

# ECJ Decides on Right to Refund Excise Duty on Commercial Gas Oil for Repair and Maintenance of Passenger Transport Vehicles: *Tüke Busz* (Case C-391/22) (Excise)

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Report from IBFD Knowledge Centre

On 16 November 2023, the Court of Justice of the European Union (ECJ) gave its decision in *Tüke Busz Közösségi Közlekedési Zrt. v. Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága* (Case C-391/22) based on a number of grounds.

"On those grounds, the Court (Tenth Chamber) hereby rules:

Article 7(3)(b) of [Council Directive 2003/96/EC](#) of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity must be interpreted as meaning that gas oil consumed during journeys made for the repair, maintenance or refuelling of vehicles used for passenger transport does not fall within the concept of 'commercial gas oil used as propellant', within the meaning of that provision."

For a previous TNS regarding the case, see [ECJ Preliminary Ruling Request \(Excise\): Tüke Busz \(Case C-391/22\) – Pécsi Törvényszék Submits Referral on Right to Refund Excise Duty on Commercial Gas Oil Used for Repair and Maintenance Activities \(29 August 2022\)](#).

A more substantial report containing details of the ECJ's decision will be published in the ECJ Case Law collection in due course.