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1. Pursuant to Finnish law a decision of an administrative authority or of a court becomes final if it is not appealed against within the time provided, or if appeal no longer is possible under the law. Thereafter a final decision may only be revoked through extraordinary appeal. According to the Finnish Administrative Judicial Procedure Act, the means of extraordinary appeal are procedural complaint, restoration of expired time and annulment. Of these the annulment of a decision has relevance in this connection. Under the Administrative Judicial Procedure Act a decision may be annulled 1) if a procedural error that may have had a relevant effect on the decision has been committed; 2) if the decision is based on manifestly erroneous application of the law or on an error, which may have had a relevant effect on the decision; or 3) if new evidence appears and it is not the fault of the applicant that the evidence was not presented in time. A decision is not annulled unless it violates the right of an individual, or it is deemed in the public interest that the decision be annulled.
 - a) The provision on extraordinary appeal thus has general application, and the Finnish Administrative Judicial Procedure Act does not specifically recognise EC law as a reason for revocation.
 - b) According to this Act only the Supreme Administrative Court has the right to revoke final administrative decisions or decisions of administrative courts - including its own. Administrative authorities or lower instances are not entitled to this.
2. If the Supreme Administrative Court decides to revoke a decision, the decision is usually set aside as a whole or to the extent deemed necessary. It is also possible to immediately amend a decision if the matter is found to be clear. If the matter has to be reconsidered it is returned to the competent authority, which has to comply with the conditions laid down in the return decision.
3. In Finnish law the revocation of a decision is nowhere specifically connected with matters of EC law. In case law and in literature it has, however, been deemed that the incompatibility of a decision with EC law may in general constitute an above-mentioned ground for annulment, on the basis of which the Supreme Administrative Court thus may revoke the decision.
4. Proceedings for the revocation of a decision are ordinarily instituted by a party or an authority lodging an application for annulment with the Supreme Administrative Court. When a matter pending before the Supreme Administrative Court is decided, a decision related to the matter may be revoked without application or proposal.
5. -
6. In general Finnish administrative courts take EC law into consideration *ex officio*. It is however common that a party explicitly takes up relevant connections during the proceedings.
7. -

8. The main rule is to revoke the decision. Further measures are naturally possible as noted in the answer to question *No. 2*.
9. Yes.
10. In this connection I would lean towards the opinion that the ECJ has accepted the principle of procedural autonomy of the Member States, with the limitations set out in the reasons of the decisions mentioned.
11. As Finnish legislation does not differentiate between EC law and some other issue as the revocation reason referred to, the Supreme Administrative Court decides the final praxis. The provision of the Administrative Judicial Procedure Act does not contain an obligation to revoke, *i.e.* a decision *may* be revoked. In my opinion, as the Supreme Administrative Court has generally set a fairly high threshold for the revocation of a final decision, it should be able to do so in connection with matters of EC law too. According to the Supreme Administrative Court's legal practice concerning national law, a change in case law does not *e.g.* constitute a ground for the revocation of an already final judgment or decision.
12. -
13. Pursuant to the Finnish Administrative Judicial Procedure Act annulment has to be applied for within five years of the date when the decision became final. Annulment without application or proposal has to take place within the same time limit. For very significant reasons a decision may be annulled also after the time has lapsed.
14. Under the Administrative Judicial Procedure Act, the Supreme Administrative Court decides on the revocation of an administrative decision. An action for damages falls, however, under the civil Tort Liability Act, and thus has to be brought before a general court of first instance.
15. This theme is quite topical in the Supreme Administrative Court, and issues related to it have arisen in connection with at least some taxation matters heard by the Supreme Administrative Court already before the ECJ rendered its decisions in cases C-453/00, C-234/04 and C-422/04. In some specific cases an application for revocation has been approved on the grounds that the final decisions has subsequently turned out to be contrary to EC law as a result of a decision of the ECJ, and the particular circumstances surrounding the case have supported the approval of the application. On the other hand, in some connections the application for revocation has been rejected mainly on the grounds that the legal practice of the Supreme Administrative Court would not have allowed a revocation in a purely national matter either.