

Prohibition of charges having equivalent effect to a customs duty and discriminatory Internal Taxation

Court of Justice

Case C-198/14, *Valev Visnapuu v Kihlakunnansyyttäjät ja Suomen valtio*, 12 November 2015. Excise duty on certain beverage packaging - Exemption for packaging integrated into a functioning return system - Articles 34 TFEU and 110 TFEU – Pecuniary charge constitutes internal taxation within the meaning of Article 110 TFEU - Base and exemption conditions applying identically to beverage packaging from other Member States and to similar domestic products - Compatibility with Article 110 TFEU - Directive 94/62 doesn't preclude legislation establishing an excise duty on certain beverage packaging.

Case C-349/13, *Minister Finansów/Oil Trading Poland*, 13TH April 2015. Mineral oils and energy products — Lubricating oils used for purposes other than as motor fuels or as heating fuels — Excise duty levied on the consumption of energy products, imposed by a Member State in accordance with the harmonised excise duty arrangements — Concept of 'formalities connected with the crossing of frontiers' — Article 110 TFEU — Shorter payment deadline in certain cases for intra-Community purchases than for products acquired on the domestic market

Case C-254/13, *Orgacom BVBA*, 2nd October 2014. Import levy on manure imported into the Flanders region - Levy payable by the importer - charge having equivalent effect to a customs duty within the meaning of Article 30 TFEU – Absence of integral a general system of internal taxation applied systematically - Different levies on imported manure and manure produced within the Flanders region – No incidence of the Dutch tax reduction on the exported fertiliser on Article 30 TFEU

Cases C-97/13 and C-214/13, *Câmpean and Ciocoiu*, order of the 3rd February 2014. Article 110 TFEU - Pollution tax levied on first registration of motor - second-hand vehicles compatible with Euro 3 and Euro 4 air pollution standards – similar products - indirect discrimination

Case C-263/10, *Iulian Nisipeanu v Direcția Generală a Finanțelor Publice Gorj and Others*, 7 July 2011. Article 110 TFEU - Pollution tax levied on first registration of motor - second-hand vehicle compatible with Euro 2 air pollution standards – similar products - indirect discrimination

C-402/09, *Ioan Tatu*, 7 April 2011, Environmental taxation of imported second-hand vehicles

C-260 & 261/06, *Escalier and Bonnarel*, 8 November 2007. Scope of Article 30 TFEU; Payments for services actually rendered to the importer

C-221/06, *Stadtgemeinde Frohnleiten*, 8 November 2007. Levy on the long-term depositing of waste at a waste disposal site

C-213/96, *Outokumpu Oy*, 2 April 1998. Excise duty on electricity

C-143/99, *Adria-Wien Pipeline and Wietersdorfer & Peggauer Zementwerke GmbH v. Finanzlandesdirektion für Kärnten*, 8 November 2001. Tax on energy - State Aid - Selectivity

Case law on Articles 30 and 110 TFEU, *Trade v Environment Website*, updated February 2016

C-375/95, *Commission v. Greece*, 23 October 1997, **Environmental taxation of imported second-hand vehicles**

C-21/79, *Commission v. Italy*, 8 January 1980. **Regenerated petroleum products**

General Court

T-210/02, *British Aggregates v. Commission*, 13 September 2006. **Environmental tax on aggregates; selectivity**