JUDGMENT OF THE COURT (First Chamber)

22 March 2007 *

In Case C-437/04,

ACTION under Article 226 EC for failure to fulfil obligations, brought on 15 October 2004,

Commission of the European Communities, represented by J.-F. Pasquier, acting as Agent, with an address for service in Luxembourg,

applicant,

supported by

Council of the European Union, represented by G. Maganza and A.-M. Colaert, acting as Agents,

intervener,

* Language of the case: French.

Kingdom of Belgium, represented by E. Dominkovits, acting as Agent,

defendant,

THE COURT (First Chamber),

composed of P. Jann, President of the Chamber, K. Lenaerts, E. Juhász (Rapporteur), J.N. Cunha Rodrigues and M. Ilešič, Judges,

Advocate General: C. Stix-Hackl,
Registrar: R. Grass,

after hearing the Opinion of the Advocate General at the sitting on 29 June 2006,

gives the following

Judgment

1 By its application, the Commission of the European Communities seeks a declaration from the Court that, by imposing a tax (the 'regional tax') which disregards the European Communities' fiscal immunity, the Kingdom of Belgium has failed to fulfil its obligations under Article 3 of the Protocol on the privileges and immunities of the European Communities, originally annexed to the Treaty establishing a Single Council and a Single Commission of the European Communities (JO 1967 152, p. 13), then, by virtue of the Treaty of Amsterdam, to the EC Treaty ('the Protocol').

Legal context

Community legislation

2 Under the first paragraph of Article 28 of the Treaty establishing a Single Council and a Single Commission of the European Communities, then, following the entry into force of the Treaty of Amsterdam, Article 291 EC, and pursuant to the sole recital in the preamble to the Protocol, the Community is to enjoy in the territories of the Member States such privileges and immunities as are necessary for the performance of its tasks, under the conditions laid down in the Protocol.

3 Article 3 of the Protocol provides:

'The Communities, their assets, revenues and other property shall be exempt from all direct taxes.

The governments of the Member States shall, wherever possible, take the appropriate measures to remit or refund the amount of indirect taxes or sales taxes included in the price of movable or immovable property, where the Communities make, for their official use, substantial purchases the price of which includes taxes of this kind. These provisions shall not be applied, however, so as to have the effect of distorting competition within the Communities.

No exemption shall be granted in respect of taxes and dues which amount merely to charges for public utility services.'

4 Under Article 13 of the Protocol:

'Officials and other servants of the Communities shall be liable to a tax for the benefit of the Communities on salaries, wages and emoluments paid to them by the Communities, in accordance with the conditions and the procedure laid down by the Council, acting on a proposal from the Commission.

They shall be exempted from national taxes on salaries, wages and emoluments paid by the Communities.'

5 Article 19 of the Protocol provides:

'The institutions of the Communities shall, for the purpose of applying this Protocol, cooperate with the responsible authorities of the Member States concerned.'

National legislation

6 Article 2 of the Order of 23 July 1992 of the Région de Bruxelles-Capitale (Region of Brussels Capital) concerning a regional tax on occupiers of buildings and owners of real property rights over certain buildings (*Moniteur belge* of 1 August 1992, p. 17334; the 'Order') provides:

'From the 1993 tax year, an annual tax shall be charged on occupiers of buildings within the territory of the Region of Brussels Capital and on owners of real property rights over non-residential buildings; it shall be payable on the basis of the situation as at 1 January of the tax year in question.'

7 Article 3(1) of that Order provides:

'The [regional] tax shall be charged:

(a) on every householder who occupies all or part of a building situated within the territory of the Region of Brussels Capital as a first or second residence;

...

(b) on every person who occupies all or part of a building situated within the territory of the Region of Brussels Capital and in it carries on an activity, including a profession, for his own account, with or without the intention of making a profit, and on every legal person or unincorporated association whose seat of business, administration, trade or firm is there;

...

(c) on the freehold owner or, in the absence of a freehold owner, the long-term lessee, usufructuary, or owner of a right to use all or part of a building situated

within the territory of the Region of Brussels Capital which is not used for any of the purposes specified above under (a).'

8 Pursuant to the first paragraph of Article 8(1) of that order, the regional tax chargeable to the persons liable under Article 3(1)(c) thereof is fixed, by building, at EUR 6.36 per square metre of floor surface after the first 300 square metres, or the first 2 500 square metres if the floor surface is used for an industrial or trade activity. However, that tax is not to exceed a sum corresponding to 14% of the indexed cadastral income from the surfaces of all or part of a building subject to that tax.

Pre-litigation procedure

9 The Community and SA Vita ('Vita'), whose rights and obligations were subsequently transferred to SA Zurich entered into a lease of a building in Ixelles (a commune of the Region of Brussels Capital, Belgium) on 3 February 1988. That lease states that, from the date when it enters into force, all taxes and duties, of whatsoever nature, imposed in relation to the leased building for the benefit of any public authority, together with all other charges of the same nature, will be borne by the tenant, except where, because of its specific status as governed inter alia by Article 3 of the Protocol, the latter obtains from the competent public authorities an exemption for the landlord.

10 On the basis of the Order, the Region of Brussels Capital charged Vita various amounts corresponding to the regional tax payable for the years 1992 to 1997. Vita

sent a letter of formal notice to the Community, represented by the Commission, to pay the amounts which that company had been charged, but it declined to do so. Vita then brought proceedings before the magistrate of the First Canton of Ixelles who, by a judgment of 26 May 1998, ordered the Community to pay Vita amounts of BEF 20 000 277 and BEF 290 211. Since its appeal was dismissed by the Tribunal de première instance de Bruxelles (Brussels Court of First Instance), the Community appealed in cassation against that judgment, but its appeal was dismissed by a judgment of the Cour de cassation (Court of Cassation) of 1 March 2002.

11 In those proceedings, the Cour de cassation did not consider it necessary to refer to the Court of Justice for a preliminary ruling the question suggested by the Community, which sought to ascertain whether Article 28 of the Treaty establishing a Single Council and a Single Commission of the European Communities and Article 3 of the Protocol, possibly in conjunction with Article 23 of the Vienna Convention on Diplomatic Relations of 18 April 1961, were to be interpreted as precluding the adoption of any law or other national provision introducing a direct tax apparently aimed at persons who had contracted with a legal person governed by public international law (including the European Community) but which in reality necessarily had the object or effect of making the legal person governed by public international law (including the European Community) bear the actual burden of the tax or of passing the burden of the tax on to it.

12 By letter of formal notice of 2 April 2003, the Commission initiated the procedure provided for in Article 226 EC and called on the Kingdom of Belgium to communicate to the Commission its observations on its alleged failure to fulfil its obligations under Article 3 of the Protocol.

13 In their reply of 3 June 2003, the Belgian authorities stated that the regional tax was not aimed at international institutions either directly or indirectly, but at all owners

of buildings which were not used for residential purposes and which exceeded a certain floor area and that, therefore, the Region of Brussels Capital was not in breach of the principle that treaty obligations should be performed in good faith.

14 By a reasoned opinion of 16 December 2003, the Commission called on the Kingdom of Belgium to comply with that opinion within two months of its receipt. By letter of 30 July 2004, the Belgian authorities replied that the view of the Kingdom of Belgium had not changed.

15 The Commission accordingly decided to institute these proceedings.

16 By order of the President of the Court of 6 April 2005, the Council was granted leave to intervene in support of the Commission.

The action

Arguments of the parties

17 The Commission and the Council claim that the legislation at issue disregards the fiscal immunity enjoyed by the Communities. That fiscal immunity, established in

Article 28 of the Treaty establishing a Single Council and a Single Commission and specified in Article 3 of the Protocol, precludes the effects of the Order.

18 The Commission and the Council maintain that the Order allows the Communities' fiscal immunity to be circumvented by making them indirectly bear the burden, as tenants, of a tax which that fiscal immunity precludes them from being charged directly. The intention of the regional legislature is evident both from Article 3(1) of the Order, which defines the persons liable for the regional tax, and from the *travaux préparatoires.*

19 Whereas the previous provision was aimed only at occupiers, the Order added a tax on owners of buildings used for business purposes with more than a certain floor area. The tax none the less remained a tax on occupation of the building, since ultimate payment by the occupier was ensured by the fact that the owner liable to the tax would pass it on to the tenant.

20 The Commission considers it significant that the exemptions available to the owner of such a building depend on the status of the occupier. Thus, where the occupier is exempt, the owner is also. Since the exemptions are determined solely in relation to the status of the occupier, the Council infers that in fact the aim of the legislation is to tax occupiers.

21 In that connection the Commission refers to the statement of the Minister for Finance, the Budget and the Civil Service for the Region of Brussels Capital explaining that the public sector, including the international public sector, would also have to pay the new regional tax, which had not been possible before. The objective pursued in introducing that tax was thus to increase tax receipts, in particular by taxing buildings in respect of which no tax had been received before because they were occupied by persons or institutions exempt from tax.

22 In addition the Council submits that, unlike private commercial tenants, the Communities are not able to deduct rent and other charges for tax purposes, so that those expenses constitute a relatively significant burden for the Communities. At the same time, the leasing of buildings to the Communities is particularly advantageous from the fiscal point of view for the Kingdom of Belgium, since it receives tax on the rent collected by the landlord without having to grant tax deductions to the tenant.

23 As regards Article 23 of the Vienna Convention, the Council observes that it lays down only a minimal version of the principle of fiscal immunity and Article 3 of the Protocol is worded differently. Moreover, the fiscal immunity of the Communities, in the context of an international organisation with various institutions, warrants, if not requires, a broad application of that principle. The Council points out that the rights and immunities of the Communities are of a functional character and are intended to prevent the functioning and independence of the Communities from being impaired. It submits that any measure which affects the budgetary funds available to the Communities for the purpose of carrying out their task should be regarded as a measure which impairs their functioning.

24 The Commission and the Council submit, as regards the regional tax, that the same result could be reached by taxing either the occupier or the owner. The regional

legislature, when it chose who should be the person liable, should have done so in a manner consistent with its obligation of loyal cooperation with the Communities, whose resources should not be used to increase the revenue of the host Member State. A Member State in which the Communities have a seat should not derive unjustified advantages from that fact in relation to other Member States. In any event, the situation of buildings used by the Communities should have been added to the exemptions for owners provided for in the Order.

25 The Belgian Government contends that since the Communities are, under the Protocol, exempt from regional tax, both as occupier and as owner or landlord, they are excluded from the scope of application of the Order. It cannot therefore be said that the Communities are under a tax liability.

26 It is the Belgian Government's opinion that that tax is not contrary to the principle that treaties should be performed in good faith, in so far as it does not disregard the fiscal immunity of the Communities. Any obligation to make the payment at issue is not fiscal in character, but results from a contract concluded with the owner who is subject to that tax. The Belgian Government also points out that the Cour de cassation held that the passing on of the tax was on the basis of a contract under private law and that it would be unwarranted for an international organisation to be able to claim exemption from part of the rent that was the result of a general tax increase.

27 The Belgian Government draws to the Court's attention the fact that, under Article 23(2) of the Vienna Convention, the exemption from taxation does not apply if the

sending State is a tenant and the tax is payable by the landlord. The immunity provided for in the Protocol, which was based on that convention and which must be interpreted having regard to general public international law, cannot be relied upon against the passing on of the charge on the basis of a contractual provision.

28 The Belgian Government adds that the exemption from taxation enjoyed by international organisations is not intended to reduce the cost of their rent, but merely shows that they are not taxable in their capacity as persons governed by public international law. It states that the region in question derives no fiscal advantages from the presence of international organisations because, regardless of whether the building is rented by an institution of the Communities, an individual or even not rented at all, the regional tax is payable by the owner and by him alone. In those circumstances fiscal immunity would compromise the equal treatment of owners, since those who let immovable property to the Communities would have an advantage as against other owners.

29 As regards the case-law relied on by the Commission, the Belgian Government observes that the Court has never given judgment on the fiscal immunity claimed for the Communities in a case where tax was levied on the owner of property leased to an institution of the Communities and that tax was passed on in the rent. However, the case-law confirms generally that the rights and immunities which the Communities have under the Protocol are of a purely functional character in that they are intended to prevent impairment of the functioning and independence of the Communities. Moreover, the Commission has not shown to what extent the regional tax could hinder the functioning and independence of the Communities and the payment of a rent supplement by the European institutions cannot be regarded as a measure affecting the budgetary resources available for carrying out their tasks.

30 As regards the case-law concerning Article 13 of the Protocol, the Belgian Government notes that the Commission maintains that this can be transposed to Article 3 of that protocol but does not specify the relationship between those two provisions or explain the differences between their respective purposes and the matters and persons they govern. On the contrary, the Court has expressly made a distinction between the case-law on Article 13 and that on Article 3 of the Protocol.

31 Furthermore, the Belgian Government submits, by seeking to avoid paying the regional tax, the Commission is also failing to have regard to the principle of loyal cooperation stemming from Article 10 EC, which not only entails an obligation for Member States to take all measures necessary to guarantee the application and effectiveness of Community law but also imposes on the Communities reciprocal duties of loyal cooperation with the Member States.

Findings of the Court

32 First of all, it is necessary to explain the context of the present case.

33 As regards Article 23 of the Vienna Convention, to which the parties refer, it should be noted that that convention is a public international law convention concluded by the Member States and non-Member States acting in the exercise of their powers as regards diplomatic relations. In principle it concerns bilateral relations between States and not relations between the Community, which is, moreover, not a party to

that convention, and the State where an institution of the Communities has its seat, in this case the Kingdom of Belgium.

34 In any event, as the Advocate General observes in points 35 to 37 of her Opinion, even though the Community must observe public international law in the exercise of its powers (Case C-286/90 *Poulsen and Diva Navigation* [1992] ECR I-6019, paragraph 9), the Vienna Convention is not of decisive importance in this case.

35 The scope of the Communities' fiscal immunity, as part of Community law, is established primarily in Article 3 of the Protocol, which is designed specifically with regard to the characteristics of the Communities.

36 It should be noted that Article 3 of the Protocol lays down two regimes of immunity, depending on whether taxes are direct or indirect. The first paragraph of Article 3 of the Protocol deals with the Communities' immunity as regards direct taxes, while the second paragraph of that article relates to indirect taxes.

37 Under the regime relating to direct taxes, immunity is unconditional and general, since the Communities and their assets, revenue and other property are exempt from all direct taxation at national level. The regime relating to indirect taxes provides for immunity which is not unlimited; on the contrary, it is circumscribed and subject to conditions (see, to that effect, Case C-199/05 *European Community* [2006] ECR I-10485, paragraph 31).

38 Since the difference between those regimes is fundamental to the assessment of an immunity, it is essential to ascertain under which of those two regimes a dispute concerning a claim to a tax exemption falls.

39 Moreover, in an action for failure to fulfil obligations, it is incumbent on the Commission, during the pre-litigation procedure, to indicate the specific provision which defines the obligation with which the Member State is alleged to have failed to comply. That obligation on the Commission stems, in particular, from two requirements, namely the safeguarding of the rights of the defence of the Member State involved in such proceedings and the need clearly to delimit the subject-matter of the dispute.

40 The purpose of the pre-litigation procedure, inter alia, is to give the Member State concerned an opportunity to avail itself of its right to defend itself against the charges formulated by the Commission (Case C-439/99 *Commission* v *Italy* [2002] ECR I-305, paragraph 10, and Case C-350/02 *Commission* v *Netherlands* [2004] ECR I-6213, paragraph 18) and to ensure that any contentious procedure will have a clearly defined dispute as its subject-matter (see Case C-287/00 *Commission* v *Germany* [2002] ECR I-5811, paragraph 17, and *Commission* v *Netherlands*, paragraph 19).

41 So far as the subject-matter of this case is concerned, it should be noted that the Commission, in referring to Article 3 of the Protocol in its reasoned opinion and in its originating application, does not specify on which of the three paragraphs of that article its action is based. However, although the Commission does not expressly state which provision defines the obligation with which the Kingdom of Belgium allegedly failed to comply, the reasoned opinion and the application contain elements from which the basis of the form of order sought can be clearly inferred.

42 First, the third paragraph of Article 3 of the Protocol manifestly cannot serve as a basis for the purposes of any fiscal immunity. Secondly, the Commission does not submit, either in its reasoned opinion or in its application, any specific arguments to indicate how the Kingdom of Belgium might have failed to fulfil its obligations under the second paragraph of Article 3 of that protocol. However, in the proceedings before the Cour de cassation, as is clear from paragraph 11 of this judgment, the Commission had suggested asking the Court of Justice whether the fiscal immunity of the Communities precluded the imposition of a direct tax, such as the regional tax.

43 It is apparent from the fact that the Commission reproduces and cites in its reasoned opinion and application its request to the Cour de cassation, in which it clearly classifies the regional tax as a 'direct tax', that the complaint raised by the Commission falls under the regime of immunity from direct taxes.

44 Furthermore, although the Protocol contains no definition of a direct tax and no provisions were adopted for the purpose of implementing the Protocol, some criteria for interpretation of that term are provided by Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation (OJ 1977 L 336, p. 15). That directive, the scope of application of which, prior to its amendment by Council Directive 79/1070/EEC of 6 December 1979, was restricted solely to direct taxes, defined, in Article 1(2) thereof, tax on income and on capital, including in that term taxes on total capital, or on elements of capital, irrespective of the manner in which they are levied. As regards the tax which, according to the Commission and the Council, will be borne by the Communities, it is common ground that it is levied on

the basis of Article 3(1)(c) of the Order and relates to the owners of real property rights in buildings. Since that tax is imposed directly on persons on the basis of their assets or their real property rights having a value as assets, it could be regarded as being levied on an element of capital within the meaning of Directive 77/799.

45 With regard to Article 3(1)(c) of the Order, it should also be noted that the characteristics of the regional tax must be ascertained taking account of all those subject to it, namely the natural and legal persons on whom it is imposed, and not according to any financial consequences which that tax might, indirectly, have as regards the Communities.

46 Consequently, the regional tax at issue is in the nature of a direct tax and the Commission's action should be assessed in the context of the first paragraph of Article 3 of the Protocol.

47 It is common ground that the Communities, under the first paragraph of Article 3 of that protocol, are exempt from the tax imposed by the Order both as occupier or as owner or landlord of a building. Within the scope of application of that order they cannot therefore be treated, under fiscal law, as taxable persons.

48 The Commission and the Council submit, however, that the legislation at issue which, without expressly imposing that tax on the Communities, necessarily has the effect of and is aimed at making them bear that tax, albeit indirectly, is contrary to

the principle of fiscal immunity. By disregarding that immunity the legislation is forcing the Communities to make a contribution of a fiscal nature, by means of contractual provisions which pass on generally and systematically to the Communities the burden of the taxes imposed on the owners of buildings where those buildings are leased to the Communities or by simply passing on the tax in the amount of the rent.

49 That argument cannot be accepted.

50 Although it is established that the first paragraph of Article 3 of the Protocol exempts the Communities from direct taxes, it does not, however, provide for such exemption for parties contracting with the Communities. Furthermore, that provision does not mention the passing on of the cost of direct taxes payable by parties contracting with the Communities. The Commission and the Council cannot therefore contest the passing on of the regional tax on the basis of the first paragraph of Article 3 of the Protocol.

51 On the one hand, where that tax is passed on by virtue of a contractual provision in the lease, it must necessarily reflect the intention of the contracting parties, since the inclusion of such a provision falls within the scope of their freedom of contract. On the other hand, where the regional tax is passed on by an increase in the amount of the rent, it also falls within the scope of the parties' freedom of contract, since the definition of the content of a contract, including the determination of an element of

the contract such as the amount of the rent, requires the consent of the parties. Moreover, in the latter case the regional tax imposed on owners would not necessarily be passed on by them automatically and in its entirety to the tenants.

52 Admittedly it is possible that conditions in the property rental market may induce or even require the Community to accept such a contractual provision or to pay an amount of rent which would cancel out or lessen the burden of a direct tax for the other party to the contract.

53 However, such market conditions cannot give rise to fiscal immunity, since such immunity must result from a measure of international, Community or national law.

54 In addition, if the Commission and the Council's argument were followed, that might blur the boundaries between situations covered by fiscal immunity and those which are not, paving the way for claims for fiscal immunity for all types of direct taxes, including income tax and corporation tax.

55 That interpretation of the first paragraph of Article 3 of the Protocol, precluding use of that provision as a basis for exemption from the regional tax, is not, contrary to the submissions of the Commission and the Council, called into question either by the purpose of the Communities' fiscal immunity or by the circumstances in which that tax was imposed.

56 It should be noted, with regard to the purpose of that immunity, that it was granted in order to ensure the Communities' independence with regard to the Member States and their proper functioning (Case C-191/94 *AGF Belgium* [1996] ECR I-1859, paragraph 19). However, even if the exemption of the other parties to the contract from the regional tax would constitute a financial advantage for the Communities, the Commission has not adduced any conclusive evidence to show that the passing on of the tax to it could adversely affect the independence of the Communities or hinder their proper functioning (*European Community*, paragraph 43). Furthermore, an interpretation in the light of the aims of a provision cannot have the result of depriving the clear and precise wording of that provision of all effectiveness (see to that effect, *European Community*, paragraph 42, and, as regards the privileges and immunities of the European Central Bank, Case C-220/03 *ECB* v *Germany* [2005] ECR I-10595, paragraph 31).

57 As regards the circumstances in which the regional tax was imposed, it must be conceded that the objective pursued by the national legislature was doubtless to increase tax receipts. It should be borne in mind in this connection that, according to settled case-law, although direct taxation falls within the competence of the Member States, the latter must none the less exercise that competence in a manner consistent with Community law (Case C-345/05 *Commission* v *Portugal* [2006] ECR I-10633, paragraph 10, and Case C-513/04 *Kerckhaert and Morres* [2006] ECR I-10967, paragraph 15). In so far as there is no infringement of Community law, that competence allows Member States, in principle, to introduce new taxes, to specify taxpayers and exemptions other than those in earlier analogous legislation or to increase the rate of taxation.

58 That conclusion is not undermined by the fact that, in the discussions surrounding the adoption of the Order, the competent minister of the Region of Brussels Capital referred to the probability that the amendments made by that order to the previous legislation would lead to a situation in which some property-owners would be able to pass on the tax in the amount paid, inter alia, by the Communities in their

capacity as tenants. A Member State cannot be criticised for increasing its tax receipts by including in the scope of application of a tax persons who might enter into contracts with the Communities on the sole ground that the former might, in some market situations, be able to pass on part or all of that tax in the price of the goods or services provided to the Communities.

59 It should be added that the regional tax applies, pursuant to Article 3(1) of the Order, to owners of buildings exceeding a certain floor area and that that type of direct tax introduced by the regional legislature is widespread in Member States.

60 Lastly, the arguments of the Commission and the Council relying on the Court's case-law relating to Article 13 of the Protocol, which they claim protects the fiscal exemption against attempts by the Member States to undermine that principle directly or indirectly (Case C-260/86 *Commission* v *Belgium* [1988] ECR 955, and Case C-229/98 *Vander Zwalmen and Massart* [1999] ECR I-7113), and the fact that the Communities have to bear a heavier financial burden than private tenants entitled to a tax deduction in respect of rent and expenses, must be rejected.

61 As the Belgian Government points out, that case-law concerns the interpretation of provisions of the Protocol which exempt officials and other servants of the Communities from national taxes on salaries, wages and emoluments paid to them. That exemption relates specifically to servants of the Communities and is limited to national taxes which could be charged on the income arising from performance of

their functions, which is subject to Community tax. By contrast, in the present case there is no tax at the Community level and, in addition, only the provisions of the Protocol that exempt the Communities themselves from all direct taxes are in issue (see, to that effect, *AGF Belgium*, paragraph 14).

62 As regards the fact that the rent and expenses relating to the lease of a building can be deducted from the taxable amount in the case of persons subject to corporation tax, that argument cannot have any effect on the outcome of this action since the institutions of the Communities do not operate on a profit-making basis and are completely different in nature from undertakings subject to corporation tax.

63 In the light of those considerations, it must be held that the introduction of the regional tax is not contrary either to the wording or to the objectives of the first paragraph of Article 3 of the Protocol.

64 The action brought by the Commission must accordingly be dismissed.

Costs

65 Under Article 69(2) of the Rules of Procedure, the unsuccessful party is to be ordered to pay the costs if they have been applied for in the successful party's

pleadings. Since the Kingdom of Belgium has applied for costs and the Commission has been unsuccessful, the Commission must be ordered to pay the costs. Under the first subparagraph of Article 69(4) of the Rules of Procedure, institutions which intervene in the proceedings are to bear their own costs. The Council, which has intervened, must therefore bear its own costs.

On those grounds, the Court (First Chamber) hereby:

1. Dismisses the action;

2. Orders the Commission of the European Communities to pay the costs;

3. Orders the Council of the European Union to bear its own costs.

[Signatures]