



Judgment of the Court (Third Chamber) of 14 March 2024 (request for a preliminary ruling from the Finanzgericht Düsseldorf – Germany) – f6 Cigarettenfabrik GmbH & Co. KG v Hauptzollamt Bielefeld

(Case C-336/22, (i) f6 Cigarettenfabrik)

(Reference for a preliminary ruling – Taxation – General arrangements for excise duty – Directive 2008/118/EC – Article 1(2) – Other indirect taxes on excise goods – Conditions for levying such a tax – Specific purpose pursued by the tax – Excise duty applied to manufactured tobacco – Directive 2011/64/EU – Article 14 – Taxation rules – Compliance with those rules by other indirect taxes on excise goods – Heated tobacco – National legislation establishing, for heated tobacco, a tax structure and tax rate differing from those applicable to ‘other smoking tobaccos’)

(C/2024/3039)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: f6 Cigarettenfabrik GmbH & Co. KG

Defendant: Hauptzollamt Bielefeld

Operative part of the judgment

Article 1(2) of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

must be interpreted as meaning that the concept of ‘other indirect taxes on excise goods for specific purposes’ covers a supplementary tax applicable to heated tobacco, the amount of which is 80 % of the excise applicable to cigarettes, less the amount of excise duty applicable to such heated tobacco.

(i) OJ C 318, 22.8.2022.