

**Question for written answer P-001358/2013  
to the Commission**

Rule 117

**Anja Weisgerber (PPE)**

Subject: Approval under state aid rules for tax relief on energy products

Under Directive 2003/96/EC, and subject to its conditions, Member States may grant tax relief for specific sources of energy. However, in order to prevent distortions of competition in the internal market, this requires approval from the Commission. The approval under state aid rules for tax relief on energy products used in cogeneration plants expired on 31 March 2012. New rules on tax relief for cogeneration plants have therefore been adopted in domestic law; in Germany these rules are to be found in Sections 53a and 53b of the Energy Taxation Act.

However, the new domestic law rules will only enter into force after the necessary approval under state aid rules has been granted by the Commission. The Commission has not yet granted such approval, even though the old approval has been invalid since 1 April 2012.

I should therefore like to ask the Commission:

1. Has the legal position as regards the assessment under state aid rules of tax relief for energy products used in cogeneration plants changed since 31 March 2012? If so, what changes may be expected?
2. If, in the Commission's view, there is to be no change to this assessment, when is approval likely to be granted?
3. In order to eliminate the legal uncertainty which has prevailed since 1 April 2012, does it not seem appropriate for the Commission to grant approval sooner rather than later, so that domestic rules can enter into force with retroactive effect?