

**Reference for a preliminary ruling from the Curtea de Apel Bacău (Romania) lodged on 13 September 2010 — SC SEMTEX Srl v Direcția Generală a Finanțelor Publice Bacău, Administrația Finanțelor Publice Bacău**

(Case C-440/10)

(2010/C 328/25)

*Language of the case: Romanian*

**Referring court**

Curtea de Apel Bacău

**Parties to the main proceedings**

*Appellant:* SC SEMTEX Srl

*Respondents:* Direcția Generală a Finanțelor Publice Bacău, Administrația Finanțelor Publice Bacău

**Questions referred**

1. Does the first paragraph of Article 110 TFEU (formerly Article 90 EC), under which no Member State may impose, directly or indirectly, on the products of other Member States any internal taxation of any kind in excess of that imposed directly or indirectly on similar domestic products, preclude the establishment of a pollution tax for motor vehicles which is levied upon the first registration in the territory of a Member State, which has the characteristics specified by Government Emergency Order No 50/2008 and which may constitute an internal tax on goods coming from other Member States, account being taken of the fact that the tax is not levied upon the re-registering in Romania of a motor vehicle which has the same characteristics as an imported second-hand motor vehicle?
2. Does the second paragraph of Article 110 TFEU (formerly Article 90 EC), under which no Member State may impose on the products of other Member States any internal taxation of such a nature as to afford indirect protection to other products, preclude the establishment of a pollution tax for motor vehicles which is levied upon the first registration in the territory of a Member State and which has the characteristics specified by Government Emergency Order No 50/2008, account being taken of the fact that exemption from payment of the pollution tax was granted under Government Emergency Order No 218/2008 for the category of motor vehicle which possesses the technical characteristics of the motor vehicles manufactured in Romania?

**Reference for a preliminary ruling from the Curtea de Apel Bacău (Romania) lodged on 13 September 2010 — Ioan Anghel v Direcția Generală a Finanțelor Publice Bacău, Administrația Finanțelor Publice Bacău**

(Case C-441/10)

(2010/C 328/26)

*Language of the case: Romanian*

**Referring court**

Curtea de Apel Bacău

**Parties to the main proceedings**

*Appellant:* Ioan Anghel

*Respondents:* Direcția Generală a Finanțelor Publice Bacău, Administrația Finanțelor Publice Bacău

**Questions referred**

1. Does the first paragraph of Article 110 TFEU (formerly Article 90 EC), under which no Member State may impose, directly or indirectly, on the products of other Member States any internal taxation of any kind in excess of that imposed directly or indirectly on similar domestic products, preclude the establishment of a pollution tax for motor vehicles which is levied upon the first registration in the territory of a Member State, which has the characteristics specified by Government Emergency Order No 50/2008 and which may constitute an internal tax on goods coming from other Member States, account being taken of the fact that the tax is not levied upon the re-registering in Romania of a motor vehicle which has the same characteristics as an imported second-hand motor vehicle?
2. Does the second paragraph of Article 110 TFEU (formerly Article 90 EC), under which no Member State may impose on the products of other Member States any internal taxation of such a nature as to afford indirect protection to other products, preclude the establishment of a pollution tax for motor vehicles which is levied upon the first registration in the territory of a Member State and which has the characteristics specified by Government Emergency Order No 50/2008, account being taken of the fact that exemption from payment of the pollution tax was granted under Government Emergency Order No 218/2008 for the category of motor vehicle which possesses the technical characteristics of the motor vehicles manufactured in Romania?