

2. Since the list of 'support systems' mentioned in the previous question includes fiscal stimulus measures consisting of, 'but ... not restricted to', tax reductions, exemptions and refunds, are those stimuli to be regarded as specifically including non-taxation, that is to say, the prohibition of any kind of specific and one-off levy, in addition to the general taxes levied on the economic activity and production of electricity, imposed on energy from renewable sources? The following question is also asked in this paragraph: [Similarly], is the general prohibition stated above also considered to include the prohibition of concurrence, double taxation or overlapping of multiple general or one-off taxes charged at different stages of the activity of generating renewable energy, affecting the same chargeable event taxed by the levy on wind power under consideration?
3. If the answer to the previous question is in the negative and it is acknowledged that energy from renewable sources is taxable, for the purposes of the provisions of Article 1(2) of Directive 2008/118/EC, is the term 'specific purposes' to be interpreted as meaning that its objective must be exclusive and, furthermore, that the tax on renewable energy must, as regards its structure, be genuinely non-fiscal, and not merely budgetary or revenue-collecting in nature?
4. In accordance with the provisions of Article 4 of Directive 2003/96/EC, which, when referring to the levels of taxation which Member States are to apply to the energy products and electricity takes as its reference the minimum levels prescribed by the Directive, which are understood to be the total of all direct and indirect taxes applied to those products at the time of release for consumption, should that total be understood as excluding from the level of taxation required by the Directive those national taxes which, as regards their structure and specific purposes, are not genuinely non-fiscal, as interpreted according to the reply to the previous question?
5. Is the term 'charge' used in Article 13(1)(e) of Directive 2009/28/EC an autonomous concept of European law which is to be interpreted more broadly, as comprehensive and also synonymous with the concept of tax in general?
6. If the answer to the previous question is in the affirmative, the question we raise is the following: May the charges, referred to in the aforementioned Article 13(1)(e), payable by consumers, include only those levies or taxes which are designed to compensate, where appropriate, for the damage caused by the impact [of energy products and electricity] on the environment and seek to make good, using the revenue generated, the damage linked to that adverse impact or effect, but not those taxes or benefits which, applying to non-polluting energy, fulfil a primarily budgetary or tax-collecting purpose?

---

**Request for a preliminary ruling from the Tribunal Superior de Justicia de Castilla-La Mancha (Spain)  
lodged on 20 April 2016 — Iberdrola Renovables Castilla-La Mancha S.A. v Comisión Superior de  
Hacienda de la Comunidad Autónoma de Castilla de la Mancha**

(Case C-221/16)

(2016/C 243/21)

*Language of the case: Spanish*

**Referring court**

Tribunal Superior de Justicia de Castilla-La Mancha, Sala Contencioso-Administrativo, Sección Segunda

**Parties to the main proceedings**

*Applicant:* Iberdrola Renovables Castilla-La Mancha S.A.

*Defendant:* Comisión Superior de Hacienda de la Comunidad Autónoma de Castilla de la Mancha

**Questions referred**

1. As the 'support systems' defined in Article 2(k) of Directive 2009/28/EC, including fiscal stimuli consisting of tax reductions, exemptions and refunds, are envisaged as a means of attaining the renewable energy consumption objectives provided for in the aforementioned Directive 2009/28/EC, are those stimuli or measures to be regarded as mandatory and binding on the Member States, having direct effect in so far as they may be invoked and relied on by the individuals concerned in all kinds of public, judicial and administrative proceedings?
2. Since the list of 'support systems' mentioned in the previous question includes fiscal stimulus measures consisting of, 'but ... not restricted to', tax reductions, exemptions and refunds, are those stimuli to be regarded as specifically including non-taxation, that is to say, the prohibition of any kind of specific and one-off levy, in addition to the general taxes levied on the economic activity and production of electricity, imposed on energy from renewable sources? The following question is also asked in this paragraph: [Similarly], is the general prohibition stated above also considered to include the prohibition of concurrence, double taxation or overlapping of multiple general or one-off taxes charged at different stages of the activity of generating renewable energy, affecting the same chargeable event taxed by the levy on wind power under consideration?
3. If the answer to the previous question is in the negative and it is acknowledged that energy from renewable sources is taxable, for the purposes of the provisions of Article 1(2) of Directive 2008/118/EC, is the term 'specific purposes' to be interpreted as meaning that its objective must be exclusive and, furthermore, that the tax on renewable energy must, as regards its structure, be genuinely non-fiscal, and not merely budgetary or revenue-collecting in nature?
4. In accordance with the provisions of Article 4 of Directive 2003/96/EC, which, when referring to the levels of taxation which Member States are to apply to the energy products and electricity takes as its reference the minimum levels prescribed by the Directive, which are understood to be the total of all direct and indirect taxes applied to those products at the time of release for consumption, should that total be understood as excluding from the level of taxation required by the Directive those national taxes which, as regards their structure and specific purposes, are not genuinely non-fiscal, as interpreted according to the reply to the previous question?
5. Is the term 'charge' used in Article 13(1)(e) of Directive 2009/28/EC an autonomous concept of European law which is to be interpreted more broadly, as comprehensive and also synonymous with the concept of tax in general?
6. If the answer to the previous question is in the affirmative, the question we raise is the following: May the charges, referred to in the aforementioned Article 13(1)(e), payable by consumers, include only those levies or taxes which are designed to compensate, where appropriate, for the damage caused by the impact [of energy products and electricity] on the environment and seek to make good, using the revenue generated, the damage linked to that adverse impact or effect, but not those taxes or benefits which, applying to non-polluting energy, fulfil a primarily budgetary or tax-collecting purpose?

---

**Request for a preliminary ruling from the Administrativen sad Varna (Bulgaria) lodged on 20 April 2016 — MIP-TS OOD v Nachalnik na Mitnitsa Varna**

(Case C-222/16)

(2016/C 243/22)

*Language of the case: Bulgarian*

**Referring court**

Administrativen sad Varna