



EUROPEAN PARLIAMENT

2009 - 2014

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*Committee on Industry, Research and Energy*

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**2011/0092(CNS)**

7.2.2012

## **OPINION**

of the Committee on Industry, Research and Energy

for the Committee on Economic and Monetary Affairs

on the proposal for a Council Directive amending Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity  
(COM(2011)0169 – C7-0105/2011 – 2011/0092(CNS))

Rapporteur: Béla Kovács

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## SHORT JUSTIFICATION

The general objective of the proposal for a Council Directive amending Directive 2003/96/EC restructuring the Community framework for the taxation of Energy products and electricity (ETD) is to restructure the way in which energy is taxed to support the objective of moving to low carbon and energy-efficient economy and to avoid problems for the Internal market. The aim of the proposal is to ensure consistent treatment of energy sources, provide and adapted framework for the taxation of renewable energies and provide a framework for the use of CO2 taxation.

To this end the revised ETD proposes to split the minimum rate of taxation of energy products in two parts:

1. CO2-related taxation, based on the CO2 emissions of the energy product, fixed at a level of 20 euro per tonne CO2;
2. General energy consumption taxation, based on energy content measured in GJ, regardless of the energy product

### **The position of the rapporteur:**

The ITRE Rapporteur welcomes in principle the overall objectives of the proposed revision of the ETD, in particular the aim to bring the Directive more closely into line with EU's energy and climate change objectives. However, the rapporteur is concerned on the possible effect of the proposal to Member States' discretion to select their energy mix pursuant to the provisions of the Lisbon Treaty. The proposal will have considerable consequences on the autonomy of Member States' energy tax regimes, and on businesses operating in the energy market. Therefore the action at EU level should be justified in detail and it should be consistent with the legal base proposed.

The rapporteur underlines that the impact assessment does not contain a "detailed statement" to make it possible to appraise compliance with the principle of subsidiarity (and proportionality), as required by Article 5 of Protocol (No 2.). While the proposal does fall under shared Union and Member State competence, the rapporteur notes that the proposed revision of the ETD is not in all respects limited to what is necessary in order to achieve the objectives and in any case the decisions should be taken as closely as possible to the EU citizen. A departure from this presumption should not be taken for granted but be justified with sufficient detail and clarity so that an EU citizen can understand the qualitative and quantitative reasons leading to the conclusion that EU action is necessary.

The rapporteur is also concerned on some possible economic and socio-economic impacts of the proposed ETD revision:

The rapporteur stresses that first of all, any measures related to the revision of the present ETD should have been thoroughly analysed in terms of impact on individual Member State economies and secondly, a revised ETD should have proposed flexible and realistic solutions adapted to these individual economies. The rapporteur also reminds that realistic transition periods are required.

The rapporteur regrets that the Commission proposal have not included industrial policy sufficiently in its' proposal. The revision of the ETD provides for a common energy tax based on the energy content of fuels, which will require important changes in the level of taxation of different sources in most Member States. It is important that the impact on all industries and business sectors are assessed in order to ensure the European competitiveness. The revision of ETD revision should not lead to the market disruption following loss in employment. Furthermore coherence with other policy areas should be ensured.

Minimum rates were last set in 2003 and the rapporteur accepts there is a case for reviewing these to take account of accumulated inflation and the need to ensure they continue to provide an effective single market framework which also takes account of the environmental impact of different fuels. However, the rapporteur notes that automatic indexation of minimum rates would remove Member State control over the level of future EU minimum rates. The rapporteur fears also that the implementation of the directive as proposed by the European Commission would result in increased prices in for example for coal, natural gas, heating oil and diesel oil and will have direct negative social impact due to increased prices of heat and manufactured products to be paid by the end users. An automatic adjustment of the general energy consumption tax could expose the final customer to unreasonable and disproportionate burdens. The rapporteur reminds that the fuel prices have already risen heavily under the last years.

The rapporteur fears that the limited flexibility left to the Member States in the proposed ETD revision will result in increasing costs of energy and fuel to sectors like agriculture, horticultural or piscicultural works and forestry.

The rapporteur maintains that the Member States should be able to determine the structure of their national taxes as well the relativities between national tax rates for energy products. The rapporteur reminds that the European air quality and CO2 legislation have required massive investments and therefore for example the differentiated taxation of diesel and petrol should continue to give a fiscal incentive to diesel for being more energy efficient and more CO2 saving technology than petrol and the diesel tax should not be higher than the tax on petrol.

## **AMENDMENTS**

The Committee on Industry, Research and Energy calls on the Committee on Economic and Monetary Affairs, as the committee responsible, to incorporate the following amendments in its report:

### **Amendment 1**

#### **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 *technological* neutrality, minimum levels of taxation should apply to all energy products put to a given use. Equal *rates* of national taxation *are not necessary where energy policy is* concerned.

## **Amendment 2**

### **Proposal for a directive – amending act 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.*

*deleted*

## **Amendment 3**

### **Proposal for a directive Recital 13**

*Text proposed by the Commission*

*Amendment*

(13) *As regards the possibility for Member*

(13) Article 9(2) of Directive 2003/96/EC

***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.

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.

#### **Amendment 4**

##### **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 emission trading scheme are not disadvantaged in relation to sectors covered by that scheme.***

#### **Amendment 5**

##### **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

(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.

removed in the medium term.

## **Amendment 6**

### **Proposal for a directive**

#### **Article 1 – point 1**

Directive 2003/96/EC

Article 1 – paragraph 1

#### *Text proposed by the Commission*

1. Member States shall impose taxation on energy products and electricity in accordance with this Directive.

#### *Amendment*

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

#### *Justification*

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

## **Amendment 7**

### **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*

(h) falling within CN codes 2909 19 10 ***and*** 3824 90 91;

#### *Amendment*

(h) falling within CN codes 2909 19 10, 3824 90 91 ***and 3824 90 97;***

## **Amendment 8**

### **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*

(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.

*Amendment*

(j) falling within CN codes 2909 19 90 **and** 3823 19 90, if these are intended for use as heating fuel or motor fuel.

## **Amendment 9**

### **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;**

## **Amendment 10**

### **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**

*Justification*

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

## **Amendment 11**

### **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*

#### **Amendment 12**

**Proposal for a directive – amending act**  
**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*

*Justification*

*See Recital 12.*

#### **Amendment 13**

**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** *deleted*

*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.*

*Justification*

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

**Amendment 14**

**Proposal for a directive – amending act**

**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 than 0.5%, no adaptation shall take place.*

*deleted*

*Justification*

*Automatic indexation of minimum rates would remove Member State control over the level of future EU minimum rates.*

**Amendment 15**

**Proposal for a directive**

**Article 1 – point 5 – point a**

Directive 2003/96/EC

Article 5 – introductory part

*Text proposed by the Commission*

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:

*Amendment*

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:

**Amendment 16**

**Proposal for a directive**

**Article 1 – point 6 – introductory part**

Directive 2003/96/EC

Article 7 – paragraph 1

*Text proposed by the Commission*

(6) Article 7 is replaced by the following:

*Amendment*

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

**Amendment 17**

**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*

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:

*Amendment*

**I.** 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 **energy poverty**, evasion, avoidance or abuse:

## Amendment 18

### 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."***

## Amendment 19

### 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;

## Amendment 20

### 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

(i) until 1 January 2023, natural gas,

LPG used as propellants;

*biogas, and LPG used as propellants and LPG used as fuel;*

## **Amendment 21**

### **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:*

*"(la) natural gas and biomethane used as transport fuel 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."*

## **Amendment 22**

### **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:*

*"Points (a) to (e) and (g) only apply for general energy consumption taxation."*

*deleted*

## Amendment 23

### Proposal for a directive – amending act

#### Article 1 – point 13 – point b

Directive 2003/96/EC

Article 15 – paragraph 3

#### *Text proposed by the Commission*

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.**

#### *Amendment*

3. Member States may apply a level of down to zero **to** energy products and electricity used for **irrigation**, agricultural, horticultural, aquacultural works and in forestry.

#### *Justification*

*Member States should be allowed also in the future to apply to agricultural, horticultural and piscicultural works as well as to forestry a level of taxation down to zero.*

## Amendment 24

### 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*

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

#### *Amendment*

1. 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 **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

Directive:

down in Article 17 of that Directive *or, as far as fuel is concerned, for as long as their market share remains below 5%*.

## Amendment 25

### Proposal for a directive

#### Article 1 – point 14

Directive 2003/96/EC

Article 18 – paragraph 5

#### *Text proposed by the Commission*

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<sub>2</sub>-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<sub>2</sub>-related taxation *as* set out in Annex I.

#### *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 **2030** to introduce CO<sub>2</sub>-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 CO<sub>2</sub>-related taxation *by comparison with those* set out in Annex I.

## Amendment 26

### Proposal for a directive

#### Article 1 – point 19

Directive 2003/96/EC

Article 27 – paragraph 1

#### *Text proposed by the Commission*

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*.

#### *Amendment*

1. The power to adopt delegated acts referred to in *Article* 2(5) shall be conferred on the Commission for *a* period of *five years*.

## Amendment 27

**Proposal for a directive**

**Article 1 – point 21**

Directive 2003/96/EC

Article 29 – paragraph 1

*Text proposed by the Commission*

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**.

*Amendment*

Every five years and for the first time by the end of 2015, the Commission shall submit to the **European Parliament and to the Council** a report on the application of this Directive and **the impact of its application on the Union's economy and the well-being of Union citizens. If that report concludes that amendments to this Directive are necessary, the Commission shall submit** a proposal.

**Amendment 28**

**Proposal for a directive**

**Article 1 – point 21**

Directive 2003/96/EC

Article 29 – paragraph 2

*Text proposed by the Commission*

The report by the Commission shall, inter alia, examine the minimum level of CO<sub>2</sub>-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.

*Amendment*

The report by the Commission shall, inter alia, examine the minimum level of CO<sub>2</sub>-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 **and the success of efforts to use tax revenue to increase the sectors' energy efficiency**.



## **Amendment 29**

### **Proposal for a directive**

#### **Annex**

Directive 2003/96/EC

Annex I – Table A – Column 2

<i>Text proposed by the Commission</i>	<i>Amendment</i>
CO2-related taxation	CO2-related taxation
1 January 2013	1 January 2013
<b>20</b> EUR/t CO <sub>2</sub>	<b>12</b> EUR/t CO <sub>2</sub>
<b>20</b> EUR/t CO <sub>2</sub>	<b>12</b> EUR/t CO <sub>2</sub>
<b>20</b> EUR/t CO <sub>2</sub>	<b>12</b> EUR/t CO <sub>2</sub>
<b>20</b> EUR/t CO <sub>2</sub>	<b>12</b> EUR/t CO <sub>2</sub>
<b>20</b> EUR/t CO <sub>2</sub>	<b>12</b> EUR/t CO <sub>2</sub>

## **Amendment 30**

### **Proposal for a directive**

#### **Annex**

Directive 2003/96/EC

Annex I – Table A – Column 5

<i>Text proposed by the Commission</i>	<i>Amendment</i>
<b>General energy consumption taxation</b>	<b>deleted</b>
<b>1 January 2018</b>	
<b>9.6 EUR/GJ</b>	
<b>9.6 EUR/GJ</b>	
<b>9.6 EUR/GJ</b>	
<b>9.6 EUR/GJ</b>	
<b>9.6 EUR/GJ</b>	

## **Amendment 31**

### **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 <sub>2</sub>	<b>1.5 €/GJ</b>	<b>5.5 €/GJ</b>	<b>9.6 €/GJ</b>
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*Amendment*

Natural gas CN codes 2711 11 00 and 2711 21 00	20 €/t CO <sub>2</sub>	<b>1.0 €/GJ</b>	<b>1.0 €/GJ</b>	<b>1.0 €/GJ</b>
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### **Amendment 32**

#### **Proposal for a directive**

##### **Annex**

Directive 2003/96/EC  
 Annex I – Table B – Column 2

*Text proposed by the Commission*

*Amendment*

CO<sub>2</sub>-related taxation

**20** EUR/t CO<sub>2</sub>

**20** EUR/t CO<sub>2</sub>

**20** EUR/t CO<sub>2</sub>

**20** EUR/t CO<sub>2</sub>

CO<sub>2</sub>-related taxation

**12** EUR/t CO<sub>2</sub>

**12** EUR/t CO<sub>2</sub>

**12** EUR/t CO<sub>2</sub>

**12** EUR/t CO<sub>2</sub>

### **Amendment 33**

#### **Proposal for a directive**

##### **Annex**

Directive 2003/96/EC  
 Annex I – Table C – Column 2

*Text proposed by the Commission*

*Amendment*

CO<sub>2</sub>-related taxation

**20** EUR/t CO<sub>2</sub>

**20** EUR/t CO<sub>2</sub>

CO<sub>2</sub>-related taxation

**12** EUR/t CO<sub>2</sub>

**12** EUR/t CO<sub>2</sub>

*20* EUR/t CO<sub>2</sub>

*20* EUR/t CO<sub>2</sub>

*20* EUR/t CO<sub>2</sub>

*20* EUR/t CO<sub>2</sub>

*12* EUR/t CO<sub>2</sub>

*12* EUR/t CO<sub>2</sub>

*12* EUR/t CO<sub>2</sub>

*12* EUR/t CO<sub>2</sub>

## PROCEDURE

<b>Title</b>	Amending Council Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity
<b>References</b>	COM(2011)0169 – C7-0105/2011 – 2011/0092(CNS)
<b>Committee responsible</b> Date announced in plenary	ECON 10.5.2011
<b>Committee(s) asked for opinion(s)</b> Date announced in plenary	ITRE 10.5.2011
<b>Discussed in committee</b>	20.10.2011
<b>Date adopted</b>	6.2.2012
<b>Result of final vote</b>	+ : 27 - : 25 0 : 2
<b>Members present for the final vote</b>	Amelia Andersdotter, Josefa Andrés Barea, Jean-Pierre Audy, Ivo Belet, Maria Da Graça Carvalho, Giles Chichester, Pilar del Castillo Vera, Dimitrios Droutsas, Christian Ehler, Vicky Ford, Norbert Glante, Robert Goebbels, András Gyürk, Jacky Hénin, Kent Johansson, Romana Jordan, Krišjānis Kariņš, Béla Kovács, Philippe Lamberts, Bogdan Kazimierz Marcinkiewicz, Marisa Matias, Judith A. Merkies, Jaroslav Paška, Vittorio Prodi, Herbert Reul, Michèle Rivasi, Jens Rohde, Paul Rübig, Salvador Sedó i Alabart, Britta Thomsen, Patrizia Toia, Evžen Tošenovský, Ioannis A. Tsoukalas, Claude Turmes, Marita Ulvskog, Kathleen Van Brempt, Alejo Vidal-Quadras, Henri Weber
<b>Substitute(s) present for the final vote</b>	Antonio Cancian, António Fernando Correia De Campos, Françoise Grossetête, Cristina Gutiérrez-Cortines, Jolanta Emilia Hibner, Yannick Jadot, Seán Kelly, Bernd Lange, Werner Langen, Marian-Jean Marinescu, Zofija Mazej Kukovič, Morten Messerschmidt, Vladko Todorov Panayotov, Mario Pirillo, Silvia-Adriana Țicău
<b>Substitute(s) under Rule 187(2) present for the final vote</b>	Michael Theurer