

Judgment of the Court (First Chamber) of 7 April 2011 (reference for a preliminary ruling from the Tribunalulul Sibiu — Romania) — Ioan Tatu v Statul român prin Ministerul Finanțelor și Economiei, Direcția Generală a Finanțelor Publice Sibiu, Administrația Finanțelor Publice Sibiu, Administrația Fondului pentru Mediu, Ministerul Mediului

(Case C-402/09) ⁽¹⁾

(Internal taxation — Article 110 TFEU — Pollution tax charged on first registration of motor vehicles — Neutrality of tax between imported second-hand motor vehicles and similar vehicles already on the domestic market)

(2011/C 160/05)

Language of the case: Romanian

Referring court

Tribunalul Sibiu

Parties to the main proceedings

Applicant: Ioan Tatu

Defendants: Statul român prin Ministerul Finanțelor și Economiei, Direcția Generală a Finanțelor Publice Sibiu, Administrația Finanțelor Publice Sibiu, Administrația Fondului pentru Mediu, Ministerul Mediului

Re:

Reference for a preliminary ruling — Tribunalul Sibiu — Registration of second-hand vehicles previously registered in other Member States — National legislation subjecting first registration of those vehicles to payment of an environment tax, whereas second-hand vehicles already on the national market are exempted from payment of that tax on a subsequent registration — Compatibility of the national legislation with Article 90 EC — Obstacle to the free movement of goods

Operative part of the judgment

Article 110 TFEU must be interpreted as precluding a Member State from introducing a pollution tax levied on motor vehicles on their first registration in that Member State if that tax is arranged in such a way that it discourages the placing in circulation in that Member State of second-hand vehicles purchased in other Member States without discouraging the purchase of second-hand vehicles of the same age and condition on the domestic market.

⁽¹⁾ OJ C 24, 30.1.2010.

Judgment of the Court (Fifth Chamber) of 7 April 2011 — European Commission v Republic of Finland

(Case C-405/09) ⁽¹⁾

(Failure of a Member State to fulfil obligations — The European Union's own resources — Procedures relating to the collection of import or export duties — Delay in establishing the own resources relating to those rights)

(2011/C 160/06)

Language of the case: Finnish

Parties

Applicant: European Commission (represented by: A. Caeiros and M. Huttunen, acting as Agents)

Defendant: Republic of Finland (represented by: A. Guimaraes-Purokoski and M. Pere, acting as Agents)

Intervener in support of the defendant: Federal Republic of Germany (represented by: B. Klein, acting as Agent)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 2, 6 and 9 to 11 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ 1989 L 155, p. 1) and Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ 2000 L 130, p. 1) and of Article 220 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) — Failure to comply, where there is post-clearance recovery, with the time limits laid down for entry in the accounts and the establishment of the Communities' own resources

Operative part of the judgment

The Court:

1. Declares that by applying an administrative procedure according to which the European Union's own resources are established only after the debtor has been granted a period of at least 15 days to submit his observations and by not complying, where there is post-clearance recovery, with the time limits laid down for the entry of those resources, which has the consequence of delaying payment of them, the Republic of Finland has failed to fulfil its obligations under Articles 2, 6 and 9 to 11 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources, as amended by Council Regulation (Euratom, EC) No 1355/96 of 8 July 1996, and Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources and under Article 220 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code;