

Principle of non-discrimination within the free movement of goods

Michael Siman

EUROIURIS – European Legal Center



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Free movement of goods

- „goods“ - definition
 - products which can be valued in money and which are capable, as such, of forming the subject of commercial transactions (7/68, Commission v. Italy)

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Free movement of goods

- Interdiction of custom duties and charges having equivalent effect
- Interdiction of discriminative national taxation
- Interdiction of quantitative restrictions on imports and exports and of all measures having equivalent effect

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Interdiction of discriminative national taxation

- art. 110 TFEU (direct effect)
- discriminative or protective taxation
 - 'similar' products (substitutable products)
 - ways of discrimination
 - tax amount
 - manner of calculating the tax
 - manner of collecting the tax
- no derogations from art. 110 TFEU

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