

C-387/01 Weigel [2004] ECR I-04981

Facts: The applicants were German nationals who had moved to Austria. Mr Weigel, who had previously worked in Germany, found employment in Austria. Both applicants imported a car into Austria as personal property. When they registered their cars to their new home, a tax was levied on both their vehicles, in accordance with national law. The national law required a 'chargeable event' for the tax to be levied, and the applicants contended that the chargeable event could not be the importation of cars by nationals of another Member State of the European Union when transferring their residence to Austria in connection with a change of place of work. The question was whether this was a form of discrimination breaching Art. 45.

Held: The fee was not caught by Art 45 TFEU. The Court reiterated that Art. 45 TFEU expressly provides that the free movement of workers requires the abolition of all discrimination based on nationality between workers of the Member States as regards employment, remuneration and other conditions of work and employment. Moreover, it was established in EU law that national laws would be prohibited to the extent that they constituted an obstruction to the freedom of workers to move, as that freedom was intended to facilitate the pursuit by Community citizens of occupational activities of all kinds throughout the Community, and preclude measures which would render Community citizens at a disadvantage when they pursued an economic activity in the territory of another Member State. Nevertheless, it was clear, as a general rule, that origin-neutral discrepancies in fees and taxation would not breach Art 45 TFEU.