Judgment of the Court (Third Chamber) of 20 May 2010 — Commission v Poland

(Case C-228/09)

(Failure of a Member State to fulfil obligations — VAT — Directive 2006/112/EC — Articles 78, 79, 83 and 86 — Taxable amount — Sale of a car — Inclusion in the taxable amount of a duty applicable to non-registered cars)

Tax provisions — Harmonisation of laws — Turnover taxes — Common system of value added tax — Taxable amount (Council Directive 2006/112, Arts 78(1)(a), 79, 83 and 86) (see paras 33-34, 39-40, 46-48, 50-51)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 78, 79, 83 and 86 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Sale of a motor vehicle — Inclusion in the taxable amount of a duty payable on the registration of a vehicle.

Operative part:

The Court:

1. Dismisses the action;

2. Orders the European Commission to pay the costs.

Order of the Court (Eighth Chamber) of 21 May 2010 — Ségaud v Commission

(Case C-514/09 P)

(Appeal — Commission's refusal to bring infringement proceedings — Action for annulment and for damages — Manifest inadmissibility)

Appeals — Grounds — Mere repetition of the pleas and arguments put forward before the Court of First Instance — Error of law relied on not identified — Inadmissibility (Art. 225 EC; Statue of the Court of Justice, Art. 58(1), Rules of Procedure of the Court of Justice, Art. 112(1)(c)) (see paras 7-10)