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

FIRST SECTION

DECISION

Application no. 25103/10
CHRISTIAN RELIGIOUS ORGANIZATION OF JEHOVAH'S WITNESSES
against Armenia

The European Court of Human Rights (First Section), sitting on 17 December 2019 as a Committee composed of:
Krzysztof Wojtyczek, *President,*
Armen Harutyunyan,
Pere Pastor Vilanova, *judges,*
and Renata Degener, *Deputy Section Registrar*,
Having regard to the above application lodged on 3 May 2010,
Having deliberated, decides as follows:

THE FACTS

1. The applicant, the Christian Religious Organization of Jehovah's Witnesses, is a religious organisation registered in Armenia since 2004. It was represented before the Court by Mr A. Carbonneau and Mr R. Khachatryan, lawyers practising in Strasbourg and Yerevan respectively.

A. The circumstances of the case

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

3. The applicant imports from Germany religious publications used for worship and religious education. That literature is sent free of charge from Jehovas Zeugen in Deutschland, K.d.ö.R. (Jehovah's Witnesses in Germany), a non-profit-making religious entity.

4. The applicant has been receiving shipments of religious publications to Armenia since 2005. It receives such shipments regularly, ranging from five to fifteen shipments per year.

5. The applicant has been consistently required to pay value added tax ("VAT") for customs clearance of its imports of religious publications based on custom values determined by the customs authorities and not those declared by the applicant. As a result the applicant has been required to pay sometimes more than twice the amount it had declared.

6. On 14 April 2007 the applicant received a shipment of religious literature.

7. The customs authorities refused to accept the applicant's customs declaration based on the actual cost of production and transportation of the items in question.

8. The applicant encountered problems when attempting to obtain an official rejection notice from the customs authorities. Eventually, on 16 April 2008, the customs authorities provided a rejection notice.

9. On the same date the applicant paid the amount of VAT based on customs values as determined by the customs authorities and the shipment was released.

10. On 23 April 2008 the applicant lodged a claim with the Administrative Court challenging the customs authorities' arbitrary determination of the customs value of the shipment in question.

11. On 12 June 2009 the Administrative Court dismissed the claim.

12. On 13 July 2009 the applicant lodged an appeal on points of law seeking annulment of the Administrative Court's judgment of 12 June 2009.

13. By decision of 23 September 2009 the Court of Cassation declared the appeal on points of law inadmissible for lack of merit. The applicant received this decision on 23 October 2009.

14. On 29 October 2009 the applicant lodged a further appeal on points of law.

15. By decision of 18 November 2009 the Court of Cassation declared the applicant's appeal on points of law inadmissible for having been lodged out of time. At the same time, the Court of Cassation referred to its decision of 23 September 2009 whereby the applicant's appeal on points of law against the Administrative Court's decision of 12 June 2009 had been declared inadmissible for lack of merit.

16. According to the applicant, between April 2008 and March 2010 the authorities unpredictably changed their position about the right method to be used to calculate the customs value of its shipments.

17. In its application lodged with the Court on 3 May 2010, the applicant mentioned that it had also been involved in more than twenty-five sets of judicial proceedings against the customs authorities.

18. On 13 February 2012 the applicant provided the Court with decisions of the domestic courts concerning its claims filed against the customs authorities in relation to thirty-five shipments, including the copies of decisions concerning the above-mentioned twenty-five sets of proceedings.

19. On 4 April 2014 the applicant provided the Court with additional documents relating to twenty further shipments. In particular, the applicant had filed twenty new claims against the customs authorities, all of which had been rejected by the Administrative Court. The applicant had not lodged further appeals against the relevant decisions of the Administrative Court in view of the fact that all its previous appeals had been rejected.

COMPLAINTS

20. The applicant complained that the customs authorities' arbitrary imposition of a grossly inflated customs value on its shipments of religious literature was in breach of Article 9 of the Convention as well as Article 1 of Protocol No. 1. The applicant further complained under Article 14 in conjunction with Article 9 and Article 1 of Protocol No. 1 that it had been the subject of discrimination on religious grounds. Referring in particular to the shipment of 14 April 2007 and the ensuing judicial proceedings, the applicant argued that there had been an unlawful and unjustified interference with its right to freedom to manifest its religion and its right to peaceful enjoyment of its possessions, and that it had fallen victim to religious discrimination.

THE LAW

21. The Court notes that the applicant lodged its application on 3 May 2010, which is more than six months after it had received the decision of the Court of Cassation dated 23 September 2009 whereby its appeal on points of law against the decision of the Administrative Court of 12 June 2009 had been declared inadmissible (see paragraph 13 above).

22. The Court further notes that the applicant's appeal on points of law against the same decision lodged on 29 October 2009 was declared inadmissible for having been lodged out of time (see paragraph 15 above). The Court therefore considers that the Court of Cassation's decision of 23 September 2009 was the "final decision" within the meaning of Article 35 § 1 of the Convention.

23. The Court reiterates that where an applicant is entitled to be served *ex officio* with a copy of the final domestic decision, the object and purpose of Article 35 § 1 of the Convention are best served by counting the six-month period as running from the date of service of the copy of the decision (see *Worm v. Austria*, 29 August 1997, § 33, *Reports of Judgments and Decisions* 1997-V). The Court therefore considers 23 October 2009, the date of receipt of the decision of 23 September 2009, as the starting date for the running of the six-month period.

24. In so far as the applicant had mentioned in its application the existence of more than twenty-five claims pending before the domestic courts at the relevant time, the Court notes that the applicant failed to submit any details concerning those proceedings, including their subject matter, issues raised before the domestic courts and so on, much less any arguments concerning the applicant's presumed Convention complaints in this respect. Similarly, in its correspondence with the Court dated 13 February 2012 and 4 April 2014, the applicant had provided copies of domestic decisions in domestic proceedings concerning fifty-five shipments of religious literature, including the copies of decisions in proceedings mentioned in the initial application, again without providing any summary of facts pertaining to the proceedings in question, an analysis of Convention complaints, if any, in relation to the individual circumstances of those proceedings.

25. The Court refers in this respect to Rule 44C of the Rules of Court, in particular a party's obligation to participate effectively in the proceedings, and notes that in the present case the applicant has failed to specify its complaints concerning the alleged violations of the Convention, if any, with regard to the proceedings in relation to fifty-five shipments of religious literature received after the shipment of 14 April 2007.

26. Furthermore, Rule 47 of the Rules of Court requires that an application form contain sufficient information concerning in particular the statement of the relevant facts and alleged violations of the Convention and the relevant arguments in such a manner so as to enable the Court to determine the nature and scope of the application. As noted above, this requirement has not been respected in the present case in so far as the proceedings concerning the shipments of religious literature received after the shipment of 14 April 2007 are concerned whereas the applicant was represented by domestic and international lawyers.

27. Against this background, the Court finds that the application, in as much as it concerns the shipment of religious literature received by the applicant on 14 April 2007, is inadmissible for non-compliance with the six-month rule and as regards the remainder as being manifestly ill-founded. It should therefore be rejected pursuant to Article 35 §§ 1, 3 and 4 of the Convention.

For these reasons, the Court, unanimously,

Declares the application inadmissible.

Done in English and notified in writing on16 January 2020.

Abel Campos Registrar	Krzysztof Wojtyczek President