certificates have not been revoked or annulled.**

3. **The answer to the first three questions is not affected by the fact that neither the Greek customs authorities nor the Hungarian customs authorities sought convocation of the Association Committee pursuant to Article 33 of Protocol No 4, as amended by Decision 3/96.**

[Signatures]