

By order of 15 June 2023, the General Court (Chamber determining whether appeals may proceed) ordered that the appeal is not allowed to proceed and that the appellant shall bear its own costs.

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 26 April 2023 — A. S.A. v Dyrektor Izby Administracji Skarbowej w Bydgoszczy

(Case C-266/23, Dyrektor Izby Administracji Skarbowej w Bydgoszczy)

(2023/C 278/24)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: A. S.A.

Respondent: Dyrektor Izby Administracji Skarbowej w Bydgoszczy

Questions referred

1. Can Article 17(1)(a) of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity⁽¹⁾ be understood as meaning that only the purchase price of the electricity itself, to the exclusion of any additional charges, for example a distribution charge, which must be borne under the legislation in force in a Member State in order to purchase electricity, must be included in the actual cost of the energy purchased?
2. Must Article 17(1)(a) of Directive 2003/96 be interpreted as precluding the exclusion of an exemption from excise duty on the purchase of electricity for an energy-intensive business [Article 31d(1) of the Ustawa z 6 grudnia 2008 r. o podatku akcyzowym (Law of 6 December 2008 on excise duty (Dz. U. of 2022, item 143))] in the event that that business benefits from an object-specific exemption from excise duty under national legislation (Article 30(7a) of the Law on excise duty), when that business demonstrates that, in relation to the same energy, it does not benefit from those two exemptions simultaneously, and assuming that the total amount of the exemptions does not exceed the amount of excise duty paid for the same period of time?

⁽¹⁾ OJ 2003 L 283, p. 51.

Request for a preliminary ruling from the Cour de cassation (Belgium) lodged on 2 May 2023 — FB, JL v Procureur du Roi près du Tribunal de Première Instance d'Eupen

(Case C-283/23, Marhon⁽¹⁾)

(2023/C 278/25)

Language of the case: French

Referring court

Cour de cassation

Parties to the main proceedings

Applicants: FB, JL

Defendant: Procureur du Roi près du Tribunal de Première Instance d'Eupen