

IN THE EUROPEAN COURT OF HUMAN RIGHTS

FIRST SECTION

APPLICATION Nos. 51111/07 and 42757/07

Between:

MIKHAIL BORISOVICH KHODORKOVSKIY

PLATON LEONIDOVICH LEBEDEV

Applicants

- and -

THE RUSSIAN FEDERATION (No. 3)

Respondent

Annexe 1

Summary of extracts from Judgments

1. This is the summary (referred to in paragraph G40 of the Reply) of extracts from some of the very many commercial and tax judgments that had all concluded that the oil, after its purchase from the producing entities, had been owned by Yukos.

"The oil belongs lawfully to YUKOS, since it has been identified as the owner"

Extracts from Decision of the Moscow Commercial Court dated 26 May 2004
(vol.265 pp.106-127 of the case materials)

"..the court established that OJSC NK YUKOS was the owner of oil and oil products. Purchase, transfer of oil for refining and sales of oil and oil products were actually performed by OJSC NK YUKOS as the owner..." (p. 12 of the decision).

"The court established that OJSC NK YUKOS was the proprietor of oil..." (p. 13 of the decision).

Extracts from the Decision of the Moscow Commercial Court dated 15 October 2004 (vol.86 pp.170-182 of the case materials)

"...during the course of the inspection it was established that the owner of the oil and oil products sold by the specially created entities is OAO NK YUKOS..." (p. 2 of the decision).

"The court found, and the case file confirms, that the owner of the oil and oil products was OAO NK YUKOS..." (p.19 of the decision).

"...upon their sale, OAO NK YUKOS, being the owner of the oil and oil products, incurred an obligation to pay value-added tax..." (p. 23 of the decision).

"Because the owner of the oil and oil products sold in 2001 was OAO NK YUKOS..." (p.24 of the decision).

Extracts from the Decision of the Moscow Commercial Court dated 23 December 2004 (vol.86 pp. 185-222 of the case materials)

"The case file contains confirmation that Yukos Oil Company OJSC is the owner of the oil and oil products sold by the specially created entities..." (p. 3 of the decision).

"...the court has established that dependent entities were the owners of oil and oil products on paper only; Yukos Oil Company OJSC, being the actual owner..." (p. 17 of the decision).

"The court found, and the case file confirms, that the owner of the oil and oil products was Yukos Oil Company OJSC." (p. 21 of the decision).

"...Yukos Oil Company OJSC, which was the owner of oil and oil products..." (pp. 23-24 of the decision).

Extracts from Decision of the Moscow Commercial Court dated 28 April 2005
(vol.86 pp. 223-287 of the case materials)

"The case file confirms that the owner of the oil and oil products was OAO NK YUKOS..." (p. 52 of the decision).

"...OAO NK YUKOS, being the owner of the oil and oil products..." (pp. 56-57 of the decision).

"Because the owner of the oil and oil products sold in 2003 was OAO NK YUKOS..." (p. 58 of the decision).

Extract from the Ruling of the appeal instance of the Tomsk Oblast
Commercial Court dated 29 September 1999 (vol. 200 p. 284-288 of the case
materials)

"...because the title transfers to OAO NK YUKOS from the moment that
the oil is extracted from the ground..." (p.5 of the ruling).

Extract from the Decision of the Commercial Court for Khanty-Mansyiski
Autonomous Okrug dated 10 December 1998 (vol. 192 pp. 32-38 of the case
materials)

"Moreover, judgment of the appeals instance of the okrug's commercial court of 04.02.98 in case No. 2234-G recognised OAO NK Yukos's title to the oil..." (p. 4 of the decision).

Extracts from the Ruling of the Cassation Instance of the Federal Commercial Court for West Siberia Okrug dated 31 March 1999 (vol. 192 pp. 43-46 of the case materials)

"...because title is transferred to NK Yukos from the moment of oil extraction from the subsoils..." (p. 1 of the ruling).

"...oil transferred to NK Yukos passes into the ownership of the latter with certain rights and consequences of the acquisition..." (p. 2 of the ruling).

Extracts from the Decision of the Commercial Court for Khanty-Mansyisk Autonomous Okrug dated 27 May 1999 (vol. 192 pp. 47-51 of the case materials)

"...the said oil is the property of OAO NK YUKOS..."; "...the oil, which was presumed to be extracted in the future and which from the moment of extraction was the property of OAO NK YUKOS..." (p. 2 of the decision).

"...OAO Yuganskneftegaz is obliged to transfer the title of the oil to OAO NK Yukos... Thus, the total volume of oil produced in September 1998 belongs in title to the claimant – OAO NK Yukos..." (p. 3 of the decision).

Extracts from the Ruling of the Cassation Instance of the Federal Commercial Court for West Siberia Okrug dated 06/10/1999 (vol. 192 pp. 52-54)

"...stipulate that ownership of all the oil produced by OAO Yuganskneftegaz passes to OAO NK YUKOS..." (p. 2 of the ruling).

"...by virtue of the foregoing the oil is the property of OAO NK YUKOS..." (p. 3 of the ruling).

"The lawful owner put the oil into the Transneft pipeline by itself and it was transferred to the buyer"

Extract from the Decision of the Moscow Commercial Court dated 23/12/2004 (vol.86 pp. 185-222)

"Regardless of which precise oil metering station handled an actual transfer of crude oil to a buyer, the shippers of the crude oil were always the subsidiaries, and when the crude oil was transferred for refining as a raw hydrocarbon component, the shippers of the crude oil were also the subsidiaries—Yuganskneftegas OJSC, Tomskneft Eastern Oil Company OJSC, Samaraneftegaz OJSC, with the oil refineries acting as the consignees." (pp. 17-18 of the decision)

Extract from the Decision of the Moscow Commercial Court dated 28/04/2005
(vol.86 pp. 223-287)

"The transportation of the oil was carried out by OAO AK Transneft on the basis of contract no.0002005 dated 01/02/2002, concluded with OAO NK YUKOS. According to the terms of the contract that was concluded for provision of oil-transportation services, the shipper of the crude oil was OAO NK YUKOS, as well as on the basis of powers of attorney from the extraction companies. The oil-extraction entities also delegated to OAO NK YUKOS their rights to access the oil mainline system and the marine terminals." (p. 41 of the decision).

"In fact the oil was at the disposal of its owner - YUKOS"

Extract from the Appellation instance ruling of the commercial court dated 29/06/2004

"...It was actually OAO NC YUKOS who purchased, transferred for processing and sold the oil and oil products as the owner..." (p. 21 of the ruling).

"...the fact that OAO NC YUKOS enjoyed the real rights to hold use and dispose of the oil and oil products..." (p. 23 of the ruling).

Extract from the Ruling of the Federal Commercial Court for Moscow Okrug dated 17 September 2004

"The circumstance that OAO 'NK 'YUKOS' in fact enjoyed rights of possession, enjoyment and disposal in respect of oil and oil products, and carried out according to own consideration any actions..." (pp. 20-21 of the ruling).

Extract from the Decision of the Moscow Commercial Court dated 15 October 2004 (vol.86 pp. 170-182 of the case materials)

"...the oil produced belonged to OAO NK YUKOS and its movement and sale price were controlled by the latter." (p. 12 of the decision).

"The acquisition, transfer of the oil for refining and the sale of oil and oil products were actually carried out by OAO NK YUKOS..." (p. 19-20 of the decision).

"The fact that OAO NK YUKOS in fact had the rights of possession, use and disposal with respect to the oil and oil products, and at its own discretion performed with respect thereto any actions, including alienation, transfer for refining, etc..." (p. 23 of the decision).

Extracts from the Decision of the Moscow Commercial Court dated 28 April 2005 (vol.86 pp. 223-287)

"...OAO NK YUKOS actually enjoyed the rights of possession, use and disposal with respect to the oil and oil products..." (p. 57 of the decision).

"The acquisition, transfer of the oil for refining and the sale of oil and oil products were actually carried out by OAO NK YUKOS..." (p. 52 of the decision).

"The fact that OAO NK YUKOS in fact had the rights of possession, use and disposal with respect to the oil and oil products, and at its own discretion performed with respect thereto any actions, including alienation, transfer for processing, etc..." (p. 57 of the decision).Ext

Extract from the Ruling of the Tenth Commercial Appellation Court dated 18 November 2004

"...the oil produced belonged to OAO NK YUKOS and its movement and sale price were controlled by the latter." (p. 14 of the ruling).

"The Court of Appeal found, and the case file confirms, that the owner of the oil and oil products was Yukos Oil Company OJSC. The acquisition,

transfer of the oil for refining and the sale of oil and oil products were carried out by Yukos Oil Company OJSC..." (p. 22 of the ruling).

"The fact that Yukos Oil Company OJSC in fact had the rights of possession, use and disposal with respect to the oil and oil products, and at its own discretion performed with respect thereto any actions, including alienation, transfer for processing, etc..." (p. 25 of the ruling).

Extracts from the Decision of the Moscow Commercial Court dated 23 December 2004 (vol.86 pp. 185-222 of the case materials)

"...the oil produced belonged to OAO NK YUKOS and its movement and sale price were controlled by the latter." (p. 14 of the decision).

"...the actual production and sale of crude oil were controlled by Yukos Oil Company OJSC, which, together with a number of other circumstances, proves that Yukos Oil Company OJSC was the owner of the produced oil..." (p. 16 of the decision).

"The acquisition, transfer of the oil for refining and the sale of oil and oil products were actually carried out by OAO NK YUKOS..." (p. 21 of the decision).