

**Question for written answer E-3986/2010  
to the Commission**

Rule 117

**Konrad Szymański (ECR)**

**Subject:** Incompatibility of Danish registration tax with EU law and controversial practices by the Danish Tax and Customs Administration (SKAT)

Polish citizens residing temporarily in Denmark are complaining about excessively high registration taxes on passenger cars, which restrict their rights deriving from the Treaty freedoms. Registration taxes of up to 180% of the value of the car have not only a fiscal function; they are, above all, an administrative restriction on the freedom of movement and the freedom to provide services. Polish citizens also complain about the manner in which their vehicles are seized. People travelling from Poland to Denmark are simply left with their luggage by the side of the motorway, with no means of transport. Furthermore, the 14-day deadline for registering a vehicle after entering the country is disproportionately short.

In accordance with European Court of Justice rulings in cases against Denmark referring to similar matters, the compatibility of the tax with the provisions of the Treaty depends on its amount and the way in which it is applied (point 16, case C-138/04). Also, the fact that the car registration tax is not contrary to the law does not necessarily mean that it does not restrict the freedom of movement for workers contrary to Article 39 TEC and Article 45 TFEU (point 73, C-464/02).

In 2005 the Commission published a draft directive establishing harmonised rules on the taxation of passenger cars in the European Union, indicating its intention to improve the functioning of the internal market in this sector.

In light of the above:

Is the Commission aware of the problem of the disproportionately high registration tax in Denmark?

What measures have been taken to ensure that the current tax and the practices applied by the Tax and Customs Administration (SKAT) are in compliance with EU law?

What is the Commission doing to influence SKAT practices and enable citizens from other EU countries, including Poland, to make use of the freedoms guaranteed by the Treaties, notably the free movement of people and the freedom to provide services?

Is the Commission seeking to ascertain why SKAT is pursuing these controversial practices, so as to eliminate the suspicion that Polish citizens are being discriminated against in Denmark?