

ECJ Decides on Reimbursement of Excise Duty Upon Export of a Registered Passenger Car: *Dyrektor Izby Administracji Skarbowej w Warszawie (Taxation des véhicules d'occasion exportés)* (Case C-105/22) (Excise)

17 May 2023

Report from IBFD Knowledge Centre

On 17 May 2023, the Court of Justice of the European Union (ECJ) gave its decision in *P.M. v. Dyrektor Izby Administracji Skarbowej w Warszawie* (Case C-105/22) based on a number of grounds.

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

Primary EU law, in particular the first paragraph of Article 110 [TFEU](#), and the principle that excise duty is a single-stage tax and the principle of proportionality, must be interpreted as precluding national legislation which does not provide, when a passenger car registered in the Member State concerned is exported, for reimbursement of the excise duty paid in respect of that vehicle in that Member State up to an amount which is proportionate to the duration of the use of that vehicle in the territory of that State."

For a previous TNS report regarding the case, see [Poland-1, News 24 May 2022](#).

A more substantial report containing details of the ECJ's decision will be published in the ECJ Case Law collection in due course.