

**Question for written answer E-007465/2012  
to the Commission**  
Rule 117  
**Horst Schnellhardt (PPE)**

Subject: Energy tax exemption for the incineration of waste oil in the mineral oil industry in Germany

Article 21 of Directive 2008/98/EC stipulates that waste oil is to be treated in accordance with the waste hierarchy laid down in Article 4, giving priority to re-use and recycling over other uses such as energy recovery. Under Article 13 of the Directive, Member States must take the necessary measures to ensure that waste management is carried out without endangering human health or the environment. Environmental protection requirements must also be integrated pursuant to recital 6 of Directive 2003/96/EC.

Under Article 51 of the German energy tax law, undertakings enjoy an energy tax exemption for the incineration of waste oil when producing mineral oil products.

Can the Commission answer the following questions:

1. What is its assessment of this tax exemption, bearing in mind current EU legislation on waste?
2. What steps will the Commission take to ensure that waste oil is treated in accordance with the waste hierarchy laid down in Directive 2008/98/EC?