JUDGMENT OF THE COURT
23 May 1990 *

In Case C-31/89

Commission of the European Communities, represented by Daniel Calleja, a member of its Legal Department, acting as Agent, with an address for service in Luxembourg at the office of Georgios Kremlis, also a member of the Commission's Legal Department, Wagner Centre, Kirchberg,

applicant,

v

Kingdom of Spain, represented by Javier Conde de Saro, Director-General for Coordination in matters involving Community Law and Institutions, and Rafael García-Valdecasas y Fernández, abogado del Estado, head of the State Legal Department for relations with the Court of Justice, acting as Agents, with an address for service in Luxembourg at the Spanish Embassy, 4-6, boulevard Emmanuel-Servais,

defendant,

APPLICATION for a declaration that by not granting exemption from value-added tax for permanent imports from another Member State by individuals of motor vehicles for private use, trailers, motor cycles, pleasure boats and private aircraft, contrary to Council Directive 83/183/EEC of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals (Official Journal 1983, L 105, p. 64), the Kingdom of Spain has failed to fulfil its obligations under the EEC Treaty,

THE COURT

composed of: O. Due, President, C. N. Kakouris and M. Zuleeg (Presidents of Chambers), R. Joliet, J. C. Moitinho de Almeida, G. C. Rodríguez Iglesias and M. Díez de Velasco, Judges,

(the grounds of the judgment are not reproduced)

* Language of the case: Spanish.

hereby:

(1) Declares that by not granting exemption from value-added tax for permanent imports from another Member State by individuals of motor vehicles for private use, trailers, motor cycles, pleasure boats and private aircraft, contrary to Council Directive 83/183/EEC of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals, the Kingdom of Spain has failed to fulfil its obligations under the EEC Treaty;

(2) Orders the Kingdom of Spain to pay the costs.