



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

## FIRST SECTION

### DECISION

Application no. 15124/15  
CHRISTIAN RELIGIOUS ORGANIZATION OF JEHOVAH'S  
WITNESSES against Armenia  
and 9 other applications  
(see list appended)

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 Abel Campos, *Section Registrar*,

Having regard to the above applications lodged on the various dates indicated in the appended table,

Having deliberated, decides as follows:

### THE FACTS

1. A list of the applications, all of which have been introduced by the Christian Religious Organization of Jehovah's Witnesses ("the applicant"), a religious organisation registered in Armenia, is set out in the appendix.

#### **A. The circumstances of the cases**

2. The facts of the cases, 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 in 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 more, and sometimes more than twice the amount it had declared.

6. Over the past few years the applicant has been engaged in twenty-five sets of judicial proceedings where it has challenged unsuccessfully the customs authorities' manner of calculating VAT imposed on its imports of religious literature.

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7. On 25 November 2013 the applicant received as a gift another shipment of religious literature.

8. On 6 December 2013 the applicant requested the customs authorities to accept the applicant's declared customs value for the purposes of calculating the VAT due on its import.

9. On 10 December 2013 the applicant's request was rejected.

10. On 20 December 2013 the applicant, although in disagreement with the customs authorities' decision, paid the disputed amount of VAT based on the customs value imposed on the shipment by the customs authorities.

11. On 28 December 2013 the applicant filed a claim with the Administrative Court challenging the customs authorities' decision of 10 December 2013.

12. On 26 September 2014 the Administrative Court rejected the applicant's claim in its entirety.

13. The applicant did not appeal against the Administrative Court's decision before the Administrative Court of Appeal and the Court of Cassation, considering that this was not an effective remedy in view of the fact that all its previous appeals in identical cases had been rejected.

*2. Applications nos. 17376/15, 25050/15, 30258/15, 31359/15, 51582/15, 52035/15, 34182/16, 35093/16, 35094/16*

14. The above applications concern an identical situation as regards subsequent shipments of religious literature received by the applicant on various dates between October 2013 and January 2015. In all the above cases the applicant similarly did not lodge further appeals against the Administrative Court's respective decisions whereby the relevant decisions of the customs' authorities had been upheld.

## COMPLAINTS

15. 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 subject to discrimination on religious grounds.

## THE LAW

### A. Joinder of the applications

16. Having regard to the similar subject matter of the applications, the Court finds it appropriate to examine them jointly in a single decision.

### B. Admissibility

17. The Court observes that, in the present cases, the applicant has challenged the disputed tax measures before the first instance Administrative Court. However, its claims having been rejected, it has not lodged further appeals either before the Administrative Court of Appeal or the Court of Cassation.

18. The Court reiterates that the obligation under Article 35 of the Convention requires only that an applicant should have normal recourse to the remedies likely to be effective, adequate and accessible, that is to say remedies that were capable of providing redress in respect of the applicant's complaints and offered reasonable prospects of success (see, *Sejdovic v. Italy* [GC], no. 56581/00, §§ 45 and 46, ECHR 2006-II). The Court further reiterates that the requirements contained in Article 35 § 1 concerning the exhaustion of domestic remedies and the six-month period are closely interrelated. Thus, where no effective remedy is available to an applicant, the time-limit expires six months after the date of the acts or measures about which he or she complains (see *Jeronovičs v. Latvia* [GC], no. 44898/10, § 75, ECHR 2016).

19. In the instant cases, the Court notes that the applicant did not pursue any appeals against the Administrative Courts' decisions which had upheld the relevant decisions of the tax authorities imposing the disputed amounts of VAT. The applicant therefore failed to exhaust the domestic remedies available to it under the domestic legal system.

20. In so far as the applicant argued that appealing against the relevant decisions would have been ineffective, the Court observes that the applicant

failed to provide any evidence to substantiate that appeals against the Administrative Court's decisions would have lacked any reasonable prospects of success. In this respect the Court considers that the domestic courts' previous rejections of the applicant's claims in similar or even identical cases is of no relevance in so far as the applicant failed to demonstrate that there existed a systemic issue rendering further appeal procedure futile.

21. The applications must therefore be rejected pursuant to Article 35 §§ 1 and 4 of the Convention.

For these reasons, the Court, unanimously,

*Declares* the applications inadmissible.

Done in English and notified in writing on 16 January 2020.

Abel Campos  
Registrar

Krzysztof Wojtyczek  
President

**APPENDIX**

<b>No.</b>	<b>Application no.</b>	<b>Lodged on</b>	<b>Applicant Place of residence</b>	<b>Represented by</b>
1.	15124/15	26/03/2015	<b>CHRISTIAN RELIGIOUS ORGANIZATION OF JEHOVAH'S WITNESSES</b> Yerevan	Shane BRADY HEATH
2.	17376/15	10/04/2015	<b>CHRISTIAN RELIGIOUS ORGANIZATION OF JEHOVAH'S WITNESSES</b> Yerevan	Shane BRADY HEATH
3.	25050/15	22/05/2015	<b>CHRISTIAN RELIGIOUS ORGANIZATION OF JEHOVAH'S WITNESSES</b> Yerevan	Shane BRADY HEATH
4.	30258/15	15/06/2015	<b>CHRISTIAN RELIGIOUS ORGANIZATION OF JEHOVAH'S WITNESSES</b> Yerevan	Shane BRADY HEATH
5.	31359/15	22/06/2015	<b>CHRISTIAN RELIGIOUS ORGANIZATION OF JEHOVAH'S WITNESSES</b> Yerevan	Shane BRADY HEATH
6.	51582/15	13/10/2015	<b>CHRISTIAN RELIGIOUS</b>	Shane BRADY HEATH

No.	Application no.	Lodged on	Applicant Place of residence	Represented by
			<b>ORGANIZATION OF JEHOVAH'S WITNESSES</b> Yerevan	
7.	52035/15	16/10/2015	<b>CHRISTIAN RELIGIOUS ORGANIZATION OF JEHOVAH'S WITNESSES</b> Yerevan	Shane BRADY HEATH
8.	34182/16	14/06/2016	<b>CHRISTIAN RELIGIOUS ORGANIZATION OF JEHOVAH'S WITNESSES</b> Yerevan	Shane BRADY HEATH
9.	35093/16	15/06/2016	<b>CHRISTIAN RELIGIOUS ORGANIZATION OF JEHOVAH'S WITNESSES</b> Yerevan	Shane BRADY HEATH
10.	35094/16	16/06/2016	<b>CHRISTIAN RELIGIOUS ORGANIZATION OF JEHOVAH'S WITNESSES</b> Yerevan	Shane BRADY HEATH