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Romania's imminent accession to the European Union has made Romanian lawmakers more careful in dealing with the customs duties and other charges having similar effect. In harmonizing its legislation, Romania had to consider that the European Union is based upon a customs union that covers all trade in goods and which involves the prohibition between Member States of customs duties on imports and exports and of all charges that would have a similar effect, and the adoption of a common customs policy in their relation with third parties. However, it seems that this aim has not yet been achieved in its entirety. Lately, a potential contradiction has been outlined between the principles of the customs union that become mandatory on accession to the European Union and the provisions of the Fiscal Code that establish, in its Articles 2141 to 2143, a special tax for cars and vehicles. This tax comes into force starting January 1, 2007, and is calculated according to the age and the cubic capacity of the car's/vehicle's engine and is applicable when the car/vehicle is first registered in Romania. Apparently, this special tax was intended to ensure environmental protection. But in that case it should apply to all the cars/vehicles in Romania (including those that were not first registered in Romania). Instead, it is only applicable when the car/vehicle is first registered in Romania. It is clear that this special tax will mainly hit the segment of imported second-hand cars/vehicles, being at the same time inapplicable to the cars/vehicles that are of the same age and with similar pollution effects that already exist on the Romanian market. Therefore, as far as second hand cars/vehicles are concerned, the tax discriminates against imported ones. **To read the entire article download the PDF document attached.**