

ECJ Preliminary Ruling Request (Energy): *Omya CZ* (Case C-133/23) – Nejvyšší Správní Soud Submits Referral on Exempting Certain Activities as Mineralogical Processes

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On 12 June 2023, a preliminary ruling request, lodged on 6 March 2023, was published in the Official Journal of the European Union. By this, the Nejvyšší Správní Soud (Supreme Administrative Court, Czech Republic) made reference to the Court of Justice of the European Union (ECJ) for a preliminary ruling in the case of *Omya CZ s.r.o. v. Generální ředitelství cel* (C-133/23) on whether article 2(4) of the [Energy Taxation Directive \(2003/96\)](#) should be interpreted as meaning that the electricity used for the operation of machinery for the processing of quarried limestone, in the form of multi-stage drilling and crushing, may be classified as electricity used for mineralogical processes and therefore exempt from the electricity tax.

The Nejvyšší Správní Soud requested the ECJ to answer the following question:

"Should indent five of Article 2(4) of [Energy Taxation Directive \(2003/96\)](#) be interpreted to the effect that electricity used to power machines used in the processing of quarried limestone, in the form of multi-stage grinding and crushing down to specific grain size, both in the quarry where the quarrying takes place, and in nearby processing facilities, constitutes electricity used for mineralogical processes?"