Conclusions
OPINION OF ADVOCATE GENERAL
STIX-HACKL
delivered on 4 March 2004(1)

Case C-365/02

Marie Lindfors

(Reference for a preliminary ruling from the Korkein hallinto-oikeus (Finland))

(Interpretation of Article 1(1) and (2) of Council Directive 83/183/EEC on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals – Car tax ('Autovero') – Consumption tax or specific tax for the use of a motor vehicle – Registration tax – Double taxation)

I – Introduction

1. In this reference for a preliminary ruling the Korkein hallinto-oikeus (Supreme Administrative Court) (Finland) seeks an interpretation of Article 1 of 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 (hereinafter: 'the Directive'). (2) In particular it concerns the question whether the car tax payable under the Autoverolaki (Law on car tax) (1482/1994) before a vehicle is registered or brought into use is a duty or a tax from which a vehicle imported into Finland in connection with a transfer of residence should be exempted under the above provision.

II – Legal framework

A – *National law*

2. Under Paragraph 1(1) of the Autoverolaki (1482/1994) of 29 December 1994 in the version in force in 1999 (hereinafter: 'AVL'), car tax (hereinafter: 'Autovero') is payable before a vehicle is registered or brought into use in Finland.

3. Bringing into use means use of the vehicle in traffic on Finnish territory, even if the vehicle is not registered (Paragraph 2 of the AVL).

4. Under the main provision concerning liability to tax, Paragraph 4(1) of the AVL, the Autovero is payable by the importer of a vehicle or the manufacturer of a vehicle manufactured in Finland.

5. Additionally, under Paragraph 5 of the AVL, taxpayers are also liable to pay a value added tax on the Autovero of an amount laid down in the Arvonlisäverolaki (Value added tax law) (1501/93) (hereinafter: 'Arvonlisäverolaki').

6. The amount of the Autovero is, under Paragraph 6(1) of the AVL, the amount of the taxable value of the vehicle less FIM 4 600 (now EUR 770), but in all cases at least 50% of the taxable value of the vehicle.

7. Under Paragraph 7(1) of the AVL, the tax levied in respect of an imported used vehicle is that on a new vehicle, but reduced on a percentage basis according to the number of months for which the vehicle has been in use. Under Paragraph 11(1) and (2) of the Law, the basis of the taxable value of the imported vehicle is its acquisition value to the taxpayer, which is set according to the customs value of the vehicle.

8. Under Paragraph 25(1) of the AVL, the tax levied on a vehicle imported by an individual in connection with a transfer of his residence to Finland and privately owned may be reduced in accordance with the conditions laid down therein by a maximum of FIM 80 000 (now EUR 13 450).

B – *Community law*

9. According to the recitals of the Directive, its objective is to eliminate tax obstacles to the free movement of persons within the Community. The scope of the Directive is defined in Article 1 as follows:

‘(1) Every Member State shall, subject to the conditions and in the cases hereinafter set out, exempt personal property imported permanently from another Member State by private individuals from turnover tax, excise duty and other consumption taxes which normally apply to such property.

(2) Specific and/or periodical duties and taxes connected with the use of such property within the country, such as for instance motor vehicle registration fees, road taxes and television licences, are not covered by this directive.’

III – Facts, main proceedings and question referred for a preliminary ruling

10. Ms Lindfors, who had resided abroad for several years, imported as a private individual a car belonging to her of the Audi A6 Avant make on 4 August 1999 in the course of her transfer of residence from another Member State of the European Communities to Finland. She had bought the car, which had left the factory on 20 March 1995, in Germany and brought it into use on 5 April 1995 in the Netherlands.

11. The Hangon tullikamari (Hanko Customs Board) by tax decision of 4 August 1999 granted Ms Lindfors a tax reduction of FIM 80 000 in accordance with Paragraph 25(1) of the AVL and assessed the Autovero payable by her at FIM 16 556 plus FIM 3 642 value added tax, making a total of FIM 20 198.

12. Ms Lindfors applied to the Helsingin hallinto-oikeus (Helsinki Administrative Court) for the tax decision to be set aside and the taxes paid by her to be refunded. She submitted that the Autovero constitutes a consumption tax within the meaning of Article 1(1) of the Directive which may not be levied on her car imported in connection with a transfer of residence.

13. The Helsinki Administrative Court dismissed the application. It took the view that the Autovero is a tax connected with the registration or use of the vehicle in traffic on Finnish territory and that therefore it is to be regarded as a specific tax connected with the use of property within the country within the meaning of Article 1(2) of the Directive, which is not covered by the Directive.

14. Thereupon Ms Lindfors sought leave to appeal to the Korkein hallinto-oikeus and asked in her appeal for the decision of the Helsinki Administrative Court and the tax decision of the Customs Board to be set aside.

15. In order to resolve the question whether in the light of the Directive a car tax such as the Autovero may be levied on a vehicle imported in connection with the transfer of residence, the Supreme Administrative Court decided by order of 10 October 2002 to make a reference to the Court for a preliminary ruling on the following question:

Is Article 1 of Council Directive 83/183/EEC on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals to be interpreted as meaning that car tax charged under the Autoverolaki on a vehicle imported into Finland from another Member State in connection with a transfer of residence is a consumption tax within the meaning of Article 1(1) of the directive, or is it a specific duty or tax connected with the use of such property within the country within the meaning of Article 1(2)?

IV – The question referred for a preliminary ruling

A – *Introductory remarks*

16. With the exception of value added tax – for which incidentally several derogations apply in connection with the purchase of new vehicles (3) – the taxation of motor vehicles in the Community has not been harmonised to any extent. (4)

17. Correspondingly the taxes and duties payable on private cars in the Member States vary considerably not only in their amount but also in their structure. (5) Certain taxes in one Member State have no counterpart whatsoever in other Member States. One must therefore bear in mind, in particular in a case such as the present one in which the referring court seeks to ascertain whether a particular national tax falls within a tax definition set out in a Community instrument, that there is a lack of common concepts which would permit an exact classification of different taxes.

18. For the purposes of exposition – and because the parties concerned with this case have evidently also assumed such a classification – I should like however to make a rough distinction between three different types of tax and duty which are levied by Member States in respect of private cars.

19. Firstly, there are one-off taxes, I will call them ‘registration taxes’, which are payable on the purchase of a car or as a condition for bringing it into use on the territory of a Member State.

20. Secondly, almost all Member States also levy taxes – calculated according to differing criteria – payable periodically or, as the case may be, annually, known, for example, in Germany and Austria as ‘Kraftfahrzeugsteuern’ (car taxes).

21. Finally, duties may be levied in connection with the registration of a vehicle in a Member State to cover the administration costs (registration fees).

22. It emerges from the case-file and the observations of the Finnish Government that in each of those cases Finland also levies such taxes on cars.

23. The Autovero, as is already clear from the AVL, is a one-off tax payable on cars and other categories of vehicle before their registration or bringing them into use, calculated on the basis of their taxable value; additionally under the Finnish Arvonlisäverolaki so-called value added tax is also levied on the amount of the Autovero.

24. Additionally, there are also taxes payable periodically, that is, car taxes in the narrower sense, the Ajoneuvovero (vehicle tax, or ‘vignette’) and Moottoriajoneuvovero (diesel tax).

25. Finally, duties are also payable in Finland on the registration of a vehicle to cover the administrative costs associated with the registration (registration fee).

26. The present case only concerns the Autovero which the Court already had to consider in the case of *Siilin* and in which I also delivered my Opinion. (6)

27. That case raised the question whether a tax such as the Autovero in the form and the amount as was in force at the time in respect of a used vehicle imported from another Member State constitutes an unlawful discriminatory domestic tax, to which the Court replied in the affirmative. The present case however concerns the question whether in specific circumstances, that is, when a private car is permanently imported within the scope of a transfer of residence, a tax such as the Finnish Autovero – irrespective of its amount or the method of its calculation – may be levied at all.

28. The referring court essentially wishes to know whether the tax exemption provided for by Article 1 of the Directive precludes such taxation.

29. I should finally like to point out that the Commission has already raised that question in connection with the Standard Fuel Consumption Tax (‘Normverbrauchsabgabe’ or ‘NOVA’) levied in Austria in the context of the reference for a preliminary ruling in Case C-387/01, also currently pending before the Court, which however primarily concerns the compatibility of the NOVA with Articles 23 EC, 25 EC and 39 EC and with the Sixth Value Added Tax Directive, and that Advocate General Tizzano has in his Opinion in that case also delivered his view on the matter. (7)

B – *Main arguments of the parties*

30. According to *Ms Lindfors* and the *Commission*, the Directive in setting out a principle of tax exemption precludes the levying of tax in a situation such as that arising in the main proceedings. In their opinion the Autovero constitutes a consumption tax levied on or by reason of permanent importation, to which Article 1(1) applies.

31. Ms Lindfors argues inter alia that in reality, or rather judging by the formalities of the tax declaration, the Autovero is levied by reason of the fact of importing the vehicle to Finland. That it constitutes a consumption tax within the meaning of Article 1(1) of the Directive follows also indirectly from the scope of Council Directive 83/182/EEC of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another (8) and from the proposal for a Council Directive governing the tax treatment of private motor vehicles moved permanently to another Member State in connection with a transfer of residence or used temporarily in a Member State other than that in which they are registered (hereinafter: 'Commission proposal'). (9)

32. The Commission contends that Article 1(1) of the Directive precludes the levying of taxes whose chargeable event is the importation. This prohibition cannot be circumvented by utilising instead of the importation an alternative chargeable event, such as registration. The Commission also points out that the Directive must be interpreted in the light of the provisions on free movement of persons and to avoid double taxation.

33. The *Finnish*, *Danish* and *Greek Governments*, which have submitted observations in the present case, on the other hand take the view that a tax such as the Autovero is not covered by the tax exemption provided for in Article 1(1) of the Directive, referring in this respect also to the opinion of Advocate General Tizzano in the case of *Weigel*. (10) They emphasise, essentially in agreement with one another, that the Autovero does not constitute a tax which is levied on importation but rather one which is linked to utilisation. If the vehicle is not brought into use in Finland – such as in the case of a car which is to be exhibited in a museum, as the Finnish Government explains by way of example – the Autovero is not payable. Accordingly it is to be seen as a tax on the use of the vehicle or as 'motor vehicle registration fees' within the meaning of Article 1(2) of the Directive and therefore is not included within the tax exemption.

34. In so far as the governments make reference to the Commission proposal or to Directive 83/182, they draw the opposite conclusion from those texts to Ms Lindfors or the Commission as to the interpretation of the scope of the Directive. The governments also point out that registration taxes such as the Autovero have not yet been harmonised within the Community and that therefore the possibility of double taxation must also be accepted as a consequence of that situation. The Danish Government explains that the derogation concerning vehicle registration taxes in Article 1(2) of the Directive was inserted into the Directive's text by the Council on the initiative of Denmark for the very purpose of expressly excluding registration taxes such as the Autovero from the scope of the Directive.

35. The *Commission* agreeing with *Ms Lindfors*, however, interprets the derogation contained in Article 1(2) as only referring to the administrative costs or fees which are incurred on registration and bases that interpretation above all on the French and English language versions of the Directive which refer to the 'droits' and 'fees' for the registration of vehicles.

36. The *governments submitting observations* reject that interpretation for linguistic and logical reasons. In particular, Community law does not in any case preclude the levying of fees to cover administrative costs.

C – *Appraisal*

37. Under Article 1(1) of the Directive, the scope of the Directive extends to consumption taxes – 'turnover tax, excise duty and other consumption taxes' – which 'normally' apply to 'personal property imported permanently from another Member State by private individuals'. Those consumption taxes are contrasted in Article 1(2) with '[s]pecific and/or periodical duties and taxes connected with the use of such property' which are not in any event to be covered by the Directive. '[M]otor vehicle registration fees, road taxes and television licences' are expressly cited as examples of such taxes.

38. Evidently, then, to delimit the Directive's scope, it distinguishes between those (consumption) taxes and duties which are connected with the importation of property and those which apply to its use within the country.

39. On an initial view that distinction also appears to be obvious, since it would not be very

clear why a Community citizen who permanently transfers his place of residence to another Member State and as a consequence lives and uses property there should be exempted from taxes which relate to such use of the property in that Member State.

40. By contrast, taxes and duties which are linked to the importation of property do very probably constitute an immediate tax obstacle to the free movement of persons.

41. As regards the question concerning which taxes or duties relating to importation might be envisaged under Article 1(1) of the Directive, customs duties or charges of an equivalent effect within the meaning of Articles 23 EC and 25 EC, for example, are not to be considered (although according to the Court's case-law it is of course a very characteristic of those charges that they are levied by reason of importation or the crossing of the frontier of a Member State). (11) Since such financial burdens are in any case precluded by primary law and also cannot under Article 99 EC be subject to harmonisation measures, it is clear that the Directive does not concern them.

42. Rather, Article 1(1) of the Directive is directed towards internal taxation – to use the terminology of Article 90 EC – or indirect taxes or, more accurately, consumption taxes which use importation as the chargeable event.

43. Whilst at present examples of such taxes may not immediately spring to mind, it must however not be forgotten that the Directive goes back to a time before the introduction of the internal market on 1 January 1993 and the progress thereby achieved in removing tax obstacles to intra-Community trade. At that time Member States could in particular still levy turnover taxes on imports or other (special) consumption taxes which for taxation purposes were linked to the fact of importation of goods. (12)

44. As regards value added taxes, the principle of imposing tax on imports within intra-Community trade was abolished by Directive 91/680/EEC (13) as a condition of eliminating fiscal frontiers and was replaced by the concept of imposing tax on acquisitions according to the Member State of destination. Since then turnover taxes on imports are only permitted in the context of trade with third countries.

45. Under Article 33 of the Sixth Value Added Tax Directive Member States are indeed left free to maintain or introduce at their discretion consumption taxes or other indirect taxes, provided that they cannot be characterised as turnover taxes within the meaning of the Sixth Directive or compromise the functioning of the common value added tax system. (14) However, in respect of consumption taxes ? for example, also for special consumption taxes on motor vehicles – it must be noted that under Article 3(3) of the 'System Directive' 92/12/EEC (15) those taxes may 'not give rise to border-crossing formalities' in intra-Community trade. Thus whilst the possibility for Member States to introduce or maintain special consumption taxes whose chargeable event is linked to importation or the crossing of a border is de facto considerably restricted, it is however not completely excluded. (16)

46. I do not wish to elaborate further on these observations, but they may serve as an introduction to my examination of the compatibility of a tax with the characteristics of the Autovero with the tax exemption provided for by the Directive.

47. Under the AVL, the chargeable event of the Autovero is linked to the registration of the vehicle or bringing it into use in Finland.

48. Even the Commission and Ms Lindfors assume, however, that the tax exemption provided for under Article 1(1) of the Directive relates to taxes whose chargeable event is connected to importation. They argue nevertheless that, despite the AVL providing for the linking of the Autovero to registration or bringing into use, in reality it must be seen as a tax which is levied on importation.

49. At the hearing the Finnish Government demonstrated, in my opinion convincingly, that in practice neither the tax declaration relating to the Autovero nor the payment thereof needs to take place on crossing the border or on importation and that the customs formalities described by Ms Lindfors relate to importation from a third country. It cannot therefore be concluded from the practical border-crossing arrangements that a tax such as the Autovero in reality constitutes a tax which is levied on or because of importation.

50. I consider to be more significant the Commission's submission that a tax such as the Autovero which in formal terms is linked to registration or bringing into use is also to be regarded as a consumption tax or turnover tax levied on importation within the meaning of Article 1(1) of the Directive and that that provision may not be circumvented by providing for an alternative chargeable event to that of importation.

51. In that respect it must be firstly noted that – as the Finnish Government illustrated with its example of a vehicle to be exhibited in a museum – a tax such as the Autovero does not operate as a 'true' consumption tax levied on importation, because despite the transfer to Finland liability does not arise or does not arise until the car is brought into circulation or registered there.

52. It could of course be argued that in reality the link with registration or the bringing into use constitutes a substitute link which is in practical terms comparable with the fact of importation, since in respect of the vast majority of vehicles brought into a Member State it can be assumed that the vehicle is also to be used.

53. The Court, in a different connection to that of the present case, had in its judgment in Case 391/85 similarly to deal with the Commission's submission that the registration tax for new cars applicable at that time in Belgium in reality constituted a value added tax. The Belgian Government contended inter alia that the two taxes should be distinguished from one another because they were linked to different events (delivery/registration). (17)

54. The Court observed in that regard that 'that argument could be accepted only if the two taxes were genuinely independent of each other.' In that case it came to the conclusion that the registration tax was not independent, but that was against the background in that case that thanks to an offsetting mechanism a direct link existed between the registration tax and the value added tax, eliminating the difference between the chargeable events upon which the two taxes became chargeable. (18)

55. In the present case the Autovero however does not have a comparable link to a value added tax which might be payable on importation. In those circumstances the difference in terms of their respective chargeable events between a tax such as the Autovero and a consumption tax levied by reason of importation appears sufficiently material for it not to be possible to equate the former with the latter for the purposes of Article 1(1) of the Directive.

56. I am therefore assuming that a tax such as the Autovero does not constitute a turnover tax, excise duty or other consumption tax levied on importation within the meaning of Article 1(1) of the Directive. The preceding observations have however also made it clear that those tax concepts cannot be strictly delineated and that the mere fact that a tax is levied as a result of or as a condition of registration does not in itself preclude also regarding it as a type of import-consumption tax.

57. In that connection Article 1(2) of the Directive must now be examined. It emerges from the drafts of the Directive put forward at that time that that provision was not originally contained in the Commission's proposal and was incorporated into the Directive precisely to satisfy the wishes of several Member States seeking precision as to the Directive's scope. (19) That provision also expressly mentions 'motor vehicle registration fees' which in the view of the governments submitting observations refers to taxes such as the Autovero.

58. For several reasons I am not convinced by the Commission's submission that that only intends to refer to fees which may be payable on registration to cover administrative costs.

59. Firstly, above all the Danish Government correctly pointed out, in particular at the hearing, that that argument cannot be supported convincingly by a purely literal interpretation of Article 1(2) of the Directive. Given the widely differing approaches and traditions of the Member States in the field of taxation, caution is from the outset called for in this matter. Whilst, for example, in the French text one can find grounds for the Commission's view in the distinction between 'taxes' and 'droits', little support for such a view can however be found, for example, in the German text with the expressions 'Steuern' and 'Abgaben', since both expressions can be used together synonymously.

60. Secondly, 'motor vehicle registration fees' are cited in Article 1(2) of the Directive as an

example of duties connected with the use of imported property. In the case of a duty *covering administrative costs* or as *payment for administrative services* that, by definition, would however not be so.

61. Moreover, it must be observed that the fact that a tax such as the Autovero is not payable periodically and that it is payable (in the amount too) irrespective of the extent to which or for how long the vehicle is actually used following registration does not preclude classifying that tax as a duty connected with the use of property within the meaning of the Directive. That surely follows from Article 1(2) of the Directive, under which not only periodical duties can be duties within the meaning of that provision ('[s]pecific and/or periodical duties').

62. From the case-file and the observations of the Finnish Government it appears that a lawful bringing into use or operation of a vehicle in Finland is as a rule only permitted following the completion of registration. (20) Payment of the Autovero therefore constitutes in any event a condition for the (lawful) use of a car in Finland.

63. Such a tax may correctly be regarded as a duty connected with the use of property, which according to Article 1(2) of the Directive is expressly excluded from its scope.

64. Furthermore, contrary to the argument of Ms Lindfors, it cannot automatically be concluded from the inclusion of registration taxes in the tax exemption under Directive 83/182 which concerns the mere temporary importation of vehicles that such taxes ought also to be included in the tax exemption under Directive 83/183 which concerns the permanent importation of the vehicle.

65. The parties additionally referred to the Commission proposal for a successor provision to those directives, in which the prohibition on imposing taxes now expressly extends to registration taxes and the Autovero. (21) Judging from its recitals, the objective of the proposal is to remove existing problems concerning the taxation of vehicles following a transfer of residence, so that the proposal evidently assumes rather that the tax exemption under the present directive does not (yet) concern registration taxes. (22) But of course that does not really offer a reliable indication for interpreting the meaning of the present directive.

66. Finally, the Commission's argument that the Directive should be interpreted in the light of the objectives pursued by tax harmonisation and the fundamental freedoms must be considered.

67. It is doubtless the case that just as for Directive 83/182 also for that directive 'the provisions of the Directive must be interpreted in the light of the fundamental aims of the endeavour to harmonise VAT, in particular the promotion of freedom of movement for persons and goods and the prevention of double taxation.' (23)

68. In my view, however, no conclusions can be drawn therefrom on the basis of the Directive concerning motor vehicle taxes connected with registration such as the Autovero, which are, as set out above, excluded from the scope of the Directive.

69. Furthermore, the prohibition on double taxation raised by the Commission – which, as is apparent from the case-law cited, (24) constitutes an objective of harmonisation in the field of value added tax – does not apply automatically to all types of tax.

70. Rather, in the field of vehicle taxation, as the Court concluded in the case of *Cura Anlagen*, Member States are free to exercise their powers of taxation in that area and registration appears to be 'the natural corollary of the exercise of those powers of taxation.' 'It is lawful for [the Member States] to allocate those powers of taxation amongst themselves ... , and to conclude agreements amongst themselves to ensure that a vehicle is subject to indirect taxation in only one of the signatory States.' (25)

71. It therefore follows that as Community law stands with regard to motor vehicle registration taxes – such as the Autovero – consequences of the lack of harmonisation in this area such as double taxation have to be accepted; at best that could be prevented by voluntary measures of the Member States.

72. In the light of the foregoing the answer to the question is that Article 1 of the Directive does not preclude the levying of a tax such as the Autovero which is levied on vehicles brought from one Member State into another Member State in connection with the transfer of a residence.

V – Conclusion

73. I therefore propose that the Court answer the question as follows:

Article 1 of 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 is to be interpreted as meaning that it does not preclude the levying of a tax such as car tax imposed under the Autoverolaki which is levied on vehicles imported from one Member State into another Member State in connection with a transfer of residence.

1 – Original language: German.

2 – OJ 1983 L 105, p. 64.

3 – Even in the case of an acquisition by a private individual new vehicles are, by way of derogation from the general rule, taxed according to the country of destination: see Article 28a of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment, OJ 1977 L 145, p. 1 (hereinafter: 'Sixth Value Added Tax Directive').

4 – See Case C-451/99 *CuraAnlagen* [2002] ECR I-3193, paragraph 40.

5 – A useful overview of that issue can be found in the Communication from the Commission to the Council and the European Parliament of 6 September 2002 on the taxation of passengers cars in the European Union – options for action at national and Community levels, COM (2002) 431 final, and a Study on Vehicle Taxation in the Member States of the European Union of January 2002 produced for the Commission by TIS/PT (Consultores em Transportes Inovação e Sistemas, S.A.) available online at: http://europa.eu.int/comm/taxation_customs/taxation/car_taxes/vehicle_tax_study_15?02?2002.pdf.

6 – Case C-101/00 *Siilin* [2002] ECR I-7487.

7 – Case C-387/01 *Weigel*, Opinion of Advocate General Tizzano delivered on 3 July 2003 [2004] ECR I?0000, points 40 to 56.

8 – OJ 1983 L 105, p. 59.

9 – COM (1998) 30 final, OJ 1998 C 108, p. 75, as amended by COM (1999) 165 final, OJ 1999 C 145, p. 6.

10 – Opinion cited in footnote 7, above.

11 – See inter alia Case C-383/01 *DeDanskeBilimportører* [2003] ECR I-6065, paragraph 34.

12 – For an example see, for instance, the Belgian value added tax on imports also levied on motor vehicles which was the subject-matter of Case 249/84 *Profant* [1985] ECR 3237.

13 – Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers, OJ 1991 L 376, p. 1.

14 – See inter alia Joined Cases 93/88 and 94/88 *Wisselink* [1989] ECR 2671, paragraph 17, and Case 73/85 *Kerrutt* [1986] ECR 2219, paragraph 22.

15 – Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products, OJ 1992 L 76, p. 1.

16 – See also Jatzke, 'Das neue Verbrauchsteuerrecht im EG-Binnenmarkt', *Steuerrecht* No 1, 1993, p. 41 at p. 42. For an example of a special consumption tax levied on vehicles, inter alia on their importation, see Case C-375/95 *Commission* v *Greece* [1997] ECR I-5981.

17 – Case 391/85 *Commission* v *Belgium* [1988] ECR 579, paragraphs 14 and 22.

18 – Ibid., paragraph 25.

19 – Internal document No 6205/79 of the Council Working Group on Finance of 23 April 1979, p. 3, included, with the Council's permission, by the Danish Government in its written observations.

20 – Viewed in that way, the bringing of the vehicle into use on Finnish territory could constitute an alternative chargeable event ensuring in any event that the tax (already) becomes payable under the Autoverolaki even if the vehicle is, for example, used in traffic, contrary to the rules, without registration.

21 – See Article 1 together with Annex I of the Commission proposal.

22 – In a similar vein see also Advocate General Tizzano in his Opinion in Case C-387/01, cited in

footnote 7, above, points 51 and 52.
23 – Case C-389/95 *Klattner* [1997] ECR I-2719, paragraph 25; see inter alia also Case 249/84, cited in footnote 12, above, paragraph 25, Case 127/86 *Ledoux* [1988] ECR 3741, paragraph 11, and Case C-297/89 *Ryborg* [1991] ECR I-1943, paragraph 13.
24 – Ibid.
25 – See Case C-451/99, cited in footnote 4, above, paragraphs 40 and 41.