2. Is tax relief possible, if appropriate, for energy products used for thermal exhaust air treatment only if, in the thermal exhaust air treatment process, they also go into a product resulting from the treatment of exhaust air as a raw material, basic material or auxiliary material?

3. Is tax relief precluded for energy products used for thermal exhaust air treatment if the thermal energy released in the treatment of exhaust air is also partly used for heating and/or drying purposes? Is such relief also precluded, as appropriate, if less energy is required for heating and/or drying than the energy which is available in the exhaust air and released in its thermal treatment?

([1]) Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ 2003 L 283, p. 51).

Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 24 November 2014 — Toorank Productions BV v Staatssecretaris van Financiën

(Case C-532/14)

(2015/C 065/31)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Toorank Productions BV

Defendant: Staatssecretaris van Financiën

Question referred

Should heading 2206 of the CN be interpreted as meaning that a beverage with an alcoholic strength by volume of 13,4 % vol, obtained by mixing a purified, alcoholic beverage (base) known as 'Ferm Fruit', obtained by fermentation from apple concentrate, with sugar, aromatic substances, colouring and flavouring agents, thickening agents, preservatives and distilled alcohol — in the sense that that alcohol does not exceed, either in volume or in percentage, 49 per cent of the alcohol occurring in the beverage, whereas 51 per cent thereof consists of alcohol obtained by fermentation — should be classified under that heading? If not, should subheading 2208 70 of the CN be interpreted as meaning that a beverage such as that should be classified as liqueur under that subheading?

Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 24 November 2014 — Toorank Productions BV v Staatssecretaris van Financiën

(Case C-533/14)

(2015/C 065/32)

Language of the case: Dutch

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Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Toorank Productions BV

Defendant: Staatssecretaris van Financiën