

ORDER OF THE COURT OF FIRST INSTANCE (First Chamber)  
7 February 2001 \*

In Case T-36/00,

**Sonia Marion Elder and Robert Dale Elder**, residing in Dundee (United Kingdom), represented by S. Crosby, Solicitor,

applicants,

v

**Commission of the European Communities**, represented by U. Wölker and X. Levis, acting as Agents, with an address for service in Luxembourg,

defendant,

APPLICATION for annulment of the decision of the Commission of 20 January 2000 refusing the applicants access to the minutes of the Advisory Committee on Value Added Tax,

\* Language of the case: English.

THE COURT OF FIRST INSTANCE  
OF THE EUROPEAN COMMUNITIES (First Chamber),

composed of: B. Vesterdorf, President, M. Vilaras and N.J. Forwood, Judges,  
Registrar: H. Jung,

makes the following

Order

Having regard to Articles 65(b), 66(1) and the third paragraph of Article 67(3) of the Rules of Procedure of the Court of First Instance;

whereas, by letter of 30 November 1998, the applicants, on the basis of Commission Decision 94/90/ECSC, EC, Euratom of 8 February 1994 on public access to Commission documents (OJ 1994 L 46, p. 58), requested access from the Commission to certain minutes of the Advisory Committee on Value Added Tax ('the VAT Committee');

whereas those minutes concern possible consultation of the VAT Committee by the United Kingdom prior to the enacting by that Member State, in 1994 and 1997, of legislation on the basis of the enabling power in the second subparagraph of Article 4(4) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to

turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1);

whereas, by letter of 20 January 2000, the Secretary General of the Commission informed the applicants of his decision to refuse them access to those minutes on the ground that their disclosure would undermine the protection of confidentiality as requested by the legal person that supplied the information and the protection of the institution's interest in the confidentiality of its proceedings;

whereas, in the circumstances of the present case, it is necessary to supplement the inquiry in the present case and to obtain a full version of the minutes of the VAT Committee to which access has been refused by the Commission;

whereas, pursuant to the third paragraph of Article 67(3) of the Rules of Procedure, the documents to be produced by the Commission shall not be communicated to the applicants;

On those grounds,

THE COURT OF FIRST INSTANCE (First Chamber)

hereby orders:

1. The Commission shall produce to the Court, within two weeks from the time service of this order is effected, the minutes of the Advisory

Committee on Value Added Tax to which access was refused to the applicants.

2. This order shall be served on the parties.
3. Costs are reserved.

Luxembourg, 7 February 2001.

H. Jung

Registrar

B. Vesterdorf

President