

Questions referred

- 1) In the light of Emergency Government Order No 9/2013 and the purpose of the tax provided for thereunder, must Article 110 TFEU be interpreted as precluding a Member State of the European Union from establishing a tax on pollutant emissions, applicable upon the registration of motor vehicles coming from another Member State of the European Union, where that tax does not apply to the registration of domestic motor vehicles, upon the transfer of ownership of such vehicles, in respect of which such a tax or a similar tax has already been paid, where the amount of such a residual tax incorporated into the value of the motor vehicles on the domestic market is lower than the new tax?
- 2) In the light of Emergency Government Order No 9/2013 and the purpose of the tax provided for thereunder, must Article 110 TFEU be interpreted as precluding a Member State of the European Union from establishing a tax on pollutant emissions, applicable upon the registration of motor vehicles from another Member State of the European Union, but which, in the case of domestic motor vehicles, is payable only upon the transfer of ownership of such vehicles, the result being that a foreign vehicle cannot be used unless the tax is paid, but a domestic vehicle can be used for an unlimited time without the tax being paid, until the ownership of that vehicle is transferred, if ever, followed by its registration in the name of the new owner?

Request for a preliminary ruling from the Curtea de Apel Braşov (Romania) lodged on 18 December 2014 — Aurel Moldovan v Administraţia Judeţeană a Finanţelor Publice Cluj**(Case C-587/14)**

(2015/C 107/22)

*Language of the case: Romanian***Referring court**

Curtea de Apel Cluj

Parties to the main proceedings*Appellant:* Aurel Moldovan*Respondent:* Administraţia Judeţeană a Finanţelor Publice Cluj**Questions referred**

- 1) In the light of Law No 9/2012 and the purpose of the tax provided for thereunder, must Article 110 TFEU be interpreted as precluding a Member State of the European Union from establishing a tax on pollutant emissions, applicable upon the registration of motor vehicles coming from another Member State of the European Union, where that tax does not apply to the registration of domestic motor vehicles, upon the transfer of ownership of such vehicles, in respect of which such a tax or a similar tax has already been paid, where the amount of such a residual tax incorporated into the value of the motor vehicles on the domestic market is lower than the new tax?
 - 2) In the light of Law No 9/2012 and the purpose of the tax provided for thereunder, must Article 110 TFEU be interpreted as precluding a Member State of the European Union from establishing a tax on pollutant emissions, applicable upon the registration of motor vehicles from another Member State of the European Union, but which, in the case of domestic motor vehicles, is payable only upon the transfer of ownership of such vehicles, the result being that a foreign vehicle cannot be used unless the tax is paid, but a domestic vehicle can be used for an unlimited time without the tax being paid, until the ownership of that vehicle is transferred, if ever, followed by its registration in the name of the new owner?
-