

(Official Journal, English Special Edition 1967, p. 16) in the case of a cooperative association running a warehouse for the storage of goods which does not impose any storage charge on its members for the service provided.

Pescatore

Touffait

Due

Delivered in open court in Luxembourg on 5 February 1981.

A. Van Houtte

Registrar

P. Pescatore

President of the Second Chamber

OPINION OF MR ADVOCATE GENERAL WARNER
DELIVERED ON 18 DECEMBER 1980

My Lords,

My own view is that this is a very simple case and I need not take time to consider my opinion.

I entirely agree with the Commission's conclusion. The crux in my opinion is that there is nothing here that can be described as a "payment" within the meaning of Article 2 (a) of the Directive, nothing that can be described as "consideration" within the meaning of Article 8 — consideration for the service

provided for the members of the association — and nothing that can be described as "received" by the association within the meaning of point 13 of Annex A. Certainly the reduction in the value of their shares suffered by the members cannot be so described. One cannot in my opinion escape from the fact that there is no payment by the members and no receipt by the association. To cover such a case as this, one would need a specific provision deeming there to be consideration where there is not.