

# ECJ Decides on Refund of Motor Vehicle Tax in Case of Exportation: *Veronsaajien oikeudenvaltontayksikkö (Taxe sur les véhicules)* (Case C-676/21)

2 February 2023

Report from IBFD Knowledge Centre

On 2 February 2023, the Court of Justice of the European Union (ECJ) gave its decision in A ([Case C-676/21](#)) based on a number of grounds.

"On those grounds, the Court (Eighth Chamber) hereby rules:

Primary Union law, specifically Article 110 [TFEU](#), must be interpreted as not precluding national legislation under which a motor vehicle tax included in the value of each vehicle is not refunded to the owner of a motor vehicle in the event of its export for permanent use in another Member State, where that vehicle was first put into circulation at least ten years before the time of its export. It is irrelevant in that regard that such a vehicle was intended to be used primarily in the territory of the Member State which levied the vehicle tax on a permanent basis and that it was in fact also used in that way."

For a previous TNS regarding the case, see [ECJ Preliminary Ruling Request: A \(Case C-676/21\) – Finnish Supreme Administrative Court Submits Referral on Refund of Motor Vehicle Tax in Case of Exportation \(31 Jan. 2022\)](#).