



## Seminar organized by the Supreme Administrative Court of Lithuania and ACA-Europe

### The Protection of Legitimate Expectations in Administrative Law and EU Law

Vilnius, 21–22 April 2016

The principle of the protection of legitimate expectations has gained a fundamental importance in the sphere of administrative law in Europe and is often regarded as a legal category of equal standing to other legal imperatives such as the principles of proportionality, legality, legal certainty, the precept of reasonableness, and others. It is one of the frequently invoked criteria in regard of which the courts review the legality of the activities carried by the public administration. Given the fact that the principle of legitimate expectations is essentially aimed at strengthening the trust in public authorities, it is undoubtedly expedient to have a closer look at what solutions this principle may offer. Considering the above, the aim of the Questionnaire is to explore the objective, functions and the development of the principle of legitimate expectations, its relation to other principles of law, and the key requirements drawn from the principle at issue.

The questionnaire consists of questions based around the above themes. You are asked to answer the questions on behalf of your member institution, and as far as possible to base them on the judicial practice in your organisation. Where no information is available, you are welcome to give your own views and insights.

#### PART I

##### The Development of the Principle of Legitimate Expectations

**Q1.** What are the legal parameters (or fundamental legal values) that the principle of legitimate expectations is founded on (the respect for human rights, the rule of law, the principles of legal certainty, good governance, good faith, other)?

*The principle of legitimate expectations can be seen as a way to conceptualize a variety of legal aspects or parameters connected with stability and change in legal circumstances. These parameters include, for instance, legal certainty, stabilizing effect of administrative decisions (Bestandskraft, "res judicata of administrative decisions"), ban of retroactivity,*



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*good faith, individual equity, effective legal protection, good administration, principle of administration bound by law.*

**Q2.** What is the principle of legitimate expectations essentially aimed at (promoting the trust in public authorities, ensuring legal stability, other)?

*To conceptualize legal order through such notions as the principle of legitimate expectations underlines the perspective of individuals and enterprises and protection of their legal interests. Using this principle, our interest lies therein what these actors may expect, not what authorities are empowered or entitled to do. Bestandskraft as well as many other major concepts and principles of administrative law related to the principle of legitimate expectations are penetrated by perspective of administrative authorities and administrative decision-making even though the above mentioned concepts and principles include same kinds of aspects concerning protection of individuals stressed through principle of legitimate expectations.*

*As for taxation the principle is aimed at ensuring the legal protection of the taxpayers. Additionally, the purpose of the application of the principle is to increase the predictability of the tax assessments.*

**Q3.** Does the national legislation make explicit reference to the principle of legitimate expectations? If so, does it specify how this principle should be applied?

*The principle of legitimate expectations is materialized in the legal text in Section 6 of the Administrative Procedure Act (434/2003, APA 2003) that entered into force from the beginning of the year 2004. (An unofficial translation of this Act is available in internet: <http://www.finlex.fi/fi/laki/kaannokset/2003/en20030434.pdf>. However, it shall be noticed that the translation referred to above is not quite up to date.)*

*“Section 6 — Legal principles of administration*

*An authority shall treat the customers of the administration on an equal basis and exercise its competence only for purposes that are acceptable under the law. The acts of the authority shall be impartial and proportionate to their objective. They shall protect legitimate expectations as based on the legal system.”*

*However, already before the entering into force of the APA 2003, the principle of legitimate expectations was explicitly included in Finnish tax legislation (see later).*





*Aspects due to the principle of legitimate expectations can be tracked in to provisions concerning correction of an error in an administrative decision in Section 50 of APA 2003 as well. Basically, the consent of the party involved is a requirement for a correction of the decision if the correction is to the detriment of that party. However, the consent is not required if the error is obvious and has arisen from the conduct of that party as the party cannot have legitimate expectations concerning the administrative decision in question.*

*As for taxation the principle is enforced in Section 26 in the Act on Tax Assessment and in the Section 176 in the Act on Valued Added Taxation. Based on both these rules, the principle is applied provided that four conditions are met. These conditions are 1) that the matter at hand is open to interpretations, 2) the taxpayer has acted in good faith, 3) the taxpayer has acted in accordance with the taxation practise or with the guidance given by the tax administration & 4) there are no special reasons because of which principle should not be applied – for instance, the taxpayer himself or herself is at least partly the cause because of which the matter is open to interpretations.*

**Q4.** Briefly describe the recognition of the principle of legitimate expectations and its principal stages of evolution in your national legal order. What are the factors that prompted the development of the legal imperative at issue? Is the development of the principle at issue mostly attributed to the judiciary?

*The principle of legitimate expectations can not be said to have been included in the most traditional principles of Finnish administrative law, that is equality, objectivity, proportionality and détournement de pouvoir. After the entering into force of the APA 2003, the principle of legitimate expectations is now recognized as a fundamental principle of Finnish administrative law as it is now specifically noted besides these most traditional principles stated in the Section 6 of this Act, as mentioned above.*

*The principle of legitimate expectations started to express itself in legal treatises in administrative law around year 1990. Even as Finnish administrative law was not familiar with the notion, scholars pointed out provisions of statutory law and some precedents of the Supreme Administrative Court which in their view could be regarded as application of this principle, even if there was no specific reference to the principle. Mr. Seppo Laakso, Professor in Public law at the University of Tampere, made in his work many references to German legal dogmatics in this context. It is obvious that Professor Laakso, although purely interested in the content of domestic law, organizes the content of this by using structures found in German dogmatics.*

*In Finnish administrative law, the importance of the protection of individuals in relation to the public administration has been strongly underlined for a long time. It has had a strong*





*bearing in administrative law and it has been frequently and repeatedly used in legal reasoning. This being so, however in legal dogmatics traditionally, the major principle was that of conformity of administration to law and not, for instance, the concept of subjective public rights of individuals. The starting point predominant here for major concepts and principles of administrative law was that of administration or administrative decision-making.*

*Since about the turn of 1990's the perspective of the rights of individuals has been strengthened in the legislation due to for instance the Reform of the Fundamental and Basic Rights in the Constitution of Finland in 1995 and to Finland's accession to the European Convention of Human Rights in 1990. At the same time, concepts that outline the legal position of individuals, such as subjective public rights of them, have been used ever more frequently. The introduction and acquaintance of the principle of legitimate expectations can be seen as a part of this development, stressing the legal position of individuals, not only on the level of legal reasoning and on the content of administrative law but even on the level of legal concepts and organized structure of law.*

*Finland became a member of the European Union in 1995. The principle of legitimate expectations was already at that time a fully established principle of European administrative law. Undoubtedly, this had an impact on the principle establishing its position in the Finnish administrative law till introducing the APA 2003 at the latest.*

*For the part of taxation it can be considered that the principle has its roots in the old concept that it was not possible to make a reassessment in case the matter was investigation when the taxes were assessed. The enforcement of the rule concerning the principle was originally put forward in the memorandum of a working group set up by the Ministry of Finance published in 1997.*

**Q5.** Have there been any factors which led to the restriction of the scope of the protection of legitimate expectations, i.e. economic crisis? In case your jurisdiction does not formally recognize the principle of legitimate expectations, what are the objections to the acknowledgment of the principle? Are there any other legal imperatives that substitute (at least in part) the principle of legitimate expectations, especially in those cases where individual rights and legal interests are adversely affected due to the changes in social or economic policy?

*No such changes.*

**Q6.** What is the relation of the principle of legitimate expectations with other legal categories, such as the rules of the protection of acquired rights and *lex retro non agit*? Has





the principle of legitimate expectations become an autonomous legal concept or has it proved its efficiency only when it is applied with other closely related legal imperatives such as the principles of equity, proportionality, legal certainty, and others?

*Typically, the principle of legitimate expectations is in judicial decision-making taken into consideration as one part of the legal reflection of the case. It seldom establishes itself as the only component of relevant legal consideration.*

*As for taxation it can be stated that the principle can be regarded as autonomous legal concept even though the principle has links with other legal imperatives.*

## PART II

### The Application of the Principle of Legitimate Expectations

**Q1.** Please describe the situations in which the principle at issue binds the legislative bodies and the requirements drawn from that principle, i.e. what imperatives it presupposes to the legislator and other law-making bodies and what difficulties the compliance with these imperatives raises. Can (and to what extent) the principle of legitimate expectations preclude the public authority from acting in its legislative capacity and amending the legal regulation?

*As noted in the answers included in the PART I, the principle of legitimate expectations is an established principle of administrative law since 1990's. The principle has not in the same way established itself as a principle of constitutional law. Thus, it has not been typical to take it up when discussing legal restrictions concerning the powers of the legislator. Thus, for instance, it is possible to enforce tax legislation which is stricter than previously. However, the new tax legislation cannot be retroactive.*

**Q2.** How does the principle of legitimate expectations bind the authorities of public administration in the sphere of individual legal acts? Is it essentially related to the revocation of administrative acts including the situations in which the administrative decisions are revoked for the purposes of correcting mistakes made by the institutions of public authority?

*Traditionally, legal stability of administrative decisions and legal room for revoking or withdrawing such decisions has been analyzed and judged with the help of doctrines on Bestandskraft, that is the stabilizing effect of administrative decisions ("res judicata of administrative decisions"). Nowadays however, such doctrines have lost most of their*





*significance as there are many outdated rules concerning the correction of mistakes and so on. General rules are included in the APA 2003 as well as the specific ones in different fields of legislation. The principle of legitimate expectations is deep-rooted in many of these rules which in their part make the principle evident.*

**Q3.** Briefly describe the core characteristics of the protection of legitimate expectations in the national legal order, i.e.:

**3.1.** What is the normative legal source of legitimate expectation? What precise acts of the institutions of public authority create legitimate expectations to the person concerned? Are public authorities bound not only by the formal final individual administrative decisions but also by other acts such as the interlocutory administrative decision, guidelines, consultations, and informal communication (e.g. verbal promises, intentions, correspondence etc.)? Does your national legal order recognize the qualified passivity (derived from the principle *qui tacet consentire videtur si loqui debuisset ac potuisset* [He who keeps silent is held to consent if he must and can speak]) and the tolerance of the offence by the authorities as sources of legitimate expectations?

3.1.

*According to Section 6 of APA 2003, acts of authorities shall protect legitimate expectations as based on the legal system. According to the travaux préparatoires of APA 2003 individuals shall be able to rely on the correctness and faultlessness of the activities of the authorities as well as the stability of administrative decisions by the authorities.*

*In Finland, there are hardly any unambiguous answers to the question about the precise contents of the principle of legitimate expectations according to the general administrative law. Nowadays, the principle is invoked in Administrative Courts rather frequently but it seldom is of crucial importance for the outcome of a case. The estimation of whether expectations are legitimate and thus are to be protected is finally based on case by case considerations in which the expectations of an individual shall be judged in relation to public and general interests.*

*The legitimate expectations to be protected may in addition to administrative decisions have a link to the information and advice given by the authorities. Nevertheless, individual persons have only seldom enjoyed protection of legitimate expectations in cases of incorrect information or advice. For an example of protection of legitimate expectations based on incorrect information, see later Q 3.3. Legitimate expectations cannot be based on interlocutory administrative decisions or informal communication or points of view or promises of unofficial nature by the authorities. The advice, guidelines or established*





*practices by the authorities may in certain cases, together with the principle of equality, found legitimate expectations to be protected. The qualified passivity cannot be a source of legitimate expectations.*

*In the field of tax law the contents of the principle of legitimate expectations has established itself to certain degree more precisely defined than in the general administrative law – this applies to legislation as well as to legal practice. Rules of tax law concerning the principle of legitimate expectations indicate among other things the protection of tax payers acting bona fides in cases legally unclear or prone to legal interpretation. Furthermore, tax payers shall in general be able to trust in the instructions issued by the tax authorities. See especially the remarks above for PART I Q 3 as well as the remarks later about tax law.*

*As for taxation the sources of legitimate expectations include case law including advance rulings and public guidance given by the tax administration. For instance in the Supreme Administrative Court case 2015:183 concerning value added taxes it was considered that a limited liability company was able to make deductions based on old case law of the Supreme Administrative Court even though there was new case law of the European Court of Justice based on which the taxpayer was not entitled to these deductions. In the Supreme Administrative Court case 2012:69 it was considered that a private person was entitled to a deductible capital loss, as the matter was open to interpretation during the relevant fiscal year and as it was possible to interpret the public guidelines of the tax administration in such a way that they supported the position of the taxpayer. Additionally, in the Supreme Administrative Court case 2006:45 it was considered that even discussions between tax inspectors and the taxpayer can be a source of legitimate expectations provided that there is good evidence on the content of these discussions. The qualified passivity of the tax administration cannot be a source of legitimate expectation.*

**3.2.** Given the fact that in some cases the judicial application of the principle of legitimate expectations is regarded as ambiguous, does your jurisdiction attach some importance to the interpretation of particular notions accompanying the principle, such as hope, expectation, reasonable expectation, legitimate expectation? How are they interpreted and distinguished in the judicial practice?

3.2.

*No such categorization is used.*

**3.3.** Is the legitimacy of the expectation in question and its legal protection determined by the legitimacy of its source, i.e. can unlawful legal acts create legitimate expectations to the individual who has reasonably relied on these acts? If the answer is affirmative, could you





set out the arguments justifying the recognition of the protection of legitimate expectations *contra legem*. Please provide certain examples from the case-law where applicable.

### 3.3.

*The question concerning protection of legitimate expectations contra legem is crucial. An individual shall be able to rely on the correctness and faultlessness of the activities of the authorities as well as on the stability of the administrative decision by the authorities.*

*As stated above, the concept of Bestandskraft ("res judicata of administrative decisions"; stabilizing effect of administrative decisions) and the doctrines about the content of this concept were traditionally used when constructing questions concerning the stability of administrative decisions, including questions about legal frames in which administrative authorities have the power to withdraw, correct or modify their own administrative decisions. Due to legal certainty and the predictability of administrative actions it was only in limited scale possible for an administrative authority to correct itself its own incorrect administrative decisions. The doctrines also limited possibilities of modifying administrative decisions in respect of the future. In the situations in which there according to the doctrines was no possibility for an authority to correct its incorrect decision or to modify the decision in respect of the future, the authority could apply for annulment of the decision from the Supreme Administrative Court. The application of annulment of an administrative decision is an extraordinary judicial procedure under the Administrative Judicial Procedure Act (AJPA), Sections 63-64.*

*Nowadays the doctrines concerning the Bestandskraft are of only little importance as there are outdated rules on correcting administrative decisions in the APA 2003 and in the specific legislation, and also about possibilities to modify decisions in respect of the future. The principle of legitimate expectations as well as related legal principles and concepts (legal certainty, good faith etc.) can be seen in the background of the outdated rules on correcting administrative decisions, or more specifically of the rules restricting the possibility to correct administrative decisions. In administrative and legal decision-making possibilities of correcting administrative decisions are nowadays as a rule estimated according to these specific legal rules. The principle of legitimate expectations is in a way inherent in the rules and does not in these kinds of cases have importance as such.*

*Excluding tax law there are no specific rules in the legislation about the importance of the information, instructions or advice given by the authorities in the later administrative decision-making. An individual is seldom entitled to protection of legitimate expectations based directly on this principle if the information or advice by an authority later should*







*appear incorrect. For instance an individual can not be granted benefits or permissions if the individual does not fulfill the requirements.*

*There are some rare cases in judicial practice in which the principle of legitimate expectations has however had a crucial significance in the context of incorrect information and advice given by the authority.*

*The Supreme Administrative Court case KHO 2006:90 was about double citizenship. If a double citizen to be grown up wants to stay Finnish citizen, he or she should do an announcement about this to a competent authority before the age of 22. The competent authorities are defined in the Nationality Act. Person A had done an announcement meant above to Finland's honorary consulate in Düsseldorf shortly before turning 22. Delivering the announcement to the mentioned consulate had been based on the instructions on the internet-pages by the Ministry for Foreign Affairs. However the honorary consulate was not a competent authority in the case. The Supreme Administrative Court referred to the principle of legitimate expectations in Section 6 of APA 2003 as well as to the basics of good administration and took the view that the person A had legitimate expectations to rely that the announcement had been delivered to the competent authority in time.*

*Incorrect information or advice has in some special and rare cases led to liability in damages under the Tort Liability Act: general courts of law having jurisdiction in such cases have ruled the authority to be liable in damages for damage caused through incorrect information. There is a well known precedent by the Supreme Court of Justice given in 1989:*

*The case KKO 1989:50 was about incorrect advice by a civil servant in the field of employment administration. A state unemployment adviser had given a citizen of Canada planning to return to Finland incorrect information about the content of the rules and regulations significant to a person planning to return. Giving this information had been an essential part of the duties of the adviser. Taking into account the quality and purpose of the information, the Court took the view that the adviser exercised public authority in giving the information. The state was obliged to pay the damages due to the incorrectness of the information. - In the year 1989 there was no referring to the principle of legitimate expectations in the precedent yet.*

*As for taxation unlawful legal acts cannot create legitimate expectations, as one of the requirements for the legitimacy of the expectation is that the matter is open to interpretations (see Part I Q3).*

**3.4.** Is the good faith of the individual concerned regarded as a core feature in the formation and protection of legitimate expectations? Describe briefly how the good conduct of the





individual concerned and the ability to foresee the impugned conduct is related to the application of the principle of legitimate expectations. Are there any other criteria of good behaviour developed by the judicature in application of the principle? Do the domestic courts differentiate two kinds of situations depending on the fact whether the matter concerns the natural person or private undertaking?

3.4.

*Good faith of the individual concerned is regarded as a core feature. An individual can not successfully appeal to the principle of legitimate expectations if there is his or her conscious illegal action in the background or if the administrative decision has been founded on incorrect or essentially incomplete information he or she has given.*

*No differentiation is made between natural and legal persons. As for taxation we refer to the answers to the questions Q3 in Part I and Q3.1 in Part II. The taxpayer – a natural person as well as a private undertaking – has acted in good faith if he or she has properly found out the rules and the guidelines which have relevance in the case. It must be estimated case by case whether the taxpayer has acted in this way.*

**3.5.** Are there any other key elements of the protection of legitimate expectations that have gained the importance in application of the principle in your national legal order?

### PART III

#### The Infringements of the Principle of Legitimate Expectations

**Q1.** Is there a test (methodology) applied by the domestic courts for establishing the infringements of legitimate expectations? Are there any concerns regarding its reliability? Could you please list the main factors which are taken into account as regards the determination whether the legitimate expectations are infringed and require the application of judicial measures of particular nature.

*See the answers above.*

**Q2.** Does the application of the principle of legitimate expectations affect the approach of the public authorities to the protection of individual rights? Has the principle proved to be efficient where the rights and legal interests of individuals collide with the general interest? Please provide certain examples from the case-law where applicable.





*The principle of legitimate expectation, as an underpinning principle of administrative law, may affect the approach of the public authorities to the protection of individual rights. As stated above in PART I Q 4, the importance of the protection of individuals in relation to the public administration has been strongly underlined for a long time in Finnish administrative law, long before the principle of legitimate expectations expressed itself in legal treatises or in the legislation.*

*As stated above in PART II Q 3, 3.1, the principle of legitimate expectations does not often have independent significance in administrative or judicial decision-making. There usually are outdated rules about possibilities to modify and correct administrative decisions. In the background of these rules there is among other things consideration by the legislator about balancing the principle of legitimate expectations and general or public interest.*

*The tax administration does apply the principle of legitimate expectations in its taxation practice. In this kind of cases the tax administration typically sends to the taxpayer a written notification that it will not deviate from the tax return because of the principle for the part of the fiscal year in question but that in the future fiscal years taxes will be assessed in a different way if the taxpayer continues to act in the similar way.*

**Q3.** Briefly describe the remedies provided under your national legal order to the individuals whose legitimate expectations were frustrated. How is the choice for the type of the protection of legitimate expectations (*in natura*, compensatory or other) determined?

*The principle of legitimate expectations may not for example lead to the state of affairs in which the individuals would be granted benefits to which they according to the legislation are not entitled. The legal order limits possibilities to correct incorrect administrative decisions, see above PART II Q 3, 3.3. In the background of these limitations there are aspects with connection to the principle of legitimate expectations. Above in PART II Q 3, 3.3. there is an example of a situation in which the principle of legitimate expectations led to the state of affairs in which an announcement by an individual to an authority was found done correct and in time even if the announcement had been delivered to an authority not competent in the matter. In the same answer there is a reference to a precedent by the Supreme Court (KKO 1989:59) of which becomes evident that in some circumstances breaching the principle of legitimate expectations may lead to liability in damages.*

*As for taxation the remedy is to demand correction to the tax assessment from the Board for Corrections with the possible subsequent appeal to an administrative court. The remuneration which the taxpayer may as a main rule receive if the demand or appeal is successful is the annulment of the taxes and penalties (punitive tax increase and the interest on the tax) in question. The tax administration refunds these taxes *ex officio* with a small*





*interest based on the decision of the Board for Corrections or the administrative court. It is also possible that the annulment applies only to the penalties.*

## Part IV

### Other Dimensions of the Application of the Principle

**Q1.** How do European Union law and national law complement one another in application of the principle of legitimate expectations? In some cases, does the national law allow the European Union law to resolve the questions regarding the protection of legitimate expectations with regard to the approaches developed domestically, e.g. the rules on the revocation of individual administrative decisions? Conversely, does European Union law provide the national court with instruments enabling it to better handle the disputes relating to the violations of legitimate expectations? How is the evaluation of compatibility between national law and EU approach solved?

*The joining of Finland in the EU (1995) and the presence of the established principle of legitimate expectations in the legal order of the EU can be seen as a crucial reason for the principle of legitimate expectations rising to a fundamental principle of administrative law in the APA 2003.*

*However of some interest are the observations made in the legal literature of that time according to which the traditional doctrines about the Bestandskraft ("res judicata of administrative decisions") in the Finnish legal order protected the stability of administrative decisions granting advantages more effectively than EU legal order although the latter one operated with the principle of legitimate expectations. The EU law was seen making the application of Bestandskraft doctrines more lenient and smoother in cases in which the decisions had been made applying EU law.*

*The decision of the Supreme Administrative Court in case KHO 2009:45 may be taken up here:*

*An authority of the domestic agricultural administration had in its original decisions granted a person A subsidies to agricultural undertaking activities according to incorrect subsidy levels. Thus the subsidies had been granted and paid on false premisses. The incorrectly granted and paid subsidies could be ordered to be paid back according to an act on rural funding. The original decisions about paying the subsidies did not constitute the recipient a right to enjoy protection by the principle of legitimate expectations. Neither could the recipient relieve him/herself of paying back the incorrectly paid subsidies by referring to*





*the fact that it would not have been equitable to demand that he or she should have noticed the error of the authority.*

*There could have been a different outcome in this case if traditional Bestandskraft doctrines of the domestic legal order were applied and not domestic legislation implementing EU law.*

**Q2.** When reviewing the lawfulness of decisions where the individual relies on the principle of legitimate expectations, do administrative courts refer to the provisions of the EU Charter? What consequences does it have for the application of the principle by your national administrative courts?

*No such references are known to the writers of this report.*

**Q3.** Does the case-law of the European Court of Human Rights play a role in the application of the principle of legitimate expectations in your jurisdiction? If so, how? Please provide examples from your case-law.

*European Court of Human Rights has given a couple of judgments which concern Finland and which concern the application of the principle of legitimate expectations. The first one (Case of Jokela v. Finland, May 21, 2002) concerns a situation in which the same real estates had been valued first by a panel set up by the municipality in which the real estates were located for the purpose of determining the amount of compensation to be paid when the part of the real estates were to be expropriated and then – after a period of nine months - by the tax administration for the purposes of inheritance tax. The value for the inheritance purposes was substantially higher than the amount of the compensation to be paid for the expropriation. Even though the Court concluded that the valuation were not incorrect, when examined separately, the Court considered that one could legitimately expect a reasonably consistent approach from the authorities and courts which were required to determine the market value of the land in the different sets of proceedings and, in the absence of such consistency, a sufficient explanation for the different valuation of the property in question. As there was no such consistency and no such explanations, the outcome of the two proceedings was incompatible with the general right to the peaceful enjoyment of their possessions of persons in question as guaranteed in the first sentence of the first paragraph of Article 1 of Protocol No. 1.*

*The second case (Case of Bruncrona v. Finland, November 16, 2004) concerns a situation in which owners of a mansion had had the right to use some islands owned by the state since 1720's for the payment of some levy and subsequently for the payment of wealth tax. The owners utilized this right until 1984 when the state gave fishing rights in the water area around the islands to a third party. Finally, in 1998 the National Forestry and Park Services*





*requested in a letter that the property in question be vacated by the owners of the mansion. The Court in turn noted that it was not its task to give a ruling as to whether, under Finnish law, a lease can be validly terminated by the kind of letter at issue. The Court could, however, rule on the compatibility with the Convention of the manner in which the applicants' proprietary interest in the islands purportedly came to an end. For this part the Court noted that the letter which the Government maintained to be a notice of termination gave the impression of referring to a relationship which had already come to an end before the letter had been sent and that the applicants could reasonably have expected at the very least to be informed of the date of the expiry of the lease in the notice of termination. The Court also stated that the same requirement should be regarded as a minimum under Article 1 of Protocol No. 1 and that there had been a violation of Article 1 of Protocol No. 1 to the (Human Rights) Convention.*

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