

Council Directive 2003/96/EC of 27 October 2003  
restructuring the Community framework for the taxation of  
energy products and electricity (Text with EEA relevance)

*Article 5*

Provided that they respect the minimum levels of taxation prescribed by this Directive and that they are compatible with Community law, differentiated rates of taxation may be applied by Member States, under fiscal control, in the following cases:

- when the differentiated rates are directly linked to product quality;
- when the differentiated rates depend on quantitative consumption levels for electricity and energy products used for heating purposes;
- for the following uses: local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances;
- between business and non-business use, for energy products and electricity referred to in Articles 9 and 10.