

Basic information

CNS - Consultation procedure
Directive

[2004/0016\(CNS\)](#)

Procedure completed

Taxation of energy products and electricity: possibility for certain Member States to apply temporary exemptions or reductions in the levels of taxation

Amending Directive 2003/96/EC [1997/0111\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties

3.60.03 Gas, electricity, natural gas, biogas

3.70.15 Environmental taxation

8.20.17 Industry, research, energy and enlargement