

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

FOURTH SECTION

DECISION

Application no. 1106/13 Lilit MUSEYAN against Armenia

The European Court of Human Rights (Fourth Section), sitting on 11 June 2024 as a Chamber composed of:

Gabriele Kucsko-Stadlmayer, President,

Tim Eicke,

Faris Vehabović,

Branko Lubarda,

Armen Harutyunyan,

Anja Seibert-Fohr,

Anne Louise Bormann, judges,

and Simeon Petrovski, Deputy Section Registrar,

Having regard to the above application lodged on 21 December 2012,

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

Having deliberated, decides as follows:

THE FACTS

- 1. The applicant, Ms Lilit Museyan, is an Armenian national who was born in 1971 and lives in Yerevan. She was represented before the Court by Mr A. Ghazaryan, a lawyer practising in Yerevan.
- 2. The Armenian Government ("the Government") were represented by their Agent, Mr G. Kostanyan, and subsequently by Mr Y. Kirakosyan, Representative of the Republic of Armenia on International Legal Matters.

A. The circumstances of the case

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



1. Background to the case

- 4. On 25 October 2010 the applicant bought a car in the United States of America for 14,800 United States dollars (USD) and shipped it to Armenia.
 - 5. On 19 January 2011 the applicant's car arrived in Armenia.
- 6. The applicant submits that on the same day at the customs office her representative was warned that liability could be incurred under Article 203 of the Customs Code ("the CC" see paragraph 28 below) if a customs declaration was not filed and customs clearance for the car was not obtained within ten days.
- 7. On 20 and 21 January 2011 the applicant made inquiries with the State Revenue Committee ("the Committee") about the name of the authority which had issued the rules setting out the procedure for making customs declarations of vehicles referred to in Article 128 of the CC (see paragraph 25 below), and about the law containing such rules. She further clarified that she was inquiring about the rules applicable to natural persons.
- 8. On 25 January 2011 the applicant wrote another letter to the Committee, arguing that the procedure referred to in Article 128 of the CC, which was in essence a normative legal instrument, had not been published in any official journal. The requirement in Article 132 § 2 of the CC (see paragraph 27 below) to file a customs declaration when importing a car would come into force only after the superior customs authority had adopted and published the procedure referred to in Article 128 §§ 1 and 2 of the CC. Therefore, she had no obligations under Article 132 § 2 of the CC, including payment of customs duties and value-added tax, until there was an officially published customs declaration procedure which applied to natural persons. In spite of this, it had been impossible for her to have her car registered with the traffic police since she had been unable to provide them with a customs declaration certified by the customs authorities. Furthermore, after the expiry of the ten-day time-limit for filing a customs declaration, on 29 January 2011, she risked being subjected to criminal liability and to having her car seized. She asked the Committee to provide her with whatever she would need to have her car registered with the traffic police by that date.
- 9. On 27 and 31 January 2011 the Committee replied to the applicant's letters, stating that the procedure referred to in Article 128 of the CC had been prescribed by the Order of the Customs Department no. 71-MVR dated 12 June 1998 ("the Order"), which had been published in the Official Journal of Executive Normative Acts no. 9 (15) on 16 July 1998 (see paragraph 32 below).
- 10. On 31 January 2011 a customs brokerage company engaged by the applicant filed a customs declaration with the Committee on behalf of the applicant, giving the customs value of her car as USD 14,800.
- 11. According to the applicant, a customs officer wrote "17,020" on the customs declaration in handwriting, this figure being the customs value of her car in USD as determined by that officer. It appears that the customs

brokerage company then re-submitted the customs declaration, giving as the customs value of the car the figure written by the customs officer on the original declaration. On the basis of the resubmitted declaration, the applicant paid value-added tax of 1,356,454 Armenian drams (AMD) and customs duties of AMD 616,570.

12. On the same date the Committee provided the applicant with a certificate confirming that she had paid all the necessary fees on her car, as required for it to be registered with the traffic police.

2. The proceedings instituted by the applicant

(a) Before the Administrative Court

- 13. On 21 April 2011 the applicant instituted proceedings in the Administrative Court against the Committee, arguing that the interference with her possessions had not been prescribed by law. In particular, she argued that she had been warned that she would be liable for a breach of Article 203 of the CC (see paragraph 28 below) if she failed to file a customs declaration on importing the car but that she was unable to comply with that obligation since there was no law in Armenia prescribing a procedure for filing such a declaration, as referred to in Article 128 of the CC (see paragraph 25 below). The Order referred to by the Committee (see paragraphs 9 above and 32 below) had been adopted under the former CC of 1993 and had ceased to be in force when that CC was repealed and replaced by the new CC in 2001. Moreover, even had the Order been in force, it was applicable only to companies and private entrepreneurs but not to natural persons. The applicant argued that in the absence of a procedure for filing a customs declaration she had no obligation to do so and it had been unlawful to make her do it. Furthermore, since the Committee had not responded to her request to provide her with whatever she would need to have her car registered (see paragraph 8 in fine above), in order to avoid serious consequences she had had no option but to file a customs declaration and to pay fees of AMD 1,982,024 (see paragraph 11 above) which lacked legal basis. The applicant sought a declaration that in obliging her to pay customs fees and failing to provide her with whatever she would need to have her car registered without paying those fees the Committee had acted unlawfully.
- 14. At a hearing in the Administrative Court on 13 July 2011 the applicant stated that, if the disputed actions of the Committee were to be found lawful, then she would seek a declaration that it had been unlawful for the customs officer to write "17,020" on her customs declaration (see paragraph 11 above), as a result of which she had been obliged to pay AMD 257,362 more in customs fees than had the car been valued appropriately at USD 14,800.
- 15. On 9 November 2011 the Administrative Court dismissed the applicant's claim. The Administrative Court held that Articles 25, 97 and 98 of the CC and section 6 of the Value-Added Tax Act (see paragraphs 22-24

and 30 below) required everyone to pay customs fees, including customs duties and value-added tax, when importing goods into Armenia under the "import for free circulation" regime and that the requirement to comply with that obligation did not depend on the actions of an administrative body. The applicant was therefore required to comply with that obligation regardless of the actions or omissions of the customs authorities. The court dismissed as unfounded the applicant's argument that she was not obliged to file a customs declaration and was entitled to receive the certificate she needed to register her car without doing so. It held that, even if the law did not prescribe a form for a customs declaration, the applicant must have been aware from the above-mentioned legislation that she was obliged to pay customs duties and value-added tax. The payment by the applicant of customs duties and value-added tax was required not by the actions of an administrative body but under domestic law. Referring to Articles 128, 130 and 132 of the CC (see paragraphs 25-27 below), which imposed the obligation to file a customs declaration, the court pointed out that customs declarations were, in practice, filed in accordance with the procedure laid down in the Order (see paragraph 32 below). While the applicant was correct in claiming that, at the time when the car was imported, the Order had applied only to companies and private entrepreneurs, nevertheless everyone had the right to import goods and vehicles into Armenia. The relevant provisions of the Order were therefore amended on 26 January 2011 by Order no. 22-N of the Committee (see paragraph 33 below) so that it applied to everyone. The applicant was also correct in claiming that the Order had been adopted under a CC which was no longer in force. However, the obligation to declare the imported vehicle did not arise from an executive decree but from the CC. The fact that the applicant was not aware of the format in which the declaration was to be filed was not a valid reason not to fulfil the obligation imposed by the CC. The situation could have led at most to the applicant assuming that she could file a declaration in any form. Moreover, the applicant eventually filed her declaration using the procedure prescribed by the Order, which had been accessible to her from the very outset. The shortcomings of the Order she had referred to therefore did not prevent her from complying with her legal obligations but only created some difficulties for the customs authorities. In sum, the applicant's obligation to pay customs fees arose from the law and it was lawful for the Committee not to provide the applicant with a certificate unless she had declared the imported vehicle to the customs authorities.

(b) Before the Administrative Court of Appeal

16. On 8 December 2011 the applicant lodged an appeal. In addition to the arguments raised in her initial application (see paragraph 13 above), the applicant argued that the Administrative Court had failed to address the fact that she had been required to pay more customs fees than would have been payable if the transaction price of the car had been accepted as its customs

value (see paragraph 14 above). She also argued that the application of the Order in her case had contradicted an earlier judgment of the Administrative Court in another case with identical circumstances, where the court had found that the Order was not applicable to natural persons.

17. On 20 March 2012 the Administrative Court of Appeal rejected the applicant's appeal and upheld the findings of the trial court. As regards her argument about the failure of the trial court to address the fact that she had allegedly had to pay excessive customs fees, the Administrative Court of Appeal stated that that issue was not subject to examination by the courts because the applicant had disputed the lawfulness of her obligation to file a customs declaration and had not raised the lawfulness of the customs value or the manner of its determination. The amounts of customs duty and value-added tax had not been disputed. Moreover, the customs fees in question had been already paid. Finally, as regards the applicant's argument concerning the discrepancies between the application of the Order in her case and the earlier case, this argument was unfounded as the circumstances of the two cases were not identical.

(c) Before the Court of Cassation

- 18. On 19 April 2012 the applicant lodged an appeal on points of law.
- 19. On 6 June 2012 the Court of Cassation declared the applicant's appeal on points of law inadmissible for lack of merit. That decision was served on her on 22 June 2012.

RELEVANT LEGAL FRAMEWORK

A. Constitution of 1995 (following the amendments introduced on 27 November 2005)

20. Article 45 of the Constitution provided at the material time that everyone was obliged to pay taxes, duties and other compulsory fees in conformity with the procedure and the amounts prescribed by law.

B. Customs Code (2001)

- 1. Customs fees due in respect of imported goods and vehicles and the requirement to file a customs declaration
- 21. Article 6 of the CC provides that in Armenia customs activities are governed, organised and supervised by a competent public authority (hereafter, the "superior customs authority").
- 22. Article 25 defines the regime of "import for free circulation" as the import of goods and vehicles into the territory of Armenia without any obligation to export them onwards further. Customs fees are due under this regime.

- 23. Article 97 provides that customs fees are due when transporting goods over the customs border of Armenia; they include customs duties, taxes and other compulsory fees prescribed by law.
- 24. Article 98 provides that customs duties are compulsory fees payable to the State budget, in accordance with the procedure and in the amount prescribed by the CC, when transporting goods over the customs border of Armenia.
- 25. Article 128 §§ 1 and 2 provide that, except where otherwise provided by law, goods and vehicles must be declared at regional or designated custom houses or customs points in accordance with the procedure set out by the superior customs authority if, *inter alia*, they are being transported over the customs border of Armenia. A customs declaration should be made in the format set out by the superior customs authority in writing, orally or electronically and should provide accurate information about the goods and vehicles, the purpose for which they are being brought into Armenia, and other information required for customs oversight and registration.
- 26. Article 130 § 1(a) provides that a customs declaration must be filed with the customs authority within ten days of importing goods and vehicles.
- 27. Article 132 § 2 provides that the person making the customs declaration must, *inter alia*, declare goods and vehicles in accordance with the procedure prescribed by the CC.
- 28. Article 203 provides that a failure to declare goods and vehicles transported over the customs borders of Armenia, that is to say, a failure to declare accurate information in an established format regarding those goods and vehicles, or making a false declaration, is punishable in the absence of any apparent criminal offence by a fine in the amount of the customs value of those goods and means of transport.
 - 2. Determination of the customs value of an imported good or vehicle
- 29. Articles 87 and 89-93 of the CC prescribe the methods for determining the customs value of imported goods. The primary method, set out in Article 87, is the transaction price of the good, while the other methods, set out in Articles 89-93, apply only if, in accordance with Article 88, the transaction price of an imported good is not accepted by the customs authority as the appropriate customs value.

C. Value-Added Tax Act (1997)

30. Section 6(4) of the Value-Added Tax Act provides that transactions such as the import of goods under the regime of "import for free circulation" (see paragraph 22 above) are subject to value-added tax.

D. Legal Instruments Act (2002-2018)

31. Section 71 (1)(3) of the Legal Instruments Act, as in force at the material time, provided that when the validity of a statute expired, the validity of other normative legal instruments adopted on the basis of that statute would also expire, unless otherwise provided by statute.

E. Order of the Customs Department no. 71-MVR

32. The Order of the Customs Department no. 71-MVR approving the Procedure for Filing a Customs Declaration of Goods Transported Over the Customs Border of Armenia and for Filling Out the Customs Declaration Form under the Customs Regimes for the Release of Transported Goods (made on 12 June 1998) at the material time set out the procedure for filing a customs declaration. It included instructions on how to file the declaration and how to fill out the customs declaration form. Paragraph 1 of Part II provided that this procedure applied to Armenian enterprises, agencies, organisations and private entrepreneurs.

F. Order of the State Revenue Service no. 22-N

33. This Order, which was made on 26 January 2011 and came into force on 11 March 2011, amended Order no. 71-MVR (see paragraph 32 above), making it applicable to everyone.

COMPLAINTS

34. The applicant complained under Article 1 of Protocol No. 1 to the Convention that there had been an interference with the peaceful enjoyment of her possessions, namely the levying of customs fees on her imported car, and that it had not been prescribed by law, since at the material time there was no law in Armenia establishing a procedure for natural persons to file a customs declaration as referred to in Article 128 of the CC (see paragraph 25 above). She further complained that the customs officer's determination of the customs value of her car had arbitrarily increased the amount of customs fees due.

THE LAW

35. The applicant complained that the interference with her possessions had been unlawful, contrary to the guarantees of Article 1 of Protocol No. 1 to the Convention, which reads as follows:

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

The preceding provisions shall not, however, in any way impair the right of a State to enforce such laws as it deems necessary to control the use of property in accordance with the general interest or to secure the payment of taxes or other contributions or penalties."

A. The parties' submissions

1. The Government

36. The Government submitted that the applicant had failed to exhaust domestic remedies. They argued that the applicant's complaint before the Court was two-fold and that she had failed to clearly maintain and present this in the domestic proceedings. Specifically, the first component of her complaint referred to her obligation to declare her vehicle to the customs authority, while the second component concerned the amount and method of determination of the customs value of that vehicle.

37. As regards the obligation to file a customs declaration and to pay customs fees, the applicant's court case was in essence about the Committee's rejection of her request for the certificate required to register her car. The Government asserted that the applicant should have brought a case disputing that rejection rather than vaguely contesting certain actions and omissions of the Committee. The case she had brought and the case she should have brought were of two different types. Because she had failed to follow the correct procedure, the applicant's application had had no prospect of success under domestic law.

38. As regards the determination of the customs value of the applicant's car, if she had considered that it had been determined unlawfully, she had had the opportunity to challenge that with the superior customs authority or in the courts. She could have disagreed with the customs officer's valuation and insisted on the valuation in her initial customs declaration. If this had been rejected, she could have challenged that rejection in the courts. In any event, in her domestic court case the applicant did not dispute the customs officer's valuation but only asserted the lack of any obligation to pay customs fees. The Government asserted that those were two separate issues without any causal link between them and so should have been distinguished as separate claims. Supporting her application with factual circumstances related to the customs officer's allegedly unlawful customs valuation (see paragraph 14 above) did not mean that the applicant had submitted an additional claim. The customs valuation had been determined by a specific procedure prescribed by the CC (see paragraph 29 above) and that issue could not have in any way been absorbed by the case lodged by the applicant concerning the lawfulness

of her obligation to file a customs declaration. The domestic courts therefore had no jurisdiction to examine that issue.

- 39. The Government further argued that the applicant could not claim to be the victim of an alleged violation of Article 1 of Protocol No. 1 because she had voluntarily filed a customs declaration and paid the required fees, which deprived her of her victim status. Furthermore, the applicant's complaints were manifestly ill-founded. In particular, having regard to the wide margin of appreciation that the Contracting States enjoy in framing and adopting policies in the sphere of taxation, the alleged actions and omissions of the Committee had not upset the balance between the applicant's right to the peaceful enjoyment of her possessions and the public interest in securing the payment of taxes.
- 40. As regards the merits of the applicant's complaints, the Government submitted that the applicant's obligation to pay customs duties and taxes on importing her car was prescribed under the Constitution and the CC. The fees were due under the import regime used by the applicant. The Government contested the applicant's allegation that the Order (see paragraph 32 above) had no longer been in force when she had imported her car, arguing that it had remained in force even after the new CC was adopted and that in any event the applicant had not been relieved of her obligation to file a customs declaration. Furthermore, both the CC and the Order were published legislation and accessible to the public. The obligation to file a customs declaration must have been foreseeable to the applicant since hundreds of cars had been imported into Armenia under the above-mentioned interpretation of the CC. The Government also contested the applicant's allegation that there was no form available to make the declaration, referring to the fact that she had in fact eventually filed a customs declaration in the form used for both natural and legal persons. The word "natural" had been indicated in the upper left corner of the declaration form, which suggested that it was intended for natural persons. In conclusion, the filing of a customs declaration in respect of the applicant's car and the resulting payment of customs duties and taxes had been in conformity with the requirements of domestic law.

2. The applicant

41. In reply to the Government's claim of non-exhaustion the applicant submitted that she had disputed the actions and omissions of the Committee in the domestic courts. If her claims against the Committee's actions and omissions had not been correctly presented, the domestic courts would not have accepted them for examination. The applicant alleged that the domestic proceedings concerned four distinct claims addressing the lawfulness of actions and omissions of the Committee. All those claims had been accepted and their merits had been addressed by the courts. She had therefore sought the judicial protection of her property rights and had taken her case through all three judicial levels which could have provided an effective remedy. She

had thereby exhausted the domestic remedies that were available, accessible and effective.

- 42. The applicant further argued that her filing of a customs declaration had not been voluntary, as claimed by the Government (see paragraph 39 above). If she had failed to file a declaration, she would have risked her car being seized for a considerable period of time, being fined and even incurring criminal liability. She could therefore claim to be a victim of a violation of Article 1 of Protocol No. 1. Furthermore, taking into account the circumstances of the case, the fair balance between her right to the peaceful enjoyment of her possessions and the public interest in securing the payment of taxes had been upset by the Committee and her complaint was therefore not manifestly ill-founded.
- 43. As regards the merits of her complaints, the applicant submitted that the interference with the peaceful enjoyment of her possessions had not been provided for by law. In particular, Article 128 of the CC (see paragraph 25 above) said that a customs declaration was to be made in accordance with a procedure and in a format set out by the superior customs authority. The only procedure implementing that Article, namely the one set out in the Order (see paragraph 32 above), had had no legal force at the material time as it had been adopted on the basis of the former CC of 1993 and it had expired when the new CC came into force in 2001. Moreover, that procedure did not apply to natural persons and there was no other law prescribing a procedure for a natural person to file a customs declaration. The position had therefore been unclear and she could not reasonably foresee whether or not she had had an obligation to file a customs declaration. At the same time, she had been still obliged to comply with the requirements generally in place for importing vehicles, even if her intention was to challenge the actions and omissions of the Committee, as otherwise she would have risked being subjected to administrative or even criminal liability. The applicant asserted that the Order of 26 January 2011 (see paragraph 33 above) had been enacted in response to her case, since the authorities had realised that she had raised a genuine issue and had therefore made the necessary amendments to prevent such further cases. This showed that there had been a lack of legal certainty. In sum, the domestic regulations for filing a customs declaration had been arbitrary, unforeseeable and inaccessible, and the interference with her property rights had not been prescribed by law.

B. The Court's assessment

44. The Court takes note at the outset of the Government's argument that the applicant has failed to exhaust the domestic remedies for her complaints under Article 1 of Protocol No. 1 (see paragraphs 36-38 above). It refers in this connection to the well-established principles of its case-law under Article 35 § 1 of the Convention, which requires an applicant to exhaust all

effective domestic remedies before lodging their complaints with the Court (see *Vučković and Others v. Serbia* (preliminary objection) [GC], nos. 17153/11 and 29 others, § 69-77, 25 March 2014, and *Communauté genevoise d'action syndicale (CGAS) v. Switzerland* [GC], no. 21881/20, §§ 138-145, 27 November 2023).

- 45. Turning to the circumstances of the present case, the Court considers that the applicant's complaint under Article 1 of Protocol No. 1 concerns two separate issues, namely on the one hand the lawfulness of the requirement to pay customs duties and taxes on importing her car and on the other hand the lawfulness of the way the amount of customs duties and taxes to be paid was determined. The Court observes, however, that the application she lodged with the Administrative Court concerned only the first issue (see paragraph 13 above) and consequently the second issue was not examined by that court. This was explicitly acknowledged by the Administrative Court of Appeal (see paragraph 17 above). The applicant did not contest the Government's argument that raising that issue during a hearing before the Administrative Court (see paragraph 14 above) was not sufficient, as it was factually and legally a distinct issue from the one raised by the applicant in her application to that court. It follows that the applicant failed to raise the question of the alleged unlawfulness of the customs valuation of her car in the domestic courts in compliance with the domestic rules, with the result that those courts have not examined that question. The Court also observes that the applicant did not submit any arguments in respect of this particular aspect of the Government's objection of non-exhaustion (see paragraphs 38 and 41 above).
- 46. Accordingly, that part of the applicant's complaint under Article 1 of Protocol No. 1 is inadmissible for failure to exhaust domestic remedies and must be rejected in accordance with Article 35 §§ 1 and 4 of the Convention.
- 47. As regards the lawfulness of levying customs duties and value-added tax on the applicant's imported car, the Court observes that, as already noted above, the applicant contested her obligation to file a customs declaration and consequently to pay customs duties and taxes on importing her car in the domestic courts, and the domestic courts examined and ruled on that issue (see paragraphs 15 and 17 above). At no time during the proceedings did the courts hold that the applicant had not followed the correct procedure in presenting her case, as argued by the Government. The Court therefore rejects the Government's objection of non-exhaustion of domestic remedies as far as that part of the applicant's complaint under Article 1 of Protocol No. 1 is concerned.
- 48. The Court notes that the Government also argued that the applicant could not claim to be a victim of an alleged violation of Article 1 of Protocol No. 1 because she had voluntarily agreed to pay customs duties and value-added tax on her imported car (see paragraph 39 above). The Court does not, however, consider it necessary to address that objection because the applicant's complaint is, in any event, inadmissible for the following reasons.

- 49. The Court observes that the applicant's complaint under Article 1 of Protocol No. 1 that she had been required to pay customs duties and value-added tax on her car without there being any procedure prescribed by law for doing so rests on the argument that there was no procedure in place for her filing a customs declaration and she was therefore not obliged to do so.
- 50. The Court reiterates that Article 1 of Protocol No. 1 requires that any interference by a public authority with the peaceful enjoyment of possessions should be lawful: the second sentence of the first paragraph of that Article authorises the deprivation of possessions "subject to the conditions provided for by law". Moreover, the rule of law, one of the fundamental principles of a democratic society, is a notion inherent in all the Articles of the Convention (see, among other authorities, *Vistiņš and Perepjolkins v. Latvia* [GC], no. 71243/01, § 95, 25 October 2012). The principle of lawfulness also requires that the relevant provisions of domestic law are sufficiently accessible, precise and foreseeable in their application (see, among other authorities, *Centro Europa 7 S.r.l. and Di Stefano v. Italy* [GC], no. 38433/09, § 187, ECHR 2012).
- 51. In the present case, there is no dispute between the parties that the levying of customs fees on the applicant's car constituted an interference with her right to the peaceful enjoyment of her possessions within the meaning of Article 1 of Protocol No. 1. The Court disagrees, however, with the applicant that this interference had not been lawful. It notes that the requirement to pay customs duties and value-added tax on vehicles imported into Armenia was clearly established by Articles 25 and 97 of the CC and section 6(4) of the Value-Added Tax Act (see paragraphs 22, 23 and 30 above). It was that requirement and the resulting levying of those fees that interfered with the applicant's property rights. Both legal instruments were accessible to the applicant. The lack of a procedure for the filing of a customs declaration by a natural person could have theoretically created problems for the applicant in complying with that requirement, but this did not in itself constitute an interference with the applicant's property rights or render the interference unforeseeable for the applicant. The Court notes in this connection that the filing procedure for legal persons which, as the applicant stated, was no longer in force and was, in any event, not applicable to her as a natural person, only contained instructions on how to file a customs declaration and to fill out the customs declaration form and did not prescribe the applicant's obligation to pay customs fees (see paragraph 32 above). Moreover, while technically not applicable to the applicant as a natural person, that procedure was nevertheless being applied in practice at the material time where customs declarations were filed by natural persons. The applicant was therefore able to follow that procedure and to file her customs declaration (see paragraph 10 above). The Court therefore considers that, as far as the interference with the peaceful enjoyment of the applicant's possessions is concerned, it cannot be

said that this interference was not prescribed by law as required by Article 1 of Protocol No. 1.

52. It follows that this part of the applicant's complaint under Article 1 of Protocol No. 1 is manifestly ill-founded and must be rejected in accordance with Article 35 §§ 3(a) and 4 of the Convention.

For these reasons, the Court, unanimously,

Declares the application inadmissible.

Done in English and notified in writing on 4 July 2024.

Simeon Petrovski Deputy Registrar Gabriele Kucsko-Stadlmayer President