



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

SECOND SECTION

DECISION

AS TO THE ADMISSIBILITY OF

Application no. 803/02
by INTERSPLAV
against Ukraine

The European Court of Human Rights (Second Section), sitting on 31 March 2005 as a Chamber composed of:

Mr J.-P. COSTA, *President*,

Mr A.B. BAKA,

Mr I. CABRAL BARRETO,

Mr K. JUNGWIERT,

Mr V. BUTKEVYCH,

Mrs A. MULARONI,

Ms D. JOČIENĖ, *judges*,

and Mr S. NAISMITH, *Deputy Section Registrar*,

Having regard to the above application lodged on 6 December 2001,

Having regard to the observations submitted by the respondent Government and the observations in reply submitted by the applicant,

Having deliberated, decides as follows:

THE FACTS

The applicant company, the “Intersplav” (hereinafter “the applicant”), is a joint venture enterprise, located in the town of Sverdlovsk in the Lugansk Region, Ukraine. It was represented before the Court by Mr. Aleksandr Syomkin. The respondent Government were represented by their Agents - Mrs V. Lutkovska and Mrs Z. Bortnovska.

A. The circumstances of the case

The facts of the case, as submitted by the parties, may be summarised as follows.

The applicant manufactures goods using recycled scrap metal purchased in Ukraine, bearing a 20 % VAT rate. The major part of the applicant's production is exported from Ukraine at a zero VAT rate. The applicant is thereby entitled to a refund of the VAT due on the price of the scrap metal. Under the Law on Value-Added Tax (see the Domestic Law part below) such a refund should be made within a one-month period following the applicant's submission of the relevant calculations to the local tax administration. If the refund is delayed, compensation is payable. Both payments (the refund and compensation) are made by the State Treasury upon the submissions of the relevant tax authority.

Since April 1998 the VAT refund to the applicant has been systematically delayed due to the failure of the Sverdlovsk Town Tax Administration to confirm the amounts involved. For the same reason, the applicant could not receive compensation for the delayed VAT refund (see the annexed table of over 140 court decisions).

Since 1998, the applicant has complained to the Lugansk Regional Tax Administration and the State Tax Administration about the failure of the Sverdlovsk Town Tax Administration to issue timely certificates for the VAT refunds. However, these authorities found no illegalities in the actions of the Sverdlovsk Town Tax Administration, whilst recognising the existence of the State's debts to the applicant.

The applicant also complained to the Sverdlovsk Prosecutor and the General Prosecutor's Office, without result.

In its letter of 22 October 2002, the applicant claimed that further obstacles have arisen in running its business, including new discriminatory legislation, transport controls by the police, and judicial proceedings against its employees for defamation instituted by the Tax Administration.

Proceedings before the domestic courts

Since 1998 the applicant has instituted a number of proceedings, more than 140 so far, in the Lugansk Commercial Court against the Sverdlovsk Town Tax Administration and the State Treasury Department in order to receive compensation for the delayed refunding of the VAT.

In the proceedings during 1999-2000, the applicant requested the court to oblige the Tax Administration to confirm the amounts of compensation due to the applicant. The court found for the applicant and ordered the tax administration to issue the requested confirmation for the amounts claimed.

In the proceedings during 2001-2003, the applicant changed the subject of its claim and requested the courts to award it the amounts of the VAT refund and compensation directly. The Tax Administration and Treasury

both opposed the claims: the former on an alleged lack of competence in VAT refunding, the latter on the impossibility to refund any VAT without prior confirmation of such an amount by the Tax Administration. The court found for the applicant and awarded the claimed amounts in its decisions between 2001 and 2004. It confirmed the applicant's right to compensation for the various delayed VAT refunds.

The court decisions given between 1999 and 2002 were executed within periods ranging from four days to two years and eight months. The oldest decision that remained unenforced in February 2004, according to the applicant, was given on 18 March 2003.

In its further correspondence, the applicant maintained that the Tax Authorities claimed that the court decisions given in its favour should not be directly enforceable, but would require the prior confirmation of the awarded amounts by the Tax Administration.

On 17 March 2004 the applicant lodged a claim with the Lugansk Commercial Court against the Lugansk Regional Department of the State Treasury and the Sverdlovsk Town Tax Administration for their refusal to enforce the judgments rendered by the said court in the period between March 2003 and February 2004 (see the annex) and for a proposal to convert the amounts awarded by the above judgments into loan bonds with a five-year term.

On 24 May 2004 the court found for the applicant and ordered the defendants to enforce the impugned judgments.

The applicant maintained that, as of 18 June 2004, the amount of the State debt to the company confirmed by court decisions was UAH 26,363,200 (3,820,753.62 euros).

B. Relevant domestic law and practice

The collection and refund of value-added tax (VAT) is regulated by the Law on Value-Added Tax. Article 3 of the law provides that both the sale of goods in Ukraine and the export of goods from Ukraine are subject to taxation. Under Article 6 of the law, the former is taxed at a 20 % rate, whereas the latter is taxed at 0 %.

The procedure to establish the amount of VAT due or to be refunded is regulated by Articles 7 and 8, which provide as relevant:

“7.7. The procedure to establish the amount of tax to be paid into the budget or to be used as compensation from the budget, and the terms of settlements within the budget

7.7.1. The amount of tax to be paid into the budget or refunded from the budget shall be determined as the difference between the total amount of tax obligations, which commence with any sale of goods (works, services) within the reporting period, and the amount of tax to be credited during the reporting period.

Payment of the tax shall be made not later than the twentieth day of the month that follows the reporting period.

7.7.2. The tax payer shall submit a tax declaration to the local body of State tax services ...

7.7.3. Where ... the amount determined by subparagraph 7.7.1 of this Article is negative, it shall be refunded to the tax payer from the State budget of Ukraine within a month following the reporting period. ...

Amounts that are not so refunded to the tax payer ... shall be considered a budget debt. Interest at 120 % of the basic rate of the National Bank of Ukraine shall be charged on that debt from the moment it arises and for the whole period of its validity, the repayment date inclusive. The tax payer is entitled at any moment after commencement of the budget debt to apply to a court with an action to collect the budget funds and establish the liability of the officials responsible for the untimely refund of overpaid taxes. ...

7.7.5. Amounts of value-added tax are included in the State budget and shall first be used for budget refunds of value-added tax according to this Law. ... Where the amount of budget receipts obtained from the payment of value-added tax ... does not cover the amount subject to refunding ..., funds from other [State budget] resources ... shall be used for such compensation. ...

8.1. A tax payer that performs export operations ... and files calculations for export compensation ... may receive such compensation within 30 calendar days from the date of submitting such calculations. ...

8.6. Export compensation shall be provided within 30 calendar days, following the day of the filing of export compensation calculations.

In case the tax payer fails to submit the calculation of export compensation within the established terms, export compensation shall not be provided and the amounts of such compensation shall be taken into account when calculating the tax payer's future tax obligations ... Calculations of export budgetary compensation shall be submitted together with the declarations for the corresponding reporting period.”

Procedure for the Refund of Value Added Tax, adopted by the joint decree of the State Tax Administration of Ukraine and the Main Department of the State Treasury of Ukraine No. 209/72 on 2 July 1997

According to the Procedure, the VAT refund is made by the State Treasury of Ukraine on the basis of a confirmation by the tax authorities or a court decision. The VAT refund shall be made within five days after the tax authority have submitted the confirmation of the amount claimed.

COMPLAINTS

The applicant complained of the non-enforcement of numerous court decisions that confirmed its entitlement to State funds (VAT refunds and compensation for delays) and invoked Article 6 § 1 of the Convention and Article 1 of Protocol No. 1. It further complained under Article 1 of Protocol No. 1 that the State's practice of groundlessly refusing to confirm the applicant's entitlement to VAT refunds constituted a further interference with the peaceful enjoyment of its property, and that such interference was disproportionate and caused significant losses to its business.

THE LAW

I. THE GOVERNMENT'S PRELIMINARY OBJECTION

1. The Government presented a preliminary objection concerning non-exhaustion of domestic remedies by the applicant. The Government noted that the execution of judgments in the applicant's favour is conducted by the State Bailiffs' Service as regards the collection of court fees and expenses and by the State Treasury as regards the collections of VAT refunds and default interest.

The Government maintained that the applicant never challenged the alleged inactivity of the State Bailiffs' Service or the State Treasury before the courts. The Government considered that the fact that the Treasury was a co-defendant in the judicial proceedings did not prevent the applicant from challenging the alleged inactivity of the Treasury at the enforcement stage of the judgments.

The Government further maintained that Ukrainian legislation provided a possibility to apply to the court at any moment to recover budget debts. The applicant used this remedy and it was effective.

The applicant maintained that the rule of non-exhaustion was not applicable to its case, since the applicant had found itself in the situation where numerous, consecutive refusals by the tax administration to confirm the amount of the VAT refund were found to be unlawful by the courts. Nevertheless, this practice persisted despite its obvious unlawfulness. The applicant refers to this Court's case-law that the rule of exhaustion of domestic remedies is “inapplicable where an administrative practice consisting of a repetition of acts incompatible with the Convention and official tolerance by the State authorities has been shown to exist, and is of such a nature as to make proceedings futile or ineffective” (see *Akdivar and*

Others v. Turkey, judgment of 16 September 1996, *Reports of Judgments and Decisions* 1996-IV, p. 1207, § 67).

The Court notes that, regarding debt recovery, the applicant did have a remedy in every, albeit numerous, instance to seek and obtain the amounts due to it from the State Budget by lodging applications with the domestic courts. At the same time, the Court observes that the court decisions given in the applicant's favour did not prevent the tax administration from continuing its practice of systematically failing to confirm the State debts to the applicant, although this failure was held to be ill-founded by the domestic courts on numerous occasions. The Court further notes that, in addition to the judicial proceedings which the applicant had to initiate, it was required to take other steps in an attempt to remedy the situation, including complaints to other State institutions. In this situation, the Court agrees with the applicant that the rule of exhaustion of domestic remedies is inapplicable in the instant case, since the delayed refunding of VAT to the applicant can be described as an administrative practice consisting of a repetition of acts, whose compatibility with the Convention requires further examination by the Court. The Court therefore rejects this objection of the Government.

II. THE MERITS OF THE APPLICANT'S CLAIMS

2. The applicant complained that, due to the non-execution of judgments in its favour, its right to a fair hearing was violated. It invoked Article 6 § 1 of the Convention which provides insofar as relevant:

“In the determination of his civil rights and obligations ..., everyone is entitled to a fair and public hearing ... by an independent and impartial tribunal established by law.”

The Government maintained that Article 6 § 1 of the Convention does not apply in the present case, since the judgments at issue did not concern any “civil rights and obligations” of the applicant company and belonged to the sphere of public law (tax matters).

The applicant stated that the proceedings in question did concern its pecuniary interests and recalled the autonomous concept of “civil rights and obligations” given in the Court's case-law. The applicant maintained that the disputed relations had features of both public and private law, and that the latter prevailed. Therefore, the applicant maintained that the proceedings in question fell within the scope of Article 6 § 1 of the Convention.

The Court recalls its case-law according to which tax disputes fall outside the scope of civil rights and obligations, despite the pecuniary effects which they necessarily produce for the taxpayer (see *Ferrazzini v. Italy* [GC], no. 44759/98, §§ 29-31, 12 July 2001). Accordingly, Article 6 § 1 does not apply in the instant case.

It follows that this complaint is incompatible *ratione materiae* with the provisions of the Convention within the meaning of Article 35 § 3 and must be rejected in accordance with Article 35 § 4.

3. The applicant complained that the State had interfered with the peaceful enjoyment of its property, and that such interference was disproportionate and caused significant losses to its business. It invokes Article 1 of Protocol No. 1 which provides as relevant:

“Every ... legal person is entitled to the peaceful enjoyment of his possessions. No one shall be deprived of his possessions except in the public interest and subject to the conditions provided for by law and by the general principles of international law.”

The Government agreed that the judgments given in favour of the applicant constitute a “possession” within the meaning of Article 1 of Protocol No. 1. The Government further maintained that the judgments given in favour of the applicant were enforced without excessive delay and that the length of enforcement could be explained by the need to balance different budget expenditures, as well as the substantial amounts to be refunded to the applicant company.

The Government further submitted that the situation in the instant case did not constitute an individual and excessive burden for the applicant, since only a part of the VAT refund was delayed and it was gradually paid to the applicant.

The Court notes that, in the instant case, the delays in the majority of the enforcement proceedings were not excessive (see the annexed table) and, in any event, the applicant had, and used, the remedy available under domestic law for VAT refund proceedings to claim compensation for any delay in the enforcement of the judgments in question.

In these circumstances, the Court considers that the applicant's complaint about the length of the various enforcement proceedings in the present case should be rejected either for lack of victim status, in so far as the applicant was awarded compensation for the delays, or for non-exhaustion of domestic remedies, where the applicant did not avail itself of the opportunity to claim compensation before the national courts. The Court concludes that this complaint is manifestly ill-founded as a whole and must therefore be rejected pursuant to Article 35 §§ 3 and 4 of the Convention.

4. The applicant further complained under Article 1 of Protocol No.1 that the State's practice of groundlessly refusing to confirm the debts due to it, and the judicial proceedings which it then had to initiate systematically to enforce the VAT refunds, constituted an administrative practice of an unjustified interference with its property rights.

i. Applicability of Article 1 of Protocol No. 1

The Government maintained that the applicant's entitlement to VAT refunds can only be considered a “possession” under Article 1 of Protocol No. 1 after confirmation of the amounts by court decisions. If the tax

authorities dispute the entitlement of the applicant to the claimed VAT refund, it is only by virtue of a court decision that the applicant acquires “possessions” or “legitimate expectations” to receive them.

The applicant maintained that the basis for the VAT refund under the law was the information provided by the applicant itself in its tax declarations. The court decisions given in its favour in the present case showed that its right to the VAT refunds was violated prior to its application to the courts, thus demonstrating that the right existed prior to those decisions. Moreover, under the law, the State could only use funds received from VAT payments for other purposes after all VAT refunds had been made. Until then, therefore, the link between the VAT and the taxpayer remained. It concluded that the right to VAT refunds, and compensation for delays in their payment, constituted “possessions” within the meaning of Article 1 of Protocol No. 1.

The Court points out that the concept of “possessions” in the first part of Article 1 of Protocol No. 1 has an autonomous meaning which is independent from the formal classification in domestic law (see *Beyeler v. Italy* [GC], no. 33202/96, § 100, ECHR 2000-I). The issue that needs to be examined is whether the circumstances of the case, considered as a whole, conferred on the applicant an entitlement to a substantive interest protected by Article 1 of Protocol No. 1.

In this connection, the Court notes that in the instant case the remaining dispute does not concern the particular amount of a VAT refund or of compensation for the delay, but the applicant's general entitlement under the law to VAT refunds and compensation. The Court observes that, having met the criteria and requirements established by the domestic legislation, the applicant could reasonably expect the refund of the VAT it had paid in the course of its business activities, as well as compensation for any delay. Even though a particular claim for a VAT refund may be subject to checks and objections from the competent State authorities, the relevant provisions of the Law on Value-Added Tax do not require the prior judicial review of a claim to validate a company's eligibility for a refund. Finally, from the case-file it appears that the tax authorities did not dispute the amounts to be paid to the applicant, but simply refused to confirm them without any apparent reason, relying erroneously on a lack of competence in refunding matters.

While the Court does not find it necessary to determine the precise content and scope of the legal interest in question, it is nevertheless satisfied that the factors outlined above show that the applicant had a proprietary interest recognised by Ukrainian law, and protected by Article 1 of Protocol No. 1.

Consequently, this complaint cannot be rejected as being incompatible *ratione materiae* with the provisions of the Convention.

ii. Admissibility of the complaint

The Government maintained that the tax authorities' actions in the present case were based on a disproportion between the amounts paid by the applicant in taxes and the amounts of VAT refund which it claimed. This created a suspicion that the applicant was using fictitious companies for its scrap metal supplies. According to the Government such fictitious enterprises were indeed discovered by the authorities.

The applicant maintained that it had paid its taxes lawfully and these payments were checked on numerous occasions by the State authorities. It pointed out that it was not responsible for other companies from whom it bought metal, the price of which was inclusive of VAT. The obligation to pay that VAT was on the latter companies not the applicant. The applicant underlined that it had neither the competence, nor the possibility to control other businesses, and the situation referred to by the Government demonstrated the unsatisfactory workings of the tax authorities, for which the applicant should not be held liable.

The Court considers, in the light of the parties' submissions, that the complaint raises serious issues of fact and law under the Convention, the determination of which requires an examination of the merits. The Court concludes therefore that this complaint is not manifestly ill-founded within the meaning of Article 35 § 3 of the Convention. No other ground for declaring it inadmissible has been established.

For these reasons, the Court unanimously

Declares admissible, without prejudging the merits, the applicant's complaint concerning the practice of an allegedly unjustified State interference with the VAT refunds owed to it;

Declares the remainder of the application inadmissible.

S. NAISMITH
Deputy Registrar

J.-P. COSTA
President



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

ANNEX Application No. 803/02

List of the domestic court cases referred to by the applicant.

Proceedings in the commercial courts against the Sverdlovsk Town Tax Administration to oblige the latter to confirm the the amounts of compensation for delayed VAT refunds (under the procedure that was in force before 29 June 2001)

Case No.	Period of VAT refund ¹	Decision of the Lugansk Commercial Court (final from the date of rendering)	Extraordinary appeals, if any		Sum to be confirmed according to the judgment + judicial costs (UAH) ²	Date of enforcement ³	Period of enforcement
			Chairman of the Lugansk Commercial Court	Highest Commercial Court			

¹ Date with asterisk means a claim for compensation for the delayed VAT refund for the period mentioned.

² 1 UAH is approximately 0.15 EUR at present

³ According to the information submitted by the Government

3/139	Oct 1998*	18 May 1999	9 Sep 1999	31 Jan 2000	46,719.29 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (4/451) ⁴	-
3/128	Sep 1998*	18 May 1999	9 Sep 1999	31 Jan 2000	178,302.67 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (4/452)	-

⁴ The applicant withdrew the execution writs thus terminating the enforcement proceedings by the Bailiffs' office in the case. Later it claimed successfully the same amount to be awarded directly by the court. The number of the relevant new case is given in brackets.

3/167	Jan, Apr, May 1998*	1 June 1999	9 Sept 1999	28 Jan 2000	21,166.56 + 85.00	Enforced by the Bailiffs' Service on 1 Feb 2002	2 years and 8 months
3/166	Jul, Aug 1998*	1 Jun 1999	9 Sep 1999	31 Jan 2000	23,914.29 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (4/449)	-
3/315	Dec 1998*	21 Oct 1999	20 Dec 1999		89,268.59 + 85.00	Enforced by the Bailiffs' Service on 1 Feb 2002	Over 2 years and 3 months
3/314	Nov 1998*	21 Oct 1999	20 Dec 1999		2,117.58 + 85.00	Enforced by the Bailiffs' Service on 25 Jan 2002	Over 2 years and 3 months
3/313	Jan 1999*	21 Oct 1999	20 Dec 1999		58,961.41 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (4/46)	-
3/344	Feb 1999*	25 Jan 2000			38,793.16 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (3/42)	-
3/343	Dec 1998*	25 Jan 2000			3,758.47 + 85.00	Enforced by the Bailiffs' Service on 1 Feb 2002	Over 2 years

3/47	May 1999*	9 Mar 2000			65,914.00 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (3/43)	-
3/46	Mar 1999*	9 Mar 2000			131,142.22 + 85.00	Execution writ withdrawn by the applicant on 14 June 2002 (4/47)	-
3/45	Apr 1999*	9 Mar 2000			45,699.08 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (6/41)	-
3/44	Feb 1999*	9 Mar 2000			2,566.23 + 85.00	Recalled by the applicant on 18 March 2002 (see judgment 3/42 of 19 Mar 2002)	-
3/233	Sep 1999*	12 Sep 2000	23 Oct 2000		568,241.45 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (3/45)	-
3/232	Oct 1999*	12 Sep 2000	23 Oct 2000		582,928.28 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (4/42)	-

3/231	Nov 1999*	12 Sep 2000	23 Oct 2000		262,344.90 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (3/44)	-
3/229	Dec 1999*	12 Sep 2000	23 Oct 2000		273,493.72 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (4/43)	-
3/228	Jan 1999*	12 Sep 2000	23 Oct 2000		158,774.18 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (6/43)	-
6/344	Feb 2000*	24 Oct 2000	20 Nov 2000		175,854.49 + 85.00	Execution writ withdrawn by the applicant on 14 Jun 2002 (6/42)	-



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

Proceedings in the commercial courts against the Sverdlovsk Town Tax State Administration to receive VAT refunds and/or compensation for delayed VAT refunds (under the procedure that came into force after 29 June 2001)

Case No.	Period of VAT refund ⁵	Decision of the Lugansk Commercial Court (final in 10 days, if not appealed)	Decision of the Donetsk Appellate Commercial Court (final from the date of rendering)	Decision of the Highest Commercial Court (cassation)	Sum awarded (UAH)	Date of enforcement	Period of enforcement
3/159	Jul 2000*	21 Jun 2001			18,468.23 + 184.68	Not presented to the Treasury	
3/157	May 2000*	21 Jun 2001	10 Oct 2001		19,060.72+ 190.61	Not presented to the Treasury	

⁵ Date without a mark means a claim for VAT refund for the period mentioned; date with asterisk means a claim for compensation for the delayed VAT refund for the period mentioned; date with asterisk in brackets means a claim for both VAT refund and compensation for the period mentioned

3/266	Apr 2001	18 Sep 2001	13 Dec 2001		3869689.41 (3376777.83) + 1700	10 Jan 2002	27 days
3/265	May 2001	18 Sep 2001	13 Dec 2001		5,208,700.09 + 1700	10 Jan 2002	27 days
3/264	Feb 2001	18 Sep 2001	13 Dec 2001		553,498.63 + 1,611.05	Not presented to the Treasury	
4/449	Aug 1998*	19 Oct 2001	8 Jan 2002		10,483.76	5 Feb 2002	27 days
4/450	Jul 1998*	19 Oct 2001	6 Feb 2002		13,430.53		
4/451	Oct 1998*	19 Oct 2001	6 Feb 2002		49,719.29	27 Feb 2002	21 days
4/452	Sep 1998*	19 Oct 2001	8 Jan 2002		178,302.67	5 Dec 2002	10 months and 27 days
6/442	May 2000*	8 Nov 2001	18 Dec 2001		8,6761.19 + 936.61	28 Jan 2002	1 month and 10 days
6/443	Apr 2000*	8 Nov 2001	18 Dec 2001		92,252.55 + 991.53	28 Jan 2002	1 month and 10 days
6/444	Mar 2000*	8 Nov 2001	18 Dec 2001		140,835.35 + 1,477.35	28 Jan 2002	1 month and 10 days
6/445	Sep 2000*	8 Nov 2001	18 Dec 2001		182,500.48 + 1,769.00	28 Jan 2002	1 month and 10 days
6/446	Jul 2000*	8 Nov 2001	18 Dec 2001		49,819.15 + 567.19	28 Jan 2002	1 month and 10 days
6/447	Aug 2000*	8 Nov 2001	18 Dec 2001		208,944.86 + 1,769.00	28 Jan 2002	1 month and 10 days
6/448	Oct 2000*	8 Nov 2001	18 Dec 2001		194,621.94+ 1,769.00	28 Jan 2002	1 month and 10 days
3/421	Oct 2000*	15 Nov 2001	18 Dec 2001		28,785.02+ 1,769.00	21 Jan 2002	1 month and 3 days
3/420	Nov 2000*	15 Nov 2001	18 Dec 2001		274,526.87+	21 Jan 2002	1 month and 3 days

					1,769.00		
3/408	Feb 2001*	15 Nov 2001	18 Dec 2001		107,836.83 + 1,147.37	21 Jan 2002	1 month and 3 days
3/423	Dec 2001	15 Nov 2001	18 Dec 2001		287,435.57 + 1,769.00	21 Jan 2002	1 month and 3 days
3/422	Aug 2001 (*)	29 Nov 2001	21 Jan 2002	22 Mar 2002	4,272,053.38 + 54,775.92 + 1700.00	5 Feb 2002	14 days
3/383	Apr 2001(*)	29 Nov 2001	21 Jan 2002	22 Mar 2002	1,139,799.00 + 32039.28*+ 1700.00	5 Feb 2002	14 days
3/382	Jul 2001 (*)	29 Nov 2001	21 Jan 2002	22 Mar 2002	4,390,762.64 + 123,422.53+ 1700.00	5 Feb 2002	14 days
3/418	May 2001 (*)	29 Nov 2001	21 Jan 2002	22 Mar 2002	1,487,680.00 + 19074.91+ 1700.00	5 Feb 2002	14 days
3/522	Jun 2001*	13 Dec 2001	27 Feb 2002	18 Apr 2002	71,095.68	18 Mar 2002	21 days
6/538	Sep 2001 (*)	8 Jan 2002	20 Feb 2002	18 Apr 2002	993,465.11 + 14,207.91+ 1,769.00	11 Mar 2002	21 days
3/521	Mar 2001*	8 Jan 2002	20 Feb 2002	18 Apr 2002	113,294.45 + 1201.94	11 Mar 2002	21 days
6/539	Jun 2001 (*)	8 Jan 2002	20 Feb 2002	23 Apr 2002	1,025,206.00 + 14,156.26 + 1761.21	12 Mar 2002	22 days
6/11	Jul 2001 (*)	24 Jan 2002	19 Mar 2002	10 May 2002	1,132,792.00 + 15,362.52+	21 Feb 2002	Before the decision became final

					1,769.00		
6/12	Oct 2001 (*)	24 Jan 2002	19 Mar 2002	20 Apr 2002	2,295,661.86 + 32076.37+ 1,769.00	21 Feb 2002	Before the decision became final
6/15	Jan 2001*	29 Jan 2002	13 Mar 2002	3 Jun 2002	207.659.64 + 1766.93	15 Apr 2002	1 month and 2 days
4/15	Feb 2001	31 Jan 2002	13 Mar 2002	3 Jun 2002	33,427.00 + 386.71	1 Aug 2002	4 months and 17 days
6/31	Nov 2001 (*)	14 Feb 2002	10 Apr 2002	18 Jul 2002	2,182,930.54 + 22,427.37+ 1,769.00	16 May 2002	1 month and 6 days
6/41	Apr 1999*	28 Feb 2002	10 Apr 2002	10 Jun 2002	45,699.08 + 528.99	29 Apr 2002	9 days
6/42	Feb 2000*	28 Feb 2002	10 Apr 2002	10 Jun 2002	175,854.49+ 1,769.00	11 May 2002	1 month and 1 day
6/43	Jan 2000*	28 Feb 2002	10 Apr 2002	10 Jun 2002	158,774.18 + 1656.74	11 May 2002	1 month and 1 day
4/46	Jan 1999*	5 Mar 2002	8 Apr 2002	6 Jun 2002	58,961.41 + 658.61	24 Apr 2002	16 days
4/42	Oct 1999*	6 Mar 2002	3 Jun 2002	18 Jul 2002	574,397.77 + 1768.31	19 Apr 2002	Before the decision became final
4/43	Dec 1999*	6 Mar 2002	3 Jun 2002	18 Jul 2002	261,389.91 + 1766.24	19 Apr 2002	Before the decision became final
4/47	Mar 1999*	6 Mar 2002	8 Apr 2002	17 Jun 2002	130,212.47 + 1370.43	7 May 2002	29 days
4/51	May 2001*	19 Mar 2002	21 May 2002	18 Jul 2002	477,241.48+ 1,769.00	7 May 2002	Before the decision became final
3/45	Sept 1999*	19 Mar 2002	27 May 2002	3 Jun 2002	568,241.45+	7 May 2002	Before the decision

					1,769.00		became final
3/43	May 1999*	19 Mar 2002	27 May 2002	3 Jun 2002	65,914.00 + 728.14	24 April 2002	Before the decision became final
3/42	Feb 1999*	19 Mar 2002	27 May 2002	3 Jun 2002	38,793.16 + 452.66	24 Apr 2002	Before the decision became final
4/57	Dec 2001 (*)	21 Mar 2002	21 May 2002	22 Jul 2002	1,774,431.37 + 19,904.24+ 1,769.00	7 May 2002	Before the decision became final
4/49	Apr 2001*	21 Mar 2002	21 May 2002	22 Jul 2002	424,745.18+ 1,769.00	7 May 2002	Before the decision became final
6/69	Sep 2001 (*)	22 Mar 2002	21 May 2002	22 Jul 2002	139,224.20 + 1,087.09 + 1465.39	7 May 2002	Before the decision became final
3/36	Aug 2001 (*)	4 Apr 2002	22 May 2002	11 Jul 2002	746,610.00 + 9818.43 + 1761,14	7 Jun 2002	15 days
3/44	Nov 1999*	11 Apr 2002	3 Jun 2002	22 Jul 2002	257,654.06 + 1737,37	7 Jun 2002	4 days
6/114	Oct 2001	23 Apr 2002	4 Jul 2002	1 Oct 2002	1,084,459.00+ 1,769.00	1 Aug 2002	26 days
6/113	Jan 2002	23 Apr 2002	4 Jul 2002	16 Sep 2002	1,062,637.00+ 1,769.00	1 Aug 2002	26 days
4/113	Jan 2002 (*)	23 Apr 2002	4 Jul 2002	1 Oct 2002	1,466,036.00 + 16,622.40+ 1,769.00	1 Aug 2002	26 days
4/141	Nov 2001	10 May 2002	2 Jul 2002	22 Aug 2002	583,930.00+ 1818.00	10 Jul 2002	8 days
4/140	Dec 2001	10 May 2002	2 Jul 2002	22 Aug 2002	871,950.00+	9 Jul 2002	7 days

					1818.00		
4/174	Feb 2002 (*)	23 May 2002	2 Jul 2002	4 Sep 2002	1,481,255.00 + 16,070.60+ 1818.00	Not presented to the Treasury	
4/177	Jul 2001*	28 May 2002	17 Jul 2002	17 Oct 2002	202,033.58+ 1818.00	1 Aug 2002	13 days
4/178	Sept 2001*	28 May 2002	17 Jul 2002	17 Oct 2002	33,004.81 + 613.07	1 Aug 2002	13 days
4/179	Jun 2001*	28 May 2002	17 Jul 2002	12 Sep 2002	26,818.36 + 520.27	1 Aug 2002	13 days
4/180	Oct 2001*	28 May 2002	17 Jul 2002	12 Sep 2002	38,550.20 + 696.25	1 Aug 2002	13 days
3/220	Mar 2002 (*)	11 Jun 2002	6 Aug 2002	26 Sep 2002	2,298,499.00 + 12,846.41+ 1818.00	3 Sep 2002	27 days
3/219	Aug 2001*	20 Jun 2002	17 Sep 2002	9 Dec 2002	189,439.57+ 1818.00	4 Apr 2003	6 months and 10 days
3/218	May 2001*	25 Jun 2002	9 Oct 2002	15 Jan 2003	58,922.08 + 707.22	30 Oct 2002	21 days
6/189	Feb 2002 (*)	9 Jul 2002	9 Oct 2002	18 Nov 2002	484,975.00 + 7,653.30 + 1812.54	30 Oct 2002	8 days
6/233	Mar 2002 (*)	23 Jul 2002	30 Sep 2002	25 Nov 2002	1,395,270.00 + 22,018.51+ 1818.00	Enforcement since 14 Oct 2002	
6/276	Apr 2002 (*)	29 Jul 2002	9 Oct 2002	18 Nov 2002	971,785.00 + 7,987.27+ 1818.00	4 Mar 2003	4 months and 10 days

4/222	Apr 2002 (*)	3 Sep 2002	31 Oct 2002	28 Dec 2002	1,406,492.00 + 17571.52 + 2668.00	3 Dec 2002	8 days
3/283	May 2002 (*)	17 Sep 2002	17 Dec 2002	28 Feb 2003	2,308,783.00 + 13,966.56+ 1818.00	4 Mar 2003	2 months and 15 days
6/309	Feb 2002*	23 Sep 2002	6 Nov 2002	15 Jan 2003	24,243.46 + 360.46	5 Dec 2002	29 days
6/311	Jun 2002 (*)	23 Sep 2002	6 Nov 2002	28 Dec 2002	1,403,543.00 + 12,551.14 + 1818.00	4 Mar 2003	3 months and 26 days
3/272	Sep 2001*	24 Sep 2002	6 Nov 2002		2,803.56 + 169.00	3 Jan 2003	
3/271	May 2002 (*)	24 Sep 2002	6 Nov 2002	28 Dec 2002	1,656,695.00 + 12,200.54+ 1818.00	Enforcement since 26 Nov 2002	
3/273	Dec 2001*	24 Sep 2002	6 Nov 2002	28 Dec 2002	35,772.74 + 475.73	5 Dec 2002	
3/274	Nov 2001*	24 Sep 2002	6 Nov 2002	28 Dec 2002	86,743.81 + 985.44	5 Dec 2002	
6/319	Jan 2002*	3 Oct 2002	12 Dec 2002		109560.68 + 1213.61	Enforcement since 21 Jan 2003	
4/304, see 3/2	Dec 2001*	8 Oct 2002	18 Dec 2002		Remitted for a fresh consideration		
4/318	Aug 2001*	15 Oct 2002	28 Nov 2002		30,068.95 + 418.69	19 Dec 2002	21 days

4/306	Nov 2001*	15 Oct 2002	28 Nov 2002		38,395.40 + 501,95	19 Dec 2002	21 days
3/357	Jul 2002	22 Oct 2002	28 Nov 2002		922,321.00+ 1818.00	19 Dec 2002	21 days
4/332	Jun 2002	5 Nov 2002	10 Dec 2002		1,425,339.00+ 1818.00	Enforcement since 9 Jan 2003	
4/334	Jul 2002	22 Nov 2002	13 Feb 2003		1,597,495.00+ 1818.00	Enforcement since 25 Feb 2003	
6/359	Aug 2002	25 Nov 2002	13 Feb 2003		1,783,483.00+ 1818.00	6 Mar 2003	21 days
4/424	Aug 2002	10 Dec 2002	10 Feb 2003		1,027,176.00+ 1818.00	26 Feb 2003	16 days
4/432	Sep 2002	10 Dec 2002	10 Feb 2003		1,229,353.58+ 1818.00	Enforcement since 25 Feb 2003	
4/319	Oct 2001*	10 Dec 2002	10 Feb 2003		94,942.79 + 1,063.89	26 Feb 2003	16 days
4/409	Mar 2002*	24 Dec 2002	11 Feb 2003		62,546.88 + 736.39	26 Feb 2003	15 days
3/458	Sep 2002	9 Jan 2003	11 Feb 2003		891,401.00 + 1818.00	4 Mar 2003	21 days
4/61	Dec 2002 (*)	18 Mar 2003	10 Jun 2003	9 Oct 2003	1,542,333.00 + 9,583.59		
6/108	Jan 2003 *	12 May 2003	7 Jul 2003	22 Sep 2003	7,412.44		
3/121	Feb 2003 (*)	27 May 2003	14 Aug 2003	1 Oct 2003	490,063.00 + 4,285.70		
3/128	Feb 2003 (*)	10 Jun 2003	29 Oct 2003	4 Mar 2004	405,439.00 +		

					3,732.00		
3/134	Mar 2003 (*)	17 Jun 2003	28 Jul 2003	17 Sep 2003	572,351.00 + 3,161.26		
4/176	Apr 2003 (*)	25 Jul 2003	7 Oct 2003	19 Feb 2004	874,741.00 + 7,247.17		
6/149	Apr 2003 *	31 Jul 2003	7 Oct 2003		5,205.89		
3/156	May 2003 (*)	21 Aug 2003	28 Oct 2003	11 Mar 2004	1,783,796.00 + 13,136.56		
3/173	May 2003 (*)	2 Sep 2003	28 Oct 2003	11 Mar 2004	882,009.00 + 6,495.59		
3/206	Jun 2003 (*)	23 Sep 2003	4 Dec 2003	8 Apr 2004	202,542.00 + 1,584.82		
3/178	Mar 2002 *	17 Oct 2003	16 Dec 2003	29 Apr 2004	125,460.82		
3/179	May 2002 *	17 Oct 2003	10 Dec 2003	29 Apr 2004	72,726.29		
3/186	Jun 2002 *	17 Oct 2003	2 Dec 2003		125,172.23		
4/193	Dec 2002 *	20 Oct 2003	16 Dec 2003	29 Apr 2004	31,442.27		
4/194	Nov 2002 *	20 Oct 2003	24 Dec 2003	20 May 2004	29,489.71		
6/218	Aug 2002 *	20 Oct 2003	16 Dec 2003	20 May 2004	72,532.39		
3/199	Jul 2002 *	24 Oct 2003	16 Dec 2003	22 Apr 2004	75,200.75		
3/202	Aug 2002 *	24 Oct 2003	10 Dec 2003	29 Apr 2004	137,909.66		
3/208	Apr 2002 *	24 Oct 2003	10 Dec 2003	29 Apr 2004	167,299.33		
3/208	Jan 2003 *	28 Oct 2003	10 Dec 2003		15,011.36		
3/221	Oct 2003 *	28 Oct 2003	12 Jan 2004	20 May 2004	41,138.87		
3/222	Sep 2002 *	28 Oct 2003	12 Jan 2004	20 May 2004	58,283.58		
4/284	Jul 2003 (*)	31 Oct 2003	23 Dec 2003	20 May 2004	1,591,575.00 + 12,453.53		
6/222	Apr 2002 *	3 Nov 2003	16 Dec 2003	20 May 2004	114,775.97		
6/223	Oct 2002 *	3 Nov 2003	16 Dec 2003	22 Apr 2004	91,622.87		

6/224	Nov 2002 *	3 Nov 2003	16 Dec 2003	22 Apr 2004	65,148.79		
3/278	Jul 2003 (*)	4 Nov 2003	23 Dec 2003	20 May 2004	563,753.00 + 4,021.95		
3/279	May 2002 *	4 Nov 2003	2 Dec 2003	8 Apr 2004	210,006.90		
6/284	Jul 2002 *	6 Nov 2003	23 Dec 2003	29 Apr 2004	131,457.90		
6/285	Sep 2002 *	6 Nov 2003	23 Dec 2003	29 Apr 2004	81,715.91		
4/348	Aug 2003 (*)	2 Dec 2003	28 Jan 2004		722,184.00 + 6,315.65		
4/349	Aug 2003 (*)	2 Dec 2003	28 Jan 2004		1,425,125.00 + 10,167.19		
4/410	Sept 2003 (*)	20 Jan 2004	9 Mar 2004	20 May 2004	1,502,537.00 + 17,289.47		
3/372	Sep 2003 (*)	22 Jan 2004	10 Mar 2004	20 May 2004	1,005,394.00 + 12,732.64		
6/16	Oct 2003 (*)	16 Feb 2004	1 Mar 2004		600,849.00 + 7,743.54		
6/18	Oct 2003 (*)	23 Feb 2004	6 Apr 2004		3,160,409.00 + 37,093.68		
3/53	Nov 2003 (*)	9 Mar 2004	13 Apr 2004		559,292.00 + 5,792.12		
12/46	Jun 2002 *	25 Mar 2004	27 May 2004		112,188.48		
4/118	Jan 2004 (*)	27 Apr 2004	1 Jun 2004		3,490,893.00 + 19,558.24		