



COUR EUROPÉENNE DES DROITS DE L'HOMME
EUROPEAN COURT OF HUMAN RIGHTS

AFFAIRE IATRIDIS c. GRÈCE

CASE OF IATRIDIS v. GREECE

(Requête n°/Application no. 31107/96)

ARRÊT/JUDGMENT
(Satisfaction équitable/Just satisfaction)

Strasbourg, 19 octobre/October 2000

In the case of Iatridis v. Greece,

The European Court of Human Rights, sitting as a Grand Chamber composed of the following judges:

Mrs E. PALM, *President*,
Mr L. FERRARI BRAVO,
Mr GAUKUR JÖRUNDSSON,
Mr G. BONELLO,
Mr L. CAFLISCH,
Mr I. CABRAL BARRETO,
Mr K. JUNGWIERT,
Mr M. FISCHBACH,
Mr J. CASADEVALL,
Mr B. ZUPANČIČ,
Mrs N. VAJIĆ,
Mr J. HEDIGAN,
Mrs W. THOMASSEN,
Mrs M. TSATSA-NIKOLOVSKA,
Mr E. LEVITS,
Mr K. TRAJA,
Mr C. YERARIS, *ad hoc judge*,

and also of Mr P.J. MAHONEY, *Deputy Registrar*,

Having deliberated in private on 21 June and 27 September 2000,

Delivers the following judgment, which was adopted on the last-mentioned date:

PROCEDURE

1. The case was referred to the Court, as established under former Article 19 of the Convention for the Protection of Human Rights and Fundamental Freedoms (“the Convention”), by the Greek Government (“the Government”) on 30 July 1998, within the three-month period laid down by former Articles 32 § 1 and 47 of the Convention. It originated in an application (no. 31107/96) against the Hellenic Republic lodged with the European Commission of Human Rights (“the Commission”) under former Article 25 by a Greek national, Mr Georgios Iatridis, on 28 March 1996.

2. In its judgment of 25 March 1999 (“the principal judgment”) the Court held that there had been a violation of Article 1 of Protocol No. 1 (unanimously) and Article 13 of the Convention (by sixteen votes to one). More specifically, as regards Article 1 of Protocol No. 1, it held that the interference in question had been manifestly in breach of Greek law and accordingly, incompatible with the applicant's right to the peaceful

enjoyment of his possessions (*Iatridis v. Greece* [GC], no. 31107/96, § 62, ECHR 1999-II).

3. Relying on Article 41 of the Convention, the applicant had sought just satisfaction of several million drachmas for damage sustained and costs and expenses. However, as the Government had not made any precise submissions concerning the applicant's claims, the Court reserved the question of the application of that Article in whole and invited the parties to submit, within three months, their written observations on the matter and, in particular, to notify the Court of any agreement that they might reach (*ibid.*, § 73, and point 6 of the operative provisions).

4. The applicant filed his observations on 23 June 1999 and the Government filed theirs on 15 July 1999.

5. On 21 July 1999 the applicant lodged a new application with the Court. He alleged a fresh violation of Article 1 of Protocol No. 1 and Article 13 of the Convention on account of the authorities' refusal to return the cinema to him after the Court's judgment of 25 March 1999. He said that the Government's conduct since that date showed that they considered that the judgment had no effect on the cinema's future status.

The President of the Grand Chamber replied that it would be for the Court to decide whether that issue could be regarded as a fresh application or was to be treated as being part of the application of Article 41 of the Convention. She also requested the Government to include in the supplementary observations that they were to submit thereafter their arguments on the issue of the failure to return the cinema.

6. On 27 October 1999 the applicant filed his observations in reply to those of the Government of 15 July 1999. On 5 November 1999 the Government submitted their supplementary observations.

7. Given the diametrically opposed positions of the parties and in order to provide the Court with objective information on which to base its decision, the President of the Grand Chamber and the Judge Rapporteur decided on 21 February 2000 to ask the parties to produce the following documents and information:

“(a) an estimate of the value of the land on which the applicant's cinema is situated, together with supporting official documents as far as possible;

(b) extracts not yet made available by the Government of the applicant's tax returns proving, according to the applicant, that his net income from ticket sales and from advertising and bar takings was higher than that put forward by the Government in their observations to the Court.”

8. The applicant and the Government filed their observations and the relevant documents on 24 March and 6 April 2000 respectively.

THE LAW

9. Article 41 of the Convention provides:

“If the Court finds that there has been a violation of the Convention or the Protocols thereto, and if the internal law of the High Contracting Party concerned allows only partial reparation to be made, the Court shall, if necessary, afford just satisfaction to the injured party.”

A. Pecuniary damage

1. Submissions by the applicant and the Government in their observations dated 23 June and 15 July 1999 respectively

(a) The applicant's submissions

10. Under the head of pecuniary damage, the applicant claimed 317,190,000 drachmas (GRD) for loss of earnings from ticket sales, advertising and bar sales and for the value of the equipment appropriated during the eviction.

11. In respect of the loss of earnings from ticket sales, he sought GRD 173,320,000. It would appear from the applicant's books, certified by the Revenue, that the annual number of admission tickets issued before the applicant's eviction, up to 1988, was 24,520 each season; with an average annual increase of 5%, the number sold in the decade 1988-98 would have been 312,800.

12. The applicant pointed out that the notional income from running the cinema itself during that decade had to be estimated on the basis of the running of the cinema by himself and not on that of the running of it by someone else, such as Ilioupolis Town Council. His cinema was a family business and the applicant, with help from his wife and children, had been able to carry out all the tasks necessary for running it except the projectionist's duties.

13. In respect of the loss of earnings from advertising, the applicant claimed GRD 100,000,000. That claim was, he said, vouched for with invoices certified by the Revenue and annexed to the Court's file.

14. In respect of the loss of earnings from bar takings, the applicant sought GRD 33,870,000. While conceding that it was impossible to make a reliable estimate of the income of the bar because of the lack of any accounts, he assumed that one cinema-goer out of three had a drink at the bar, that the average price of a drink was one-third of the admission price and that the profit margin was at least 50%.

15. Additionally, he assessed the value of the equipment that he had not recovered after the eviction at GRD 10,000,000. He alleged that the relevant

departments at Ilioupolis Town Hall were continuing to refuse to return to him the property that had been unlawfully taken.

16. Lastly, he maintained that the refusal by Ilioupolis Town Council to return the cinema to him for the 1999 season had had the effect of depriving him of a further year's income, which he assessed at 10% of the total sought.

(b) The Government's submissions

17. The Government maintained, firstly, that the violation of Article 1 of Protocol No. 1 had not deprived the applicant of the possibility of continuing his business by using other premises in the same district. Moreover, the popularity of open-air cinemas had plummeted between 1975 and 1995, and that had led to a dramatic fall in their numbers and had prompted the State to support them on account of their cultural value. That, the Government argued, might possibly explain the applicant's reluctance to transfer his business elsewhere.

18. As to the applicant's claims, the Government submitted that he was not entitled to any compensation as he had not transferred his business elsewhere. Even if he had continued in business at the same place, the cinema would have been run at a loss and would probably have closed; even supposing that there had simply been a loss of earnings, assuming that the applicant had been able to continue to run the cinema, the income could not have exceeded GRD 11,401,727.

19. The Government compared the cinema's results when it was run by the applicant with those when it operated under the control of the municipality; the information as to the former set of results was, they said, based on the applicant's tax returns. It appeared that for the period 1983-88 the net profit from running the cinema had been GRD 1,795,983 and that the applicant's annual net income had been GRD 359,196. It was clear that even if the applicant had continued to run his cinema after 1988, he could – at best – only have maintained those takings, given the decline in open-air cinemas during that period. Even supposing that he had been able to increase his takings, the increase could not have exceeded 10% per year.

20. In order to calculate the income that the applicant would have had from 1989 to 1998, the Government took as a starting-point the applicant's biggest takings, those for 1988 (GRD 566,069), and increased that figure by 10%. They reached the conclusion that the applicant's income from 1989 to 1998 would have amounted to GRD 9,929,064, which sum, after adjustment on the basis of the consumer price index and after deductions allowed by the Revenue, would have risen to GRD 11,401,727. However, the financial results of running the cinema as a municipal undertaking from 1989 to 1998 showed that the business – if it had been run by the applicant – would have made a loss during that period. The cinema had made a net profit of GRD 17,065,097 during that period. If the cinema had been run by the

applicant, the rent payable would have had to be subtracted, and his balance sheet would then have shown a loss of GRD 7,109,424.

21. Lastly, the Government pointed to the large discrepancies between the sums sought by the applicant in the national courts and later before the Court.

2. Submissions by the applicant and the Government in their supplementary observations dated 27 October and 5 November 1999 respectively

(a) The applicant's submissions

22. The applicant described the Government's arguments as misleading and even disingenuous. He pointed out that for the Government to produce his tax returns was a breach of Greek law, which required them to be kept confidential. He also criticised the Government for producing only extracts in order to make it appear, for example, that his income for 1988 was only GRD 566,069, and for providing only one of three pages of the tax return, the one concerning the takings from ticket sales. If the Government had taken the whole of the return into account, they would have found that his net income for 1988 had amounted to GRD 3,344,624. That amount should also have been adjusted: firstly in order to reflect the increase in the price of admission tickets, which had been GRD 200 in 1988 and GRD 1,400 in 1998, so that the amount in question should have been multiplied by seven; and secondly because the loss of earnings extended over a period of eleven years, from 1989 to 1999. The amount thus rose to GRD 257,536,048.

23. As to the comparative data based on the municipality's operation of the cinema, the applicant categorically denied that his cinema had been affected by the dramatic downturn. Furthermore, and above all, he continued, the running of a municipal undertaking could not serve as a yardstick for the running of a private business. The number of tickets sold by the cinema under the applicant's management had been substantially greater than the number sold when it had been a municipal undertaking. As a result of the cinema's transfer to the Town Council, running costs had increased by over 100%, the price of an admission ticket had fallen by 20% to 25% in comparison with the average and a practice had been initiated of showing non-commercial films on two days of the week. Furthermore, the cinema had had no competition after two other open-air cinemas in the district had closed down. Lastly, the applicant asserted that the balance sheet of the municipality's running of the cinema had omitted to indicate the income from the bar and advertising.

24. In the applicant's submission, in arguing that he could have transferred his business to any other site, the Government were in fact attempting to shift onto him the responsibility for the unlawfulness committed by the Greek authorities. It was by no means certain, he

continued, that he could have found a suitable alternative site, especially as ever since the State had listed open-air cinemas as historic monuments, landowners had stopped leasing land to businesses of that kind. Lastly, the Town Council could itself very well have set up a cinema on one of the numerous plots of land it owned.

(b) The Government's submissions

25. The Government pointed out that in his supplementary observations the applicant did not dispute their method of calculation. The loss of earnings for 1999 relied on by the applicant should also have been calculated on the basis of the method they proposed and the default interest calculated after the expiry of three months after the delivery of the judgment on Article 41, at a rate of 6% and not 21% as proposed by the applicant.

26. The observations filed by the applicant in the form of a new application should have been declared inadmissible *rationae materiae*, since they did not, the Government maintained, constitute fresh allegations in comparison with those contained in his initial application. Furthermore, inasmuch as those allegations might have been regarded as referring to the execution of the judgment of 25 March 1999, the Court had no jurisdiction to examine them as that task was the responsibility of the Council of Europe's Committee of Ministers.

27. The return of the cinema could not, the Government maintained, form part of the just satisfaction to be awarded the applicant under Article 41. Any compensation awarded could only be for the pecuniary and non-pecuniary damage flowing from the impossibility of keeping the cinema running after the applicant's eviction from the premises in issue.

28. Lastly, the confidentiality of tax returns which was relied on by the applicant existed only in relation to third parties and not in relation to the taxpayer concerned (section 85(2) of Law no. 2238/1994); and such confidentiality did not exist at all in respect of commercial undertakings (section 85(3) of the same Law).

3. Submissions by the applicant and the Government in their supplementary observations dated 24 March and 6 April 2000 respectively

(a) The applicant's submissions

29. As to the tax returns, the applicant pointed out that the net income from the sale of tickets for 1988 had been GRD 1,224,516 and not GRD 566,069 as the Government stated, because the latter figure was the taxable income (after allowable deductions) and not the real income. Similarly, as regards the bar, while the taxable income had been GRD 68,578, the real net income had been GRD 130,649. The real income

from the advertising business had exceeded GRD 7,000,000, of which GRD 1,084,970 had come from the advertising sites of the Ilioupolis cinema alone. Lastly, the net income should have been increased by the amount of the rent paid by the applicant, which for 1988 had been GRD 904,489. The applicant maintained that consequently his net real income for 1988, as it appeared from the complete tax return, had been the sum of the above amounts, that is to say GRD 3,344,624.

30. The applicant maintained, however, that the tax returns were not an appropriate basis for calculating the loss of earnings, because of the inefficiency of Greece's tax system and the fact that the authorities often closed financial years without any check in return for payment by the taxpayer of a lump sum – an implied admission that the declared income was lower than the real income.

(b) The Government's submissions

31. The Government pointed out that at the material time the applicant had owned three open-air cinemas and an advertising business independent of the cinemas. The applicant's allegation that the Government had not filed the whole of the applicant's tax return was untrue. The Government continued that the forms they had taken into account – and filed with the Court – related solely to the Ilioupolis cinema and showed the gross and net income from it, as the applicant had been required to state on those forms all his income from the running of the cinema (tickets, bar and advertising). The other forms referred to by the applicant related to his other activities and had nothing to do with the instant case. In particular, the form showing income from advertising which the applicant had mentioned related to the advertising business's activities and had nothing to do with the income from the Ilioupolis cinema.

The Government stated, further, that it was apparent from one of the forms filled in by the applicant that he had declared as annual income from all his businesses an amount lower than the one declared as coming solely from the running of the cinema. Moreover, in his observations to the Court of 29 October 1999 the applicant had said that his income for 1988 amounted to GRD 3,344,624, whereas on Form E1 of his tax return for that year (table 8, page 2) he had declared the sum of GRD 2,483,360 as the net income from three of his businesses (the advertising business, the Ilioupolis cinema and the Alkyon cinema).

4. The Court's decision

32. The Court reiterates that a judgment in which it finds a breach imposes on the respondent State a legal obligation to put an end to the breach and make reparation for its consequences in such a way as to restore as far as possible the situation existing before the breach.

33. The Contracting States that are parties to a case are in principle free to choose the means whereby they will comply with a judgment in which the Court has found a breach. This discretion as to the manner of execution of a judgment reflects the freedom of choice attaching to the primary obligation of the Contracting States under the Convention to secure the rights and freedoms guaranteed (Article 1). If the nature of the breach allows of *restitutio in integrum*, it is for the respondent State to effect it, the Court having neither the power nor the practical possibility of doing so itself. If, on the other hand, national law does not allow – or allows only partial – reparation to be made, Article 41 empowers the Court to afford the injured party such satisfaction as appears to it to be appropriate (see the *Papamichalopoulos and Others v. Greece* judgment of 31 October 1995 (*Article 50*), Series A no. 330-B, pp. 58-59, § 34).

34. In the principal judgment the Court said: “... on 23 October 1989 the Athens Court of First Instance heard the case under summary procedure and quashed the eviction order on the grounds that the conditions for issuing it had not been satisfied. No appeal lay against that decision. From that moment on, the applicant's eviction thus ceased to have any legal basis and Ilioupolis Town Council became an unlawful occupier and should have returned the cinema to the applicant, as was indeed recommended by all the bodies from whom the Minister of Finance sought an opinion, namely the Ministry of Finance, the State Legal Council and the State Lands Authority.” (§ 61)

35. Consequently, the Court considers that the manifest unlawfulness in Greek law of the interference complained of would justify awarding the applicant full compensation. Nothing short of returning the use of the cinema to the applicant would put him, as far as possible, in a situation equivalent to the one in which he would have found himself had there not been a breach of Article 1 of Protocol No. 1. As to the documents lodged by the applicant on 21 July 1999 in the form of a new application (see paragraph 5 above), the Court will treat them as being part of the evidence relating to the application of Article 41 of the Convention.

36. The Court points out that the applicant did not own the land on which the cinema that he ran was situated. He rented that land from a third party, under a lease valid until 30 November 2002. The issue of the ownership of the land was at the material time – and still is today – the subject of proceedings in the national courts. The Court also notes the information provided by the applicant's lawyer about the applicant's age and state of health.

37. In all the circumstances, the Court considers that the applicant should be awarded only compensation that will cover loss of the earnings that he could have derived from running the cinema until the end of the current lease (30 November 2002), the amount of which will be calculated

using the same method as the one used for compensating the pecuniary damage sustained from 1989 to 1999 (see paragraphs 42-43 below).

38. Among the items of damage relied on by the applicant, only the loss of earnings from ticket sales and advertising is relevant, in the Court's view. More particularly, as regards advertising, the Court does not overlook the fact that the applicant had set up a separate business for that purpose – which combined the advertising activities of the three businesses, including the Ilioupolis cinema – and that the income from advertising in the Ilioupolis cinema formed part of the profits of that business.

39. The Court will disregard both the value of the equipment allegedly appropriated during the applicant's eviction and the loss of earnings from the bar. As to the equipment in question, the Court points out that, in its decision on the admissibility of the application, the Commission had declared that the complaint based on the failure to return to the applicant the furniture retained by the authorities was inadmissible for failure to exhaust domestic remedies. As to the income from bar sales, it is apparent from the evidence that the bar was in fact run by the applicant's daughter and that the related income was declared on her tax return.

40. It therefore remains to assess the damage caused by the loss of earnings from ticket sales and advertising. In this connection, the Court notes the wide gaps between the parties' methods of calculation and between their submissions. With regard to the advertising, in particular, the Government denied that there had been any damage. However, the Court notes that the aforementioned advertising business was a small family business belonging exclusively to the applicant and that its profits were declared in his tax return. The Court considers that the eviction complained of must have caused the applicant pecuniary damage in addition to that caused by the loss of ticket sales.

41. As regards the method of calculation, the Court considers that the one proposed by the Government is the only one which is based on concrete financial information, namely the applicant's tax returns, and which can provide the starting-point for quantifying the financial loss sustained by the applicant. As to the confidentiality of those returns, which was relied on by the applicant, the Court notes that he himself – albeit after the Government – filed his tax returns for 1988 with the Court and thereby agreed to their disclosure and that they were, moreover, the only documents which could establish the truth of his assertions.

42. In respect of the damage caused by the loss of earnings from ticket sales, the Court will therefore take into account a period of eleven years (1989-99) and the declared net income in 1988 (GRD 566,069), which, according to the tax return for that year, was the largest in the five years preceding the eviction. As the Government suggest, it will increase it by 10% a year (to reflect any reasonably foreseeable increase in takings during that period) and will adjust it in line with the average annual consumer price

index; lastly, it will reduce the resulting figure by 20% in order to allow for the tax that the applicant would have had to pay on it.

43. In respect of the damage caused by the loss of earnings from advertising, the Court will again take as a basis the annual net income from the Ilioupolis cinema in 1988. It will calculate that income from the tax return for 1988, which indicates the total income from the advertising business, and, more specifically, will take account of the gross income from the Ilioupolis cinema's advertising sites as shown by the invoices filed by the applicant himself (GRD 1,084,970). The net income from advertising for the Ilioupolis cinema alone in that year amounts to GRD 141,823. Thereafter, the Court will proceed in the manner set out in the preceding paragraph.

44. The Court accordingly assesses damage under the first head (relating to ticket sales) at GRD 12,721,451, and under the second head (relating to advertising) at GRD 3,187,207, a total of GRD 15,908,658.

45. To that must be added compensation for damage and loss of enjoyment sustained by the applicant from the year 2000 until expiry of his lease on account of the authorities' refusal to return the cinema to him, amounting, by the same method of calculation, to GRD 5,882,920.

B. Non-pecuniary damage

46. In respect of non-pecuniary damage, the applicant sought GRD 50,000,000. He pointed out that his distress had only increased in 1999 in the face of the State's refusal to comply with the principal judgment, and he asked the Court to increase the foregoing sum by 10%.

47. The Government relied on the discrepancy between the sums claimed by the applicant at the various stages of the proceedings and concluded that if the Court held that the applicant had indeed sustained non-pecuniary damage, the finding of the violation would be sufficient to compensate for it.

48. The Court considers that the unlawfulness of the interference complained of and the authorities' persistent refusal to return the cinema even after the Court's principal judgment, taken together with the applicant's age and state of health, have clearly caused the applicant non-pecuniary damage. In the Court's view, the finding in the principal judgment does not in itself afford sufficient just satisfaction in this respect.

49. Making its assessment on an equitable basis, the Court awards the applicant GRD 5,000,000 under this head.

C. Costs and expenses

50. The applicant sought GRD 82,957,000 for the costs and expenses he had incurred in the proceedings until delivery of the judgment on the merits.

51. In his submission, the sum, which corresponded to 20% of the one he was seeking for damage, was perfectly reasonable in view of the quantity of work done and was wholly in conformity with the rules in force in Greece. He maintained, further, that he could not be accused of having been excessive in having recourse to three lawyers, since their qualifications were complementary and were necessary for the case. In the applicant's submission, a proportion of 20% of the total sought for damage would be sufficient, and he had, moreover, agreed that figure with his lawyers. Lastly, he stated that the proceedings before the Commission and the Court alone, up to delivery of the Court's judgment, had required 936 hours' work by the three lawyers.

52. For the proceedings after the judgment on the merits the applicant sought GRD 10,500,700. He accepted that the services of a single lawyer were sufficient for the proceedings in question and that the aforementioned agreement with his lawyers (fees amounting to 20% of the total claim) could not apply to those proceedings. As regards the proceedings relating to the attempt to reach a friendly settlement, he sought GRD 2,205,000 (hourly rate of 200 United States dollars for thirty-five hours' work). As to the proceedings thereafter, namely those strictly concerning the application of Article 41, he asked the Court to set the fees at 2% of the amount sought for damage, that is to say GRD 8,295,700 per memorial or appearance.

53. The Government stated that they wished to leave the matter of the claims under this head to the Court's discretion. They considered, however, that the sum sought was "exorbitant, at least by Greek standards".

54. According to the Court's established case-law, costs and expenses will not be awarded under Article 41 unless it is established that they were actually incurred, were necessarily incurred and were also reasonable as to quantum (see the *Sunday Times v. the United Kingdom* judgment of 6 November 1980 (*Article 50*), Series A no. 38, p. 13, § 23).

55. The Court notes that the applicant concluded an agreement with his counsel concerning their fees which is comparable to a contingency fee agreement. This is an agreement whereby a lawyer's client agrees to pay the lawyer, in fees, a certain percentage of the sum, if any, awarded to the litigant by the court. Such agreements may show, if they are legally enforceable, that the sums claimed are actually payable by the applicant (see the *Dudgeon v. the United Kingdom* judgment of 24 February 1983 (*Article 50*), Series A no. 59, p. 10, § 22, and the *Kamasinski v. Austria* judgment of 19 December 1989, Series A no. 168, p. 47, § 115). Agreements of this nature – giving rise to obligations solely between lawyer and client – cannot bind the Court, which must assess the level of costs and expenses to be awarded with reference not only to whether the costs are actually incurred but also to whether they have been reasonably incurred. Accordingly, the Court will take as a basis for its assessment the other information provided by the applicant in support of his claims, namely the

number of hours of work and the number of lawyers necessitated by the case, together with the hourly rate sought.

56. The Court points out that it has already held that the use of more than one lawyer may sometimes be justified by the importance of the issues raised in a case (see, among many other authorities, the *Sunday Times* judgment cited above, and the *Baraona v. Portugal* judgment of 8 July 1987, Series A no. 122). However, it considers that even if the instant case was to some degree complex, it was not necessary to have the services of three lawyers – one a specialist in European law, one specialising in constitutional law and one who had represented the applicant in the national courts.

57. The number of hours' work for the proceedings leading to the principal judgment, for those relating to the attempt to reach a friendly settlement and for those concerning the application of Article 41 cannot, in the Court's opinion, have exceeded 300 hours. As to the hourly rate, it considers that an amount of GRD 40,000 per hour of work would be sufficient, bearing in mind the rates applied in Greece.

58. Making its assessment on an equitable basis and with reference to the above-mentioned criteria (see paragraph 54 above), the Court awards GRD 12,000,000 under this head.

59. The applicant also sought GRD 1,226,500 in respect of costs relating to the appearance of his two lawyers at the hearing of 17 December 1998. The Government made no submissions on this point.

60. Making its assessment on an equitable basis, as required by Article 41 of the Convention, the Court awards the applicant GRD 825,000 under this head.

D. Default interest

61. According to the information available to the Court, the statutory rate of interest applicable in Greece at the date of adoption of the present judgment is 6% per annum.

FOR THESE REASONS, THE COURT UNANIMOUSLY

1. Holds

(a) that the respondent State is to pay the applicant, within three months, the following amounts, together with any value-added tax that may be chargeable:

- (i) GRD 21,791,578 (twenty-one million seven hundred and ninety-one thousand five hundred and seventy-eight drachmas) in respect of pecuniary damage;

- (ii) GRD 5,000,000 (five million drachmas) in respect of non-pecuniary damage;
- (iii) GRD 12,825,000 (twelve million eight hundred and twenty-five thousand drachmas) in respect of costs and expenses;
- (b) that simple interest at an annual rate of 6% shall be payable from the expiry of the above-mentioned three months until settlement;

2. *Dismisses* the remainder of the applicant's claim for just satisfaction.

Done in English and in French, and notified in writing on 19 October 2000, pursuant to Rule 77 §§ 2 and 3 of the Rules of Court.

Elisabeth PALM
President

Paul MAHONEY
Deputy Registrar