



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

## FIFTH SECTION

### DECISION

Applications nos. 29071/15 and 35267/15  
MAKEDONIJA TURIST  
against North Macedonia  
(see appended table)

The European Court of Human Rights (Fifth Section), sitting on 25 March 2021 as a Committee composed of:

Ganna Yudkivska, *President*,

Ivana Jelić,

Arnfinn Bårdsen, *judges*,

and Liv Tigerstedt, *Deputy Section Registrar*,

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

Having deliberated, decides as follows:

## FACTS AND PROCEDURE

The applicant company, Makedonija Turist, is a joint-stock company incorporated under the law of the respondent State, which has its registered office in Skopje. It was represented before the Court by Mr Z. Hadji-Zafirov, a lawyer practising in Skopje.

The applicant company's complaint under Article 1 of Protocol No. 1 to the Convention concerning tax that had been provisionally charged by the tax authorities was communicated to the Government of North Macedonia ("the Government").

Following an exchange of the first round of observations, with a letter of 12 June 2018 the Government submitted additional observations informing the Court, for the first time, that in the meanwhile, the applicant company had sued the respondent State before the domestic courts for unjust enrichment in relation to the tax charged which, according to them, was an effective remedy that could provide the applicant company with an appropriate redress in respect of its grievances under Article 1 of Protocol

No. 1. Consequently, they requested that the Court declare the application inadmissible on the grounds of an abuse of the right of petition.

On 13 July 2018 the applicant company was invited to comment on the Government's additional observations. With a subsequent letter dated 9 October 2018 the applicant company's representative was notified that the period allowed for submission of its comments had expired on 27 July 2018 and that no extension of time had been requested.

With a letter dated 10 November 2020, sent through the Court's Electronic Communication Service ("eComms") and downloaded by the applicant company's representative on the same day, the applicant company was invited once again to comment, by 24 November 2020, on the Government's additional observations. Its attention was drawn to the fact that it had not replied to the Court's previous letters and also to Article 37 § 1 (a) of the Convention, which provides that the Court may strike a case out of its list of cases where the circumstances lead to the conclusion that the applicant does not intend to pursue the application. However, no response has been received.

## THE LAW

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

In the light of the foregoing, and in the absence of any special circumstances regarding respect for the rights guaranteed by the Convention and the Protocols thereto, the Court, in accordance with Article 37 § 1 (a) of the Convention, considers that it is no longer justified to continue the examination of the applications.

Accordingly, the cases should be struck out of the list.

For these reasons, the Court, unanimously,

*Decides* to join the applications;

*Decides* to strike the applications out of its list of cases.

Done in English and notified in writing on 15 April 2021.

Liv Tigerstedt  
Deputy Registrar

Ganna Yudkivska  
President

MAKEDONIJA TURIST v. NORTH MACEDONIA DECISION

APPENDIX

No.	Application no.	Case name	Lodged on
1.	29071/15	Makedonija Turist v. North Macedonia	10/06/2015
2.	35267/15	Makedonija Turist v. North Macedonia	14/07/2015