

SUPREME ADMINISTRATIVE COURT

ANNUAL REPORT 2006



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ACCESS TO JUSTICE, POWER AND RELATIONS OF RESPONSIBILITY

President of
the Supreme Administrative Court
Pekka Hallberg

In Finland last year was the 100th anniversary of universal and equal suffrage, i.e. of the basis of a democratic state ruled by law. A functioning democracy requires access to justice, whereas transparency and broad participation are needed to create a common experience of justice. These are basic components of Finnish society, welfare and of competitiveness.

Justice and Democracy. According to the Finnish Constitution the exercise of public power has to be based on an act, and the law strictly observed in all public activity. All have the fundamental right to have their case dealt with appropriately and without undue delay by a legally competent court or other authority, and to have a decision pertaining to their rights or obligations reviewed by a court or other independent organ for the administration of justice. This expresses a citizen-centric view about access to justice, and also the policy of the Supreme Administrative Court.

In a democratic state ruled by law the legitimacy of the exercise of public power rests upon citizen control, a general right to appeal. Extensive restrictions of appeal do not fit in with the application of administrative law. Openly and convincingly justified administrative court decisions are extremely important both to the parties and to the entire society. Decisions of the Supreme Administrative Court have a considerable impact on the direction of legal and administrative practice. The constant amendments and the

increasing share of EC law bring about more and more difficult questions of interpretation, the decision of which promotes the efficiency of public administration and the competitiveness of the entire society.

Societal Impact. The functional contacts between the application of administrative law and the administration may be described as a pyramid. At the basic level of administration, central, local and other bodies exercising public power take yearly millions of administrative decisions in the fields of inter alia taxation, social security, trade, the environment, and of local government. Administrative courts have to settle problems from all sectors and levels of administration. At intermediate level administrative courts decide approximately 30,000 matters a year, and the court of last instance about 4,000.

In 2006 the Supreme Administrative Court decided 4,006 judicial matters. Most were decisions on the merits. A system of leave to appeal is in use in certain categories, e.g. in taxation. Leave to appeal was granted to 17 per cent of the applications. Thus the Supreme Administrative Court faces interpretation problems from all fields. On average it took 10.3 months to decide a matter (10.6 in 2005). Almost a third were however decided in less than six months. The situation has therefore improved. This annual report is now published for the 39th time. It contains detailed statistics divided into more than 200 categories. In addition, the joint annual report of the administrative courts assesses the economy of the work and recent amendments in different ministerial sectors.

In future the working environment is increasingly influenced by an ageing population, a changing municipal and service structure, and

by internationalisation and economic integration. As EC law mostly consists of public law, related problems of application are normally channelled to administrative courts. During its first twelve years of EU membership Finland has submitted 47 references for a preliminary ruling to the Court of Justice of the European Communities. Last year the Supreme Administrative Court submitted four references, and its total number is now 18. As economic competition becomes more intense and international interaction steps up, new issues to be settled continually crop up.

Better Legislation. As legislator Parliament plays a key role in the promotion of access to justice and of fairness. Legislative quality also is an important competitive factor. Several administrative sectors and interest groups as well as the supreme courts have participated in the drawing up of a programme for better regulation, which emphasises the strengthening of a more systematic

legislative policy and the assessment of alternatives and effects.

As most statutes nowadays are partial amendments, the impact is normally not assessed adequately. Another problem is the shortsightedness of legislation – often the goal only is to correct defects. More attention should be paid to the efficiency of the entire system, to the prerequisites for good governance and a fair trial.

Regulations have to satisfy different requirements. The Constitution expects particular accuracy of tax law. The grounds for tax liability and the amount of tax have to be laid down in an act, and the tax burden may not be increased through stretching interpretations. Another field affecting everyone is social welfare law. Also, its importance will increase as the population ages. This requires impartiality, efficient systems and knowledge of everyday situations. On the other hand, environmental law typically consists of flexible rules, the application of which requires

Continually changing statutes and the increasing impact of EC law result in more and more difficult questions of interpretation, the decision of which promotes the efficiency of public administration and the competitiveness of the entire society, emphasises President Pekka Hallberg. During the official visit of the ECJ, President Hallberg exchanged thoughts with Advocate General Christine Stix-Hackl.

new research and preparation for uncertain effects.

Functional Problems. An example from last year of problems with the enforcement of acts is the customs duty levied on used cars. Because of lack of resources Customs had outsourced the collection of price information, and it received only summaries of price observations. The parties had no knowledge of how the taxation value was determined. The Supreme Administrative Court hence found the system in conflict with the requirements of the Constitution. More than 3,000 matters concerning tax on motor vehicles are pending before the Helsinki Administrative Court, and considerably more before the customs administration.

Another example of enforcement problems is the new Child Welfare Act. The most important amendment concerns the decision-making system. Instead of a municipal body, administrative courts will now take decisions on involuntary taking into care. Therefore, the Supreme Administrative Court will be the first and only appellate level. Doubts about the Act were expressed in a parliamentary resolution, according to which the government must monitor the new decision-making system, and if need be as promptly as possible draft a bill to the effect that decisions on involuntary taking into care are made by a multi-professional body at municipal level.

When preparing for the enforcement of the Child Welfare Act, the personnel increases required by the new duties of the administrative courts have to be looked into. The parliamentary Constitutional Law and Legal Affairs Committees have called for this. Concern is caused both by the safeguarding of the rights and welfare of children, and by the change in the traditional division of labour between the administration and courts.

Administrative courts also run the more general risk that it is supposed that the funds

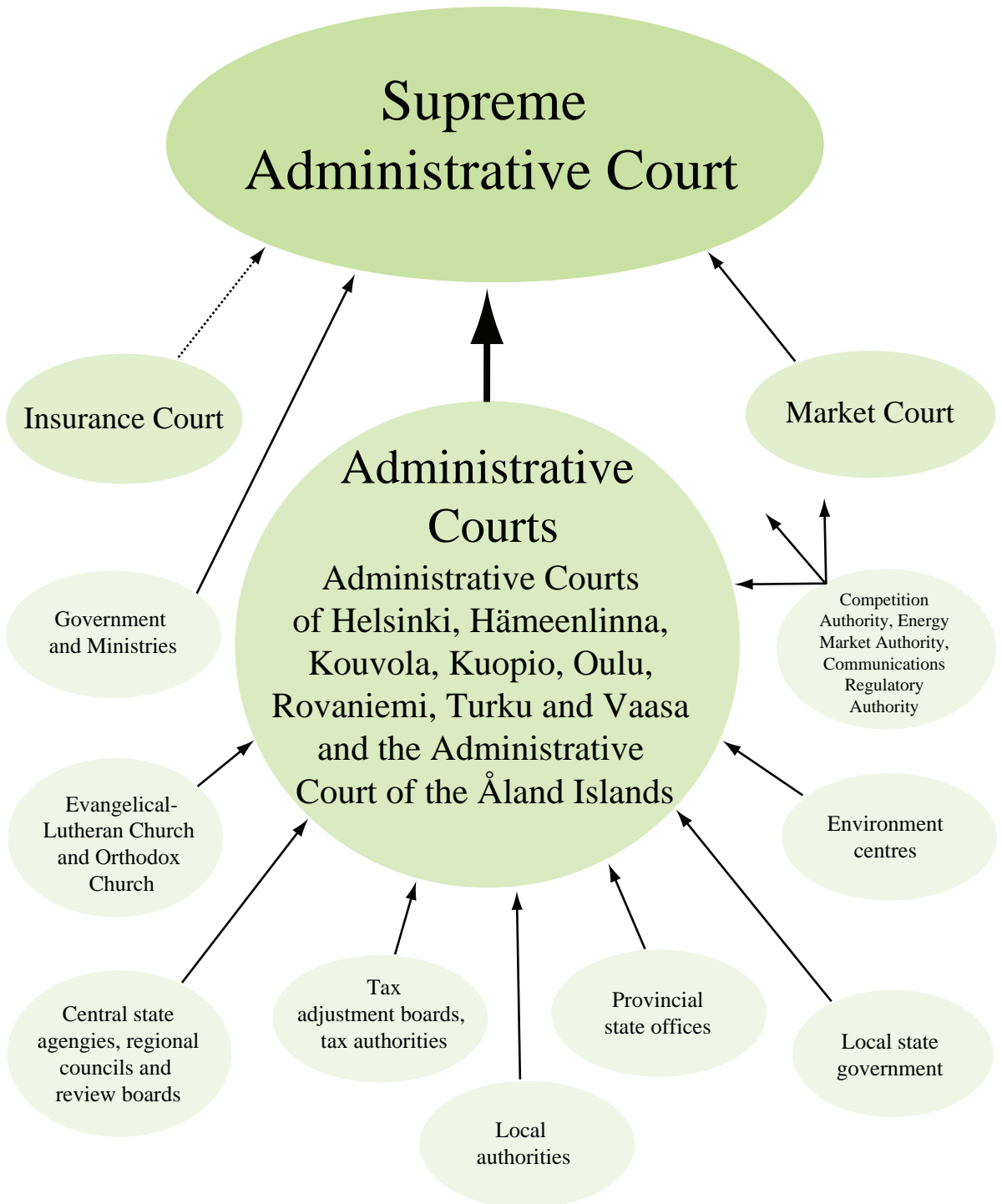
needed for the enforcement of legislation drafted at different ministries are included in the main division of the Ministry of Justice in the state budget. The action programme for a legal safeguards policy 2007–2011 therefore states that amendments drafted by sectors without adequate research make it harder to implement the will of the legislator. It is thus absolutely necessary to increase cooperation on law drafting projects.

Productivity and Judicial Administration. Management by results has been criticised for the fact that its concepts are not suited for the administration of justice. On the other hand, it makes it possible to provide information on problems with the enforcement of acts and on the working conditions of the courts that can be used during the budget procedure and in decision-making in Parliament. The judicial administration has noticed that an observation period longer than a year and an emphasis on the responsibility of the courts in the development of the system are needed.

It is considered that the supervisory duty of the supreme courts laid down in the Constitution includes the supervision of the uniformity of the administration of justice, the time it takes to decide matters, and of the sufficiency of the court resources as well as the organisation of conferences and personnel training. Particularly the duty to supervise resources gives cause for the development of the administration. A proof of this are the annual sector reports of the general courts and of the administrative courts.

For decades the Supreme Administrative Court has regarded its constitutional supervisory duty as a basis for interactive action in the field of administrative courts. This constitutional provision cannot be set aside – it is not possible to set up a separate administrative office for matters of judicial administration belonging to the courts. In this connection too, permanent solutions are found in the foundation of a functioning state ruled by law. Seeing to the working conditions of the courts is part of the strengthening of the basis of access to justice and democracy.

ADMINISTRATIVE APPEAL SYSTEM



ACTIVITIES IN 2006

In 2006 a total of 3,793 new matters were filed with the Supreme Administrative Court. Of these 3,530 were appeals or requests for leave to appeal, and 263 petitions, mostly applications for the reversal of a decision.

According to the Constitution justice in administrative matters is in the final instance administered by the Supreme Administrative Court. Most appeals, requests for leave to appeal and

petitions submitted to the Supreme Administrative Court stem from regional administrative courts. It is possible to lodge an appeal to a general administrative court from decisions of central and local authorities, the Evangelical Lutheran Church, and of the Orthodox Church. As a rule appeal against decisions of administrative authorities is first made to a regional administrative court, and then to the Supreme Administra-

tive Court.

In respect of certain administrative matters appeal is, however, filed with a special court, i.e. with the Market or Insurance Court. In matters concerning public procurement and restrictive practices, the decision of the Market Court may be appealed to the Supreme Administrative Court. As for the decisions of the Insurance Court, the only possibility is to make an extraordinary appeal to the Supreme Administrative Court on the basis of procedural fault.

New Matters by Category. The shares of the different case categories were as follows: Social

welfare and health care 22.5, Taxation 19, Immigration and asylum 13, Building 14, Environment eight, Governmental functions and general administrative law nine, Economic activities, transport and communications eight, and Self-government six per cent.

New Matters by Authority. Of the new matters filed with the Supreme Administrative Court 3,262 came from the regional administrative courts and from the Administrative Court of the Åland Islands, i.e. 86 per cent of all new matters. In addition, 122 matters originated from review boards, 96 from the government and minis-

The Supreme Administrative Court normally assembles in a composition of five members. During a session a referendary orally presents matters with the aid of memoranda. From left to right: Referendary Counsellor Ilpo Havumäki, Justice Ahti Vapaavuori, Justice Pekka Vihervuori, the chair of the session, Justice Pirkko Ignatius, Justice Kari Kuusiniemi, and temporary Justice Riitta Mutikainen.

tries, 38 from the Market Court, 15 from national boards, four from state provincial offices, ten from the Insurance Court, and five from regional environment centres.

Decided Matters. In 2006 the Supreme Administrative Court decided 4,006 matters.

In 67 per cent of these the challenged decision was upheld, and in 16 the statement of reasons was changed but not the result. The decision was amended in eight per cent of the matters, and in four the matter was returned to a lower authority. In four per cent of the matters the appeal was ruled inadmissible.

On average it took 10.3 months to decide a matter. The longest average length of proceeding was in taxation, 13 months, and the shortest in immigration and asylum, 7.5 months.

In order to establish the facts of a matter, the Supreme Administrative Court may carry out an on-site inspection or arrange an oral hearing. Inspections are mostly conducted in environmental matters. In 2006 the Supreme Administrative Court arranged two oral hearings and carried out three inspections.

At the end of 2006 there were 2,866 judicial matters pending before the Supreme Administrative Court, i.e. less than the 3,095 at the end of 2005. Thus the work situation in the Court improved during 2006.

No General System of Leave to Appeal. In 2006 the Supreme Administrative Court considered 1,238 applications for leave to appeal. Leave to appeal was granted in 17 per cent of these cases.

Most matters heard by the Supreme Administrative Court do not require leave to appeal. As a rule parties thus have a right to appeal, and the Supreme Administrative Court issues a decision on the merits of the matter.

The most important categories requiring leave to appeal are taxation, immigration

Justice Lauri Tarasti was interviewed by regional television after an inspection in Kouvolaa in February 2006. The appeal concerned the amendment of the plan for the town centre.

and asylum, and certain social welfare and health care matters. Leave to appeal may, however, be granted on various grounds, and not exclusively when a precedent is needed.

References for a Preliminary Ruling to the ECJ. In 2006 the Supreme Administrative Court submitted four references for a preliminary ruling to the Court of Justice of the European Communities. In 1996–2006 Finland has submitted a total of 47 references for a preliminary ruling. Eighteen of these stem from the Supreme Administrative Court. Justice Tuula Pynnä takes a closer look at the references in her article.

Legal Opinions. In 2006 the Supreme Administrative Court gave eight legal opinions. These concerned the right of appeal of prisoners, a report on the restriction of fundamental rights in

connection with the provision of services for mentally disabled, a report by the Water Act working group, a Government bill for the Child Welfare Act, a Government bill to amend the Aliens Act, a working group report about the implementation of the responsibility of judges, and a working group proposal for the amendment of the Land Use and Building Act.

Precedents and Summaries of Decisions. In 2006 the Supreme Administrative Court published 103 precedents in its yearbook. In addition, it published 106 brief summaries on its web site.

Since 1918 the Supreme Administrative Court has published its most important decisions in a yearbook. This yearbook contains decisions relevant to the application of law in similar situations, or that otherwise are of general interest.

The precedents in the yearbook are, however, also published on the web site of the Supreme Administrative Court (www.kho.fi and www.hfd.fi) already on the day they are rendered. Furthermore, precedents by the Supreme Administrative Court are available in the Finnish legislation database Finlex (www.finlex.fi). The oldest precedents in the database are from 1944. Each precedent is linked to a brief Swedish summary.

International Cooperation. The Supreme Administrative Court participates in both regional and global cooperation between supreme administrative jurisdictions.

In the Association of the Councils of State and Supreme Administrative Jurisdictions of the European Union (Association des Conseils d'Etat et des Juridictions administratives suprêmes de l'Union européenne; [\[eu\]\(http://www.juradmin.eu\)\), the member courts exchange information on and experiences of Community law. The Association provides training, publishes legal reports, maintains a database, and holds a biennial congress on a Community law topic.](http://www.juradmin.</p></div><div data-bbox=)

For the purpose of global cooperation the supreme administrative jurisdictions have established the International Association of Supreme Administrative Jurisdictions (Association Internationale des Hautes Juridictions Administratives; www.aihja.org). The Association collects information on legal developments, and convenes an international congress every three years.

The traditional cooperation with the Supreme Administrative Court of Sweden (Regeringsrätten) has continued. In addition, the supreme administrative jurisdictions of the Nordic countries have alternately arranged regular meetings. The Supreme Administrative Court has also cooperated inter alia with the Court of Justice of the European Communities and with the European Court of Human Rights. Lastly, the Supreme Administrative Court organised a conference for European environmental judges in September.

Visits. In May the Court of Justice of the European Communities made an official visit to the Supreme Administrative Court. The President of the European Court of Human Rights, Luzius Wildhaber, and representatives of the European Parliament also visited the Supreme Administrative Court. In addition, it has had international visitors from several other countries.

The cooperation with universities has continued, and several groups of university students have acquainted themselves with administrative judicial procedure. Several other groups have also visited the Supreme Administrative Court.

UNIFORM INTERPRETATION OF EU LAW – PREREQUISITE FOR EQUAL PROTECTION OF LAW

Justice
Tuula Pynnä

The protection EU law provides citizens, associations and companies would differ considerably between the 27 Member States, if it were not efficiently ensured that rules are interpreted uniformly. The EC Treaty entrusts this task to the Court of Justice of the European Communities (ECJ). Article 234 of the EC Treaty confers on the ECJ jurisdiction to give preliminary rulings on the interpretation of Community law and on the validity of acts.

The ECJ has itself characterised the importance of its preliminary rulings by stating that these clarify and define the meaning and scope of a rule of Community law as it must be, or ought to have been, understood and applied from the time it was brought into force (Case C-184/04). Thus preliminary rulings have a general impact. As legal norms they bind all Member States and their courts.

The preliminary ruling procedure is based on cooperation between the ECJ and national courts. The ECJ may only give preliminary rulings on questions that national courts submit to it about matters they are hearing. National courts hence decide on which matters and questions and in which situations the ECJ gives preliminary rulings.

By the end of 2006 Finland had submitted 47 references for a preliminary ruling. Eighteen of these stem from the Supreme Administrative Court. Its significant share of Finnish references is partly explained by an obligation of the courts of last instance to submit a reference un-

der certain conditions. On the other hand, the Supreme Administrative Court has jurisdiction over fields, in which the application of EC law has traditionally played a major part. The importance of Community law has, however, also increased in other fields in recent years.

According to the EC Treaty a reference for a preliminary ruling may be submitted in cases in which the interpretation of Community law is decisive for judgment. A preliminary ruling thus has to be necessary, i.e. the interpretation or validity of a rule of Community law influences the final result of the matter in hand.

According to the legal practice of the ECJ a reference is, however, not required if it is totally clear how Community law should be applied. Also, the right interpretation of EC law may already be settled in existing case law.

Nevertheless, if a national court questions the validity of a Community act, a reference for a preliminary ruling always has to be submitted (Case C-461/03).

In 2006 the ECJ gave three preliminary rulings on references submitted earlier by the Supreme Administrative Court. Case C-184/04 concerned the interpretation of the Sixth Council Directive on value added tax in a situation in which immovable property was first used in non-taxable and then in taxable activity. In its judgment the ECJ emphasised the mandatory nature of the provisions of the Directive.

Case C-520/04 concerned the scope of the rights of EC citizenship in the field of direct taxation.

Case C-50/05 concerned the interpretation of provisions of the social security regulation and of the EC Treaty provision on the free movement of people in connection with the cal-

The Court of Justice of the European Communities made an official visit to the Supreme Administrative Court in May. The President of the First Chamber of the ECJ, Peter Jann delivers a speech.

cultation of sickness insurance contributions. In this case the pensioner received pension income from two Member States.

In 2006 the Supreme Administrative Court submitted four new references to the ECJ. In Case C-240/06 it was asked whether Article 56 EC on the free movement of capital and Council Directive 69/335/EEC preclude the charging of transfer tax in a cross-border situation, in which a parent company transfers shares of one subsidiary to another subsidiary as a contribution. In Case C-435/06 the reference concerned the application of the Brussels IIa Regulation to the enforcement of a decision on the taking into care of a child and on the placement of the child outside the home. Case C-366/06 concerned the regulatory framework for electronic communications networks and services. It has however afterwards been removed from the register of the ECJ, as the matter lapsed in the Supreme Administrative Court.

The fourth reference of 2006 is linked to the Common Agricultural Policy (CAP), which

falls under several directly applicable and extremely detailed EC regulations. Within the CAP uniform interpretation is particularly important. A prerequisite for subsidies often is e.g. that provisions on food safety, the health of animals and plants, and on animal welfare are observed. As the amount of agricultural subsidies is considerable within the Union, it is important that the funds are used in accordance with common rules.

In Case C-464/06 the Supreme Administrative Court asked firstly about the rules for the application of the system of export refunds on agricultural products, and secondly about the consequences of a defect in the transmission of an export declaration. In its reference the Supreme Administrative Court also raised a question about the interpretation of two general principles of the Community – proportionality and good administration.

EUROPEAN LAW AND TAXATION

Justice
Ahti Vapaavuori

European law influences taxation matters heard by the Supreme Administrative Court – above all in two particular taxation categories.

In indirect taxation, value added tax (VAT) has traditionally played a major part in the

Supreme Administrative Court. Primary law provisions on VAT have been included in the Treaty establishing the European Community (EC Treaty).

The Treaty also contains a more general prohibition of discrimination concerning other indirect taxation. According to it, it is forbidden to discriminate against products of other Member

All administrative courts hear matters related to European law. A photo exhibition describing the development travelled to the different administrative courts during 2006. Temporary Data Expert Satu-Maarit Tarkkanen takes a closer look at the exhibition.

States, and thus to protect national production in this way. These Treaty provisions have direct legal effects, which private legal entities may refer to.

Secondary law provisions on VAT are mostly found in directives – the most important being the Sixth Council Directive. As these are extremely detailed, the significance of the Treaty provisions is often not decisive when the Supreme Administrative Court hears VAT matters, whereas secondary provisions of European law have a profound impact, especially through the interpretation of the directives.

Unlike in indirect taxation, in direct taxation the freedoms of the EC Treaty perform a key role in the assessment of national legislation from the point of view of European law requirements.

The Member States have as a rule retained the right to determine the contents of their national income tax legislation. Therefore, the Treaty does not include explicit provisions directly regulating the scope of the tax policy latitude existing within the context of current Community integration.

For decades the Court of Justice of the European Communities (ECJ) has, however, through case law on the freedoms of the EC Treaty significantly restricted this power important to the state finances of the Member States.

The ECJ has rendered dozens of decisions emphasising that Member States may use this latitude only within the framework allowed by the Treaty freedoms.

Partly because directives are few in number in this field, its legal praxis has therefore had a considerable impact on the income tax systems of the Member States, particularly in connection with international taxation of persons and companies.

As regards VAT and other indirect taxation, the harmonisation of taxation and the implementation of Community law in Finnish national legislation have resulted in that the Supreme Administrative Court in fact applies provisions of

European law in its decision-making. European law thus becomes part of the application of national law.

In connection with income taxation the situation normally is quite a bit different, as the Supreme Administrative Court mostly focuses on assessing whether national legislation fulfils the requirements set by the freedoms of the EC Treaty, and whether a reference concerning the right interpretation of the Treaty in the matter in hand should be submitted to the ECJ.

In recent years the Supreme Administrative Court hence has submitted references concerning e.g. company taxation. These have been quite important from the point of view of national tax law. Also, it has itself directly decided several matters, in which a question about the interpretation of the EC Treaty has been brought up by the taxpayer.

In 2006 the Supreme Administrative Court submitted its first reference concerning transfer tax. In this case a company situated in Finland transferred the entire capital stock of another Finnish company to a company situated in Luxemburg, and received new shares issued by that company as compensation.

The provisions of the national Asset Transfer Tax Act required the foreign company to pay transfer tax on the shares of the Finnish company it had received as a contribution.

After an administrative court had dismissed its appeal, the company appealed to the Supreme Administrative Court on the grounds that the tax is in conflict with the principle of free movement of capital laid down in European law. As concrete proof of this the company referred to Council Directive 69/335/EEC concerning indirect taxes on the raising of capital.

The Supreme Administrative Court decided to grant leave to appeal, stay the proceedings, and to submit a reference for a preliminary ruling to the ECJ. This reference concerns the interpretation of the EC Treaty article on free

movement of capital, and of the said Council Directive.

In 2006 the Supreme Administrative Court also issued a final decision in two taxation matters, in which it had earlier submitted a reference for a preliminary ruling to the ECJ.

In yearbook decision 2006:65 a town had made a building investment before applying for VAT liability from the letting of the immovable property.

The town was not granted a retroactive reduction, as it had not applied for tax liability within six months of bringing the property into use as laid down in law. The tax office ruled that the purchases had not been made for taxable business activity but for the non-taxable transfer of immovable property.

Therefore, the town was not entitled to a deduction of the VAT on the said purchases on the basis of the Value Added Tax Act. In its appeal to the Supreme Administrative Court, the town considered that the Sixth Council Directive assumes a deduction right.

The Supreme Administrative Court decided to grant leave to appeal and to submit a reference for a preliminary ruling on this matter to the ECJ. In its judgment the ECJ ruled that the Sixth Council Directive requires Member States to make provisions for the adjustment of deductions of VAT on capital goods.

According to the ECJ the Directive has to be interpreted as meaning that a Member State giving its taxable persons the right to opt for taxation of the letting of a property is not permitted to exclude deduction of VAT made on immovable property investments before that right of option is exercised.

The Supreme Administrative Court hence approved the appeal of the town, reversed the administrative court decision subject to appeal as well as the decisions of the tax office, and obliged the tax office to take into account the reasoning of the Supreme Administrative Court based on

the judgment of the ECJ when reconsidering the matter.

Another matter – yearbook decision 2006:99 – concerned the income taxation and sickness insurance contributions of a pensioner.

The pensioner was residing in Finland, had worked in Finland and Sweden, and was entitled to Finnish social security on the basis of residence. During the tax year she had received pension income from Finland and Sweden.

For the tax year she was declared to be taxable principally in Finland, and in taxation the pensions received from Sweden were included in her taxable income pursuant to the provisions of the Nordic Tax Agreement. The total taxable income was then used to calculate her sickness insurance contributions.

After an administrative court had dismissed her appeal, she appealed to the Supreme Administrative Court and applied for the annulment of the sickness insurance contributions calculated, according to her, in conflict with European law.

The Supreme Administrative Court decided to grant leave to appeal and to submit a reference for a preliminary ruling to the ECJ.

In its judgment the ECJ ruled that Council Regulation 1408/71/EEC on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community does not preclude the inclusion of pensions paid in Sweden in the basis of taxation nor the determination of sickness insurance contributions on this basis up to the amount of the benefits, for which a Finnish institution is responsible under the Regulation, provided that the sickness insurance contributions do not exceed the amount of pensions paid in Finland during the tax year.

The ECJ deemed however that said contributions could not be determined if a person had already paid contributions in Sweden of work income received there.

This has to be proven by the person in question. As she had not proven this, the Supreme

Administrative Court let the administrative court decision stand.

On 9 November 2006 the ECJ rendered its judgment on Case C-520/04, in which the Supreme Administrative Court had decided to submit a reference for a preliminary ruling on the interpretation of the EC Treaty in connection with income taxation on 20 December 2004.

In its judgment the ECJ ruled that Article 18 EC on the right of Union citizens to move and reside freely in the territory of the Member

States must be interpreted as meaning that it precludes national legislation, according to which the income tax on a retirement pension paid by an institution of the Member State concerned to a person residing in another Member State exceeds in certain cases the tax, which would be payable if that person resided in the first Member State, where that pension constitutes all or nearly all of that person's income.

The Supreme Administrative Court will take its decision on this matter in 2007.

The office heads and administrative directors of the administrative courts meet regularly to go through the prerequisites for judicial administration. The participants in 2006.

SCHOOL TRANSPORTS

**Justice
Jukka Mattila**

In Finland basic education (grades 1–9) is free of charge. In addition, pupils have the right to free transportation if the distance to school exceeds five kilometres. The distance entitling to free transportation may also be shorter if it would be too difficult, strenuous or dangerous for the pupils to travel on their own. Including waiting time the daily school travel may not take longer than 2.5 hours. Municipalities are of course free to internally set limits more advantageous to the pupils.

Municipalities are obliged to assign a neighbourhood school to children of compulsory school age. This school does not necessarily have to be the geographically closest school. Anyhow, education has to be arranged so that the way to and from school is as safe and short as possible. Pupils may choose to go to another school than the assigned neighbourhood school, but then they lose their right to free transportation if the municipality has set this condition.

In school transport matters the appropriate municipal official or body takes the decision. This decision is first appealed against to a regional administrative court, and then to the Supreme Administrative Court. In 2006 the Supreme Administrative Court decided twelve such matters, of which one was published in its yearbook. They are thus not that common in the last instance.

Most appeals filed with the Supreme Administrative Court have concerned the alleged dangerousness or strenuousness of school travel shorter than five kilometres. These matters require information on the profile and topography of the route, its breadth, crossings, and on the number of vehicles etcetera. In this connection

statements by the police authorities and particularly the programme Koululiitu are of great help. This programme was developed together with experts in order to evaluate the safety of school routes, and it is in use in several municipalities in Finland.

The concept of school travel has proven to be problematic. Of course it is the way from home to school and back, and the distance is measured according to the shortest possible pedestrian route. In situations in which the family has had no other residence, a dwelling that according to land use regulations is a secondary residence has also been acknowledged as the home.

However, in a matter in which the parents were divorced and the child lived part of the time with the mother and part with the father in accordance with an agreement between the parents, the municipal transportation obligation was defined on the basis of the mother's home, which had been entered as the child's permanent residence in the population register. Thus, in this case the municipality had no transportation obligation at all as the distance from the mother's residence was approximately two kilometres. From the father the distance was 19.5 kilometres.

Municipalities may choose between different alternatives when fulfilling their transportation obligation. Pupils do not have to be transported from door to door, and they may have to pay part of the travel costs. Depending on the circumstances transportation may be arranged for

only part of the journey, only for the way to or from school, or only during a certain time of the year.

Also, the transportation may consist of several stages so that pupils are forced to change vehicles. In all these cases it has to, however, be ensured that the entire arrangement as well as its components are not in conflict with the provisions on the length and other characteristics of school travel, and that the pupils' right to equal treatment is not violated. An alternative to school transport is a subsidy paid to persons transporting or accompanying pupils.

The provisions on school transport specify the free basic education provided in the Constitution. They are part of a system that has contributed to the success of Finnish basic education in international comparisons.

**Rova-
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Admin-
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Court –
one of the
regional
admin-
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courts in
Finland.**

COOPERATION BETWEEN ADMINISTRATIVE COURTS BECOMING ESTABLISHED

Project Leader
Senior Judicial Secretary
Hannele Klemettinen

According to the Constitution the Supreme Administrative Court supervises the administration of justice in its own field of competence. This duty includes the supervision of the uniformity of the administration of justice, the time it takes to decide cases, and of the sufficiency of the court resources as well as the organisation of conferences and personnel training. Administrative judicial matters are also heard by general regional administrative courts – eight courts plus the Administrative Court of the Åland Islands – and by two special courts, i.e. the Market and

the Insurance Court. Because of its supervisory duty the Supreme Administrative Court has taken it upon itself to lead the cooperation between administrative courts. This cooperation began to intensify after the Supreme Administrative Court initiated a cooperation project between the administrative courts in Spring 2004.

The cooperation has included an Administrative Courts Day that the Supreme Administrative Court has arranged in the great hall of Helsinki University in 2004–2006. All judges and referendaries of the regional administrative courts, the Market Court, the Insurance Court, and of the Supreme Administrative Court have been invited to this event. At the conference representatives of different societal sectors have

made important and interesting presentations. In the third Administrative Courts Day on 8 November 2006 participated inter alia the Permanent Secretary of the Ministry of Justice, Kirsti Rissanen, the Chair of the parliamentary Legal Affairs Committee, Tuija Brax, Minister Jaakko Itoniemi, and the Director of the Network for European Studies, Teija Tiilikainen. In addition, the President of the Swedish Supreme Administrative Court, Rune Lavin gave a paper. Presentations given at the three Administrative Courts Days have been published in Finnish and partly in Swedish on the web pages of the Supreme Administrative Court.

A project memorandum prepared in December 2004 described the possible yearly events that could be arranged in the cooperation between administrative courts. Accordingly the President of the Supreme Administrative Court convened a first meeting between the chief judges of the administrative courts on 1 March 2005. This meeting was chaired by the President of the

Supreme Administrative Court and attended by the chief judges of Helsinki, Hämeenlinna, Kouvolaa, Kuopio, Oulu, Rovaniemi, Turku and Vaasa Administrative Courts, and of the Market and the Insurance Court. A second chief judge meeting was held on 23 February 2006. A topic of these meetings has been the joint annual report of the administrative courts. The first common report was drawn up for 2004, and reports have also been done for 2005 and 2006. This annual report has gradually become an important tool of the administrative courts to provide information on the situation of the application of administrative law and on necessary resources to the state budget and final accounts system.

On 9 May 2005 the chief judges of the administrative courts had the first so-called sector talks with representatives of the Ministry of Justice. It was preliminarily talked about the resources and goals of the administrative courts in 2006. Similar talks for 2007 were held in Spring 2006. Representatives of general courts and of the Labour Court also have sector discussions with the Ministry of Justice.

The steering group of the administrative courts cooperation project appointed four working groups to continue the work. On 11 November 2005 the groups submitted their reports to the Supreme Administrative Court, and these were published on its web pages. The topics of the reports were factors of quality at administrative courts, the collection of information on quality by the Supreme Administrative Court, goals for the length of proceedings at administrative courts, and further training at administrative courts.

These reports were discussed in a meeting between the chief judges of the administrative courts on 15 November 2005. A representative of the Administrative Court of the Åland Islands also attended this meeting, which decided that as of 1 January 2006 the cooperation between administrative courts would continue as

More than 300 persons took part in the Administrative Courts Day in the great hall of Helsinki University on 8 November 2006.

proposed.

At a meeting on 23 February 2006 the chief judges of the administrative courts appointed a working group on training for 2006. This group consists of three representatives of the regional administrative courts as well as of one representative of the Market Court, the Insurance Court and of the Supreme Administrative Court. The Market Court participates in the further training cooperation between administrative courts, but it has informed that a representative will not yet be appointed.

Initially the working group on training has looked into the further training arranged at different administrative courts. The group has collected information inter alia on the sums allocated by administrative courts for training in 2005 and on the number of training days at courts.

On 27 March 2006 the working group arranged a meeting between representatives of administrative courts and of the transport administration. At the meeting the administrative courts were presented inter alia the purview of the Ministry of Transport and Communications, the drafting of the Highways Act, and the role of the Ministry in the application of this Act. Road issues important to administrative courts, e.g. the road planning and the permit system, were taken up and explained. On the other hand, the administrative courts expressed their views on the themes. A similar meeting is to be arranged regularly in future too – approximately every two or three years.

On 7 November a discussion was arranged in the Supreme Administrative Court. Several topics were brought up, inter alia the Imprisonment Act (entered into force in October 2006) and the Act on the amendment of the Administrative Courts Act (entered into force in the beginning on 2007) as regards the formations of regional administrative courts. Other themes were current proceedings before general administrative courts, the Market Court, and before the

Insurance Court.

In 2006 two administrative court referendaries were appointed as temporary judicial secretaries to the Supreme Administrative Court. Temporary judicial secretaries act as referendaries either in a field corresponding to their administrative court experience, or they take on a totally new category in the Supreme Administrative Court.

The 2006 report of the working group on training was discussed in a meeting between the chief judges of the administrative courts on 26 February 2007.

In its report the group emphasises the importance to create a distinct profile in relation to the training arranged by the Ministry of Justice, and to the internal training of administrative courts.

In future too, the working group on training tries to benefit from the cooperation between administrative courts, increase the exchange of experiences and opinions, and particularly to meet current training needs.

In 2006 the cooperation between administrative courts was becoming established, which creates a good basis for cooperation in the years ahead. The Supreme Administrative Court bears responsibility for leading the cooperation, but all administrative courts are firmly committed to it.

As cooperation becomes more intensive, it has to however be borne in mind that courts are independent, and that the supervision of the Supreme Administrative Court does not include a right to interfere in the hearing of a matter.

The goal of cooperation has to be that the collaborating administrative courts are able to develop their work, and thus better fulfil their constitutional duty to provide access to justice.

*Joint annual reports of the administrative courts, working group reports, the initial project memorandum, and presentations made at the Administrative Courts Day have been published on the web pages of the Supreme Administrative Court (www.kho.fi -> *Hallintotuomioistuimet*).*

ORGANISATION AND PERSONNEL OF THE SUPREME ADMINISTRATIVE COURT ON 31 DECEMBER 2006

The Supreme Administrative Court has three chambers.

The first chamber hears *inter alia* matters concerning building and planning, environmental permits, expropriation and redemption, waste management, water rights, roads, local government, nature conservation, Natura, extraction of land resources, access to documents, agriculture and forestry, and support measures of EU structural funds.

The second chamber hears *inter alia* matters concerning general administration, taxation, customs, competition, economic activities, the population register, driver's licences and other issues related to vehicles, traffic and transport, financial administration, pharmacies, labour administration, and state officials.

The third chamber hears *inter alia* matters concerning social welfare, immigration and asylum, taking into care and child welfare, nationality, patents and registration, Church law, services for the disabled, mental health, health and medical care, health surveillance, education, public order and entertainment, and firearms.

The chambers are not, however, exclusively specialised in certain subject areas – they may hear any matter falling within the jurisdiction of the Court. Exceptions to the normal division of labour are made e.g. because of annual or sick leave.

In the Supreme Administrative Court judicial matters are decided upon presentation by a referendary, and normally in a composition of five justices. In matters referred to in the Water Act and in the Environmental Protection Act as well as in matters concerning patents, utility models and layout designs of integrated circuits, two experts in the relevant field also participate in the hearing of the matter.

In 2006 President Pekka Hallberg presided over the first chamber, Justice Ahti Rihto over the second, and Justice Ilmari Ojanen over the third. In addition to the President the Supreme Administrative Court has 20 justices. Doctor of Laws and of Political Science, Pekka Hallberg has been the President of the Court since 1993. In 2006 Tuula Pynnä and Anne E. Niemi were appointed to justices of the Supreme Administrative Court.

The Supreme Administrative Court also has approximately 40 referendaries and 40 other employees. Secretary General Sakari Vanhala heads the office. In addition to permanent personnel the Supreme Administrative Court has, if need be, temporary personnel.

Senior Judicial Secretary Marja-Liisa Judström works as a referendary at the Supreme Administrative Court.

PERSONNEL OF THE SUPREME ADMINISTRATIVE COURT ON 31 DECEMBER 2006

President Pekka Hallberg	Kenneth Holmberg Raimo Sepponen	Petteri Leppikorpi Minna Ihonen (vv.) Tuula Pääkkönen	Departmental Secretaries Liisa Hartikainen Eeva Ryytty Anne Sahlman Sinikka Savolainen Kaarina Tallberg Elina Tukiainen
Justices Ahti Rihto Ilmari Ojanen Olof Olsson Esa Aalto Pirkko Ignatius Lauri Tarasti Raimo Anttila Marita Liljeström Pekka Vihervuori Marjatta Kaján Heikki Kanninen (vv.) Kari Kuusiniemi Niilo Jääskinen Ilkka Pere Ahti Vapaavuori Irma Telivuo Jukka Mattila Matti Pellonpää (vv.) Tuula Pynnä Anne E. Niemi	Secretary General Sakari Vanhala (vv.) Temporary Secretary General Riitta Mutikainen Referendary Counsellors Ilpo Havumäki Marina Äimä Matti Metsäranta Tuulia Riikonen Hannu Ranta Leena Halila (vv.) Eila Rother Kristina Björkvall Riitta Mutikainen Senior Judicial Secretaries Kai Träskelin Kari Honkala Marja-Terttu Savolainen Marjo Snellman Anneli Tulikallio Marja Ihto Marja-Liisa Judström Liisa Tähtinen Arja Niemelä Mikko Rautamaa Hannele Klemettinen Irene Mäenpää	Temporary Judicial Secretaries Lea Alén Vesa Heikkilä Sami Heikkinen Freja Häggblom Henna Rintala Camilla Sandström Kaius Vuoristo Head of Information Service Timo Ahvenniemi (vv.) Temporary Head of Information Service Tommi Haaja Data Service Lawyer Pekka Tuominen Data Expert Marja Halttunen (vv.) Temporary Data Expert Satu-Maarit Tarkkanen Registrar Eeva Väänänen-Silén Notaries Vuokko Kantanen Paula Kilponen Piia Rautiala Carita Rostiala Marjatta Räsänen Satu-Maarit Tarkkanen (vv.) Soili Tolvanen Ritva Vähämaa Budget Officer Marja Klaavo Data Analyst Minna Ronkainen	Secretaries Merja Ahlfors Pirkko Heikkinen Marjut Jaatinen Mirja Johansson Heli Kalajainen Jussi-Pekka Kokkonen Anneli Liukkonen Liisa Martikainen Tuula Niilo-Rämä Christina Nyberg Tuula Pelkonen Tarja Piho Irma Reunanen (vv.) Maarit Romppanen Anneli Ronimus Vuokko Savolainen Marja Tiihonen Pia Toivonen Raija Vuori Head of Caretaker Service Kari Joutsenlahti Chief Office Caretakers Anssi Kaikko Timo Rousku Tapani Ruostela Of the personnel of the Supreme Administrative Court, Justices Tuulikki Keltanen and Olli Nykänen retired on 1 October 2006.
Chief Engineering Counsellors Pentti Uuspää, Allan Johansson Matti Kleimola	Judicial Secretaries Raimo Viitasaari Kari Nieminen Marja-Leena Kemppainen Leo Kaasinen Riitta Kreula Marita Eeva Päivi Pietarinen (vv.) Satu Heikkilä (vv.) Petri Leinonen Jaana Moilanen Anne Nenonen Elisabeth Vuorenhela (vv.)		

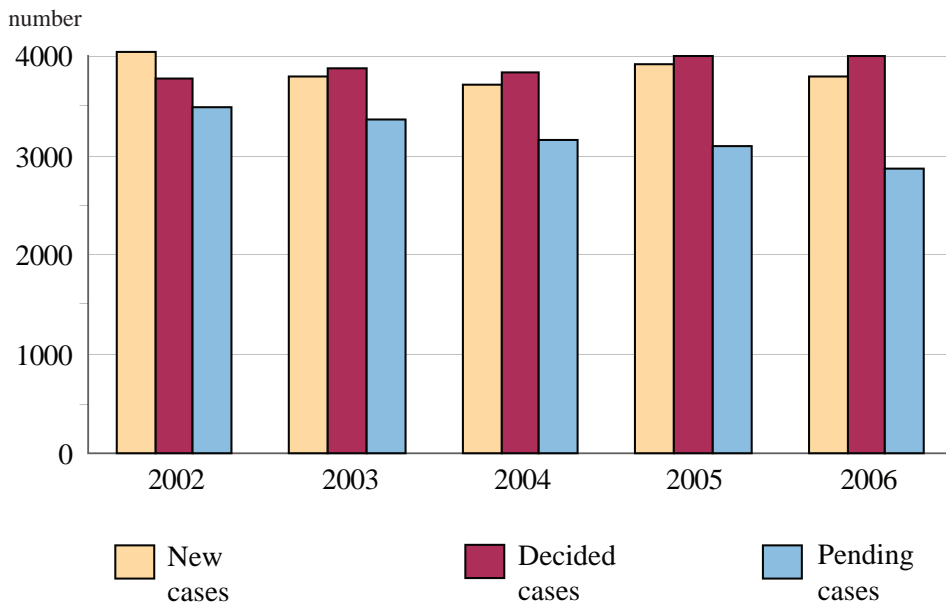
STATISTICS

CASES IN 1997–2006

Total numbers of all cases

	New cases	Decided cases	Pending cases
1997	3910	3852	2772
1998	4904	3565	4441
1999	4372	4701	4094
2000	3691	4574	3183
2001	3752	3612	3281
2002	4036	3778	3486
2003	3806	3879	3372
2004	3719	3848	3167
2005	3931	4009	3095
2006	3793	4006	2866

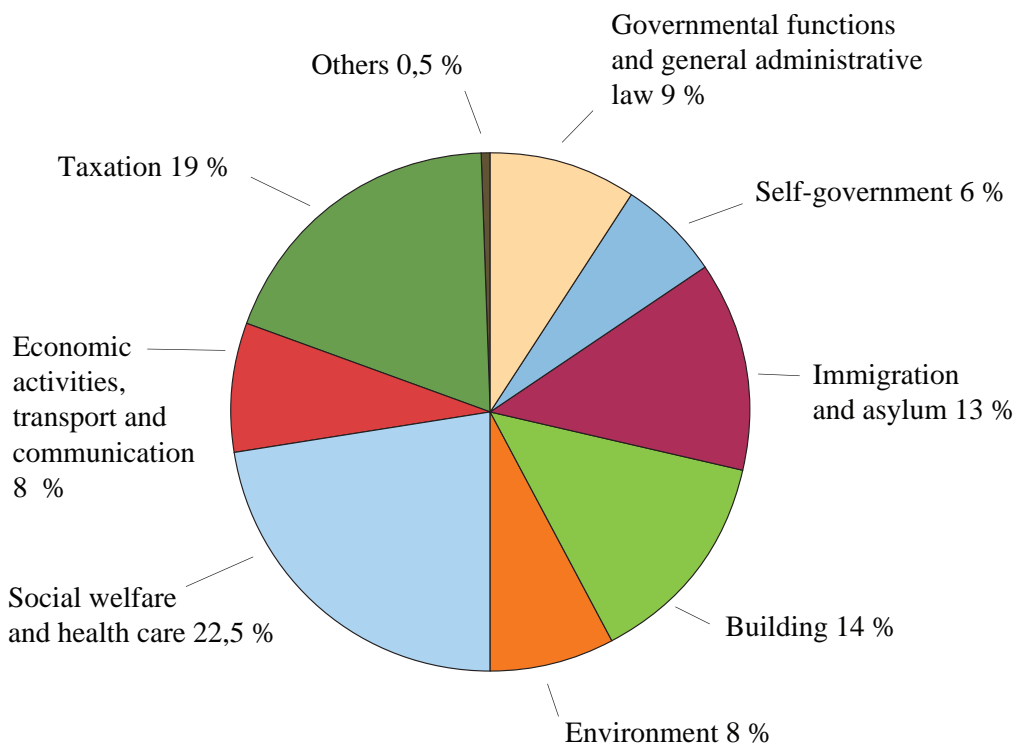
DEVELOPMENT OF THE COURT'S CASELOAD IN 2002–2006



NUMBERS OF CASES BY SUBJECT-MATTER IN 2006

Main categories of cases based on classification introduced in 2005

	number	percentage share
Governmental functions and general administrative law	358	9
Self-government	235	6
Immigration and asylum	494	13
Building	524	14
Environment	288	8
Social welfare and health care	853	22,5
Economic activities, transport and communication	304	8
Taxation	720	19
Others	17	0,5
Total	3793	100

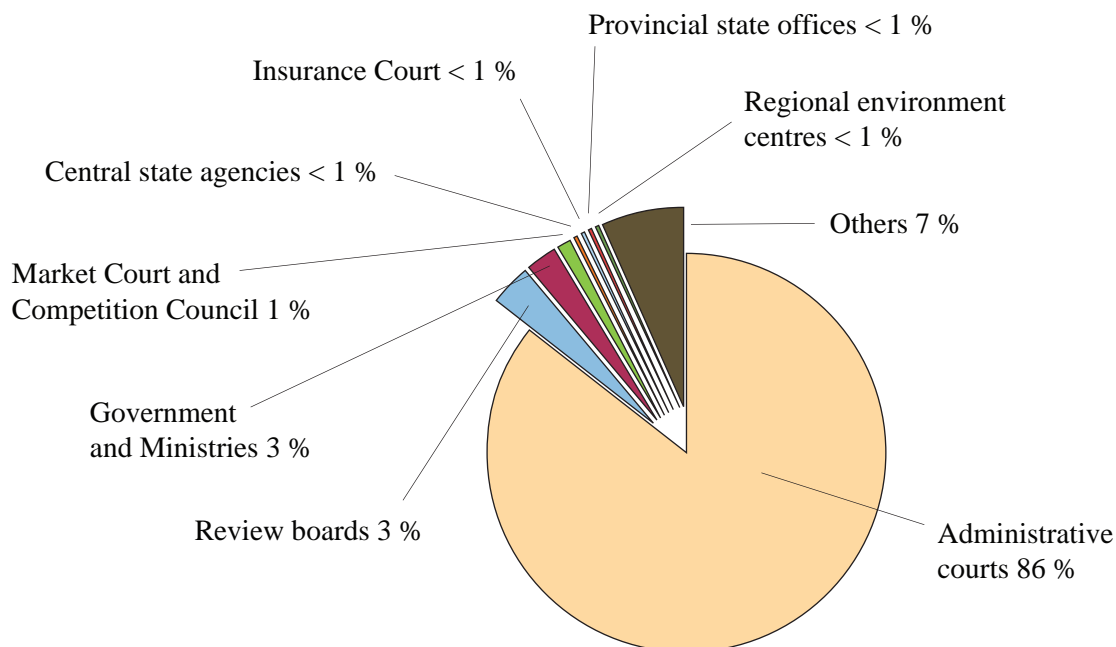


NEW CASES BY SOURCE AUTHORITY IN 2002–2006

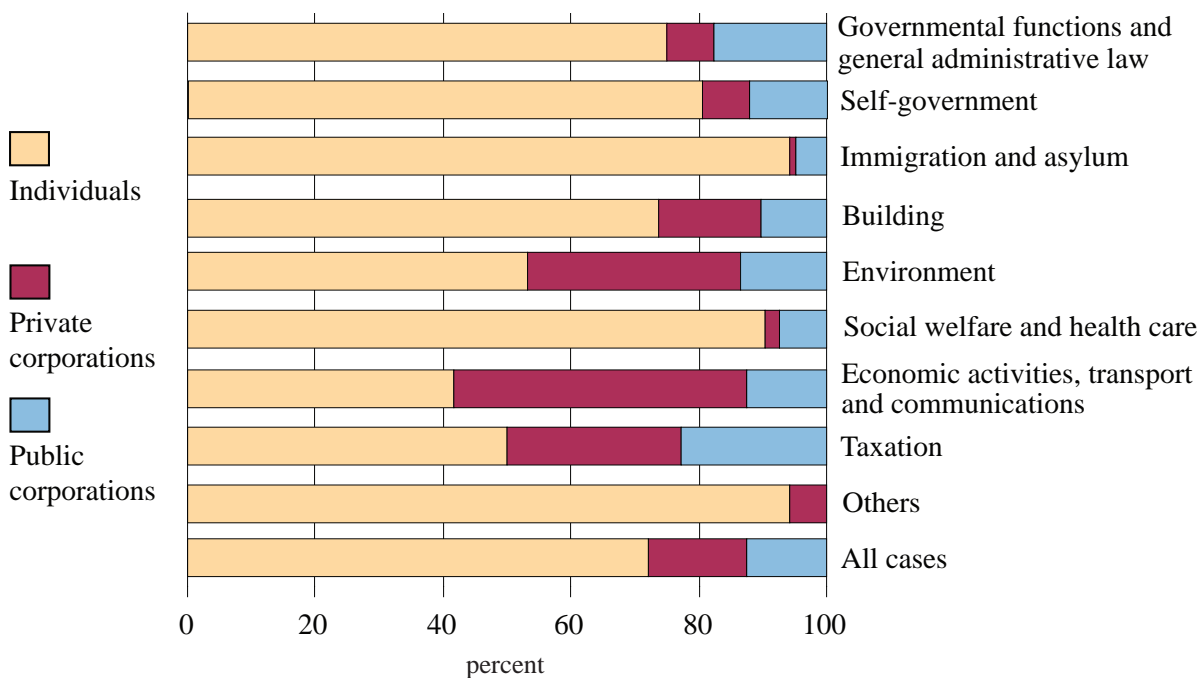
number

	2002	2003	2004	2005	2006
Administrative courts	3119	3091	3112	3327	3262
Review boards	194	146	152	169	122
Government and Ministries	163	83	100	127	96
Market Court and Competition Council	64	57	63	50	38
Central state agencies	96	101	52	29	15
Insurance Court	19	9	9	12	10
Provincial state offices	40	27	3	18	4
Regional environment centres	59	39	8	8	5
Water Court of Appeal	1	0	0	0	0
Others	300	262	229	203	251
Total	4055	3815	3728	3943	3803

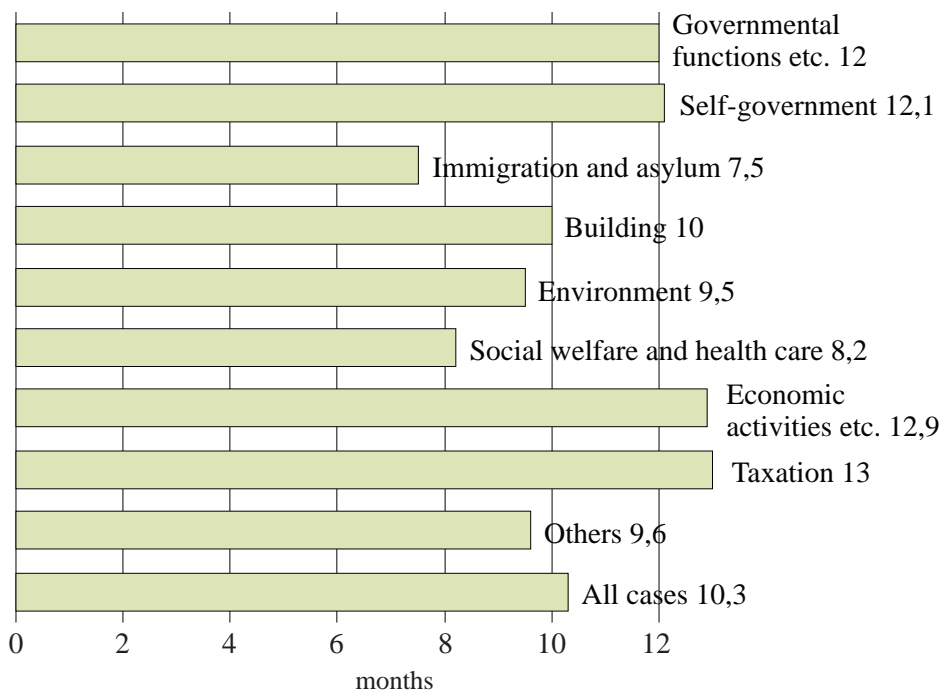
NEW CASES BY SOURCE AUTHORITY IN 2006



NEW CASES BY APPELLANT IN 2006

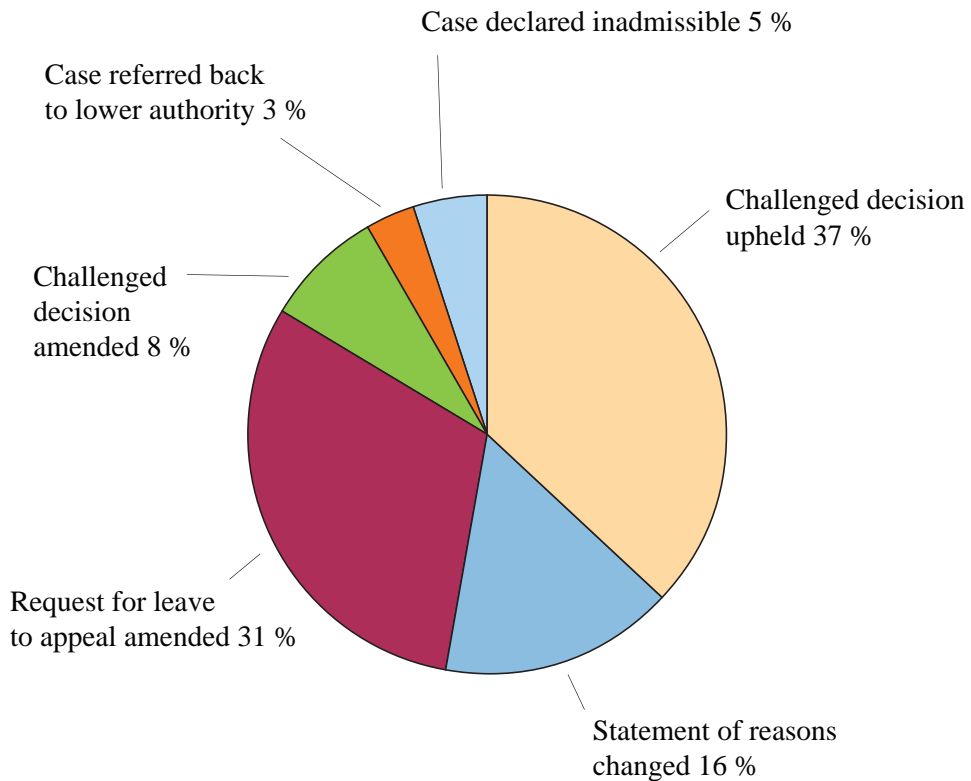


LENGTH OF PROCEEDINGS IN 2006



OUTCOME OF DECIDED CASES IN 2006

	number
Challenged decision upheld	1481
Statement of reasons changed	636
Request for leave to appeal amended	1238
Challenged decision amended	318
Case referred back to lower authority	143
Case declared inadmissible	190
Total	4006



OUTCOME OF DECIDED CASES

percentage share

	2002	2003	2004	2005	2006
1. Changed decision is upheld (including conclusions and statement of reasons)	27,6	29,8	29,2	32,4	29,3
2. Changed decision is upheld but the statement of reasons is changed	15,5	14,1	15,3	13,3	15,9
3. Changed decision is amended	7,6	6,4	8,1	7,4	7,7
4. Request for leave to appeal is dismissed	30,4	32,2	30,7	30,4	30,9
5. Case is referred back to the lower authority	4,7	3	3,9	4,8	3,6
6. Extraordinary appeal is admitted	0,5	0,7	0,3	0,4	0,3
7. Extraordinary appeal is dismissed	6	6,1	5,5	5,1	5,6
8. Case is referred to the Government	0	0	0	0	0
9. Case is referred to the another authority	0,6	0,4	0,1	0,1	0,1
10. Case lapses	1,2	2,1	2,3	2	2
11. Case is declared inadmissible	6,3	5,2	4,6	4	4,7

PENDING CASES AT THE END OF 2006, BY THE YEAR OF ARRIVAL

	2003	2004	2005	2006	Pending at the end of the year 2006
Appeals	1	22	215	1416	1654
Requests for leave to appeal	2	10	98	876	986
Annulment of judgments	2	12	35	137	186
Restoration of lapsed time		1	1	18	20
Procedural complaints			3	14	17
Other petitions		1		2	3
Total, number	5	46	352	2463	2866

WORKING STATISTICS OF THE SUPREME ADMINISTRATIVE COURT IN 2006

	Pending cases	New cases	Decided cases	Challenged decision upheld	Challenged decision amended	Decision referred back to lower authority	Case declared inadmissible	Case lapses	Removed from the docket	Pending at the end of the year	Average length of proceedings, months
By subject-matter											
Governmental functions and general administrative law	333	358	322	247	31	12	23	9	3	366	12
Governmental functions	39	63	35	29	2	3	1			67	12,8
Cases under the Nationality Act	39	62	35	29	2	3	1			66	12,8
Citizens' rights		1								1	
General administrative law	145	156	156	100	20	9	20	6	2	143	11,6
Exemption from charges	3	5	2	2						6	14,7
Restitution and damages	4	5	7	6	1					2	11,2
Access to documents	52	40	51	28	3	6	13	1	1	41	14
Data protection	12	6	9	9						9	14,6
Gender equality/ other than those related to self-government		2								2	
Discretionary and other state subsidies	17	12	10	1	2	2	3	2		19	15,1
Guardianship	10	3	11	5	5			1		2	15
Passports	2	3	2	1	1					3	7,8
Population register	6	5	4	3				1	1	6	8,6
Given name and family name	1	2	2	2						1	7,7
Granting of public legal aid, designation and reward of legal counsel	20	49	41	33	7			1		28	7,2
Change and withdrawal of a decision on public legal aid	2	4	4	2	1		1			2	5,3
Costs of legal proceedings	2	4	2	2					1	4	11,2
Inheritance by the state	2	5	2	2						5	15
Prison administration	4	1	2	2						3	12
Other administrative law cases	8	10	7	3		1	3		1	10	10,7
Education	28	37	35	30	3			2	1	30	11,6
School education	20	26	26	24	1			1	1	20	11,7
Vocational education	2	1	1	1						2	13,3
Polytechnics		1								1	6
Universities	5	4	6	4	1			1		3	10,4
Other cases relating to education	1	5	2	1	1					4	13,3
State officials	76	47	49	43	3		2	1	1	73	14,8
Employment	35	22	21	19	2				1	35	17,5
Remuneration, working hours and annual holidays	8	5	6	6						7	17,8

	Pending cases	New cases	Decided cases	Challenged decision upheld	Challenged decision amended	Decision referred back to lower authority	Case declared inadmissible	Case lapses	Removed from the docket	Pending at the end of the year	Average length of proceedings, months
Other personnel cases	33	20	22	18	1		2	1		31	11,4
Labour relations	14	14	16	15	1					12	10,6
Security of pay and income	3	6	4	4						5	10,9
Industrial safety	2	2	3	3						1	10,6
Alternative civilian service	1	4	3	3						2	5,2
Labour market training for adults	1		1	1							12,4
Other labour relations cases	7	2	5	4	1					4	13,2
Public order and security and certain licences	31	41	31	29	2					41	10,3
Fire and rescue services and civil protection		2								2	
Firearms	24	32	24	23	1					32	9,4
Other cases concerning public order and security and certain licences	7	7	7	6	1					7	13,4
Self-government	289	235	356	292	34	12	12	6	1	167	12,1
Åland Islands	9	4	10	6		2	2			3	17,9
Åland Islands if not in other categories	9	4	10	6		2	2			3	17,9
Local government	255	215	317	263	30	10	9	5	1	152	12
Local elections	2		2		2						10,2
Division into municipalities		7	6	4	1		1				2,8
Competence of municipalities	1	1	1	1						1	27,2
Finances of municipalities	5	13	10	7	1		2			8	10,7
Local regulations and service fees	3	5	5	5						3	11,2
Election of local authority officials (including joint municipal boards)	67	54	90	68	14	5		3	1	30	12,5
Employment (including joint municipal boards)	40	31	37	31	3	1	2			34	13,8
Remuneration, working hours and annual holidays (including joint municipal boards)	10	8	3	3						15	7,3
Other personnel cases (including joint municipal boards)	30	7	26	19	4	1	2			11	13,3
Other local government cases	97	89	137	125	5	3	2	2		49	11,4
Church law	24	16	28	22	4		1	1		12	11,6
Employment	14	10	16	14	2					8	11,1
Other personnel cases	4	2	5	5						1	11,2
Other Church law cases	6	4	7	3	2		1	1		3	12,9
Sámi	1		1	1							16,6
Cases other than those concerning Sámi Parliament elections	1		1	1							16,6
Immigration and asylum	364	494	624	568	12	22	9	13	1	233	7,5
Residence permits on the basis of family reunification	90	121	145	128	4	4	5	4		66	7,9
Other residence permits	39	88	72	66	1	2	3			55	7,7

	Pending cases	New cases	Decided cases	Challenged decision upheld	Challenged decision amended	Decision referred back to lower authority	Case declared inadmissible	Case lapses	Removed from the docket	Pending at the end of the year	Average length of proceedings, months
Expulsion	24	22	32	27	3	2				14	9,9
Refusal of entry	15	68	69	68				1		14	5,5
Asylum	157	137	236	214	4	12		6	1	57	7,5
Asylum (accelerated procedure)	30	45	60	59				1		15	6,9
Alien's passports and other travel documents	6	7	6	3		2		1		7	12,5
Other cases under the Aliens Act	3	6	4	3			1			5	9,1
Building	399	524	464	378	38	9	27	12	6	453	10,1
Land use and building	374	480	432	356	36	8	21	11	5	417	10,2
Regional plans	9	15	9	7	2					15	17,1
Local master plans	55	66	63	55	3	1	3	1		58	12,2
Local detailed plans	70	75	84	71	9	2		2		61	9,9
Detailed shore plans	9	10	10	10						9	10,9
Prohibitions and restrictions on land use and building	2	1	2	2						1	8,4
Building ordinances		1								1	
Plot division	3	6	3	3						6	10,2
Streets and other public areas	7	9	7	6			1			9	7,7
Reminders to build	1									1	
Expropriation of land	1		1	1			1				16,9
Deviation from regulations (land use and building)	63	93	72	59	4	1	5	3	2	82	9,9
Decisions relating to areas requiring planning	31	51	35	32	1	1	1		1	46	9
Building permits	70	92	87	64	12	3	5	3	2	73	9,6
Action permits	16	11	14	10	4					13	9,7
Demolition permits	7	5	9	7			2			3	10,5
Permits for landscape work	4	4	3	3						5	13
Location of community infrastructure equipment	5	5	6	6						4	10
Temporary buildings	2	2	2	2						2	3,1
Building inspections	12	30	15	11			3	1		27	7,8
Other land use and building cases	7	4	10	8	1			1		1	10,2
Roads	4	21	8	4	1		3			17	6,7
Main roads		17	3	1			2			14	5,1
Public roads	1									1	
Private roads	2	2	3	3						1	9,7
Other road cases	1	2	2		1		1			1	4,6
Real property	21	23	24	17	1	1	4	1	1	19	9,4
Expropriation/redemption	12	9	14	10			3	1		7	8,1
Rights of pre-emptive purchase	6	10	7	5		1	1			9	11,3
Other real property cases	3	4	3	2	1				1	3	11,4

	Pending cases	New cases	Decided cases	Challenged decision upheld	Challenged decision amended	Decision referred back to lower authority	Case declared inadmissible	Case lapses	Removed from the docket	Pending at the end of the year	Average length of proceedings, months
Environment	262	288	330	243	52	14	20	1	2	218	9,5
Environmental protection	121	157	139	98	30	4	6	1	1	138	10,4
Environmental permits (forestry)	3	9	3	2	1					9	15,5
Environmental permits (metal industry)		2								2	
Environmental permits (production of energy)	1	9	2	1	1					8	10,9
Environmental permits (chemical industry and processing of chemicals)		1								1	
Environmental permits (mining)	1		1	1							11,3
Environmental permits (production of food and fodder)	1	3	1	1						3	5,8
Environmental permits (waste management)	14	19	17	13	4					16	11,1
Environmental permits (fuel stations and storing)	5	9	9	6	3					5	7,6
Environmental permits (quarrying and crushing of stone)	19	10	11	8	2			1		18	7,3
Environmental permits (sewage)	11	17	6	2	3	1			1	11	7,8
Environmental permits (cowsheds)	10	4	11	6	5					3	9,8
Environmental permits (fur farming)	1		1	1							11
Environmental permits (motor tracks, vessel traffic)	5	3	4	4						4	13,3
Environmental permits (treatment of polluted soil and groundwater)	2	3	2	2						3	11,3
Environmental permits (peat production)	5	14	5		2	2	1			14	8
Other environmental permits	16	8	16	8	6		2			8	14,9
Notification of events causing noise	1	5	2	2						4	8,6
Supervision and administrative enforcement under the Environmental Protection Act	9	7	11	11						5	8,8
Charges and compensations under the Environmental Protection Act		1								1	
Other cases under the Environmental Protection Act	1	2	2	2						1	9,5
Waste charges	1	4								5	7,1
Organised waste disposal services		5	1	1						4	4,2
Other cases under the Waste Management Act	4	5	5	3		1	1			4	11,9
Health inspections	6	5	7	6			1			4	10,9
Prevention of oil pollution	1		1	1							17,7
Cases under the Emissions Trading Act		2								2	
Off -road traffic and motorboat traffic	3	9	10	9	1					2	9,1
Other environmental protection cases	11	1	11	7	3		1			1	10,5

	Pending cases	New cases	Decided cases	Challenged decision upheld	Challenged decision amended	Decision referred back to lower authority	Case declared inadmissible	Case lapses	Removed from the docket	Pending at the end of the year	Average length of proceedings, months
Water rights	58	61	83	71	9	1	2		1	35	8,2
Hydraulic engineering	22	37	42	33	7	1	1		1	16	6,8
Use of hydroelectric power		1	1				1				1,1
Ship routes and other vessel traffic areas	6	2	8	6	2						5,9
Ditching	2	2	3	3						1	9,2
Regulation of watercourses	11	5	11	11						5	15,9
Groundwater and water treatment systems	3	7	5	5						5	9,3
Sewage systems	2		2	2							4,8
Charges and compensations under the Water Act	2	1	2	2						1	10,6
Supervision and administrative enforcement under the Water Act	9	5	9	9						5	7,6
Other cases under the Water Act	1	1								2	
Joint processing of permits under the Environmental Protection Act and the Water Act	6	6	9	2	3	2	2			3	6,5
Administrative enforcement in the joint processing of permits	1		1	1							4,8
Joint processing of permits (fish farming)	1	3	1	1						3	5,1
Joint processing of permits (peat production)	3	3	6		2	2	2				5,4
Joint processing of other permits	1		1		1						16,5
Nature conservation	95	60	96	74	5	7	10			37	9,9
Natura	31	1	32	23		3	6				12,7
Cases under the Nature Conservation Act (excluding Natura)	8	17	12	7	1	3	1			13	7,8
Conservation of fauna	2	8	5	4			1			5	5,8
Extraction of land resources	30	25	44	37	4	1	2			11	9
Relics of antiquity		2								2	
Conservation of buildings	2	6	3	3						5	9,4
Other conservation cases		1								1	
Outdoor recreation and camping	2	2	3	3						1	4,8
Outdoor recreation	2	2	3	3						1	4,8
Housing production and other housing cases	2	2								4	
State-subsidised housing	2									2	
Other housing cases		2								2	
Social welfare and health care	475	853	845	712	32	27	56	18	10	473	8,2
Social welfare	367	650	643	540	27	21	41	14	6	368	8,3
Granting of subsistence allowance	81	240	216	199	5	2	10		1	104	6,2
Recovery of subsistence allowance	9	12	15	11	3		1			6	13,7
Public care of children	90	223	184	162	3	3	6	10	2	127	7,5

	Pending cases	New cases	Decided cases	Challenged decision upheld	Challenged decision amended	Decision referred back to lower authority	Case declared inadmissible	Case lapses	Removed from the docket	Pending at the end of the year	Average length of proceedings, months
Restrictions on the right of access in child welfare cases	1	7	2	1			1			6	12,6
Other child welfare cases	6	12	8	6		1	1			10	9,4
Guarantees of child maintenance	1	3	1	1						3	18,2
Services for persons with disabilities	6	2	5	5						3	10,4
Handicap services	111	102	150	118	10	15	3	4		63	9
Support for the home care of persons with disabilities	6	5	3	1	1		1			8	19,8
Compensation for the costs of child welfare	12	17	16	14	2					13	10,5
Compensation for the costs of other social welfare	7	2	5	3	2					4	17,4
Social welfare service fees	5	6	6	5			1			5	12,7
Other social welfare cases	32	19	32	14	1		17		3	16	15,7
Health care and medical care	91	176	188	159	4	6	15	4	4	75	7,7
Psychiatric treatment orders	55	154	142	128		3	7	4	4	63	6
Restriction of the right of self-determination in mental health cases	1	4	5	3			2				4,2
Other mental health cases		1								1	
Health care professionals	12	3	13	10		2	1			2	13,9
Food safety	1	1	1		1					1	12,7
Compensation for the costs of health care	16	7	20	15	3		2			3	12,4
Health care service fees		3								3	
Other health care and medical care cases	6	3	7	3		1	3			2	18,1
Medicines and pharmacies	17	27	14	14						30	11,7
Medicine licences and price control	6	10	2	2						14	21,5
Other cases concerning medicines	5	11	3	3						13	11,5
Pharmacies	6	6	9	9						3	9,6
Economic activities, transport and communications	368	304	414	311	25	37	23	18	5	253	12,9
Private legal persons and industrial rights	62	56	68	48	4	16			1	49	12,4
Management of companies	18	11	21	18	3				1	7	13
Private legal persons	3	2	2	2						3	19,5
Trade register		1								1	
Patents, utility models, integrated circuits	26	17	25	20		5				18	14,2
Industrial designs and trademarks	14	23	18	8		10				19	8,7
Other cases concerning legal persons and industrial rights	1	2	2		1	1				1	9,9

	Pending cases	New cases	Decided cases	Challenged decision upheld	Challenged decision amended	Decision referred back to lower authority	Case declared inadmissible	Case lapses	Removed from the docket	Pending at the end of the year	Average length of proceedings, months
Trades	110	83	127	93	14	9	5	6	2	64	13,1
Insurance	4	4	5	1		1	1	2		2	14,4
Mining	1	7	1		1					7	3,4
Grocery trade		4								4	
Electricity	1		1			1					17,4
Real estate agencies	4		3	2	1					1	30,4
Hotel and catering industry, liquor licences and alcohol retailing	27	18	29	21	2	1	3	2	1	15	9,8
Competition law	6	5	2	1	1					9	17,8
Public procurement	62	37	79	65	9	2	1	2		20	13,2
Consumer protection		1								1	
Other trades cases	5	7	7	3		4				5	15,7
Agriculture and forestry	41	52	46	34	4	1	6	1		47	12,6
Agricultural production control (including national subsidies)	12	21	16	13	1	1	1			17	10,7
Forestry	2	3	1	1						4	7,1
Conservation of flora	2	1	2	2						1	18,7
Reindeer herding	3	5	3	2	1					5	16,8
Hunting and fishing	9	17	16	11	2		3			10	11,6
Other agricultural and forestry cases	13	5	8	5			2	1		10	16,3
Structural funds of the EU	25	29	31	28	1		1	1	1	22	9,7
European Social Fund (ESF)	4	3	3	3						4	14,6
European Regional Development Funds (ERDF)	4	4	2		1			1		6	12,6
European Agricultural Guidance and Guarantee Fund (EAGGF-Guidance Section)	13	17	21	20			1		1	8	10,1
Financial Instrument for Fisheries Guidance (FIFG)		1								1	
Other structural funds	4	4	5	5						3	3,5
Transport and communications	130	84	142	108	2	11	11	10	1	71	13,9
Driver's licences and permits for professional transport	32	39	34	28			3	3	1	36	11,9
Professional motor traffic	32	9	33	31	1	1				8	16,7
Railway traffic, shipping, aviation	5	2	5	5						2	20,4
TV licences	18	14	23	14	1		6	2		9	12,2
Data communications	29	12	30	13		10	2	5		11	14,3
Seafarers, pilots, etc	1	1	1	1						1	19,4
Inspection and registration of vehicles	3	2	3	3						2	16,5
Orders to compensate for unpaid traffic insurance fees	5	1	5	5						1	12,7

	Pending cases	New cases	Decided cases	Challenged decision upheld	Challenged decision amended	Decision referred back to lower authority	Case declared inadmissible	Case lapses	Removed from the docket	Pending at the end of the year	Average length of proceedings, months
Parking tickets	2		2	2							7,7
Excess freight charges		1	1	1							2,7
Public transport penalty fares		1	1	1							2,8
Other traffic cases	3	2	4	4						1	12,9
Taxation	603	720	630	508	95	11	15	1	4	689	13,1
Taxes on income and capital	429	467	440	379	41	8	11	1	4	452	13,6
Taxes on earned income	238	249	258	230	15	5	7	1	4	225	14,3
Taxes on capital	7	1	7	7						1	14,1
Taxes on corporate income	108	110	96	78	14	2	2			122	13,8
Taxation of agriculture and forestry	2	8	2	1	1					8	13,2
Taxes withheld at source	4	5	4	3			1			5	16,2
International taxation	8	8	6	6						10	11,2
Advance rulings of the Central Tax Board	10	20	12	9	2		1			18	7,6
Advance rulings of the Tax Office	4	6	5	4	1					5	12,8
Adjustment of tax withholding and preassessment	6	7	9	8	1					4	7,9
Prepayment of taxes and social security contributions	28	30	29	23	5	1				29	11,7
Real estate tax	10	17	7	7						20	14,5
Other taxes on income and capital	4	6	5	3	2					5	10,2
Value added tax	52	61	62	47	10	3	2			51	11,7
Appeals concerning value added tax	41	44	44	33	8	2	1			41	13,4
Advance rulings of the Central Tax Board (VAT)	4	3	4	3		1				3	11,3
Advance rulings of the Tax Office (VAT)	6	10	9	7	2					7	8,2
Registration of liability to pay value added tax	1	3	4	3			1				4,1
Insurance premium tax		1	1	1							2
Taxes and duties relating to vehicles	28	115	42	17	23		2			101	8,6
Appeals concerning car tax	22	100	32	8	22		2			90	8,7
Preliminary rulings concerning car tax	1	3	3	2	1					1	9,1
Car tax refund	2	4	4	4						2	5,1
Vehicle tax	2	2	2	2						2	11,8
Fuel tax	1	2	1	1						2	11,9

	Pending cases	New cases	Decided cases	Challenged decision upheld	Challenged decision amended	Decision referred back to lower authority	Case declared inadmissible	Case lapses	Removed from the docket	Pending at the end of the year	Average length of proceedings, months
Appeals concerning tax relief		3								3	
Other vehicle tax cases		1								1	
Excise duties and customs	37	19	31	24	7					25	15,6
Customs items	2	2								4	
Appeals concerning customs procedure	13	8	12	10	2					9	14,1
Control carried out by the Customs (including EU subsidies)	1	1	1	1						1	12,9
Excise duties	21	8	18	13	5					11	16,8
Other taxes and tax assessment procedure	57	58	55	41	14					60	12
Inheritance and gift taxes	17	25	20	18	2					22	10,5
Lottery tax	1									1	
Stamp duties	2		2	2							15,2
Asset transfer tax	9	3	7	5	2					5	13,3
Waste tax	1	1	1	1						1	28,3
Insurance contributions and forestry levy	3	2	1	1						4	8,4
Other state charges (including those under the Act on the Charge Criteria of the State)	2	3	1	1						4	7,3
Preliminary rulings in other taxation cases	14	17	14	8	6					17	10,8
Tax assessment procedure		1								1	
Other cases under tax legislation	8	6	9	5	4					5	14,4
Other cases	19	17	21	15			6		1	14	9,7
Pensions	8	5	6	6						7	8,9
Others	11	12	15	9			6		1	7	10

By category of appeal

Appeals	1861	2076	2269	1800	199	108	103	59	14	1654	10,7
Requests for leave to appeal	993	1454	1458	1266	108	34	34	16	3	986	9,3
Annulment of judgments	195	206	204	176	10	1	13	4	11	186	12,4
Restoration of lapsed time	9	34	21	18			2	1	2	20	6,6
Procedural complaints	47	17	46	10			36		1	17	17
Other petitions	7	6	8	4	1		2	1	2	3	8,4
Total	3112	3793	4006	3274	318	143	190	81	33	2866	10,3

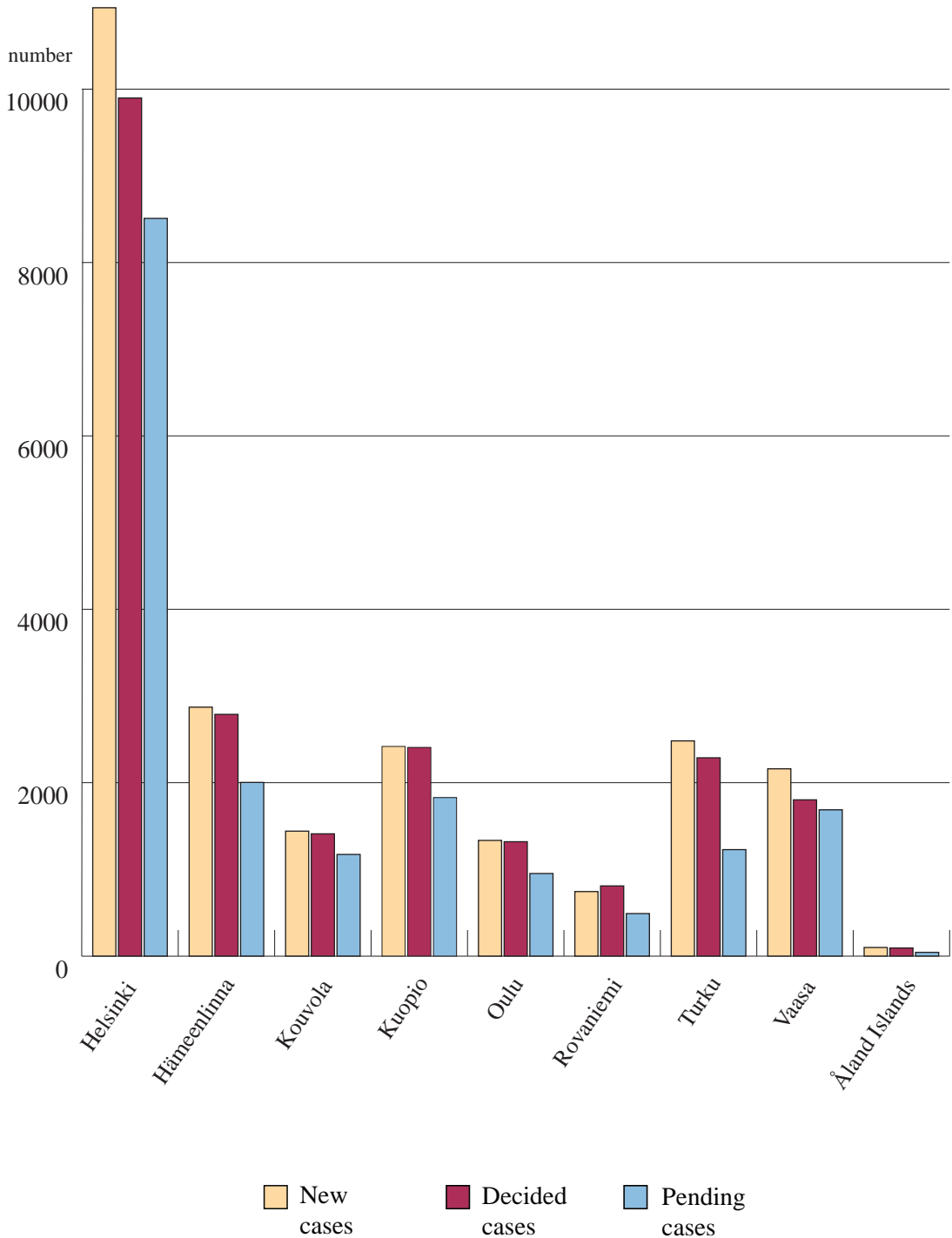
CASES REFERRED BY THE REGIONAL ADMINISTRATIVE COURTS AND THE ADMINISTRATIVE COURT OF THE ÅLAND ISLANDS IN 2002–2006

	2002	2003	2004	2005	2006
Helsinki	1233	1166	1200	1432	1230
Turku	443	431	415	375	408
Hämeenlinna	348	342	362	382	379
Vaasa	362	367	357	345	350
Kouvola	169	197	186	180	256
Kuopio	243	246	298	305	294
Oulu	206	168	181	178	192
Rovaniemi	87	124	113	96	128
Åland Islands	23	47	23	34	27
Total	3144	3088	3135	3327	3264

CASES BEFORE THE REGIONAL ADMINISTRATIVE COURTS AND THE ADMINISTRATIVE COURT OF THE ÅLAND ISLANDS IN 2006

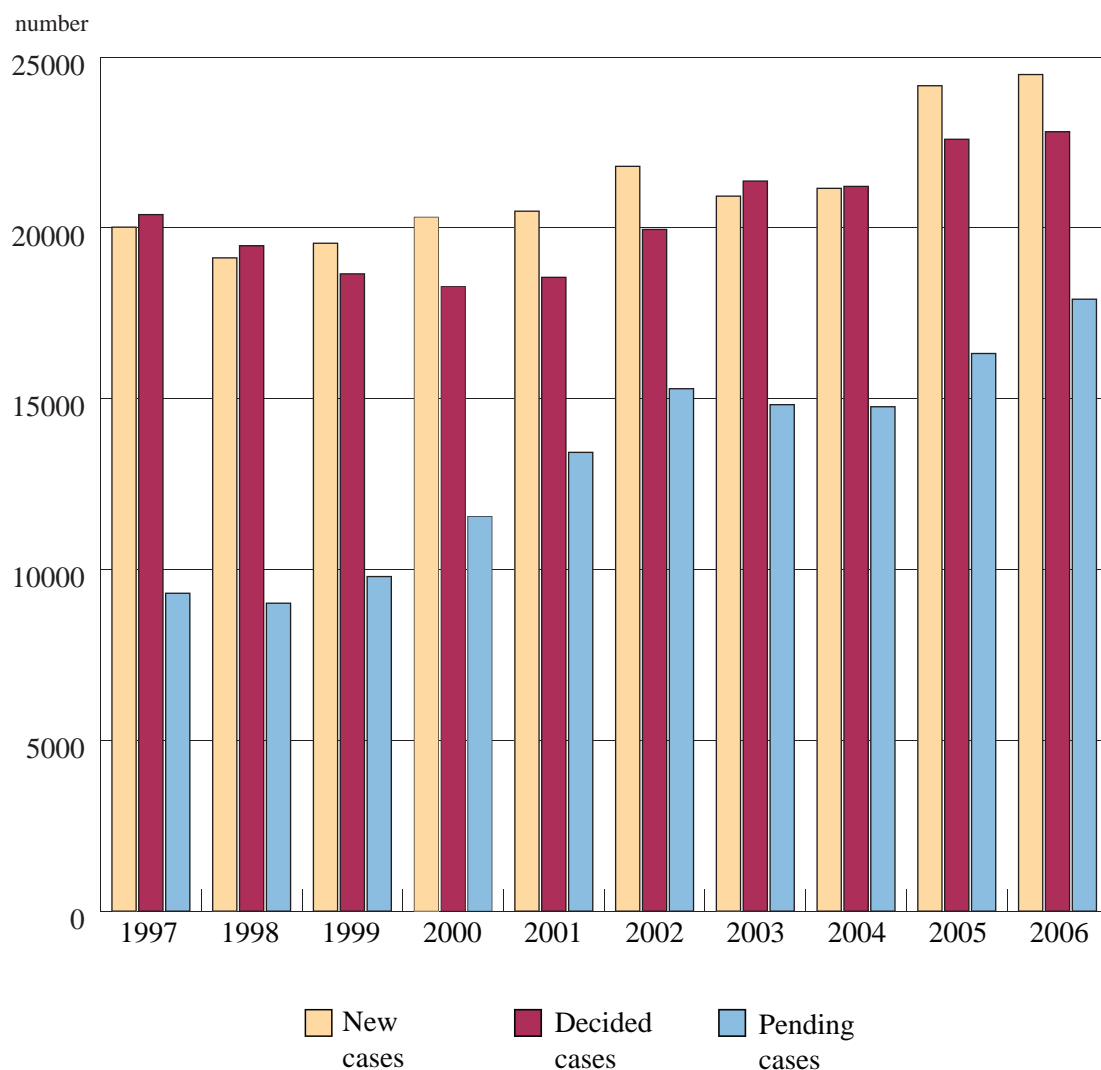
	Pending at the beginning of the year	New cases	Decided cases	Removed from the docket	Pending at the end of the year	Change +/-
Helsinki	7531	10939	9898	63	8509	978
Turku	1040	2482	2287	7	1228	188
Hämeenlinna	1928	2871	2788	8	2003	75
Vaasa	1365	2160	1802	36	1687	322
Kouvola	1145	1441	1410	4	1172	27
Kuopio	1834	2418	2407	17	1828	- 6
Oulu	941	1334	1319	4	952	11
Rovaniemi	556	744	809	1	490	- 66
Åland Islands	38	99	93	0	43	5
Total	16378	24488	22813	140	17912	1534

**NEW CASES, DECIDED CASES AND PENDING CASES
BEFORE THE REGIONAL ADMINISTRATIVE COURTS
AND THE ADMINISTRATIVE COURT
OF THE ÅLAND ISLANDS IN 2006**



DEVELOPMENT OF THE CASELOAD OF THE REGIONAL ADMINISTRATIVE COURTS AND THE ADMINISTRATIVE COURT OF THE ÅLAND ISLANDS IN 1997–2006

number	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
New cases	20021	19122	19550	20315	20488	21801	20929	21157	24160	24488
Decided cases	20388	19476	18654	18282	18552	19954	21370	21214	22593	22813
Pending cases	9305	9014	9794	11555	13429	15292	14825	14764	16323	17912



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