

V

(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Order of the Court of 17 December 2015 (request for a preliminary ruling from the Finanzgericht Hamburg — Germany) — YARA Brunsbüttel GmbH v Hauptzollamt Itzehoe

(Case C-529/14) ⁽¹⁾

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Directive 2003/96/EC — Taxation of energy products and electricity — Article 2(4)(b) — Dual use of energy products — Concept — Energy product used for the heat treatment of waste and exhaust gases)

(2016/C 078/02)

Language of the case: German

Referring court

Finanzgericht Hamburg

Parties to the main proceedings

Applicant: YARA Brunsbüttel GmbH

Defendant: Hauptzollamt Itzehoe

Operative part of the order

Article 2(4)(b) of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity, as amended by Council Directive 2004/75/EC of 29 April 2004, must be interpreted as meaning that the natural gas used, first, for superheating and drying steam which is then used in the ammonia production process and, secondly, for the thermal decomposition and drawing off of residual gases created by that process, does not constitute, for the purpose of that provision, an energy product that has a dual use to which that directive does not apply. Consequently, the Member States may grant a tax exemption for the use of such an energy product only in so far as that exemption complies with the obligations laid down in Directive 2003/96, as amended by Directive 2004/75.

⁽¹⁾ OJ C 65, 23.2.2015