

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

FIRST SECTION

CASE OF CHURCH OF SCIENTOLOGY MOSCOW v. RUSSIA

(Application no. 18147/02)

JUDGMENT

STRASBOURG

5 April 2007

FINAL

24/09/2007

This judgment will become final in the circumstances set out in Article 44 § 2 of the Convention. It may be subject to editorial revision.

In the case of Church of Scientology Moscow v. Russia,

The European Court of Human Rights (First Section), sitting as a Chamber composed of:

Mr C.L. ROZAKIS, President,

Mr L. LOUCAIDES,

Mrs N. Vajić,

Mr A. KOVLER,

Mrs E. Steiner,

Mr K. HAJIYEV,

Mr D. SPIELMANN, *judges*,

and Mr S. NIELSEN, Section Registrar,

Having deliberated in private on 15 March 2007,

Delivers the following judgment, which was adopted on that date:

PROCEDURE

- 1. The case originated in an application (no. 18147/02) against the Russian Federation lodged with the Court under Article 34 of the Convention for the Protection of Human Rights and Fundamental Freedoms ("the Convention") by the Church of Scientology of the city of Moscow ("the applicant"), on 24 April 2002.
- 2. The applicant was represented before the Court by Mr P. Hodkin, a lawyer practising in East Grinstead, the United Kingdom, and Ms G. Krylova and Mr M. Kuzmichev, lawyers practising in Moscow. The Russian Government ("the Government") were represented by Mr P. Laptev, Representative of the Russian Federation at the European Court of Human Rights.
- 3. The applicant complained, in particular, about the domestic authorities' refusal of its application for re-registration as a legal entity.
- 4. By a decision of 28 October 2004, the Court declared the application partly admissible.
- 5. The applicant and the Government each filed observations on the merits (Rule 59 § 1).

THE FACTS

I. THE CIRCUMSTANCES OF THE CASE

A. Initial attempts to secure re-registration of the applicant

- 6. On 25 January 1994 the applicant was officially registered as a religious association having legal-entity status under the RSFSR Religions Act of 25 October 1990.
- 7. On 1 October 1997 a new Law on Freedom of Conscience and Religious Associations ("the Religions Act") entered into force. It required all religious associations that had previously been granted legal-entity status to bring their articles of association into conformity with the Act and obtain re-registration from the competent Justice Department.
- 8. On 11 August 1998 the applicant submitted to the Moscow Justice Department an application for re-registration, together with the documents required by law.
- 9. On 1 June 1999 the Moscow Justice Department refused reregistration of the applicant on the ground that its purpose and activities contradicted the requirements of the Religions Act and violated the Criminal Code as there was an on-going criminal investigation against the then president of the applicant. The applicant indicated that the investigation had been subsequently closed in the absence of indications of a criminal offence.
- 10. On 29 December 1999 the applicant submitted a second application for re-registration.
- 11. On 28 January 2000 the deputy head of the Moscow Justice Department informed the applicant that the second application had been refused. He wrote that the applicant had adopted a "new version of the Charter", rather than "amendments to the Charter", and had indicated that by the charter, the applicant "may have", instead of "shall be entitled to have", attached representative offices of foreign religious organisations. He also claimed that there had been other (unspecified) violations of Russian laws
- 12. On 10 February 2000 the then president of the applicant sent a letter to the Moscow Justice Department inviting them to indicate specific violations. He relied on the requirement in section 12.2 of the Religions Act, pursuant to which the grounds for a refusal were to be set out explicitly.
- 13. By a letter of 18 February 2000, the deputy head responded to the applicant that the Justice Department was under no obligation to clarify or review charters or other documents and that it could only carry out legal evaluation of the submitted documents and give a decision either to grant or to refuse re-registration.

- 14. On 30 May 2000, having taken further steps to remedy any supposed defects in the documents, the applicant submitted its third application for registration.
- 15. On 29 June 2000 the deputy head informed the applicant that the application could not be processed because it had submitted an incomplete set of documents. Following a written inquiry of the applicant of 12 July 2000 as to what documents were missing, the deputy head informed the applicant on 17 July 2000 that his Department was not competent to indicate what information was missing and what additional documents were to be submitted.
- 16. On 17 July 2000 the applicant submitted to the Moscow Justice Department a fourth, more detailed application for re-registration.
- 17. On 19 August 2000 the Justice Department informed the applicant that the application would not be processed because it had allegedly submitted an incomplete set of documents. The missing documents were not specified.
- 18. On 10 October 2000 the applicant submitted a fifth, still more detailed application.
- 19. On 9 November 2000 the Justice Department repeated that the applicant had submitted an incomplete set of documents and the application would not be processed.
- 20. On 31 December 2000 the time-limit for re-registration of religious organisations expired.

B. Litigation with the Justice Department

- 21. The president and co-founder of the applicant brought a complaint before the Nikulinskiy District Court of Moscow against the Moscow Justice Department's refusal to re-register the applicant.
- 22. On 8 December 2000 the Nikulinskiy District Court of Moscow gave judgment, finding that the Justice Department's decision of 28 January 2000 had not had any basis in law. It established that the wordings used in the applicant's charter were in fact identical to those contained in the Religions Act and held that religious associations should not "be required to reproduce the text of the law verbatim in their charter". The court stressed that the Justice Department could have suggested an editorial revision of the charter without refusing the application as a whole.
- 23. The District Court further held that the decision of 29 June 2000 had not been lawful, either. It established that all the documents required by the Religions Act had been appended to the application with the exception of a document confirming the existence of the religious group in the given territory for no less than fifteen years. However, that document was not necessary because, in accordance with the ruling of the Constitutional

Court, religious organisations established before the adoption of the Religions Act were not required to confirm their fifteen-year existence.

24. The District Court concluded that the Moscow Justice Department had been "in essence, using subterfuges to avoid re-registration [of the applicant]". It pointed out that such avoidance or refusals had violated the rights of the plaintiffs and their fellow believers guaranteed by Article 29 and 30 of the Russian Constitution because the parishioners whose association had no legal-entity status would not be able to rent premises for religious ceremonies and worship, to receive and disseminate religious literature, to have bank accounts, etc. The District Court also held that the refusal had been inconsistent with international standards of law. Articles 9 and 11 of the Convention and Article 18 of the International Covenant on Civil and Political Rights. The District Court also referred to Article 7 of the United Nations Declaration on the Elimination of All Forms of Intolerance and of Discrimination Based on Religion or Belief and held that "the refusal to grant legal-entity status to a religious entity imposes a practical restriction on the right of each person to profess his/her religion in community with others". The District Court concluded as follows:

"Hence, the justice authorities' avoidance of re-registration of the Church of Scientology of Moscow under far-fetched pretexts contradicts the above mentioned laws of the Russian Federation and the international law."

The District Court ordered the Moscow Justice Department to re-register the applicant.

- 25. The Justice Department did not appeal against the judgment and it became binding and enforceable on 19 December 2000. However, the Moscow Justice Department refused to comply with it.
- 26. On 27 December 2000 the president of the applicant obtained a writ of execution.
- 27. On 4 January 2001 the applicant submitted its sixth application along with the writ of execution mandating re-registration.
- 28. On 2 February 2001 the Justice Department refused to process the application, repeating that an incomplete set of documents had been submitted. No clarification as to the nature of the allegedly missing document(s) was given.
- 29. On an unspecified date the Moscow Justice Department asked the Moscow City prosecutor to lodge an application for supervisory review which he did. The prosecutor's application was granted by the Presidium of the Moscow City Court. On 29 March 2001 the Presidium quashed the judgment of 8 December 2000 by way of supervisory review. In doing so, it relied on the following grounds. Concerning the lawfulness of the decision of 28 January 2000, the Presidium criticised the District Court for the failure to verify the compliance of the amendments to the charter submitted for reregistration on 29 December 1999 with the law. As to the refusal of 29 June 2000, the Presidium opined that the book *Scientology: The Theology and*

Practice of a Contemporary Religion (Russian edition) did not provide sufficient information on "the basic tenets of creed and practices of the religion" as required by section 11.5 of the Religions Act and that the set of documents was therefore incomplete. The Presidium remitted the matter for a new examination by the District Court.

- 30. On 7 August 2001 the Nikulinskiy District Court gave a new judgment. The District Court ruled in favour of the Moscow Justice Department and dismissed the complaint about the refusal to re-register the applicant. It found that the applicant had not complied with section 11 of the Religions Act in that (i) the application for re-registration only included copies, rather than originals, of the charter and registration certificate; (ii) the book submitted by the applicant did not qualify to be the "information on the basic tenets of creed and practices of the religion", and (iii) the document indicating the legal address of the applicant was missing.
- 31. Before the court the plaintiffs unsuccessfully argued that the Moscow Justice Department had had in its possession the original charter and registration certificate, as well as the applicant's legal address, as these documents had been included in the first application for re-registration and the Moscow Justice Department had never returned them. The District Court concluded, nevertheless, that "the fact that some documents were [physically] in the building of the Department did not relieve the applicant of the obligation to submit a complete set of documents for registration". It affirmed that "all required documents were to be submitted simultaneously".
- 32. On 26 October 2001 the Moscow City Court upheld the judgment on appeal, endorsing the District Court's reasoning.
- 33. On 16 January 2002 the applicant submitted a seventh application for re-registration. In observance with the domestic courts' judgments the application included (i) the original charter and registration certificate; (ii) "information about the basic tenets of creed and practices" in the form of a four-page document instead of a book; and (iii) a new document confirming the legal address.
- 34. On 23 January 2002 a new deputy head of the Moscow Justice Department refused to process the application on the ground that the time-limit for re-registration of religious organisation had expired and that a civil action for the applicant's dissolution (see below) was pending.
- 35. On 30 April 2002 the Nikulinskiy District Court refused the Justice Department's civil action for dissolution of the applicant, referring to the Constitutional Court's decision of 7 February 2002 in the case of *The Moscow Branch of The Salvation Army*, according to which a religious organisation could only be dissolved by a judicial decision if it was duly established that it had ceased its activity or had engaged in unlawful activities (for a detailed description of the decision, see *The Moscow Branch of The Salvation Army v. Russia*, no. 72881/01, §§ 23-24, ECHR 2006-...). Since the applicant had on-going financial and economic activities,

maintained balance sheets and staged events in municipal districts of Moscow, and had not committed any wrongful acts, the action for its dissolution was dismissed. On 18 July 2002 the Moscow City Court upheld that judgment on appeal.

D. Further attempts to secure re-registration

- 36. On 1 July 2002 the system for State registration of legal entities was reformed. A new Unified State Register of Legal Entities was established and the competence to make entries was delegated to the Ministry for Taxes and Duties (Tax Ministry). However, in respect of religious organisations a special procedure was retained, under which the regional departments of the Ministry of Justice would still make the decision of whether to register a religious organisation, whilst formal processing of the approved application would pass to the Tax Ministry. All existing legal entities were required to provide to local tax authorities certain updated information about themselves by 31 December 2002.
- 37. On 11 July 2002 the applicant submitted its eighth application for reregistration to the Moscow Justice Department, under the new procedure.
- 38. On 9 August 2002 the Justice Department refused to process the application, repeating that re-registration was no longer possible due to the expiry of the time-limit.
- 39. On 24 September 2002, after the Moscow City Court upheld the judgment refusing dissolution of the applicant, the applicant submitted a ninth application for re-registration. On the same day it also submitted the updated information required under the new procedure, to the local registering tax authority, Moscow Tax Inspectorate no. 39.
- 40. On 2 October 2002 the head of the Moscow Justice Department, responded to the applicant's letter of 2 September 2002 in the following terms:
 - "...a situation exits when, on one hand, the action of the [Moscow Justice Department] seeking dissolution of your religious organisation has been refused, and, on the other hand, the very same court has upheld as lawful our decisions to leave the applications and documents for re-registration of this organisation unexamined, whereas the time-limit for re-registration established by law has expired."
- 41. On 23 October 2002 the Justice Department refused to process the ninth application, referring to the above letter from the department head and stating, as before, that the time-limit had passed.
- 42. On 29 October 2002 Moscow Tax Inspectorate no. 39 entered the applicant on the Unified State Register of Legal Entities and issued the registration certificate.
- 43. On 24 December 2002 the applicant submitted a tenth application for re-registration, attaching the registration certificate.

44. On 24 January 2003 the Justice Department left the tenth application unexamined, repeating once again that the time-limit had expired.

E. Further litigation with the Justice Department

- 45. On 24 April 2003 the applicant lodged a complaint against the Justice Department's persistent refusal to re-register the applicant under the Religions Act. It argued, in particular, that the actions of the Justice Department constituted a breach of the rights to freedom of religion and association of the applicant and its members. It submitted a copy of the registration certificate of 29 October 2002 and relied on the Constitutional Court's decision of 7 February 2002.
- 46. On 1 September 2003 the Presnenskiy District Court of Moscow dismissed the complaint, holding that the Religions Act did not provide for a possibility to re-register religious organisations that had missed the time-limit for re-registration.
- 47. On 22 January 2004 the Moscow City Court quashed the judgment of 1 September 2003 and remitted the case. It held as follows:
 - "...failure to re-register within the established time-limit cannot in itself serve as a basis... for refusal to register amendments to the charter... of a religious organisation upon expiry of the established time-limit...

Refusal of registration of amendments to the founding documents of a religious organisation restricts the rights of the organisation, and, as a consequence, those of its members, to determine independently the legal conditions of its existence and functioning."

- 48. On 3 November 2004 the Presnenskiy District Court granted the applicant's complaint against the Justice Department. It found that the Religions Act could not be interpreted as restricting a religious organisation's ability to amend its founding documents after the expiry of the time-limit set for re-registration. The Justice Department's decision not to process the application for registration of the amended charter was therefore unlawful. The District Court ordered the Justice Department to re-register the applicant by way of registering its charter as amended in 2002.
- 49. On 4 February 2005 the Moscow City Court upheld the interpretation of the Religions Act given by the District Court. However, it found that the Justice Department was wrongly ordered to register the amended charter without reviewing its compliance with the law. The City Court amended the operative part of the judgment and ordered the Justice Department to examine the applicant's application for registration in accordance with the established procedure.
- 50. On 31 May 2005 the applicant re-submitted its application for registration to the Moscow Registration Department, that is, the legal

successor of the Moscow Justice Department in matters of registration of religious organisations following a reform of the justice system.

51. On 27 June 2005 the Moscow Registration Department informed the applicant that its application would not be processed because it had not submitted a document confirming its presence in Moscow for at least fifteen years.

F. Concurrent developments

52. On 2 September 2003 the Ministry for the Press, Tele/Radio Communications and Mass Communication rejected the applicant's application for registration of its newspaper *Religion, Law and Freedom*. The decision cited no legal grounds for the refusal and read, in its entirety, as follows:

"We report, that after the court proceedings between [the applicant] and [the Moscow Justice Department] have completed (that is, after the judgment has entered into legal force), this organisation may apply again for registration of the newspaper *Religion, Law and Freedom.*"

II. RELEVANT DOMESTIC LAW AND PRACTICE

A. Constitution of the Russian Federation

- 53. Article 29 guarantees freedom of religion, including the right to profess either alone or in community with others any religion or to profess no religion at all, to freely choose, have and share religious and other beliefs and manifest them in practice.
- 54. Article 30 provides that everyone shall have the right to freedom of association.

B. The Religions Act

- 55. On 1 October 1997 the Federal Law on the Freedom of Conscience and Religious Associations (no. 125-FZ of 26 September 1997 "the Religions Act") entered into force.
- 56. The founding documents of religious organisations that had been established before the Religions Act were to be amended to conform to the Act and submitted for re-registration. Until so amended, the founding documents remained operative in the part which did not contradict the terms of the Act (section 27 § 3).
- 57. By letter of 27 December 1999 (no. 10766-CIO), the Ministry of Justice informed its departments that the Religions Act did not establish a

special procedure for re-registration of religious organisations. Since section 27 § 3 required them to bring their founding documents into conformity with the Religions Act, the applicable procedure was that for registration of amendments to the founding documents described in section 11 § 11. Section 11 § 11 provided that the procedure for registration of amendments was the same as that for registration of a religious organisation.

- 58. The list of documents required for registration was set out in section 11 § 5 and ran as follows:
 - "- application for registration;
 - list of founders of the religious organisation indicating their nationality, place of residence and dates of birth;
 - charter (articles of association) of the religious organisation;
 - minutes of the constituent assembly;
 - document showing the presence of the religious group in this territory for at least fifteen years...;
 - information on the basic tenets of creed and religious practices, including information on the origin of the religion and this association, forms and methods of activities, views on family and marriage, on education, particular views on health held by the religion followers, restrictions on civil rights and obligations imposed on members and ministers of the organisation;
 - information on the address (location) of the permanent governing body of the religious organisation, at which contact with the religious organisation is to be maintained; and
 - document on payment of the State duty."
- 59. Section 12 § 1 stated that registration of a religious organisation could be refused if:
 - "- aims and activities of a religious organisation contradict the Russian Constitution or Russian laws with reference to specific legal provisions;
 - the organisation has not been recognised as a religious one;
 - the articles of association or other submitted materials do not comply with Russian legislation or contain inaccurate information;
 - another religious organisation has already been registered under the same name;
 - the founder(s) has (have) no capacity to act."
- 60. Section 27 § 4 in its original wording specified that the re-registration of religious organisations was to be completed by 31 December 1999. Subsequently the time-limit was extended until 31 December 2000. Following the expiry of the time-limit, religious

organisations were liable for dissolution by a judicial decision issued on application of a registration authority.

C. Case-law of the Constitutional Court of the Russian Federation

- 61. Examining the compatibility with the Russian Constitution of the requirement of the Law that all religious organisations established before its entry into force should confirm that they have existed for at least fifteen years, the Constitutional Court found as follows (decision no. 16-P of 23 November 1999 in the case of *Religious Society of Jehovah's Witnesses in Yaroslavl and Christian Glorification Church*):
 - "8. ... Pursuant to... the RSFSR Law on freedom of religion (as amended on 27 January 1995), all religious associations both regional and centralised had, on an equal basis, as legal entities, the rights that were subsequently incorporated in the Federal Law on freedom of conscience and religious associations...

Under such circumstances legislators could not deprive a certain segment of religious organisations that had been formed and maintained full legal capacity of the rights belonging to them, solely on the basis that they did not have confirmation that they had existed for 15 years. In relation to religious organisations created earlier, that would be incompatible with the principle of equality enshrined in Article 13 § 4, Article 14 § 2 and Article 19 §§ 1 and 2 of the Constitution of the Russian Federation, and would be an impermissible restriction on freedom of religion (Article 28) and the freedom of [voluntary] associations to form and to carry out their activities (Article 30)..."

62. The Constitutional Court subsequently confirmed this position in its decision no. 46-O of 13 April 2000 in the case of *Independent Russian Region of the Society of Jesus*, and decision no. 7-O of 7 February 2002 in the case of *The Moscow Branch of the Salvation Army*.

III. RELEVANT COUNCIL OF EUROPE DOCUMENTS

- 63. Resolution 1278 (2002) on Russia's law on religion, adopted by the Parliamentary Assembly of the Council of Europe on 23 April 2002, noted, in particular, the following:
 - "1. The new Russian law on religion entered into force on 1 October 1997, abrogating and replacing a 1990 Russian law generally considered very liberal on the same subject. The new law caused some concern, both as regards its content and its implementation. Some of these concerns have been addressed, notably through the judgments of the Constitutional Court of the Russian Federation of 23 November 1999, 13 April 2000 and 7 February 2002, and the religious communities' reregistration exercise at federal level successfully completed by the Ministry of Justice on 1 January 2001. However, other concerns remain. ...
 - 5. Moreover, some regional and local departments of the Ministry of Justice have refused to (re)register certain religious communities, despite their registration at federal level. The federal Ministry of Justice does not seem to be in a position to

control these regional and local departments in accordance with the requirements of the rule of law, preferring to force religious communities to fight these local departments over registration in the courts rather than taking remedial action within the ministry...

- 6. Therefore, the Assembly recommends to the Russian authorities that:
- i. the law on religion be more uniformly applied throughout the Russian Federation, ending unjustified regional and local discrimination against certain religious communities and local officials' preferential treatment of the Russian Orthodox Church, and in particular their insisting in certain districts that religious organisations obtain prior agreement for their activities from the Russian Orthodox Church;
- ii. the federal Ministry of Justice become more proactive in resolving disputes between its local/regional officials and religious organisations before disputes are brought before the courts, by taking remedial action within the ministry in case of corruption and/or incorrect implementation of the law on religion, thus rendering it unnecessary to take such cases to the courts..."

THE LAW

I. ALLEGED VIOLATION OF ARTICLES 9, 10 AND 11 OF THE CONVENTION

64. The applicant complained under Articles 9, 10 and 11 of the Convention that it had been arbitrarily stripped of its legal-entity status as a result of the refusal to re-register it as a religious organisation. The Court recalls that in a recent case it examined a substantially similar complaint about the refusal of re-registration of a religious organisation from the standpoint of Article 11 of the Convention read in the light of Article 9 (see *The Moscow Branch of the Salvation Army v. Russia*, no. 72881/01, §§ 74 and 75, ECHR 2006-...). The Court observes that the religious nature of the applicant was not disputed at the national level and it had been officially recognised as a religious organisation since 1994. In the light of this, the Court finds that the applicant's complaints must be examined from the standpoint of Article 11 of the Convention read in the light of Article 9.

Article 9 provides as follows:

- "1. Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief and freedom, either alone or in community with others and in public or private, to manifest his religion or belief, in worship, teaching, practice and observance.
- 2. Freedom to manifest one's religion or beliefs shall be subject only to such limitations as are prescribed by law and are necessary in a democratic society in the

interests of public safety, for the protection of public order, health or morals, or for the protection of the rights and freedoms of others."

Article 11 provides as follows:

- "1. Everyone has the right to freedom of peaceful assembly and to freedom of association with others, including the right to form and to join trade unions for the protection of his interests.
- 2. No restrictions shall be placed on the exercise of these rights other than such as are prescribed by law and are necessary in a democratic society in the interests of national security or public safety, for the prevention of disorder or crime, for the protection of health or morals or for the protection of the rights and freedoms of others..."

A. Arguments by the parties

1. The Government

- 65. The Government considered that there was no interference with the applicant's right to freedom of association because it had not been liquidated and retained the full capacity of a legal entity. On 10 August 2002 it had been entered on the Unified State Register of Legal Entities and continued its religious activities. In refusing the Moscow Justice Department's action for dissolution, the Nikulinskiy District Court founded its judgment of 30 April 2002 on the evidence showing that the applicant had on-going financial and economic activities, such as the applicant's balance sheets and permission to stage events in municipal districts of Moscow. The Government maintained that the applicant could not claim to be a "victim" of any violation solely because it was not willing to bring its founding documents in compliance with the existing law.
- 66. The Government further submitted that there was no violation of the applicant's right to freedom of religion or any restriction on that right. The penalty imposed on the applicant "was not harsh and was not motivated by religious factors, but by a failure to submit to the Religions Act and violation of the administrative procedure". The refusal of re-registration of the applicant did not entail a ban on its activity. Members of the applicant continued to profess their faith, hold services of worship and ceremonies, and guide their followers.
- 67. The Government pointed out that the District Court's judgment of 7 August 2001 refusing re-registration of the applicant had had a lawful basis. The law required the original charter and registration certificate, the information on the basic tenets of religion, and the document indicating the legal address of the organisation. However, the applicant had failed to produce these documents and therefore the decision not to process the application for re-registration had been lawful. The Government claimed

that the applicant is not precluded from lodging a new application for reregistration.

2. The applicant

68. The applicant challenged the Government's assertions that the applicant "possessed the full capacity as a legal entity" and that it "exercised financial, economic and other activity in full measure" as untrue. The result of the obstruction of the Moscow Justice Department, as upheld by the Presnenskiy District Court on 1 September 2003, was that the applicant had been "frozen in time" and deprived of a possibility to modify its founding documents – and, accordingly, its aims, structure and internal organisation – in accordance with the law and its changing needs. For example, the applicant had been barred from introducing into its charter the right to establish places of worship and new procedures for election and dismissal of its president. Furthermore, the Press Ministry had denied registration of its newspaper for no other reason than the on-going uncertainty as regards the applicant's rights created by the refusal of re-registration. In that context, the entering of the applicant on the Unified State Register of Legal Entities had been made due to internal administrative reforms and did not constitute reregistration for the purposes of the Religions Act.

69. The applicant further contended that the Government's claim about their "unwillingness" to amend the founding documents was, at best, disingenuous. Having submitted ten applications for re-registration to the Moscow Justice Department, the applicant not once refused to comply with the requirements imposed on it, whether "prescribed by law" or otherwise. The expiry of the time-limit without re-registration was directly linked to the Moscow Justice Department's persistent refusal to give any concrete explanation for rejection of applications. Furthermore, its refusal to comply with a writ of execution was a particularly serious abuse in that the Ministry of Justice is itself in charge of the court bailiffs service and enforcement proceedings. No "convincing and compelling" reasons were given by the Government for the on-going refusal to re-register the applicant, while the grounds relied upon in the judgment of 7 August 2001 were not "prescribed by law" as the law required neither simultaneous production of the documents nor any special form in which the information on "basic tenets of creed" was to be submitted.

70. Finally, as regards the Government's claim that the applicant is not precluded from submitting a new application for re-registration, it is, in the applicant's view, misleading and contrary to the facts. A presumed "opportunity to apply" is meaningless when the Moscow Justice Department held — on at least five occasions in the nineteen months preceding the submission of the Government's observations — that the applicant was barred from re-registering due to the expired time-limit for re-registration. The applicant submitted that even the most dispassionate

review of the facts disclosed a single-minded determination on the part of the respondent State to deny re-registration to specific religious organisations, including the applicant, despite the lack of any "objective and reasonable justification" for doing so.

B. The Court's assessment

1. General principles

- 71. The Court refers to its settled case-law to the effect that, as enshrined in Article 9, freedom of thought, conscience and religion is one of the foundations of a "democratic society" within the meaning of the Convention. It is, in its religious dimension, one of the most vital elements that go to make up the identity of believers and their conception of life, but it is also a precious asset for atheists, agnostics, sceptics and the unconcerned. The pluralism indissociable from a democratic society, which has been dearly won over the centuries, depends on it (see *Metropolitan Church of Bessarabia and Others v. Moldova*, no. 45701/99, § 114, ECHR 2001-XII).
- 72. While religious freedom is primarily a matter of individual conscience, it also implies, inter alia, freedom to "manifest [one's] religion" alone and in private or in community with others, in public and within the circle of those whose faith one shares. Since religious communities traditionally exist in the form of organised structures, Article 9 must be interpreted in the light of Article 11 of the Convention, which safeguards associative life against unjustified State interference. Seen in that perspective, the right of believers to freedom of religion, which includes the right to manifest one's religion in community with others, encompasses the expectation that believers will be allowed to associate freely, without arbitrary State intervention. Indeed, the autonomous existence of religious communities is indispensable for pluralism in a democratic society and is thus an issue at the very heart of the protection which Article 9 affords. The State's duty of neutrality and impartiality, as defined in the Court's case-law, is incompatible with any power on the State's part to assess the legitimacy of religious beliefs (see Metropolitan Church of Bessarabia, cited above, §§ 118 and 123, and Hasan and Chaush v. Bulgaria [GC], no. 30985/96, § 62, ECHR 2000-XI).
- 73. The Court further reiterates that the right to form an association is an inherent part of the right set forth in Article 11. That citizens should be able to form a legal entity in order to act collectively in a field of mutual interest is one of the most important aspects of the right to freedom of association, without which that right would be deprived of any meaning. The way in which national legislation enshrines this freedom and its practical application by the authorities reveal the state of democracy in the country

concerned. Certainly States have a right to satisfy themselves that an association's aim and activities are in conformity with the rules laid down in legislation, but they must do so in a manner compatible with their obligations under the Convention and subject to review by the Convention institutions (see *Sidiropoulos and Others v. Greece*, judgment of 10 July 1998, *Reports of Judgments and Decisions* 1998-IV, § 40).

74. As has been stated many times in the Court's judgments, not only is political democracy a fundamental feature of the European public order but the Convention was designed to promote and maintain the ideals and values of a democratic society. Democracy, the Court has stressed, is the only political model contemplated in the Convention and the only one compatible with it. By virtue of the wording of the second paragraph of Article 11, and likewise of Articles 8, 9 and 10 of the Convention, the only necessity capable of justifying an interference with any of the rights enshrined in those Articles is one that may claim to spring from "democratic society" (see *United Communist Party of Turkey and Others v. Turkey*, judgment of 30 January 1998, *Reports of Judgments and Decisions* 1998-I, §§ 43-45, and *Refah Partisi (the Welfare Party) and Others v. Turkey* [GC], nos. 41340/98, 41342/98, 41343/98 and 41344/98, §§ 86-89, ECHR 2003-II).

75. The State's power to protect its institutions and citizens from associations that might jeopardise them must be used sparingly, as exceptions to the rule of freedom of association are to be construed strictly and only convincing and compelling reasons can justify restrictions on that freedom. Any interference must correspond to a "pressing social need"; thus, the notion "necessary" does not have the flexibility of such expressions as "useful" or "desirable" (see *Gorzelik and Others v. Poland* [GC], no. 44158/98, §§ 94-95, 17 February 2004, with further references).

2. The applicant's status as a "victim" of the alleged violations

76. In the Government's submission, so long as the applicant had not been dissolved and had retained its legal-entity status, there had been no interference with its Convention rights and it could not therefore claim to be a "victim" of any violation.

77. The Court is not convinced by the Government's contention. It recalls that it has already examined a similar complaint by a religious association which was denied re-registration under the new Religions Act by the Russian authorities. It found that even in the absence of prejudice and damage, the religious association may claim to be a "victim" since the refusal of re-registration directly affected its legal position (see *The Moscow Branch of the Salvation Army*, cited above, §§ 64-65). It also found that the entering of the religious association into the Unified State Register of Legal Entities did not deprive it of its status as a "victim" so long as the domestic authorities had not acknowledged a violation of its Convention rights

stemming from the refusal of re-registration (*loc. cit.*, § 66). The Court took note of the Moscow Justice Department's submission to a domestic court that the entering of information into the Unified State Register could not constitute "re-registration" within the meaning of the Religions Act (*loc. cit.*, § 67).

78. Turning to the present case, the Court notes that the situation of the applicant is similar to that of the applicant in the case of *The Moscow Branch of The Salvation Army*. The applicant was denied re-registration required by the Religions Act and the entering of information concerning the applicant into the Unified State Register of Legal Entities was solely linked to the establishment of that register and to the shifting of registration competence from one authority to another following enactment of a new procedure for registration of legal entities (*loc. cit.*, § 67). The national authorities have never acknowledged the alleged breach of the applicant's Convention rights and have not afforded any redress. The judgments by which the refusal of re-registration was upheld, have not been set aside and have remained in force to date. The Nikulinskiy District Court's judgment of 30 April 2002, to which the Government referred, only concerned the proceedings for dissolution of the applicant and was of no consequence for its claim for re-registration.

79. Likewise, the Court finds unconvincing the Government's argument that the applicant may not claim to be a "victim" because it has not taken so far appropriate steps for properly applying for re-registration. Over a course of six years from 1999 to 2005 the applicant has filed no fewer than eleven applications for re-registration, attempting to remedy the defects of the submitted documents, both those that were identified by the domestic authorities and those that were supposed to exist in the instances where the Justice Department gave no indication as to their nature (see, for example, paragraphs 11, 15 or 17 above). The Government did not specify by operation of which legal provisions the applicant may still re-apply for reregistration now that such application would obviously be belated following the expiry of the extended time-limit on 31 December 2000. In fact, the Justice Department invoked the expiry of that time-limit as the ground for refusing to process the seventh to tenth applications for re-registration by the applicant (see paragraphs 34, 38, 41 and 44 above). It follows that the applicant has been denied re-registration to date.

80. Having regard to the above considerations, the Court finds that the applicant may "claim" to be a "victim" of the violations complained of. In order to ascertain whether it has actually been a victim, the merits of its contentions have to be examined.

3. Existence of interference with the applicant's rights

81. In the light of the general principles outlined above, the ability to establish a legal entity in order to act collectively in a field of mutual

interest is one of the most important aspects of freedom of association, without which that right would be deprived of any meaning. The Court has expressed the view that a refusal by the domestic authorities to grant legalentity status to an association of individuals may amount to an interference with the applicants' exercise of their right to freedom of association (see *Gorzelik*, cited above, § 52 et passim, and *Sidiropoulos*, cited above, § 31 et passim). Where the organisation of the religious community is at issue, a refusal to recognise it also constitutes interference with the applicants' right to freedom of religion under Article 9 of the Convention (see *Metropolitan Church of Bessarabia*, cited above, § 105). The believers' right to freedom of religion encompasses the expectation that the community will be allowed to function peacefully, free from arbitrary State intervention (see *Hasan and Chaush v. Bulgaria* [GC], no. 30985/96, § 62, ECHR 2000-XI).

- 82. The Court observes that in 1997 the respondent State enacted a new Religions Act which required all the religious organisations that had been previously granted legal-entity status to amend their founding documents in conformity with the new Act and to have them "re-registered" within a specific time-period. A failure to obtain "re-registration" for whatever reason before the expiry of the time-limit exposed the religious organisation to a threat of dissolution by judicial decision (see paragraph 56 above).
- 83. The Court notes that before the enactment of the new Religions Act the applicant had lawfully operated in Russia since 1994. It was unable to obtain "re-registration" as required by the Religions Act and by operation of law became liable for dissolution. Even though the Constitutional Court's ruling later removed the immediate threat of dissolution of the applicant, it is apparent that its legal capacity is not identical to that of other religious organisations that obtained re-registration certificates (see *The Moscow Branch of The Salvation Army*, cited above, § 73). The Court observes that the absence of re-registration was invoked by the Russian authorities as a ground for refusing registration of amendments to the charter and for staying the registration of a religious newspaper (see paragraphs 46 to 52 above).
- 84. The Court has already found in a similar case that this situation disclosed an interference with the religious organisation's right to freedom of association and also with its right to freedom of religion in so far as the Religions Act restricted the ability of a religious association without legalentity status to exercise the full range of religious activities (see *The Moscow Branch of The Salvation Army*, cited above, § 74). These findings are applicable in the present case as well.
- 85. Accordingly, the Court considers that there has been interference with the applicant's rights under Article 11 of the Convention read in the light of Article 9 of the Convention. It must therefore determine whether the interference satisfied the requirements of paragraph 2 of those provisions, that is whether it was "prescribed by law", pursued one or more legitimate

aims and was "necessary in a democratic society" (see, among many authorities, *Metropolitan Church of Bessarabia*, cited above, § 106).

4. Justification for the interference

(a) General principles applicable to the analysis of justification

86. The Court reiterates that the restriction on the rights to freedom of religion and assembly, as contained in Articles 9 and 11 of the Convention, is exhaustive. The exceptions to the rule of freedom of association are to be construed strictly and only convincing and compelling reasons can justify restrictions on that freedom. In determining whether a necessity within the meaning of paragraph 2 of these Convention provisions exists, the States have only a limited margin of appreciation, which goes hand in hand with rigorous European supervision embracing both the law and the decisions applying it, including those given by independent courts (see *Gorzelik*, cited above, § 95; *Sidiropoulos*, cited above, § 40; and *Stankov and the United Macedonian Organisation Ilinden v. Bulgaria*, nos. 29221/95 and 29225/95, § 84, ECHR 2001-IX).

87. When the Court carries out its scrutiny, its task is not to substitute its own view for that of the relevant national authorities but rather to review the decisions they delivered in the exercise of their discretion. This does not mean that it has to confine itself to ascertaining whether the respondent State exercised its discretion reasonably, carefully and in good faith; it must look at the interference complained of in the light of the case as a whole and determine whether it was "proportionate to the legitimate aim pursued" and whether the reasons adduced by the national authorities to justify it are "relevant and sufficient". In so doing, the Court has to satisfy itself that the national authorities applied standards which were in conformity with the principles embodied in the Convention and, moreover, that they based their decisions on an acceptable assessment of the relevant facts (see *United Communist Party of Turkey*, cited above, § 47, and *Partidul Comunistilor (Nepeceristi) and Ungureanu v. Romania*, no. 46626/99, § 49, ECHR 2005-I (extracts)).

(b) Arguments put forward in justification of the interference

88. The Court observes that the grounds for refusing re-registration of the applicant were not consistent throughout the time it attempted to secure re-registration. The first application was rejected by reference to on-going criminal proceedings against the church president and the second one for textual discrepancies between the charter and the Religions Act (see paragraphs 9 and 11 above). The third to sixth applications were not processed for a failure to submit a complete set of documents and that ground was also endorsed by the District and City Courts (see paragraphs

- 15, 17, 19, and 28 above). The expiry of the time-limit for re-registration was invoked as the ground for leaving the seventh to tenth applications unexamined. After the courts determined that the refusal to examine the amended charter had had no lawful basis, the Justice Department refused the eleventh application on a new ground, notably the failure to produce a document showing the applicant's presence in Moscow for at least fifteen years (see paragraph 51 above).
- 89. The justification for the interference advanced by the Government focussed on the findings of the District Court, as upheld on appeal by the City Court, which determined that the applicant failed to submit certain documents and sufficient information on its religious creed.
- 90. Since the existence of concurrent criminal proceedings and textual discrepancies between the text of the Religions Act and the applicant's charter were not identified by the domestic courts as valid grounds for refusal of re-registration, the Court will first examine the arguments relating to the submission of the allegedly incomplete set of documents.
- 91. The Court observes that the Moscow Justice Department refused to process at least four applications for re-registration, referring to the applicant's alleged failure to submit a complete set of documents (see paragraphs 15, 17, 19 and 28 above). However, it did not specify why it deemed the applications incomplete. Responding to a written inquiry by the applicant's president, the Moscow Justice Department explicitly declined to indicate what information or document was considered missing, claiming that it was not competent to do so (see paragraph 15 above). The Court notes the inconsistent approach of the Moscow Justice Department on the one hand accepting that it was competent to determine the application incomplete but on the other hand declining its competence to give any indication as to the nature of the allegedly missing elements. Not only did that approach deprive the applicant of an opportunity to remedy the supposed defects of the applications and re-submit them, but also it ran counter to the express requirement of the domestic law that any refusal must be reasoned. By not stating clear reasons for rejecting the applications for re-registration submitted by the applicant, the Moscow Justice Department acted in an arbitrary manner. Consequently, the Court considers that that ground for refusal was not "in accordance with the law".
- 92. Examining the applicant's complaint for a second time, the District Court advanced more specific reasons for the refusal, the first of them being a failure to produce the original charter, registration certificate and the document indicating the legal address (see paragraph 30 above). With regard to this ground the Court notes that the Religions Act contained an exhaustive list of documents that were to accompany an application for reregistration. That list did not require any specific form in which these documents were to be submitted, whether as originals or in copies (see paragraph 58 above). According to the Court's settled case-law, the

expression "prescribed by law" requires that the impugned measure should have a basis in domestic law and also that the law be formulated with sufficient precision to enable the citizen to foresee the consequences which a given action may entail and to regulate his or her conduct accordingly (see, as a classic authority, Sunday Times v. the United Kingdom (no. 1), judgment of 26 April 1979, Series A no. 30, § 49). The requirement to submit the original documents did not follow from the text of the Religions Act and no other regulatory documents which might have set out such a requirement were referred to in the domestic proceedings. It was not mentioned in the grounds for the refusal advanced by the Moscow Justice Department or in the Presidium's decision remitting the matter for a new examination, but appeared for the first time in the District Court's judgment. In these circumstances, the Court is unable to find that the domestic law was formulated with sufficient precision enabling the applicant to foresee the adverse consequences which the submission of copies would entail. Furthermore, the Court considers that the requirement to enclose originals with each application would have been excessively burdensome, or even impossible, to fulfil in the instant case. The Justice Department was under no legal obligation to return the documents enclosed with applications it had refused to process and it appears that it habitually kept them in the registration file. As there exists only a limited number of original documents, the requirement to submit originals with each application could have the effect of making impossible re-submission of rectified applications for re-registration because no more originals were available. This would have rendered the applicant's right to apply for re-registration as merely theoretical rather than practical and effective as required by the Convention (see Artico v. Italy, judgment of 13 May 1980, Series A no. 37, § 33). It was pointed out by the applicant, and not contested by the Government, that the Moscow Justice Department had in its possession the original charter and registration certification, as well as the document evidencing its address, which had been included in the first application for re-registration in 1999 and never returned to the applicant. In these circumstances, the District Court's finding that the applicant was responsible for the failure to produce these documents was devoid of both factual and legal basis.

93. The Nikulinskiy District Court also determined that the applicant had not produced information on the basic tenets of creed and practices of the religion. The Court has previously found that the refusal of registration for a failure to present information on the fundamental principles of a religion may be justified in the particular circumstances of the case by the necessity to determine whether the denomination seeking recognition presented any danger for a democratic society (see *Cârmuirea Spirituală a Musulmanilor din Republica Moldova v. Moldova* (dec.), no. 12282/02, 14 June 2005). The situation obtaining in the present case was different. It was not disputed that the applicant had submitted a book detailing the

theological premises and practices of Scientology. The District Court did not explain why the book was not deemed to contain sufficient information on the basic tenets and practices of the religion required by the Religions Act. The Court reiterates that, if the information contained in the book was not considered complete, it was the national courts' task to elucidate the applicable legal requirements and thus give the applicant clear notice how to prepare the documents (see *The Moscow Branch of The Salvation Army*, cited above, § 90, and *Tsonev v. Bulgaria*, no. 45963/99, § 55, 13 April 2006). This had not, however, been done. Accordingly, the Court considers that this ground for refusing re-registration has not been made out.

- 94. The Court does not consider it necessary to examine whether the refusals grounded on the expiry of the time-limit for re-registration were justified because in the subsequent proceedings the domestic courts acknowledged that the Moscow Justice Department's decision not to process an application for registration of the amended charter on that ground was unlawful (see paragraphs 47 and 48 above). In any event, as the Court has found above, the applicant's failure to secure re-registration within the established time-limit was a direct consequence of arbitrary rejection of its earlier applications by the Moscow Justice Department.
- 95. Finally, as regards the rejection of the most recent, eleventh application on the ground that the document showing fifteen-year presence in Moscow had not been produced (see paragraph 51 above), the Court notes that this requirement had no lawful basis. The Constitutional Court had determined already in 2002 that no such document should be required from organisations which had existed before the entry into force of the Religions Act in 1997 (see paragraph 61 above). The applicant had been registered as a religious organisation since 1994 and fell into that category.
- 96. It follows that the grounds invoked by the domestic authorities for refusing re-registration of the applicant had no lawful basis. A further consideration relevant for the Court's assessment of the proportionality of the interference is that by the time the re-registration requirement was introduced, the applicant had lawfully existed and operated in Moscow as an independent religious community for three years. It has not been submitted that the community as a whole or its individual members had been in breach of any domestic law or regulation governing their associative life and religious activities. In these circumstances, the Court considers that the reasons for refusing re-registration should have been particularly weighty and compelling (see *The Moscow Branch of The Salvation Army*, cited above, § 96, and the case-law cited in paragraph 86 above). In the present case no such reasons have been put forward by the domestic authorities.
- 97. In view of the Court's finding above that the reasons invoked by the Moscow Justice Department and endorsed by the Moscow courts to deny reregistration of the applicant branch had no legal basis, it can be inferred that, in denying registration to the Church of Scientology of Moscow, the

Moscow authorities did not act in good faith and neglected their duty of neutrality and impartiality vis-à-vis the applicant's religious community (see *The Moscow Branch of The Salvation Army*, cited above, § 97).

98. In the light of the foregoing, the Court considers that the interference with the applicant's right to freedom of religion and association was not justified. There has therefore been a violation of Article 11 of the Convention read in the light of Article 9.

II. ALLEGED VIOLATION OF ARTICLE 14 OF THE CONVENTION, READ IN CONJUNCTION WITH ARTICLES 9, 10 AND 11

99. The applicant further complained under Article 14 of the Convention, read in conjunction with Articles 9, 10 and 11, that it had been discriminated against on account of its position as a religious minority in Russia. Article 14 reads as follows:

"The enjoyment of the rights and freedoms set forth in [the] Convention shall be secured without discrimination on any ground such as sex, race, colour, language, religion, political or other opinion, national or social origin, association with a national minority, property, birth or other status."

- 100. The Court reiterates that Article 14 has no independent existence, but plays an important role by complementing the other provisions of the Convention and the Protocols, since it protects individuals placed in similar situations from any discrimination in the enjoyment of the rights set forth in those other provisions. Where a substantive Article of the Convention or its Protocols has been invoked both on its own and together with Article 14 and a separate breach has been found of the substantive Article, it is not generally necessary for the Court to consider the case under Article 14 also, though the position is otherwise if a clear inequality of treatment in the enjoyment of the right in question is a fundamental aspect of the case (see *Chassagnou and Others v. France* [GC], nos. 25088/94, 28331/95 and 28443/95, § 89, ECHR 1999-III, and *Dudgeon v. the United Kingdom*, judgment of 22 October 1981, Series A no. 45, § 67).
- 101. In the circumstances of the present case the Court considers that the inequality of treatment, of which the applicant claimed to be a victim, has been sufficiently taken into account in the above assessment that led to the finding of a violation of substantive Convention provisions (see, in particular, paragraph 97 above). It follows that there is no cause for a separate examination of the same facts from the standpoint of Article 14 of the Convention (see *Metropolitan Church of Bessarabia*, § 134, and *Sidiropoulos*, § 52, both cited above).

III. APPLICATION OF ARTICLE 41 OF THE CONVENTION

102. 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. Damage

- 103. The applicant claimed a global amount of 20,000 euros ("EUR") in respect of pecuniary and non-pecuniary damage incurred through on-going uncertainty as to the applicant's legal status, serious disruption of its management and activities, diversion of resources to administrative matters concerning re-registration and litigation. They also requested the Court to hold that the respondent State was to secure re-registration of the applicant as a religious organisation and issue the registration certificate.
- 104. The Government claimed that the claim was excessive and unreasonable. In their view, lawful litigation could not have caused any damage.
- 105. The Court considers that the violation it has found must have caused the applicant non-pecuniary damage for which it awards, on an equitable basis, EUR 10,000, plus any tax that may be chargeable. It rejects the remainder of the applicant's claim for non-pecuniary damage.
- 106. As regards the applicant's request for injunctive relief in respect of the re-registration of the applicant, the Court is not empowered under the Convention to grant exemptions or declarations of the kind sought by the applicant, for its judgments are essentially declaratory in nature. In general, it is primarily for the State concerned to choose the means to be used in its domestic legal order in order to discharge its legal obligation under Article 46 of the Convention (see Shofman v. Russia, no. 74826/01, § 53, 24 November 2005, with further references). By finding a violation of Article 11 read in the light of Article 9 in the present case, the Court has established the Government's obligation to take appropriate measures to remedy the applicant's individual situation (see Fadeyeva v. Russia, no. 55723/00, § 142, ECHR 2005-...). Whether such measures would involve granting reregistration to the applicant, removing the requirement to obtain reregistration from the Religions Act, re-opening of the domestic proceedings or a combination of these and other measures, is a decision that falls to the respondent State. The Court, however, emphasises that any measures adopted must be compatible with the conclusions set out in the Court's judgment (see Assanidze v. Georgia [GC], no. 71503/01, § 202, ECHR 2004-II, with further references).

B. Costs and expenses

- 107. Relying on documentary evidence, the applicant claimed EUR 142.92 in court fees and EUR 11,653.93 in legal fees. It also claimed an additional amount of EUR 20,000 for outstanding legal fees due under the contract with respect to litigation before the domestic courts and the Strasbourg proceedings.
- 108. The Government submitted that only real and necessary expenses should be reimbursed.
- 109. The Court accepts that the applicant incurred costs and expenses in connection with the repeated attempts to secure re-registration and domestic and Strasbourg proceedings. The applicant's expenses are supported with relevant materials. It considers, however, that the amount claimed in respect of outstanding legal fees is excessive and a certain reduction must be applied. Having regard to the elements in its possession, the Court awards the applicant EUR 15,000 in respect of costs and expenses, plus any tax that may be chargeable on that amount.

C. Default interest

110. The Court considers it appropriate that the default interest should be based on the marginal lending rate of the European Central Bank, to which should be added three percentage points.

FOR THESE REASONS, THE COURT UNANIMOUSLY

- 1. *Holds* that the applicant may claim to be a "victim" for the purposes of Article 34 of the Convention;
- 2. *Holds* that there has been a violation of Article 11 of the Convention read in the light of Article 9;
- 3. *Holds* that no separate examination of the same issues under Article 14 of the Convention is required;

4. Holds

- (a) that the respondent State is to pay the applicant, within three months from the date on which the judgment becomes final in accordance with Article 44 § 2 of the Convention, the following amounts, to be converted into Russian roubles at the rate applicable at the date of the settlement,
 - (i) EUR 10,000 (ten thousand euros) in respect of non-pecuniary damage;

- (ii) EUR 15,000 (fifteen thousand euros) in respect of costs and expenses;
- (iii) any tax that may be chargeable on the above amounts;
- (b) that from the expiry of the above-mentioned three months until settlement simple interest shall be payable on the above amounts at a rate equal to the marginal lending rate of the European Central Bank during the default period plus three percentage points;
- 5. *Dismisses* the remainder of the applicant's claim for just satisfaction.

Done in English, and notified in writing on 5 April 2007, pursuant to Rule 77 §§ 2 and 3 of the Rules of Court.

Søren NIELSEN Registrar Christos ROZAKIS
President