

European Commission Closes Infringement Procedure Against Portugal Regarding Registration Tax of Second-Hand Vehicles

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On 26 January 2023, the European Commission closed the infringement procedure against Portugal regarding the registration tax imposed on second-hand vehicles originating in other EU Member States.

The European Commission had opened infringement procedure No. INFR(2018)4043 on 24 January 2019 by way of a letter of formal notice (see [European Commission opens infringement procedure against Portugal over car registration tax \(24 January 2019\)](#)), issued a reasoned opinion on 27 November 2019 (see [European Commission issues reasoned opinion to Portugal regarding legislation on car registration tax \(27 November 2019\)](#)) and referred Portugal to the Court of Justice of the European Union on 12 February 2020 (see [ECJ referral: European Commission refers Portugal to ECJ regarding legislation on car registration tax \(12 February 2020\)](#)).

The infringement procedure was closed by decision of the European Commission, without explicitly stating the reasons for doing so.