

61989J0031

Judgment of the Court of 23 May 1990. - Commission of the European Communities v Kingdom of Spain. - Failure of a Member State to fulfil its obligations - Council Directive 83/183/EEC - National legislation which fails to comply with obligations under Community law. - Case C-31/89.

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Summary

Parties

Operative part

Keywords

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Member States - Obligations - Implementation of directives - Failure to implement - Justification - Not permissible

(EEC Treaty, Art . 169)

Summary

According to well-established case-law, a Member State may not plead provisions, practices or circumstances existing in its internal legal system in order to justify a failure to comply with obligations and time-limits laid down in Community directives .

Parties

In Case C-31/89

Commission of the European Communities, represented by Daniel Calleja, a member of its Legal Department, acting as Agent, with an address for service in Luxembourg at the office of Georgios Kremlis, also a member of the Commission' s Legal Department, Wagner Centre, Kirchberg,

applicant,

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Kingdom of Spain, represented by Javier Conde de Saro, Director-General for Coordination in matters involving Community Law and Institutions, and Rafael García-Valdecasas y Fernández, abogado del Estado, head of the State Legal Department for relations with the Court of Justice, acting as Agents, with an address for service in Luxembourg at the Spanish Embassy, 4-6 boulevard Emmanuel-Servais,

defendant,

APPLICATION for a declaration that by not granting exemption from value-added tax for permanent imports from another Member State by individuals of motor vehicles for private use, trailers, motor cycles, pleasure boats and private aircraft, contrary to Council Directive 83/183/EEC of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals (Official Journal 1983, L 105, p . 64), the Kingdom of Spain has failed to fulfil its obligations under the EEC Treaty,

THE COURT

composed of : O . Due, President, C . N . Kakouris and M . Zuleeg (Presidents of Chambers), R . Joliet, J . C . Moitinho de Almeida, G . C . Rodríguez Iglesias and M . Díez de Velasco, Judges,

(the grounds of the judgment are not reproduced)

hereby :

Operative part

(1) Declares that by not granting exemption from value-added tax for permanent imports from another Member State by individuals of motor vehicles for private use, trailers, motor cycles, pleasure boats and private aircraft, contrary to Council Directive 83/183/EEC of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals, the Kingdom of Spain has failed to fulfil its obligations under the EEC Treaty;

(2) Orders the Kingdom of Spain to pay the costs .