# eSummary of C\_465\_15\_RP\_1\_P\_1-ARR-0001-01-XXXX-000-44-ARRET-707298\_FR.doc

This reference for a preliminary ruling concerns the interpretation of the third indent of 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. The request has been made in proceedings between Hüttenwerke Krupp Mannesmann GmbH and Hauptzollamt Duisburg (Main Customs Office, Duisberg, Germany, ‘the main customs office’) concerning the tax exemption for electricity used in its operation in November 2012.

The outcome of the dispute pending before it depends on the interpretation to be given under Article 9a(1) of the Law on electricity tax. ‘Must the third indent of Article 2(4)(b) of Directive 2003/96... be interpreted, with regard to the process of producing pig iron from a blast furnace, as meaning that the current which rotates turbo blowers must also be regarded as current used mainly for chemical reduction?’ asks the referring court.

In the light of the considerations set out in paragraphs 3 and of the present judgment, it should be noted that an interpretation of the concept of ‘electricity used primarily for chemical reduction’ would have the effect of breaking the similar treatment intended by the EU legislature between energy products and electricity used in the same way. The third indent of Article 2(4)(b) of Directive 2003/96 must be interpreted as meaning that electricity used for the operation of turbo blowers intended to compress air subsequently used in a blast furnace in the process of producing pig iron.