

WRITTEN QUESTION E-0341/01

by Karla Peijs (PPE-DE) and Bartho Pronk (PPE-DE)  
to the Commission

Subject: Imposition of special tax on use of cars with a foreign number plate

Dutch nationals posted to a foreign country who are resident abroad for a relatively long period are hit by the Netherlands tax inspectorate. If they hire a car abroad in order to visit the Netherlands for the weekend and, at the end of the weekend, take it back to the foreign country concerned, they are required by the Netherlands tax authorities to pay in full the amount of the special tax in respect of the rental charge for the car.

1. Why can a person temporarily posted abroad not hire a car there that does not have a Netherlands number plate when he/she wishes to travel home?
2. This special tax on use (a non-harmonised tax) is levied in the Netherlands. Does the Commission consider it appropriate for the Netherlands to impose this tax in the case of people travelling back to the Netherlands using cars hired abroad?
3. Does the Commission consider it appropriate, in cases where the person in question is employed by the European Central Bank and consequently enjoys the immunity accorded by his/her status as an ECB official, that the Netherlands should impose the special tax? Does the Commission not regard this as contrary to the principles of the internal market?
4. Does this problem also exist in other Member States?