On those grounds,

THE COURT (Second Chamber),

in answer to the questions submitted to it by the Finanzgericht Münster by an order of 6 October 1978, hereby rules:

The provisions of Regulation No 1380/75 of the Commission of 29 May 1975 laying down detailed rules for the application of monetary compensatory amounts must be interpreted as meaning that a Member State may not apply its national rules in the matter of inward processing traffic so as to exempt from monetary compensation, in intra-Community trade, goods imported from another Member State in which they are in free circulation.

Mackenzie Stuart Sørensen Touffait

Delivered in open court in Luxembourg on 12 July 1979.

A. Van Houtte
Registrar

A. J. Mackenzie Stuart
President of the Second Chamber

OPINION OF MR ADVOCATE GENERAL REISCHL DELIVERED ON 21 JUNE 1979 [1]

In connexion with the reference for a preliminary ruling by the Finanzgericht Münster on which only the Commission of the European Communities has put forward written and oral observations, it is sufficient, I feel, to state that I find the

1 — Translated from the German.

Commission's arguments — for which I would refer to the excellent report for the hearing — entirely convincing. The Agent for the Commission has made some supplementary points and I think that in the circumstances it is possible to dispense with a further summary of the arguments.

I therefore simply propose that the questions referred to the Court should be answered as recommended by the Commission, that is to say to reply in the negative to the first question, so that no answer will be needed to the other two.