



Judgment of the Court

In Joined Cases C-503/25 | Acciaierie d'Italia and C-504/25 | Acciaierie d'Italia – II

Press Release No 133/26

Luxembourg, 24 September 2026

State aid: an 'undertaking in difficulty' may not benefit from advantages provided for undertakings with high consumption of natural gas or electricity

In 2024, the Italian authorities rejected the applications made by Acciaierie d'Italia ('ADI'), the leading Italian steel group, for inclusion, for 2025, on the lists of undertakings with high electricity or gas consumption. Consequently, ADI did not benefit from the advantages provided for for those undertakings.

Those refusals were based on ADI's classification as an 'undertaking in difficulty' within the meaning of the guidelines of the European Commission on State aid for rescuing undertakings in difficulty, ¹ on account of its having been placed under the Italian extraordinary administration scheme and on account of its insolvency.

Hearing actions brought against those refusals, the Italian administrative court referred questions to the Court of Justice concerning the compatibility with EU law ² of the exclusion of undertakings placed under the extraordinary administration scheme from access to the advantages provided for for undertakings with high consumption of electricity or gas.

The Court finds that, **when it adopted the guidelines on rescue aid, the Commission deliberately limited its own discretion in assessing the compatibility of State aid.** Consequently, any derogation from those rules would constitute a breach of the general principles of law, in particular those of equal treatment and the protection of legitimate expectations.

The Court observes that **Italy merely aligned its rules in the field of State aid for energy with the requirements contained in the Commission's Guidelines** on aid for climate, environmental protection and energy, ³ which specify that **aid for energy must not be granted to undertakings in difficulty within the meaning of the guideline on rescue aid.**

An undertaking placed under extraordinary administration is an 'undertaking in difficulty' within the meaning of EU law, since that regime constitutes collective proceedings subject to a prior declaration that the undertaking concerned is insolvent, which is a matter for the referring court to determine.

The fact that the collective insolvency proceedings provided for by the laws of the Member States pursue an objective of restoring the economic viability of the undertakings concerned does not call into question the fact that those undertakings are undertakings in difficulty within the meaning of guidelines on rescue aid.

Furthermore, energy aid cannot be confused with rescue aid, which pursues separate objectives.

NOTE: A reference for a preliminary ruling allows the courts and tribunals of the Member States, in disputes which have been brought before them, to refer questions to the Court of Justice of the European Union about the interpretation of EU law or the validity of an EU act.

The General Court has jurisdiction to deal with requests for a preliminary ruling coming exclusively within the following areas (1) the common system of value added tax (VAT), (2) excise duties, (3) the Customs Code, (4) the tariff classification of goods under the Combined Nomenclature, (5) compensation and assistance to passengers in the event of denied

boarding or delay or cancellation of transport services, or (6) the system for greenhouse gas emission allowance trading. The Court of Justice has jurisdiction to deal with all other requests for a preliminary ruling.

Neither the Court of Justice nor the General Court decides the national dispute itself. It is for the national court or tribunal to resolve the case in accordance with the ruling by the Court of Justice or by the General Court, which is similarly binding on other national courts or tribunals before which a similar issue is raised.

Unofficial document for media use, not binding on the Court of Justice. The presentation of the facts and the legal context refers to the relevant period and is based on the case files.

The [full text and, as the case may be, an abstract](#) of the judgment is published on the CURIA website on the day of delivery.

Press contact: Jacques René Zammit ☎ (+352) 4303 3355.

Images of the delivery of the judgment are available on '[Curia Web TV](#)' and '[European Broadcasting Service](#)' ☎ (+ 32) 2 2964106.

Stay Connected!



¹ Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty (OJ 2014 C 249, p. 1)

² Article 107(3)(c) TFEU, read in conjunction with the Guidelines on State aid for rescue and restructuring

³ The Guidelines on State aid for climate, environmental protection and energy for the period 2014–2020 and for 2022