

ECJ Advocate General Opines on Different Regional Rates of Excise Duties for Mineral Oils Within Single Territory of Member State: *DISA* (Case C-743/22) (Excise)

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On 25 January 2024, Advocate General (AG) Rantos of the Court of Justice of the European Union (ECJ) gave his opinion in the case of *DISA SUMINISTROS Y TRADING, S.L.U. (DISA) v. Agencia Estatal de la Administración Tributaria* (Case C-743/22) concerning the interpretation of article 5 of the [Energy Taxation Directive \(2003/96\)](#), together with the principle of equal treatment, in order to determine whether that article precludes a national rule which authorises the autonomous communities of a Member State to set differentiated rates of excise duties on mineral oils, even when those rates comply with the minimum rates laid down in that Directive.

The AG found that article 5 of the [Energy Taxation Directive \(2003/96\)](#) precludes Member States from adopting a regional differentiated rate of excise duty on mineral oils which results in the application of a different tax to the same product and the same use.

In this context, the AG suggested to give answer to the referred question as follows:

"Council Directive 2003/96/EC of 27 October 2003 [[Energy Taxation Directive \(2003/96\)](#)] restructuring the Community framework for the taxation of energy products and electricity, in particular Article 5 thereof, must be interpreted as precluding Member States from providing for a differentiated regional rate of excise duty on hydrocarbons which would entail the application of a different regional tax for the same product and the same use, other than in the cases listed exhaustively in that directive."