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Committee on Industry, Research and Energy

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AMENDMENTS
13 - 114

Draft opinion
Béla Kovács
(PE473.711v01-00)

Proposal for a Council Directive amending Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity

Proposal for a directive
(COM(2011)0169 – C7-0105/2011 – 2011/0092(CNS))

AM_Com_LegOpinion

Amendment 13
Marita Ulvskog

Proposal for a directive
Recital 3

Text proposed by the Commission	*Amendment*
(3) Taxation related to CO_2 emissions ***can be*** a cost-effective means for Member States to achieve the reductions of greenhouse gasses necessary according to Decision 406/2009/EC of the European Parliament and the Council of 23 April 2009 on the effort of Member States to reduce their greenhouse gas emissions to meet the Union's greenhouse gas emission reduction commitments up to 2020 as regards sources not covered by the Union scheme under Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC. In view of the potential role of CO_2-related taxation, the proper functioning of the internal market requires common rules on that taxation.	(3) Taxation related to CO_2 emissions ***is*** a cost-effective means for Member States to achieve the reductions of greenhouse gasses necessary according to Decision 406/2009/EC of the European Parliament and the Council of 23 April 2009 on the effort of Member States to reduce their greenhouse gas emissions to meet the Union's greenhouse gas emission reduction commitments up to 2020 as regards sources not covered by the Union scheme under Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC. In view of the potential role of CO_2-related taxation, the proper functioning of the internal market requires common rules on that taxation.

Or. en

Amendment 14
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Recital 6

Text proposed by the Commission	*Amendment*
(6) Each of those components should be calculated on the basis of objective criteria, allowing for equal treatment of different energy sources. For the purposes of CO_2-related taxation, reference should be made to CO_2-emissions caused by the use of each	(6) Each of those components should be calculated on the basis of objective criteria, allowing for equal treatment of different energy sources. For the purposes of CO_2-related taxation ***on non-biomass based fuels***, reference should be made to CO_2-

energy product concerned, using the reference CO_2 emission factors set out in Commission Decision 2007/589/EC of 18 July 2007 establishing guidelines for the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council. For the purposes of general energy consumption taxation, reference should be made to the energy content of the various energy products and of electricity as referred to in Directive 2006/32/EC of the European Parliament and of the Council of 5 April 2006 on energy end-use efficiency and energy services and repealing Council Directive 93/76/EEC. ***In this context, account should be taken of the environmental advantages of*** biomass ***or products made of biomass. These products should be taxed on the basis of the CO_2 emission factors specified in Decision 2007/589/EC for biomass or products made of biomass*** and ***of their energy content as specified in Annex III to Directive 2009/28/EC.*** Biofuels and bioliquids defined in Article 2(h) and (i) of Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources ***are by far the most important category concerned. Since the environmental advantages of these products vary***, ***depending on whether they*** comply with the sustainability criteria laid down in Article 17 of that Directive, ***the specific reference values for biomass and products made of biomass should only apply where these criteria are met***.

emissions caused by the use of each energy product concerned, using the reference CO_2 emission factors set out in Commission Decision 2007/589/EC of 18 July 2007 establishing guidelines for the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council. For the purposes of general energy consumption taxation, reference should be made to the energy content of the various energy products and of electricity as referred to in Directive 2006/32/EC of the European Parliament and of the Council of 5 April 2006 on energy end-use efficiency and energy services and repealing Council Directive 93/76/EEC. ***For*** biomass***,*** biofuels and bioliquids***, as*** defined in Article 2(h) and (i) of Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources, ***that do not*** comply with the sustainability criteria laid down in Article 17 of that Directive, ***Member States shall apply the reference CO_2 emission factor for the equivalent heating fuel or motor fuel for which minimum levels of taxation are specified in this Directive***.

Or. en

Justification

Member States should not be prevented from making biomass-based fuels subject to CO_2 taxation to the extent this reflects the net life-cycle CO_2 emission caused by the production, refining, transport and use of those fuels. This should apply not only on biofuels and bioliquids but also to solid biomass-based fuels.

Amendment 15
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Recital 7

Text proposed by the Commission	*Amendment*
(7) CO_2-related taxation should be adapted to the operation of Directive 2003/87/EC so as to complement it effectively. That taxation should apply to all uses, including those for purposes other than heating, of energy products causing CO_2 emissions in installations within the meaning of that Directive, provided that the installation concerned is not subject to the emission trading scheme under that Directive. However, since the cumulative application of both instruments would not allow emission reductions beyond those attained, overall, through the emission trading scheme alone, but would merely increase the total cost of these reductions, CO_2 related taxation should not apply to consumption in installations subject to the Union scheme.	(7) CO_2-related taxation should be adapted to the operation of Directive 2003/87/EC so as to complement it effectively. That taxation should apply to all uses, including those for purposes other than heating, of energy products causing CO_2 emissions in installations within the meaning of that Directive, provided that the installation concerned is not subject to the emission trading scheme under that Directive. However, since the cumulative application of both instruments would not allow emission reductions beyond those attained, overall, through the emission trading scheme alone, but would merely increase the total cost of these reductions, CO_2 related taxation should not apply to consumption in installations subject to the Union scheme ***where allowances have not been allocated for free***.

Or. en

Justification

It is appropriate to exclude from carbon tax sectors that do not receive free allocation.

Amendment 16
Evžen Tošenovský

Proposal for a directive
Recital 8

Text proposed by the Commission	*Amendment*
(8) In the interest of ***fiscal neutrality***, the ***same minimum levels of taxation should apply for each component of energy taxation, to all energy products put to a given use***. Where equal minimum levels of taxation ***are thus prescribed***, Member States should***, also for reason of fiscal neutrality,*** ensure equal levels of national taxation on all products concerned. Where ***needed***, transitional periods for the ***purposes*** of ***equalising those levels should be foreseen***.	(8) In the interest of ***a gradual shift from the use of fossil fuels to more environmentally-friendly ones, fiscal incentives should be put in place to foster the gradual increase in the use of environmentally-friendly energy products and electricity production. The principle of proportionality should therefore be applied in a fair manner when establishing the taxation rate of fossil and non-fossil fuels***, ***and for each particular energy product within either of these categories***. Where equal minimum levels of taxation ***would be recommended as part of this Directive for fossil fuels***, ***on the one hand, and non-fossil fuels, on the other hand,*** Member States should ensure equal ***minimum*** levels of national taxation on all products concerned ***in either the fossil or non-fossil category of fuels***. Where ***requested by individual Member States***, transitional periods ***should be granted to them to allow*** for ***temporary phasing out periods or sectoral exemptions from*** the ***scope*** of ***this Directive or from the date of its needed transposition into their national legislations***.

Or. en

Amendment 17
Werner Langen

Proposal for a directive
Recital 8

Text proposed by the Commission	*Amendment*
(8) In the interest of ***fiscal*** neutrality, ***the same*** minimum levels of taxation should apply ***for each component of energy taxation,*** to all energy products put to a	(8) In the interest of ***technological*** neutrality, minimum levels of taxation should apply to all energy products put to a given use. Equal ***rates*** of national taxation

given use. ***Where equal minimum levels of taxation are thus prescribed, Member States should, also for reason of fiscal neutrality, ensure*** equal ***levels*** of national taxation ***on all products*** concerned. ***Where needed, transitional periods for the purposes of equalising those levels should be*** *foreseen.*

are not necessary where energy policy is concerned.

Or. de

Amendment 18
Marita Ulvskog

Proposal for a directive
Recital 9

Text proposed by the Commission	*Amendment*
(9) The minimum levels of CO_2-related taxation should be fixed in the light of the national targets for Member States as laid down in Decision 406/2009/EC on the effort of Member States to reduce their greenhouse gas emissions to meet the Union's greenhouse gas emission reduction commitments up to 2020. Since that Decision recognises that efforts to reduce their greenhouse gas emissions should be fairly distributed between the Member States, transitional periods ***should*** be fixed for certain Member States.	(9) The minimum levels of CO_2-related taxation should be fixed in the light of the national targets for Member States as laid down in Decision 406/2009/EC on the effort of Member States to reduce their greenhouse gas emissions to meet the Union's greenhouse gas emission reduction commitments up to 2020. Since that Decision recognises that efforts to reduce their greenhouse gas emissions should be fairly distributed between the Member States, transitional periods ***could*** be fixed for certain Member States. ***Those periods should be as short and as limited in scope as possible. If the Union decides to raise its targets for reducing greenhouse gas emissions, these periods should be re-examined and then re-designed or removed.***

Or. en

Amendment 19
Marita Ulvskog

Proposal for a directive
Recital 11

Text proposed by the Commission	*Amendment*
(11) It should be ensured that the minimum levels of taxation preserve their intended effects. ***Since CO_2-related taxation complements the operation of Directive 2003/87/EC, the market price of the emission allowances should be closely monitored in the periodic review of the Directive, incumbent on the Commission.*** The minimum levels of general energy consumption taxation should at regular intervals be automatically ***aligned*** to take into account the evolution of their real value ***in order to preserve the current level of rate harmonisation***; to reduce the volatility stemming from energy and food prices, ***this alignment*** should be made on the basis of the changes in the Union-wide harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat.	(11) It should be ensured that the minimum levels of taxation preserve their intended effects. The minimum levels of ***both*** general energy consumption taxation ***and CO_2-related taxation*** should at regular intervals be automatically ***updated*** to take into account the evolution of their real value; to reduce the volatility stemming from energy and food prices, ***these alignments*** should be made on the basis of the changes in the Union-wide harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat. ***However, since CO_2-related taxation complements the operation of Directive 2003/87/EC, the minimum level of CO_2-related taxation should, if and when the market price of emission allowances is higher than the real value of the CO_2 base level, instead be aligned with that price. Moreover, if the Union targets for reducing greenhouse gas emissions are substantially raised, the CO_2 base level should be brought into line with the new objectives.***

Or. en

Amendment 20
Sari Essayah

Proposal for a directive
Recital 12

Text proposed by the Commission	*Amendment*
(12) In the field of motor fuels, the more favourable minimum level of taxation applicable to gas oil, a product originally put to business use for the most part and thus traditionally taxed at a lower level,	***deleted***

creates a distortive effect with regard to petrol, its main competing fuel. Article 7 of Directive 2003/96/EC therefore provides for the first steps of a gradual alignment to the minimum level of taxation applicable to petrol. It is necessary to complete this alignment and gradually move to a situation where gas oil and petrol are taxed at an equal level.

Or. fi

Amendment 21
Edit Herczog

Proposal for a directive
Recital 12

Text proposed by the Commission	*Amendment*
(12) In the field of motor fuels, the more favourable minimum level of taxation applicable to gas oil, a product originally put to business use for the most part and thus traditionally taxed at a lower level, creates a distortive effect with regard to petrol, its main competing fuel. Article 7 of Directive 2003/96/EC therefore provides for the first steps of a gradual alignment to the minimum level of taxation applicable to petrol. It is necessary to complete this alignment and gradually move to a situation where gas oil and petrol are taxed at an equal level.	(12) In the field of motor fuels, the more favourable minimum level of taxation applicable to gas oil, a product originally put to business use for the most part and thus traditionally taxed at a lower level, creates a distortive effect with regard to petrol, its main competing fuel. Article 7 of Directive 2003/96/EC therefore provides for the first steps of a gradual alignment to the minimum level of taxation applicable to petrol. It is necessary to complete this alignment and gradually move to a situation where gas oil and petrol are taxed at an equal level. ***The degree of gradualness should be geared to the average frequency with which people in the EU Member States replace their vehicles.***

Or. hu

Justification

In Europe, habits with regard to replacing vehicles vary from one Member State to another, as does the extent to which owners can afford to replace them. Rises in fuel tax, including tax on gas oil, should accord with the average frequency with which vehicles are replaced, so

that consumers – responding to levels of tax on fuel – can in future gradually replace their vehicles, thus establishing new patterns of consumption, which at the same time is one of the aims of the Directive.

Amendment 22
Mara Bizzotto

Proposal for a directive
Recital 13

Text proposed by the Commission	*Amendment*
(13) ***As regards*** the possibility for Member States to apply a lower level of taxation to commercial than to non-commercial use of gas oil as motor fuel***, this provision would appear to be no longer compatible with the requirement to improve*** energy efficiency and ***the need to address*** the ***growing*** environmental impact of transport ***and should therefore be deleted. Article 9(2) of Directive 2003/96/EC authorises certain Member States to apply a reduced rate on heating gas oil. That provision is no longer compatible with the proper functioning of the internal market and with the wider objectives of the Treaty. It should therefore be deleted.***	(13) The possibility for Member States to apply a lower level of taxation to commercial than to non-commercial use of gas oil as motor fuel ***should be maintained and protected***. ***The Commission is called upon to introduce a single European rate of excise on commercial gas oil in order to put an end to the phenomenon of tank tourism and to ensure, on the one hand, the competitiveness and survival of the road transport industry, which is increasingly threatened by the rising cost of oil, and, on the other hand, consumer purchasing power.*** Energy efficiency and ***monitoring of*** the environmental impact of transport ***should be ensured by implementing the CO_2 abatement measures contained in the White Paper 'Roadmap to a Single European Transport Area – Towards a competitive and resource efficient transport system' adopted by the Commission on 28 February 2011.***

Or. it

Amendment 23
Teresa Riera Madurell

Proposal for a directive
Recital 13

Text proposed by the Commission	*Amendment*
(13) ***As regards the possibility for Member States to apply a lower level of taxation to commercial than to non-commercial use of gas oil as motor fuel, this provision would appear to be no longer compatible with the requirement to improve energy efficiency and the need to address the growing environmental impact of transport and should therefore be deleted.*** Article 9(2) of Directive 2003/96/EC authorises certain Member States to apply a reduced rate on heating gas oil. That provision is no longer compatible with the proper functioning of the internal market and with the wider objectives of the Treaty. It should therefore be deleted.	(13) Article 9(2) of Directive 2003/96/EC authorises certain Member States to apply a reduced rate on heating gas oil. That provision is no longer compatible with the proper functioning of the internal market and with the wider objectives of the Treaty. It should therefore be deleted.

Or. es

Amendment 24
Sari Essayah

Proposal for a directive
Recital 13

Text proposed by the Commission	*Amendment*
(13) As regards the possibility for Member States to apply a lower level of taxation to commercial than to non-commercial use of gas oil as motor fuel, this provision ***would appear to be no longer compatible with the requirement to improve energy efficiency and the need to address the growing environmental impact of transport*** and should therefore ***be deleted***. Article 9(2) of Directive 2003/96/EC authorises certain Member States to apply a reduced rate on heating gas oil. That provision is no longer compatible with the proper functioning of the internal market and with the wider objectives of the Treaty. It should therefore be deleted.	(13) As regards the possibility for Member States to apply a lower level of taxation to commercial than to non-commercial use of gas oil as motor fuel, this provision ***is economically important because transport costs account for a significant portion of the business cost structure, especially in countries where travelling distances are long,*** and should therefore ***remain in place***. Article 9(2) of Directive 2003/96/EC authorises certain Member States to apply a reduced rate on heating gas oil. That provision is no longer compatible with the proper functioning of the internal market and with the wider objectives of the Treaty. It should therefore

be deleted.

Or. fi

Amendment 25
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Recital 13

Text proposed by the Commission	*Amendment*
(13) As regards the possibility for Member States to apply a lower level of taxation to commercial than to non-commercial use of gas oil as motor fuel, this provision would appear to be no longer compatible with the requirement to improve energy efficiency and the need to address the growing environmental impact of transport and should therefore be deleted. Article 9(2) of Directive 2003/96/EC authorises certain Member States to apply a reduced rate on heating gas oil. That provision is no longer compatible with the proper functioning of the internal market and with the wider objectives of the Treaty. It should therefore be deleted.	(13) As regards the possibility for Member States to apply a lower level of taxation to commercial than to non-commercial use of gas oil as motor fuel, this provision would appear to be no longer compatible with the requirement to improve energy efficiency and the need to address the growing environmental impact of transport and should therefore be deleted. ***For reasons of fairness and to be able to guarantee a level playing field for the different means of freight transport using motor fuels, motor fuels and other energy products used in air and maritime transport should be taxed accordingly.*** Article 9(2) of Directive 2003/96/EC authorises certain Member States to apply a reduced rate on heating gas oil. That provision is no longer compatible with the proper functioning of the internal market and with the wider objectives of the Treaty. It should therefore be deleted.

Or. en

Justification

According to the principle of subsidiarity, Member States should be allowed taxing energy products used for aviation and maritime activities as long as this is done in a way that respects international legal obligations in this field.

Amendment 26
Marita Ulvskog

Proposal for a directive
Recital 13

Text proposed by the Commission	*Amendment*
(13) As regards the possibility for Member States to apply a lower level of taxation to commercial than to non-commercial use of gas oil as motor fuel, this provision would appear to be no longer compatible with the requirement to improve energy efficiency and the need to address the growing environmental impact of transport and should therefore be deleted. Article 9(2) of Directive 2003/96/EC authorises certain Member States to apply a reduced rate on heating gas oil. That provision is no longer compatible with the proper functioning of the internal market and with the wider objectives of the Treaty. It should therefore be deleted.	(13) As regards the possibility for Member States to apply a lower level of taxation to commercial than to non-commercial use of gas oil as motor fuel, this provision would appear to be no longer compatible with the requirement to improve energy efficiency and the need to address the growing environmental impact of transport and should therefore be deleted. ***For reasons of fairness and to be able to guarantee a level playing field for the different means of freight transport using motor fuels, motor fuels and other energy products used in air and maritime transport should be taxed accordingly.*** Article 9(2) of Directive 2003/96/EC authorises certain Member States to apply a reduced rate on heating gas oil. That provision is no longer compatible with the proper functioning of the internal market and with the wider objectives of the Treaty. It should therefore be deleted.

Or. en

Amendment 27
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Recital 14

Text proposed by the Commission	*Amendment*
(14) There is a need to limit the potential cost impact of CO_2-related taxation on the sectors or sub-sectors deemed to be exposed to a significant risk of carbon	***deleted***

leakage in the meaning of Article 10a(13) of Directive 2003/87/EC. Accordingly, it is appropriate to provide for corresponding transitional measures which, however, should also preserve the environmental effectiveness of CO_2-related taxation.

Or. en

Justification

The limited number of sectors and installations affected by carbon leakage in reality does not justify this solution. Member States should compensate through state aid any demonstrated risk of carbon leakage for energy intensive industries due to energy taxation.

Amendment 28
Werner Langen

Proposal for a directive
Recital 14 a (new)

Text proposed by the Commission	*Amendment*
	(14a) Any reform of energy taxation should be such as to ensure that sectors not falling under the emissions trading system are not disadvantaged in relation to sectors covered by that system.

Or. de

Amendment 29
Marita Ulvskog

Proposal for a directive
Recital 16 a (new)

Text proposed by the Commission	*Amendment*
	(16a) Since the introduction of electric and hybrid vehicles will be crucial to easing the dependence on non-renewable fuels in the transport sector, Member States should for a limited period of time

have the possibility of applying an exemption or reduction in the level of taxation to electricity utilised to charge such vehicles.

Or. en

Amendment 30
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Recital 17

Text proposed by the Commission	*Amendment*
(17) Exemption or reductions to the benefit of households and charitable organisations ***may form part of social measures defined by Member States. The possibility to apply such exemptions or reductions should, for reasons of equal treatment between energy sources, be extended to all energy products used as heating fuel and electricity. In order to ensure that their impact on the internal market remains limited, such exemptions and reductions should be applied only to non-business activities***.	(17) Exemption or reductions to the benefit of households and charitable organisations ***would mean losing an important incentive to reduce energy bills and energy use. Revenues raised through energy taxation should be used to help protect those who are on low incomes and especially vulnerable, for renovation schemes for social housing or the homes of those in fuel poverty. In some Member States already, higher heating costs are offset through higher social welfare payments or additional social measures. Member States should be obliged to report back to the Commission on steps they are taking to protect those who are on low incomes***.

Or. en

Justification

Exempting all households would weaken incentives for energy conservation and also give incentives to avoid the development of more efficient district heating solutions, thereby distorting the EU ETS. Revenues raised through energy taxes should be used to support poorer groups of society and to support energy saving measures.

Amendment 31
Marita Ulvskog

Proposal for a directive
Recital 17

Text proposed by the Commission	*Amendment*
(17) ***Exemption or reductions to the benefit of households and charitable organisations may form part of social measures defined by Member States. The*** possibility to apply ***such*** exemptions or reductions should***, for reasons of equal treatment between energy sources,*** be ***extended to all energy products used as heating fuel and electricity***. ***In order to ensure that their impact on the internal market remains limited, such exemptions and reductions should be applied only to non-business activities***.	(17) ***In order*** to ***set*** the ***right incentives for investments in energy savings*** and ***enhanced energy efficiency, the*** possibility ***in Article 15*** to apply exemptions or reductions ***to households and charitable organisations*** should be ***removed***. ***In Member States where this affects energy prices, low-income households and charitable organisations should be compensated via solid and comprehensive social measures***.

Or. en

Amendment 32
Herbert Reul

Proposal for a directive
Recital 18

Text proposed by the Commission	*Amendment*
(18) In the case of liquefied petroleum gas (LPG) ***and natural gas*** used as ***propellants***, advantages in the form of lower minimum levels of general energy consumption taxation or the possibility to exempt ***those energy products*** from taxation are no longer justified, in particular in the light of the need to increase the market share of renewable energy sources and should therefore be removed in the medium term.	(18) In the case of liquefied petroleum gas (LPG) used as ***motor fuel***, advantages in the form of lower minimum levels of general energy consumption taxation or the possibility to exempt ***such fuel*** from taxation are no longer justified, in particular in the light of the need to increase the market share of renewable energy sources, and should therefore be removed in the medium term.

Or. de

Amendment 33
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Recital 18 a (new)

Text proposed by the Commission	*Amendment*
	(18a) This directive is intended to facilitate achieving the over-arching goals with the Union's energy and climate policies. The introduction of the aviation sector into the Union emissions trading scheme via Directive 2008/101/EC reflects the ambition to reduce greenhouse gas emissions from this sector. In the event that no international agreement including international maritime emissions in its reduction targets has been reached by 31 December 2011, the Commission is committed to propose measures to also include such emissions within the Union greenhouse gas reduction commitment. To allow Member States taxing energy products used in aviation and maritime activities in the same manner as other energy products for transport is essential for creating a level playing field, for the energy independence of the Union and as an incentive for improved energy efficiency.

Or. en

Justification

It is not necessary to prohibit Member States taxing energy products used for aviation and maritime activities as long as this is done in a way that respects international legal obligations in this field

Amendment 34
Herbert Reul

Proposal for a directive
Recital 18 a (new)

Text proposed by the Commission	*Amendment*
	(18a) An exception should, however, be permissible in the case of natural gas and biomethane used as transport fuel, since these are to play a key role in meeting the 10% renewable energy target in the transport sector. In view of that fact, exemption from energy taxation is justified; at least until such time as the EU target has been met. Exceptional treatment of this kind, moreover, helps to promote diversification of energy sources in the transport sector, which depends almost wholly on petroleum products, and thus makes for greater security of supply.

Or. de

Amendment 35
Marita Ulvskog

Proposal for a directive
Recital 19

Text proposed by the Commission	*Amendment*
(19) Directive 2003/96/EC obliges Member States to exempt from taxation fuel used for navigation ***in Community waters as well as electricity produced on board a craft, including while at berth*** in ***a port***. ***Moreover, Member States may extend this favourable tax treatment to inland waterways***. ***In some harbours a cleaner alternative exists with the use of shore-side electricity which, however, is taxable. In order to set a first incentive for the development and application of this technology, pending the adoption of a more comprehensive framework in the matter, Member State should exempt the use of shore-side electricity by ships while at berth in a port from energy taxation. This exemption should apply during a***	(19) Directive 2003/96/EC obliges Member States to exempt from taxation fuel used for ***non-pleasure air and sea*** navigation***. This obligation is not in line with the overall environmental objectives of the Union, the subsidiarity principle or the aim of establishing a level playing field in energy taxation. It should therefore be removed while respecting bi- and multilateral international agreements as well as the fact that the aviation sector will and the maritime sector might be included in the Union emissions trading scheme***.

period long enough in order not to discourage port operators from making the necessary investments but at the same time be time-limited in such a way that its maintenance, in full or in part, is made subject to a new decision in due time.

Or. en

Amendment 36
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Recital 19

Text proposed by the Commission	*Amendment*
(19) ***Directive 2003/96/EC obliges*** Member States to ***exempt from*** taxation ***fuel used*** for navigation ***in Community waters as well as electricity produced on board a craft***, ***including while at berth in a port. Moreover, Member States may extend this favourable tax treatment to inland waterways. In some harbours a cleaner alternative exists with the use of shore-side electricity which, however, is taxable***. ***In order to set a first incentive for the development and application of this technology, pending the adoption of a more comprehensive framework in the matter, Member State*** should exempt the use of shore-side electricity by ships while at berth in a port from energy taxation. This exemption should apply during a period long enough in order not to discourage port operators from making the necessary investments but at the same time be time-limited in such a way that its maintenance, in full or in part, is made subject to a new decision in due time.	(19) ***In the interest of tax consistency between transport modes and of reducing greenhouse gas emissions,*** Member States ***should be free*** to ***apply*** taxation ***to energy products utilised*** for ***all air and sea*** navigation, ***provided the provisions of this Directive and other relevant Union or international law are respected***. ***In order to avoid the production of fuel-based electricity on board a craft while at berth, and the connected local air pollution, Member States*** should exempt the use of shore-side electricity by ships while at berth in a port from energy taxation. This exemption should apply during a period long enough in order not to discourage port operators from making the necessary investments but at the same time be time-limited in such a way that its maintenance, in full or in part, is made subject to a new decision in due time.

Or. en

Justification

Given its advantages compared to on board production on fuel-based electricity, an exemption to shore-side produced electricity should apply.

Amendment 37
Edit Herczog

Proposal for a directive
Recital 20

Text proposed by the Commission	*Amendment*
(20) Article 15(3) of Directive 2003/96/EC allows Member States to apply to agricultural, horticultural and piscicultural works as well as to forestry not only the provisions generally applicable to business uses but also a level of taxation down to zero. An examination of that option has revealed that as far as general energy consumption taxation is concerned its maintenance would be contrary to the Union's wider policy objectives unless it is linked to a counterpart ensuring advances in the field of energy efficiency. As regards CO2 related taxation the treatment of the sectors concerned should be aligned to the rules applying to industrial sectors.	(20) Article 15(3) of Directive 2003/96/EC allows Member States to apply to agricultural, horticultural and piscicultural works as well as to forestry not only the provisions generally applicable to business uses but also a level of taxation down to zero. An examination of that option has revealed that as far as general energy consumption taxation is concerned its maintenance would be contrary to the Union's wider policy objectives unless it is linked to a counterpart ensuring advances in the field of energy efficiency. As regards CO2 related taxation the treatment of the sectors concerned should be aligned to the rules applying to industrial sectors. ***The resultant tax revenue must be recycled to increase and develop the energy efficiency of the sector concerned.***

Or. hu

Justification

The disparity between sectors in different countries will continue to grow if each individual Member State uses the tax revenue which accrues in this way for a different purpose. As the main aim of the Council proposal is to comply with the EU's obligations with regard to greenhouse gas emissions in the period ending in 2020, this amendment will help to attain the objectives.

Amendment 38
Marita Ulvskog

Proposal for a directive
Recital 20

Text proposed by the Commission	*Amendment*
(20) Article 15(3) of Directive 2003/96/EC allows Member States to apply to agricultural, horticultural and piscicultural works as well as to forestry not only the provisions generally applicable to business uses but also a level of taxation down to zero. An examination of that option has revealed that as far as general energy consumption taxation is concerned its maintenance would be contrary to the Union's wider policy objectives ***unless it is linked to a counterpart ensuring advances in the field of energy efficiency***. ***As regards CO_2 related taxation the treatment of the sectors concerned should be aligned to the rules applying to industrial sectors***.	(20) Article 15(3) of Directive 2003/96/EC allows Member States to apply to agricultural, horticultural and piscicultural works as well as to forestry not only the provisions generally applicable to business uses but also a level of taxation down to zero. An examination of that option has revealed that as far as general energy consumption taxation is concerned its maintenance would be contrary to the Union's wider policy objectives. ***Therefore these exemptions should be removed***.

Or. en

Amendment 39
Marita Ulvskog

Proposal for a directive
Recital 26 a (new)

Text proposed by the Commission	*Amendment*
	(26a) The tax evasion phenomena of 'tank tourism' in commercial road transport and 'tankering' in commercial aviation distort the internal market and make it disadvantageous for individual Member States to apply levels of taxation that are higher than in other states. One way to deal with this problem could be to shift, in whole or in part, from the present system of taxing the nationally purchased quantities of the relevant transport fuels to a system of taxing these fuels on the

basis of the quantities that are actually used within the territory of each Member State. In order to get a better picture of this alternative solution, the Commission should present a report on the feasibility and expected impact of such a shift.

Or. en

Amendment 40
Edit Herczog

Proposal for a directive
Recital 28

Text proposed by the Commission	*Amendment*
(28) Every five years and for the first time by the end of 2015, the Commission should report to the Council on the application of this Directive, examining in particular the minimum level of CO2-related taxation in the light of the evolution of the market price in the EU of the emission allowances, the impact of innovation and technological developments and the justification for the tax exemptions and reductions laid down in this Directive, including for fuel used for the purpose of air and maritime navigation. The list of sectors or sub-sectors deemed to be exposed to a significant risk of carbon leakage shall be the subject of regular review, in particular taking into account the availability of emerging evidence.	(28) Every five years and for the first time by the end of 2015, the Commission should report to the Council on the application of this Directive, examining in particular the minimum level of CO2-related taxation in the light of the evolution of the market price in the EU of the emission allowances, ***the success of efforts to use tax revenue to increase the sectors' energy efficiency,*** the impact of innovation and technological developments and the justification for the tax exemptions and reductions laid down in this Directive, including for fuel used for the purpose of air and maritime navigation. The list of sectors or sub-sectors deemed to be exposed to a significant risk of carbon leakage shall be the subject of regular review, in particular taking into account the availability of emerging evidence.

Or. hu

Justification

It is necessary to monitor how tax revenue is used in accordance with the Directive and the rationality of that use.

Amendment 41
Marita Ulvskog

Proposal for a directive
Recital 28

Text proposed by the Commission	*Amendment*
(28) Every ***five*** years and for the first time by the end of 2015, the Commission should report to the Council on the application of this Directive, examining in particular the minimum level of CO_2-related taxation in the light of the evolution of the market price in the EU of the emission allowances, the impact of innovation and technological developments and the justification for the tax exemptions and reductions laid down in this Directive, including for fuel used for the purpose of air and maritime navigation. The list of sectors or sub-sectors deemed to be exposed to a significant risk of carbon leakage shall be the subject of regular review, in particular taking into account the availability of emerging evidence.	(28) Every ***three*** years and for the first time by the end of 2015, the Commission should report to the Council on the application of this Directive, examining in particular the minimum level of CO_2-related taxation in the light of the evolution of the market price in the EU of the emission allowances, the impact of innovation and technological developments***, the impact on harmful or potentially harmful emissions other than of CO_2*** and the justification for the tax exemptions and reductions laid down in this Directive, including for fuel used for the purpose of air and maritime navigation. The list of sectors or sub-sectors deemed to be exposed to a significant risk of carbon leakage shall be the subject of regular review, in particular taking into account the availability of emerging evidence.

Or. en

Amendment 42
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Recital 28

Text proposed by the Commission	*Amendment*
(28) Every ***five*** years and for the first time by the end of 2015, the Commission should report to the Council on the application of this Directive, examining in particular the minimum level of CO_2-related taxation in the light of the evolution of the market	(28) Every ***three*** years and for the first time by the end of 2015, the Commission should report to the Council on the application of this Directive, examining in particular the minimum level of CO_2-related taxation in the light of the evolution

price in the EU of the emission allowances, the impact of innovation and technological developments and the justification for the tax exemptions and reductions laid down in this Directive, including for fuel used for the purpose of air and maritime navigation. ***The*** list of sectors or sub-sectors deemed to be exposed to a significant risk of carbon leakage shall be ***the subject of regular review***, in particular taking into account the availability of emerging evidence.

of the market price in the EU of the emission allowances, the impact of innovation and technological developments and the justification for the tax exemptions and reductions laid down in this Directive, including for fuel used for the purpose of air and maritime navigation. ***A*** list of sectors or sub-sectors deemed to be exposed to a significant risk of carbon leakage shall be ***drawn up and regularly reviewed***, in particular taking into account the availability of emerging evidence.

Or. en

Justification

The limited number of sectors and installations affected by carbon leakage in reality does not justify a specific legislation; however an inventory should still be kept. Then Member States could compensate through state aid any demonstrated risk of carbon leakage for energy intensive industries due to energy taxation.

Amendment 43
Marita Ulvskog

Proposal for a directive
Article 1 – paragraph 1
Directive 2003/96/EC
Article 1 – paragraph 1

Text proposed by the Commission	*Amendment*
1. Member States shall ***impose taxation on energy products and electricity in accordance with this Directive***.	1. ***This Directive establishes a common Union framework for the taxation of energy products and electricity. It lays down a set of mandatory rules that*** Member States shall ***observe when imposing national taxation in these areas. It sets a definition and reference structure for the relevant fuels, minimum levels of taxation, principles for how tax rates shall be mutually related and updated, a system for the coordination of energy taxation with the EU Emissions Trading Scheme, a number of phasing-out and exemption arrangements as well as provisions for***

how the legislation in this field shall be further developed.

Or. en

Amendment 44
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 1
Directive 2003/96/EC
Article 1 – paragraph 1

Text proposed by the Commission	*Amendment*
1. Member States shall impose taxation on energy products and electricity in accordance with this Directive.	1. Member States shall impose taxation on energy products and electricity in accordance with this Directive***, ensuring products and services at affordable prices and eliminating the risk of citizens being exposed to energy poverty***. ***Impact studies shall be carried out to this end.***

Or. ro

Justification

The European Union's main objective is to ensure the well-being of its citizens.

Amendment 45
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 1
Directive 2003/96 EC
Article 1 – paragraph 2 – subparagraph 1

Text proposed by the Commission	*Amendment*
2. Member States shall distinguish between CO2-related taxation and general energy consumption taxation.	2. Member States shall distinguish between CO2-related taxation and general energy consumption taxation. ***Revenue obtained by the Member States from CO2-related taxation within the meaning of Annex I***

shall be used by the Member States for measures designed to improve energy efficiency and reduce pollution.

Or. ro

Amendment 46
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – point 1
Directive 2003/96/EC
Article 1 – paragraph 2 – subparagraph 2

Text proposed by the Commission	*Amendment*
CO_2-related taxation shall be calculated in EUR/t of CO_2 emissions, on the basis of the reference CO_2 emission factors set out in point 11 of Annex I to Commission Decision 2007/589/EC of 18 July 2007 establishing guidelines for the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council. The CO_2 emission factors specified in this Decision for biomass or products made of biomass shall ***in the case of biofuels and bioliquids defined in Article 2(h) and (i) of Directive 2009/28/EC*** only apply where the product concerned complies with the sustainability criteria laid down in Article 17 of Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources (**). Where biofuels and bioliquids do not comply with those criteria, Member States shall apply the reference CO_2 emission factor for the equivalent heating fuel or motor fuel for which minimum levels of taxation are specified in this Directive.	CO_2-related taxation ***on non-biomass based fuels*** shall be calculated in EUR/t of CO_2 emissions, on the basis of the reference CO_2 emission factors set out in point 11 of Annex I to Commission Decision 2007/589/EC of 18 July 2007 establishing guidelines for the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council. The CO_2 emission factors specified in this Decision for biomass or products made of biomass shall only apply where the product concerned complies with the sustainability criteria laid down in Article 17 of Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources (**). Where biofuels and bioliquids do not comply with those criteria, Member States shall apply the reference CO_2 emission factor for the equivalent heating fuel or motor fuel for which minimum levels of taxation are specified in this Directive. ***This exemption should be further limited in accordance with the provisions of Directive 2009/28/EC on CO_2 emission savings. This would mean that the CO_2 tax***

exemption for biofuels and bioliquids which provide greenhouse gas emission savings of at least 35 % should be valid only until the end of 2016. From 2017, the limit should be 50 % and from 2018 it should be 60 %.

Or. en

Justification

Member States should not be prevented from applying CO_2 taxes on biomass-based fuels where they do not comply with sustainability criteria established in the Directive 2009/28/EC.

Amendment 47
Krišjānis Kariņš

Proposal for a directive
Article 1 – point 2 – point a – point i
Directive 2003/96/EC
Article 2 – paragraph 1 – point (h)

Text proposed by the Commission	*Amendment*
(h) falling within CN codes 2909 19 10 ***and*** 3824 90 91;	(h) falling within CN codes 2909 19 10**,** 3824 90 91 ***and 3824 90 97***;'

Or. lv

Amendment 48
Krišjānis Kariņš

Proposal for a directive
Article 1 – point 2 – point a – point ii
Directive 2003/96/EC
Article 2 – paragraph 1 – point (j)

Text proposed by the Commission	*Amendment*
(j) falling within CN codes 2909 19 90**,** 3823 19 90 ***and 3824 90 97***, if these are intended for use as heating fuel or motor fuel.	(j) falling within CN codes 2909 19 90 ***and*** 3823 19 90, if these are intended for use as heating fuel or motor fuel.

Or. lv

Amendment 49
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – point 2 – point a a (new)
Directive 2003/96/EC
Article 2 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	(aa) The following paragraph is added:
	'1a. By 31 December 2012 the Commission shall present a proposal to include a minimum tax rate for nuclear fuel rods used for the production of electricity in this Directive and to add nuclear fuel rods to the energy products set out in paragraph 1 of this Article. This is without prejudice to established phase-out plans in Member States.'

Or. en

Justification

This revision of the Energy Tax Directive does not address the issue of nuclear fuels. Yet the externalities associated with the use of nuclear power, the potential risk in the event of a nuclear accident, and the requirement for a level playing field between different energy sources, all justify the inclusion of a minimum tax rate on nuclear fuel rods in the Directive. This minimum tax rate should correspond with the financial advantage enjoyed by nuclear power as a result of increased electricity prices resulting from the EU Emission Trading Scheme.

Amendment 50
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – point 2 – point b
Directive 2003/96/EC
Article 2 – paragraph 3 – subparagraph 4

Text proposed by the Commission	*Amendment*
Hydrocarbons other than those listed in paragraph 1 and intended for use, offered for sale or used for heating purposes shall be taxed at the rates for the equivalent energy product, in accordance with Article 1(2) and (3)***. This subparagraph shall not apply to peat***.	Hydrocarbons other than those listed in paragraph 1 and intended for use, offered for sale or used for heating purposes shall be taxed at the rates for the equivalent energy product, in accordance with Article 1(2) and (3).

Or. en

Justification

A coherent approach should be taken towards all energy products.

Amendment 51
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 3
Directive 2003/96/EC
Article 3 – paragraph 1 – point a a (new)

Text proposed by the Commission	*Amendment*
	(aa) electricity, products and energy services used in the households of European citizens for the purpose of preparing and conserving everyday food and ensuring a healthy ambient climate, guaranteeing an optimum ambient air temperature (approximately +20°C);

Or. ro

Amendment 52
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 3
Directive 2003/96/EC
Article 3 – paragraph 1 – point a b (new)

Text proposed by the Commission	*Amendment*
	(ab) electricity used to pump water for irrigation;

Or. ro

Amendment 53
Krišjānis Kariņš

Proposal for a directive
Article 1 – point 3 a (new) Directive 2003/96/EC
Article 3 – paragraph 1 – point b – indent 2 a (new)

Text proposed by the Commission	*Amendment*
	- electricity, when it accounts for more than 50 % of the cost of a product. 'Cost of a product' shall mean the addition of total purchases of goods and services plus personnel costs plus the consumption of fixed capital, at the level of the business. This cost is calculated per unit on average. 'Cost of electricity' shall mean the actual purchase value of electricity or the cost of production of electricity if it is generated in the business.

Or. lv

Amendment 54
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 4 – point b – introductory part
Directive 2003/96/EC
Article 4 – paragraph 3 – paragraph 4

Text proposed by the Commission	*Amendment*
(b) The following paragraphs 3 and 4 are added:	***deleted***

Or. ro

Justification

This provision breaches the subsidiarity principle, since it restricts Member States' freedom to define their fiscal policy.

Amendment 55
Werner Langen

Proposal for a directive
Article 1 – point 4 – point b
Directive 2003/96/EC
Article 4 – paragraph 3 – subparagraph 1

Text proposed by the Commission	*Amendment*
3. Without prejudice to the exemptions, differentiations and reductions provided for in this Directive, Member States shall ensure that where equal minimum levels of taxation are laid down in Annex I in relation to a given use, equal levels of taxation are fixed for products put to that use. Without prejudice to Article 15(1)(i), for motor fuels referred to in Annex I Table A, this shall apply as from 1 January 2023.	***deleted***

Or. de

Amendment 56
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 4 – point b
Directive 2003/96/EC
Article 4 – paragraph 3 – subparagraph 1

Text proposed by the Commission	*Amendment*
3. Without prejudice to the exemptions, differentiations and reductions provided for in this Directive, Member States shall ensure that where equal minimum levels	***deleted***

of taxation are laid down in Annex I in relation to a given use, equal levels of taxation are fixed for products put to that use. Without prejudice to Article 15(1)(i), for motor fuels referred to in Annex I Table A, this shall apply as from 1 January 2023.

Or. ro

Justification

This provision breaches the subsidiarity principle, since it restricts Member States' freedom to define their fiscal policy.

Amendment 57
Marita Ulvskog

Proposal for a directive
Article 1 – point 4 – point b
Directive 2003/96/EC
Article 4 – paragraph 3 – subparagraph 1

Text proposed by the Commission	*Amendment*
3. Without prejudice to the exemptions, differentiations and reductions provided for in this Directive, Member States shall ensure that where equal minimum levels of taxation are laid down in Annex I in relation to a given use, equal levels of taxation are fixed for products put to that use. Without prejudice to Article 15(1)(i), for motor fuels referred to in Annex I Table A, this shall apply as from 1 January 2023**.**	3. Without prejudice to the exemptions, differentiations and reductions provided for in this Directive, Member States shall ensure that where equal minimum levels of taxation are laid down in Annex I in relation to a given use, equal levels of taxation are fixed for products put to that use. Without prejudice to Article 15(1)(i), for motor fuels referred to in Annex I Table A, this ***obligation*** shall apply ***in full*** as from 1 January 2023 ***and shall until then be gradually introduced in two steps:*** ***(a) as from 1 January 2018, Member States shall ensure that the national minimum levels for any individual motor fuel are no more than 15% lower than those of any of the other motor fuels;*** ***(b) as from 1 January 2021, Member States shall ensure that an equal level of CO_2-related taxation is fixed for all motor***

fuels and that the national minimum level of general energy consumption taxation for any individual motor fuel is no more than 5 % lower than that of any other motor fuel.

Or. en

Amendment 58
Evžen Tošenovský

Proposal for a directive
Article 1 – point 4 – point b
Directive 2003/96/EC
Article 4 – paragraph 3 – subparagraph 1

Text proposed by the Commission	*Amendment*
3. Without prejudice to the exemptions, differentiations and reductions provided for in this Directive, Member States shall ensure that where equal minimum levels of taxation are laid down in ***Annex I*** in relation to a given use, equal levels of taxation are fixed for products put to that use. Without prejudice to Article 15(1)(i), for motor fuels referred to in Annex I Table A, this shall apply as from 1 January 2023.	3. Without prejudice to the exemptions, differentiations and reductions provided for in this Directive, Member States shall ensure that where equal minimum levels of taxation are laid down in ***this Directive for either fossil and non-fossil fuels or energy products falling within either category*** in relation to a given use, equal ***minimal*** levels of taxation are fixed for products ***of either category*** put to that use. Without prejudice to Article 15(1)(i), for motor fuels referred to in Annex I Table A, this shall apply as from 1 January 2023.

Or. en

Amendment 59
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – point 4 – point b
Directive 2003/96/EC
Article 4 – paragraph 3 – subparagraph 1

Text proposed by the Commission	*Amendment*
3. Without prejudice to the exemptions, differentiations and reductions provided for in this Directive, Member States shall ensure that where equal minimum levels of taxation are laid down in Annex I in relation to a given use, equal levels of taxation are fixed for products put to that use. Without prejudice to Article 15(1)(i), for motor fuels referred to in Annex I Table A, this shall apply as from 1 January 2023.	3. Without prejudice to the exemptions, differentiations and reductions provided for in this Directive, Member States shall ensure that where equal minimum levels of taxation are laid down in Annex I in relation to a given use, equal levels of taxation are fixed for products put to that use. Without prejudice to Article 15(1)(i), for motor fuels referred to in Annex I Table A, this shall apply ***at latest*** as from 1 January 2023.

Or. en

Justification

Technical neutrality is the key cost efficient driver for energy efficiency and CO_2 emission reductions and this principle should hence apply as early as possible, while respecting different situations in Member States.

Amendment 60
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 4 – point b
Directive 2003/96/EC
Article 4 – paragraph 3 – subparagraph 2

Text proposed by the Commission	*Amendment*
For the purposes of the first subparagraph, each use for which a minimum level of taxation is identified, respectively, in Tables A, B and C in Annex I shall be considered to be a single use.	***deleted***

Or. ro

Justification

This provision breaches the subsidiarity principle, since it restricts Member States' freedom to define their fiscal policy.

Amendment 61
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 4 – point b
Directive 2003/96/EC
Article 4 – paragraph 4 – subparagraph 1

Text proposed by the Commission	*Amendment*
4. The minimum levels of general energy consumption taxation laid down in this Directive shall be adapted every three years starting from 1 July 2016 in order to take account of the changes in the harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat. The Commission shall publish the resulting minimum levels of taxation in the Official Journal of the European Union.	***deleted***

Or. ro

Justification

This provision breaches the subsidiarity principle, since it restricts Member States' freedom to define their fiscal policy.

Amendment 62
Werner Langen

Proposal for a directive
Article 1 – point 4 – point b
Directive 2003/96/EC
Article 4 – paragraph 4 – subparagraph 1

Text proposed by the Commission	*Amendment*
4. The minimum levels of general energy consumption taxation laid down in this Directive shall be adapted every three years starting from 1 July 2016 in order to take account of the changes in the	***deleted***

harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat. The Commission shall publish the resulting minimum levels of taxation in the Official Journal of the European Union.

Or. de

Amendment 63
Marita Ulvskog

Proposal for a directive
Article 1 – point 4 – point b
Directive 2003/96/EC
Article 4 – paragraph 4 – subparagraph 1

Text proposed by the Commission	*Amendment*
4. The minimum levels of general energy consumption taxation laid down in this Directive shall be adapted every three years starting from 1 July 2016 in order to take account of the changes in the harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat***. The Commission shall publish the resulting minimum levels of taxation in the Official Journal of the European Union***.	4. The minimum levels of general energy consumption taxation laid down in this Directive shall be adapted every three years starting from 1 July 2016 in order to take account of the changes in the harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat.

Or. en

Amendment 64
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 4 – point b
Directive 2003/96/EC
Article 4 – paragraph 4 – subparagraph 2

Text proposed by the Commission	*Amendment*
The minimum levels shall be adapted	***deleted***

automatically, by increasing or decreasing the base amount in euro by the percentage change in that index over the three preceding calendar years. If the percentage change since the last adaptation is less then 0.5%, no adaptation shall take place.

Or. ro

Justification

This provision breaches the subsidiarity principle, since it restricts Member States' freedom to define their fiscal policy.

Amendment 65
Marita Ulvskog

Proposal for a directive
Article 1 – point 4 – point b
Directive 2003/96/EC
Article 4 – paragraph 4 – subparagraph 2

Text proposed by the Commission	*Amendment*
The minimum levels shall be adapted automatically, by increasing or decreasing the base amount in euro by the percentage change in that index over the three preceding calendar years. If the percentage change since the last adaptation is less then 0.5%, no adaptation shall take place.	***These*** minimum levels shall be adapted automatically, by increasing or decreasing the base amount in euro by the percentage change in that index over the three preceding calendar years. If the percentage change since the last adaptation is less then 0.5%, no adaptation shall take place. ***The minimum level of CO_2-related taxation laid down in this Directive shall every three years starting from 1 July 2016 be aligned with the highest of the following two rates:*** ***(a) the current real value of the CO_2 base level, calculated by increasing or decreasing the base amount in euro by the percentage change over the three preceding calendar years in the harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat;***

(b) the average CO_2 price in the EU Emission Trading Scheme over the 18 months preceding the alignment, calculated in accordance with a formula to be specified by the Commission on the basis of the 2015 report referred to in Article 29.

No alignment shall take place if the change since the last alignment given the development of these two rates would be less than 0,5%.

If the Union decides that the levels of greenhouse gas emissions be reduced by 2020 by more than 20% compared to the levels attained in 1990, the Commission shall, no later than three months after such a decision has been taken, present a report on which adjustments in this Directive are advisable for the new objectives to be met. The Council shall, no later than six months after the publication of that report, take a decision on how to adapt the CO_2 base level to the new circumstances.

The Commission shall publish the resulting minimum levels of general energy consumption taxation and CO_2-related taxation in the Official Journal of the European Union.

Or. en

Amendment 66
Herbert Reul

Proposal for a directive
Article 1 – point 1 – point 4 – point b
Directive 2003/98/EC
Article 4 – paragraph 4 a (new)

Text proposed by the Commission	*Amendment*
	4a. Natural gas and biomethane used as transport fuel shall be exempted from taxation at least until such time as the

proportion of renewable energy used in the transport sector has risen to 10%. The Commission shall keep market trends under continuous review and shall submit an appropriate legislative proposal in due course.

Or. de

Amendment 67
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 5 – point a
Directive 2003/96/EC
Article 5 – introductory part

Text proposed by the Commission	*Amendment*
Provided that they respect the minimum levels of taxation ***prescribed by*** this Directive, differentiated rates of general energy consumption taxation may be applied by Member States, under fiscal control, in the following cases:	5. Provided that they respect the minimum levels of taxation ***set in accordance with*** this Directive, differentiated rates of general energy consumption taxation may be applied by Member States, under fiscal control, in the following cases:

Or. ro

Amendment 68
Teresa Riera Madurell

Proposal for a directive
Article 1 – point 6 – introductory part
Directive 2003/96/EC
Article 7 – paragraph 1

Text proposed by the Commission	*Amendment*
(6) Article 7 is replaced by the following:	(6) ***In*** Article 7***, paragraph 1*** is replaced by the following:

Or. es

Amendment 69
Sari Essayah

Proposal for a directive
Article 1 – point 6
Directive 2003/96/EC
Article 7 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. Member States may differentiate between commercial and non-commercial use of gas oil as motor fuel, provided that the Community minimum levels are respected and the rate for commercial gas oil used as motor fuel does not fall below the national level of taxation in force on 1 January 2003, notwithstanding any derogations for that use laid down in this Directive.

Or. fi

Justification

In the taxation of gas oil the distinction between commercial and private use must continue to be admissible. The lower tax rate for commercial use is economically important because transport costs account for a significant portion of the business cost structure, especially in countries where travelling distances are long.

Amendment 70
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 6
Directive 2003/96/EC
Article 7 – paragraph 1 b (new)

Text proposed by the Commission	*Amendment*
	1b. Not later than 1 January 2019, the Council, acting unanimously after consulting the European Parliament, shall, on the basis of a report and a proposal from the Commission, decide

upon the minimum levels of taxation applicable for a further period beginning on 1 January 2020.

Or. ro

Amendment 71
Sari Essayah

Proposal for a directive
Article 1 – point 6
Directive 2003/96/EC
Article 7 – paragraph 1 b (new)

Text proposed by the Commission	*Amendment*
	1b. 'Commercial gas oil used as motor fuel' shall mean gas oil used as motor fuel for the following purposes:
	(a) the carriage of goods for hire or reward, or on own account, by motor vehicles or articulated vehicle combinations intended exclusively for the carriage of goods by road and with a maximum permissible gross laden weight of not less than 7.5 tonnes;
	(b) the carriage of passengers, whether by regular or occasional service, by a motor vehicle of category M2 or category M3, as defined in Council Directive 70/156/EEC of 6 February 1970 on the approximation of the laws of the Member States relating to the type-approval of motor vehicles and their trailers.

Or. fi

Amendment 72
Edit Herczog

Proposal for a directive
Article 1 – point 7

Directive 2003/96/EC
Article 8 – paragraph 1

Text proposed by the Commission	*Amendment*
1. As from 1 January 2013, the minimum levels of taxation applicable to products used as motor fuels for the purposes set out in paragraph 2 of this Article shall be fixed as set out in Annex I, Table B.	1. 2013. As from 1 January 2013, the minimum levels of taxation applicable to products used as motor fuels for the purposes set out in paragraph 2 of this Article shall be fixed as set out in Annex I, Table B***, and the resultant tax revenue must be recycled to increase and develop the energy efficiency of the sector concerned***.

Or. hu

Justification

It is important that the tax should not be used freely by Member States but ringfenced for use in the sector from which it is derived, because hitherto industry has invested in R&D to protect the environment, and this investment must be recovered, while the updating of the purposes of use listed in paragraph 2 may further reduce the emission of pollutants, and it is possible, by means of the investments made with the aid of the tax revenue, to boost industry, which will create jobs.

Amendment 73
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 7
Directive 2003/96/EC
Article 8 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. Not later than 1 January 2019, the Council, acting unanimously after consulting the European Parliament, shall, on the basis of a report and a proposal from the Commission, decide upon the minimum levels of taxation applicable for a further period beginning on 1 January 2020.

Or. ro

Amendment 74
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 8
Directive 2003/96/EC
Article 9 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. Not later than 1 January 2019, the Council, acting unanimously after consulting the European Parliament, shall, on the basis of a report and a proposal from the Commission, decide upon the minimum levels of taxation applicable for a further period beginning on 1 January 2020.

Or. ro

Amendment 75
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 9
Directive 2003/96/EC
Article 10 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. Not later than 1 January 2019, the Council, acting unanimously after consulting the European Parliament, shall, on the basis of a report and a proposal from the Commission, decide upon the minimum levels of taxation applicable for a further period beginning on 1 January 2020.

Or. ro

Amendment 76
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – point 11
Directive 2003/96/EC
Article 14

Text proposed by the Commission	*Amendment*
	Article 14 is ***replaced by the following***: ***Until 31 December 2020, Member States shall exempt taxation on electricity directly provided to vessels berthed in ports.*** *(This Amendment aims to replace all other parts of Article 14 (Paragraph 1 -3 and all subparagraphs))*

Or. en

Justification

Member States should be allowed to tax fuels for aviation and maritime navigation as well as electricity used for electricity production, but there should be a temporary exemption on vessels berthed in ports.

Amendment 77
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 11 – point a – point i
Directive 2003/96/EC
Article 14 – paragraph 1

Text proposed by the Commission	*Amendment*
In addition to the general provisions set out in Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC(*) on exempt uses of taxable products, and without prejudice to other Union provisions, Member States	*1.* In addition to the general provisions set out in Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC(*) on exempt uses of taxable products, and without prejudice to other Union provisions, Member States

shall exempt the following from taxation under conditions which they shall lay down for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing ***any*** evasion, avoidance or abuse:	shall exempt the following from taxation under conditions which they shall lay down for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing ***energy poverty,*** evasion, avoidance or abuse:

Or. ro

Amendment 78
Marita Ulvskog

Proposal for a directive
Article 1 – point 11 – point a – point ii a (new)
Directive 2003/96/EC
Article 14 – paragraph 1 – points b and c

Text proposed by the Commission	*Amendment*
[....]	***(iia) points b and c are deleted.***

Or. en

Amendment 79
Marita Ulvskog

Proposal for a directive
Article 1 – point 11 – point a a (new)
Directive 2003/96/EC
Article 14 – paragraph 2

Text proposed by the Commission	*Amendment*
[....]	***(aa) Paragraph 2 is deleted.***

Or. en

Amendment 80
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – point 12 Directive 2003/96/EC
Article 14a

Text proposed by the Commission	*Amendment*
1. Until 31 December 2020, Member States shall provide a credit concerning CO_2-related taxation with respect to the use of energy products by installations belonging to sectors or sub-sectors deemed to be exposed to a significant risk of carbon leakage.	***deleted***
2. The amount of the tax credit shall correspond to the median annual consumption of energy products, expressed in gigajoules (GJ), of the installation during the reference period, for purposes other than those referred to in Article 7, multiplied by 0,00561 and by the minimum level of CO_2-related taxation as laid down in Annex I, Table C. The reference period referred to in the first sentence of this paragraph shall be either the period from 1 January 2005 to 31 December 2008 or the period from 1 January 2009 to 31 December 2010. The amount of the tax credit shall not exceed the CO_2-related tax on the use of energy products by the installation during the period concerned.	
3. For installations that have not been in operation during the reference period, Member States shall base the level of the tax credit on the installed capacity of the installation multiplied by an average capacity utilisation factor applying the methodology as laid down in Commission Decision XXX on determining transitional Union-wide rules for harmonised free allocations pursuant to Article 10a of Directive 2003/87/EC(*).	
4. Where a Member State applies a level of CO_2-related taxation exceeding the minimum level prescribed by this Directive, it may, for the purposes of determining the amount of the tax credit	

under paragraph 2, refer to a level of CO_2-related taxation up to the national level.

5. For the purposes of paragraphs 1 to 4, 'sectors or sub-sectors deemed to be exposed to a significant risk of carbon leakage' shall be those that have been determined as such on the basis of Article 10a(13) of Directive 2003/87/EC.

Or. en

Justification

The limited number of sectors and installations affected by carbon leakage in reality does not justify this solution. Member States should compensate through state aid any demonstrated risk of carbon leakage for energy intensive industries due to energy taxation.

Amendment 81
Marita Ulvskog

Proposal for a directive
Article 1 – point 13 – point a – point -i (new)
Directive 2003/96/EC
Article 15 – paragraph 1 – point b a (new)

Text proposed by the Commission	*Amendment*
	(-i) the following point is added:
	'(ba) until 1 January 2023, electricity utilised to charge electric and hybrid vehicles used for road transport.'

Or. en

Amendment 82
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – point 13 – point a – point i
Directive 2003/96/EC
Article 15 – paragraph 1

Text proposed by the Commission	*Amendment*
(i) point ***(h) and (i)*** are replaced by the following:	(i) point ***(f) and (h)*** are ***deleted and point (i) is*** replaced by the following:

Or. en

Justification

According to the subsidiarity principle, Member Sates should be able to define themselves adequate taxation levels for sea or air navigation.

Amendment 83
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 13 – point a – point i
Directive 2003/96/EC
Article 15 – paragraph 1 – point h

Text proposed by the Commission	*Amendment*
(h) energy products used as heating fuel and electricity if used by households and/or by organisations recognised as charitable by the Member State concerned. In the case of such charitable organisations, Member States shall confine the exemption or reduction to use for the purpose of non-business activities. Where mixed use takes place, taxation shall apply in proportion to each type of use. If a use is insignificant, it may be treated as nil;	(h) ***electricity, natural gas, coal, solid fuels and other*** energy products used as heating fuel and electricity if used by households and/or by organisations recognised as charitable by the Member State concerned. In the case of such charitable organisations, Member States shall confine the exemption or reduction to use for the purpose of non-business activities. Where mixed use takes place, taxation shall apply in proportion to each type of use. If a use is insignificant, it may be treated as nil;

Or. ro

Amendment 84
Marita Ulvskog

Proposal for a directive
Article 1 – point 13 – point a – point i

Directive 2003/96/EC
Article 15 – paragraph 1 – point h

Text proposed by the Commission	*Amendment*
(h) ***energy products used as heating fuel and*** electricity ***if*** used by households and/or by organisations recognised as charitable by the Member State concerned. In the case of such charitable organisations, Member States ***shall*** confine the exemption or reduction to use for the purpose of non-business activities. Where mixed use takes place, taxation shall apply in proportion to each type of use. If a use is insignificant, it may be treated as nil;	(h) ***until 1 January 2018,*** electricity***, natural gas, coal and solid fuels*** used by households and/or by organisations recognised as charitable by the Member State concerned. In the case of such charitable organisations, Member States ***may*** confine the exemption or reduction to use for the purpose of non-business activities. Where mixed use takes place, taxation shall apply in proportion to each type of use. If a use is insignificant, it may be treated as nil;

Or. en

Amendment 85
Herbert Reul

Proposal for a directive
Article 1 – point 13 – point a – point i
Directive 2003/96/EC
Article 15 – paragraph 1 – point i

Text proposed by the Commission	*Amendment*
(i) Until 1 January 2023, ***natural gas and*** LPG used as ***propellants***;	(i) Until 1 January 2023, LPG used as ***fuel***;

Or. de

Amendment 86
Werner Langen

Proposal for a directive
Article 1 – point 13 – point a – point i
Directive 2003/96/EC
Article 15 – paragraph 1 – point i

Text proposed by the Commission	*Amendment*
(i) Until 1 January 2023, natural gas and LPG used as propellants;	(i) Until 1 January 2023, natural gas***,*** ***biogas,*** and LPG used as propellants;

Or. de

Amendment 87
Herbert Reul

Proposal for a directive
Article 1 – point 13 – point a– point i a (new)
Directive 2003/96/EC
Article 15 – paragraph 1 – point l a (new)

Text proposed by the Commission	*Amendment*
	(ia) the following point is added:
	'Natural gas and biomethane used as transport fuel shall be exempted from taxation at least until such time as the proportion of renewable energy used in the transport sector has risen to 10%. The Commission shall keep market trends under continuous review and shall submit an appropriate legislative proposal in due course.'

Or. de

Amendment 88
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 13 – point a – point ii
Directive 2003/96/EC
Article 15 – paragraph 1

Text proposed by the Commission	*Amendment*
(ii) the following subparagraph is added:	***deleted***
'Points (a) to (e) and (g) only apply for	

general energy consumption taxation.'

Or. ro

Amendment 89
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – point 13 – point a – point ii
Directive 2003/96/EC
Article 15 – paragraph 1 – subparagraph 1 a (new)

Text proposed by the Commission	*Amendment*
Points (a) to (e) and (g) only apply for general energy consumption taxation.	Points (a) to (e) and (g) ***to (i)*** only apply for general energy consumption taxation.

Or. en

Justification

Exempting all households would weaken incentives for energy conservation and also give incentives to avoid the development of more efficient district heating solutions, thereby distorting the EU ETS. Revenues raised through energy taxes should be used to support poorer groups of society and to support energy saving measures.

Amendment 90
Marita Ulvskog

Proposal for a directive
Article 1 – point 13 – point b
Directive 2003/96/EC
Article 15 – paragraph 3

Text proposed by the Commission	*Amendment*
(***b) Paragraph 3 is replaced by the following:***	***deleted***
'3. Member States may apply a level of general energy consumption taxation down to zero on the consumption of energy products and electricity used for agricultural, horticultural, aquacultural	

works and in forestry. The beneficiaries shall be subject to arrangements that must lead to increased energy efficiency broadly equivalent to those that would have been achieved if the standard Union minimum rates had been observed.'

Or. en

Amendment 91
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 –point 13 – point b
Directive 2003/96/EC
Article 15 – paragraph 3

Text proposed by the Commission	*Amendment*
3. Member States may apply a level of general energy consumption taxation down to zero on the consumption of energy products and electricity used for agricultural, horticultural, aquacultural works and in forestry. The beneficiaries shall be subject to arrangements that must lead to increased energy efficiency broadly equivalent to those that would have been achieved if the standard Union minimum rates had been observed.	***deleted***

Or. en

Justification

For reasons of fairness towards other economic activities that do fall under the provisions of energy taxation and to avoid missing opportunities to have incentives for the activities above to reduce CO_2 emissions and energy use, they should not be exempted.

Amendment 92
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 13 – point b
Directive 2003/96/EC
Article 15 – paragraph 3

Text proposed by the Commission	*Amendment*
3. Member States may apply a level of ***general energy consumption*** taxation down to zero on the consumption of energy products and electricity used for agricultural, horticultural, aquacultural works and in forestry. The beneficiaries shall be subject to arrangements that must lead to increased energy efficiency ***broadly equivalent to those that would have been achieved if the standard Union minimum rates had been observed***.	3. Member States may apply a level of taxation down to zero to energy products and electricity used for ***irrigation,*** agricultural, horticultural, aquacultural works and in forestry. The beneficiaries shall be subject to arrangements that must lead to increased energy efficiency.

Or. ro

Amendment 93
Werner Langen

Proposal for a directive
Article 1 – point 13 – point 1 – point a point i
Directive 2003/96/EC
Article 16 – paragraph 1– introductory part

Text proposed by the Commission	*Amendment*
Until 1 January 2023, Member States may, without prejudice to paragraph 5 of this Article, apply an exemption or a reduced rate of general energy consumption taxation under fiscal control on the taxable products referred to in Article 2 of this Directive where such products are made up of, or contain, one or more of the following products ***and*** where, as far as biofuels and bioliquids defined in Article 2(h) and (i) of Directive 2009/28/EC are concerned, these products comply with the sustainability criteria laid down in Article 17 of that Directive:	*1.* Until 1 January 2023, Member States may, without prejudice to paragraph 5, apply an exemption or a reduced rate of general energy consumption taxation under fiscal control on the taxable products referred to in Article 2 of this Directive where such products are made up of, or contain, one or more of the following products ***or*** where, as far as biofuels and bioliquids defined in Article 2(h) and (i) of Directive 2009/28/EC are concerned, these products comply with the sustainability criteria laid down in Article 17 of that Directive ***or, as far as fuels are concerned, for as long as their market share remains***

below 5%.

Or. de

Amendment 94
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 14
Directive 2003/96/EC
Article 18 – paragraph 5

Text proposed by the Commission	*Amendment*
5. Bulgaria, the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Poland, Romania and Slovakia may, for uses referred to in Articles 8 and 9, apply a transitional period until 1 January ***2021*** to introduce CO2-related taxation. If the Union decides that the levels of greenhouse gas emissions be reduced by 2020 by more than 20% compared to the levels attained in 1990, the Commission shall examine the application of these transitional periods and, if appropriate, present a proposal ***with a view to shortening them and/or modifying*** the minimum levels of CO2-related taxation ***as*** set out in Annex I.	5. Bulgaria, the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Poland, Romania and Slovakia may, for uses referred to in Articles 8 and 9, apply a transitional period until 1 January ***2030*** to introduce CO2-related taxation. If the Union decides that the levels of greenhouse gas emissions be reduced by 2020 by more than 20% compared to the levels attained in 1990, the Commission shall examine the application of these transitional periods and, if appropriate, present a proposal ***on reducing*** the minimum levels of CO2-related taxation ***by comparison with those*** set out in Annex I.

Or. ro

Amendment 95
Marita Ulvskog

Proposal for a directive
Article 1 – point 14
Directive 2003/96/EC
Article 18 – paragraph 5

Text proposed by the Commission	*Amendment*
5. Bulgaria, the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Poland,	5. Bulgaria, the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Poland,

Romania and Slovakia may, for uses referred to in Articles 8 and 9, apply a transitional period until 1 January 2021 to introduce CO_2-related taxation. If the Union decides that the levels of greenhouse gas emissions be reduced by 2020 by more than 20% compared to the levels attained in 1990, the Commission shall examine the application of these transitional periods and***, if appropriate,*** present a proposal with a view to shortening them and/or modifying the minimum levels of CO_2-related taxation as set out in Annex I.	Romania and Slovakia may, for uses referred to in Articles 8 and 9, apply a transitional period until 1 January 2021 to introduce CO_2-related taxation. If the Union decides that the levels of greenhouse gas emissions be reduced by 2020 by more than 20% compared to the levels attained in 1990, the Commission shall examine the application of these transitional periods and present a proposal with a view to shortening them and/or modifying the minimum levels of CO_2-related taxation as set out in Annex I.

Or. en

Amendment 96
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – point 17 – point a a (new) Directive 2003/96/EC
Article 21 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	(aa) The following paragraph 1a is inserted:
	'1a. No later than six months after the adoption of this Directive, the Commission shall report to the Council and the Parliament on pre-conditions for some or all Member States to switch from a system where transport fuels are taxed according to the fuel used instead of, as presently, fuel filled. The report shall be accompanied, where appropriate, by proposals for amendments of the EU legislation and include comprehensive assessments of impact on fiscal subsidiarity, greenhouse gas emissions, energy independence and economic growth.'

Or. en

Justification

In order to overcome the problem of fuel tourism, it is high time to study the option of taxing fuel used in line with the North American IFTA model.

Amendment 97
Judith A. Merkies, Kathleen Van Brempt

Proposal for a directive
Article 1 – point 17 – point a a (new) Directive 2003/96/EC
Article 21 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	(aa) The following paragraph 1a is inserted:
	'1a. No later than six months after the adoption of this Directive, the Commission shall report to the Council and the Parliament on pre-conditions for some or all Member States to switch from a system where transport fuels are taxed according to the fuel used instead of, as presently, fuel tanked. The report shall be accompanied, where appropriate, by proposals for amendments of the EU legislation and include comprehensive assessments of impact on fiscal subsidiarity, greenhouse gas emissions, energy independence and economic growth.'

Or. en

Amendment 98
Marita Ulvskog

Proposal for a directive
Article 1 – point 17 – point c a (new)
Directive 2003/96/EC
Article 21 – paragraph 6 a (new)

Text proposed by the Commission	*Amendment*
	(ca) The following paragraph is added:

'6a. No later than two years after the adoption of this Directive, the Commission shall present a report on the feasibility and expected impact of shifting, in whole or in part, from the present system of taxing the quantities of transport fuels that are purchased nationally to a system of taxing these fuels on the basis of the quantities that are actually used within the territory of each Member State. If deemed appropriate, the report should be followed up by relevant legislative proposals.'

Or. en

Amendment 99
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 19
Directive 2003/96/EC
Article 27 – paragraph 1

Text proposed by the Commission	*Amendment*
1. The power to adopt delegated acts referred to in Articles 2(5) shall be conferred on the Commission for ***an indeterminate*** period of ***time***.	1. The power to adopt delegated acts referred to in Articles 2(5) shall be conferred on the Commission for ***a*** period of ***five years***.

Or. ro

Amendment 100
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 21
Directive 2003/96/EC
Article 29 – paragraph 1

Text proposed by the Commission	*Amendment*
Every five years and for the first time by	Every five years and for the first time by

the end of 2015, the Commission shall submit to the Council a report on the application of this Directive and***, where appropriate,*** a proposal for its modification.	the end of 2015, the Commission shall submit to the Council ***and the European Parliament*** a report on the application of this Directive and ***the impact of its application on the Union's economy and the well-being of European citizens. If the analysis of the impact of the application of this Directive shows that modifications to the Directive are necessary, the Commission shall submi***t a proposal for its modification.

Or. ro

Amendment 101
Marita Ulvskog

Proposal for a directive
Article 1 – point 21
Directive 2003/96/EC
Article 29 – paragraph 1

Text proposed by the Commission	*Amendment*
Every ***five*** years and for the first time by the end of 2015, the Commission shall submit to the Council a report on the application of this Directive and, where appropriate, a proposal for its modification.	Every ***three*** years and for the first time by the end of 2015, the Commission shall submit to the ***European Parliament and the*** Council a report on the application of this Directive and, where appropriate, a proposal for its modification.

Or. en

Amendment 102
Silvia-Adriana Ţicău

Proposal for a directive
Article 1 – point 21
Directive 2003/96/EC
Article 29 – paragraph 2

Text proposed by the Commission	*Amendment*
The report by the Commission shall, inter	The report by the Commission shall, inter

alia, examine the minimum level of CO2-related taxation, the impact of innovation and technological developments, in particular as regards energy efficiency, the use of electricity in transport and the justification for the exemptions and reductions, including for fuel used for the purpose of air and maritime navigation, laid down in this Directive. The report shall take into account the proper functioning of the internal market, the real value of the minimum levels of taxation and the wider objectives of the Treaty.

alia, examine the minimum level of CO2-related taxation, the impact of innovation and technological developments, in particular as regards energy efficiency, the use of electricity in transport and the justification for the exemptions and reductions, including for fuel used for the purpose of air and maritime navigation, laid down in this Directive. The report shall take into account the ***impact on prices of goods and services and on energy poverty among the population in the Member States, the*** proper functioning of the internal market, the real value of the minimum levels of taxation and the wider objectives of the Treaty.

Or. ro

Amendment 103
Marita Ulvskog

Proposal for a directive
Article 1 – point 21
Directive 2003/96/EC
Article 29 – paragraph 2

Text proposed by the Commission	*Amendment*
The report by the Commission shall, inter alia, examine the minimum level of CO_2-related taxation, the impact of innovation and technological developments, in particular as regards energy efficiency, the use of electricity in transport and the justification for the exemptions and reductions, including for fuel used for the purpose of air and maritime navigation, laid down in this Directive. The report shall take into account the proper functioning of the internal market, the real value of the minimum levels of taxation and the wider objectives of the Treaty.	The report by the Commission shall, inter alia, examine the minimum level of CO_2-related taxation, the impact of innovation and technological developments, in particular as regards energy efficiency, the ***impact on harmful or potentially harmful emissions other than of CO_2, the*** use of electricity in transport and the justification for the exemptions and reductions, including for fuel used for the purpose of air and maritime navigation, laid down in this Directive. The report shall take into account the proper functioning of the internal market, the real value of the minimum levels of taxation and the wider objectives of the Treaty.

Or. en

Amendment 104
Edit Herczog

Proposal for a directive
Article 1 – point 21
Directive 2003/96/EC
Article 29 – paragraph 2

Text proposed by the Commission	*Amendment*
The report by the Commission shall, inter alia, examine the minimum level of CO2-related taxation, the impact of innovation and technological developments, in particular as regards energy efficiency, the use of electricity in transport and the justification for the exemptions and reductions, including for fuel used for the purpose of air and maritime navigation, laid down in this Directive. The report shall take into account the proper functioning of the internal market, the real value of the minimum levels of taxation ***and*** the wider objectives of the Treaty.	The report by the Commission shall, inter alia, examine the minimum level of CO2-related taxation, the impact of innovation and technological developments, in particular as regards energy efficiency, the use of electricity in transport and the justification for the exemptions and reductions, including for fuel used for the purpose of air and maritime navigation, laid down in this Directive. The report shall take into account the proper functioning of the internal market, the real value of the minimum levels of taxation***,*** the wider objectives of the Treaty ***and the success of efforts to use tax revenue to increase the sectors' energy efficiency***.

Or. hu

Amendment 105
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – point 21
Directive 2003/96/EC
Article 29 – paragraph 3

Text proposed by the Commission	*Amendment*
In any event, the list of sectors or sub-sectors deemed to be exposed to a	In any event, the list of sectors or sub-sectors deemed to be exposed to a

significant risk of carbon leakage ***for the purposes of Article 14a of this Directive*** shall be the subject of regular review, in particular taking into account the availability of emerging evidence.	significant risk of carbon leakage shall be the subject of regular review, in particular taking into account the availability of emerging evidence.

Or. en

Justification

The limited number of sectors and installations affected by carbon leakage in reality does not justify a specific legislation, however an inventory should still be kept. Then Member States could compensate through state aid any demonstrated risk of carbon leakage for energy intensive industries due to energy taxation.

Amendment 106
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Annex
Directive 2003/96/EC
Annex I – Table A – Column 2

Text proposed by the Commission	*Amendment*
CO_2-related taxation	CO_2-related taxation
1 January 2013	1 January 2013
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	**30** €/t CO_2

Or. en

Justification

In line with the EU's climate objectives, 30 €/t are an appropriate minimum.

Amendment 107
Silvia-Adriana Ţicău

Proposal for a directive
Annex
Directive 2003/96/EC
Annex I – Table A – Column 2

Text proposed by the Commission	*Amendment*
CO2-related taxation	CO2-related taxation
1 January 2013	1 January 2013
20 EUR/t CO_2	***12*** EUR/t CO_2
20 EUR/t CO_2	***12*** EUR/t CO_2
20 EUR/t CO_2	***12*** EUR/t CO_2
20 EUR/t CO_2	***12*** EUR/t CO_2
20 EUR/t CO_2	***12*** EUR/t CO_2

Or. ro

Amendment 108
Silvia-Adriana Ţicău

Proposal for a directive
Annex
Directive 2003/96/EC
Annex I – Table A – Column 5

Text proposed by the Commission	*Amendment*
General energy consumption taxation	***deleted***
1 January 2018	
9.6 EUR/GJ	
9.6 EUR/GJ	
9.6 EUR/GJ	
9.6 EUR/GJ	
9.6 EUR/GJ	

Or. ro

Amendment 109
Herbert Reul

Proposal for a directive
Annex
Directive 2003/96/EC
Annex I – Table A – Row 7
Text proposed by the Commission

Natural gas CN codes 2711 11 00 and 2711 21 00	20 €/t CO_2	***1.5*** €/GJ	***5.5*** €/GJ	***9.6*** €/GJ

Amendment

Natural gas CN codes 2711 11 00 and 2711 21 00	20 €/t CO_2	***1.0*** €/GJ	***1.0*** €/GJ	***1.0*** €/GJ

7Or. en

Amendment 110
Sari Essayah

Proposal for a directive
Annex
Directive 2003/96/EC
Annex I – Table A – Row 5 a (new)
Text proposed by the Commission

Amendment

Diesel oil commercial use	***20€/t CO_2***	***8.2€/GJ***	***8.2€/GJ***	***8.2€/GJ***

Or. fi

Justification

The lower tax rate for commercial gas oil is economically important because transport costs account for a significant portion of the business cost structure, especially in countries where

travelling distances are long.

Amendment 111
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Annex
Directive 2003/96/EC
Annex I – Table B – Column 2

Text proposed by the Commission	*Amendment*
CO_2-related taxation	CO_2-related taxation
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	***30*** €/t CO_2

Or. en

Justification

In line with the EU's climate objectives, 30 €/t are an appropriate minimum.

Amendment 112
Silvia-Adriana Ţicău

Proposal for a directive
Annex
Directive 2003/96/EC
Annex I – Table B – Column 2

Text proposed by the Commission	*Amendment*
CO2-related taxation	CO2-related taxation
20 EUR/t CO_2	***12*** EUR/t CO_2
20 EUR/t CO_2	***12*** EUR/t CO_2
20 EUR/t CO_2	***12*** EUR/t CO_2
20 EUR/t CO_2	***12*** EUR/t CO_2

Or. ro

Amendment 113
Philippe Lamberts
on behalf of the Verts/ALE Group

Proposal for a directive
Annex
Directive 2003/96/EC
Annex I – Table C – Column 2

Text proposed by the Commission	*Amendment*
CO_2-related taxation	CO_2-related taxation
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	***30*** €/t CO_2
20 €/t CO_2	***30*** €/t CO_2

Or. en

Justification

In line with the EU's climate objectives, 30 €/t are an appropriate minimum.

Amendment 114
Silvia-Adriana Ţicău

Proposal for a directive
Annex
Directive 2003/96/EC
Annex I – Table C – Column 2

Text proposed by the Commission	*Amendment*
CO2-related taxation	CO2-related taxation
20 EUR/t CO_2	***12*** EUR/t CO_2
20 EUR/t CO_2	***12*** EUR/t CO_2
20 EUR/t CO_2	***12*** EUR/t CO_2

20 EUR/t CO_2	***12*** EUR/t CO_2
20 EUR/t CO_2	***12*** EUR/t CO_2
20 EUR/t CO_2	***12*** EUR/t CO_2

Or. ro