

THE MANAGEMENT OF NON-DISCRIMINATION FIRST REGISTRATION TAX – A DISCRIMINATION SUPPORTED BY PUBLIC POLICIES?

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Abstract: According to Article no. 148 from the Constitution of Romania, the provisions of the constituent treaties (founding treaties) of the European Union, as well as the other mandatory community regulations *shall take precedence* over the opposite provisions of the national laws, in compliance with the provisions of the accession act. Although the European Court of Justice has repeatedly laid down that the first registration tax is *discriminatory* (taking account of the provisions of Art. 110 from the Treaty on the Functioning of the European Union), the Romanian state, ignoring the mandatory decisions of the European Court of Justice, has gone on requesting this tax (on the principle "a new blast in an old horn"). The present study analyses "the juridical adventure" of the adoption (passing) (urgently) of the legal framework concerning the first registration tax paid by the Romanian citizens; in the end it comes out that the Romanian state has abused the citizens by instituting a tax which the Court of Justice of the European Union has repeatedly declared as being discriminatory.

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1. Introduction

It is said [1], with a reason, that "despite various initiatives and the many declarations of principle, there is no compelling practical texts for human rights in the Community legal order." EU Court of Justice has jurisdiction, under 263 Art. TFEU, to review the legality of legislative acts, the acts of the Council, the Commission and the ECB, other than recommendations and opinions, and of acts of the European Parliament and the European Council which has the intention to produce legal effects to others. It also controls the legality of acts of bodies, offices or agencies of the Union intended to produce legal effects to others. Any natural or legal person may, under the conditions laid down in the first and second paragraphs, institute proceedings against an act addressed to that or which concern it directly and individually, and against a regulatory act which is of direct concern and does not entail implementing measures. Also on ECJ jurisdiction, according to 267 art. of the ECJ, it has powers to adjudicate preliminary rulings concerning

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