

**Joined Cases C-290/05 and C-333/05**

**Ákos Nádasi**

**v**

**Vám- és Pénzügyőrség Észak-Alföldi Regionális Parancsnoksága  
and**

**Ilona Németh**

**v**

**Vám- és Pénzügyőrség Dél-Alföldi Regionális Parancsnoksága**

(References for a preliminary ruling from the Hajdú-Bihar Megyei  
Bíróság and the Bács-Kiskun Megyei Bíróság)

(Internal taxation — Registration duty on motor vehicles —  
Used motor vehicles — Importation)

Opinion of Advocate General Sharpston delivered on 13 July 2006 . . . . . I - 10118  
Opinion of Advocate General Sharpston delivered on 13 July 2006 . . . . . I - 10139  
Judgment of the Court (First Chamber), 5 October 2006 . . . . . I - 10155

## Summary of the Judgment

1. *Tax provisions — Internal taxation*  
(Arts 23 EC, 25 EC and 90 EC)
2. *Tax provisions — Internal taxation*  
(Art. 90, first para., EC)
3. *Tax provisions — Harmonisation of laws — Turnover taxes — Common system of value added tax — Prohibition on the levying of other domestic taxes which can be characterised as turnover taxes*  
(Council Directive 77/388, Art. 33)

1. A tax on the registration of motor vehicles with a view to bringing them into circulation in the territory of a Member State, which does not apply to private motor vehicles by reason of the fact that they cross the frontier, does not constitute a customs duty on imports or a charge having equivalent effect within the meaning of Articles 23 EC and 25 EC, but comes under the general system of internal taxation on goods and must therefore be examined in the light of Article 90 EC.

the registration of motor vehicles with a view to bringing them into circulation in the territory of a Member State, in so far as it is charged on used vehicles when they are first placed in circulation in the territory of that State and its amount, which is determined exclusively by the vehicles' technical characteristics (engine type, engine capacity) and their environmental classification, is calculated without taking the depreciation of the vehicles into account, in such a way that, when applied to used vehicles imported from other Member States, it exceeds the amount of that duty included in the residual value of similar used vehicles which have already been registered in the Member State of importation.

(see paras 41, 42, operative part 1)

2. The first paragraph of Article 90 EC has to be interpreted as precluding a tax on

(see para. 57, operative part 2)

3. Article 33 of the Sixth Directive 77/388 on the harmonisation of the laws of the Member States relating to turnover taxes, which authorises those States to maintain or introduce, under certain conditions, taxes which are not in the nature of turnover taxes, does not preclude the levy of a tax on the registration of motor vehicles with a view to bringing them into circulation in the territory of a Member State for

which turnover is not the basis of assessment and which does not give rise, in trade between Member States, to formalities connected with the crossing of frontiers.

(see para. 60, operative part 3)