

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.