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# Free Movement of Goods: Duties, Charges and Taxes



## Article 28

- 1. The Union shall comprise a customs union which shall cover all trade in goods and which shall involve the prohibition between Member States of customs duties on imports and exports and of all charges having equivalent effect, and the adoption of a common customs tariff in their relations with third countries.*

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- **CUSTOMS UNION**
  - **PROHIBITION**
    - **OF CUSTOMS DUTIES**
    - **OF CHARGE HAVING EQUIVALENT EFFECT**



## Article 30

1. *Customs duties on imports and exports and charges having equivalent effect shall be prohibited between Member States. This prohibition shall also apply to customs duties of a fiscal nature.*

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- CUSTOMS UNION
  - PROHIBITION
    - OF CUSTOMS DUTIES OF A FISCAL NATURE

### ECJ

Tax under Art. 30 TFUE is in effect per se unlawful

A duty or a charge is prohibited also if his purpose is non-fiscal in nature

**Effect more important than purpose**

**See more recently C-72/03 Carbonati Apuani srl v Comune di Marina di Carrara**

ECJ has interpreted charge of equivalent effect expansively