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2009 - 2014

Committee on Transport and Tourism

2011/0092(CNS)

21.10.2011

AMENDMENTS

11 - 41

Draft opinion
Sabine Wils
(PE474.081v02-00)

on the 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))

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United in diversity

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Amendment 11
Dieter-Lebrecht Koch

Proposal for a directive

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Proposal for rejection

The Committee on Transport and Tourism calls on the Committee on Economic and Monetary Affairs, as the committee responsible, to propose rejection of the Commission proposal.

Or. en

Amendment 12
Juozas Imbrasas

Proposal for a directive
Recital 2

Text proposed by the Commission

(2) It is necessary to ensure that the internal market continues to function properly in a context of new requirements relating to the limitation of climate change, to the use of renewable energy sources and to energy savings, as endorsed by the Presidency Conclusions of the European Council of 8-9 March 2007 and of 11-12 December 2008.

Amendment

(2) It is necessary to ensure that the internal market continues to function properly in a context of new requirements relating to the limitation of climate change, to the use of renewable energy sources and to energy savings, as endorsed by the Presidency Conclusions of the European Council of 8-9 March 2007 and of 11-12 December 2008. ***Consistent treatment of energy sources under this Directive must therefore be guaranteed in order to provide a genuine level playing field for energy consumers regardless of the energy source used.***

Or. It

Amendment 13
Philippe De Backer

Proposal for a directive
Recital 2 a (new)

Text proposed by the Commission

Amendment

(2a) Taxation of energy products should be approached in a technology-neutral manner in order to give new technologies the opportunity to develop.

Or. nl

Justification

The Commission's policy must be completely technology-neutral, to enable new technologies to develop. Among the existing technologies, only the most sustainable and efficient should continue to be retained.

Amendment 14
Isabelle Durant, Michael Cramer, Eva Lichtenberger

Proposal for a directive
Recital 2 a (new)

Text proposed by the Commission

Amendment

(2a) Future legislation on taxation on energy should internalise the social and environmental external costs, caused by each sector, and aim to reduce those external costs, obtaining positive effects for society, the economy and public budgets.

Or. en

Amendment 15
Juozas Imbrasas

Proposal for a directive

Recital 3

Text proposed by the Commission

(3) Taxation related to CO₂ 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 CO₂-related taxation, the proper functioning of the internal market requires common rules on that taxation.

Amendment

(3) ***The primary purpose of energy taxation is to encourage consumers to use energy more efficiently and to obtain it from cleaner sources.*** Taxation related to CO₂ 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 CO₂-related taxation, the proper functioning of the internal market requires common rules on that taxation.

Or. It

Amendment 16

Juozas Imbrasas

Proposal for a directive

Recital 6

Text proposed by the Commission

(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 CO₂-related taxation, reference should be made to CO₂-emissions caused by the use of each

Amendment

(6) ***Given that an appropriate framework for energy taxation needs to be put in place,*** 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 CO₂-

energy product concerned, using the reference CO₂ 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 CO₂ 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.

related taxation, reference should be made to *CO₂ emissions* caused by the use of each energy product concerned, using the reference CO₂ 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 CO₂ 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.

Or. It

Amendment 17
Philippe De Backer

Proposal for a directive
Recital 13

Text proposed by the Commission

(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.

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. ***In order to give transport firms the opportunity to adapt to the new rules, a transitional period ending in 2020 should be instituted before this possibility is completely abolished.*** 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. nl

Justification

The possibility for Member States to apply a lower level of taxation to commercial use of gas oil as motor fuel should be phased out. To enable businesses to adjust to this change, a brief transitional period is a good solution.

Amendment 18
Dominique Riquet

Proposal for a directive
Recital 15

Text proposed by the Commission

(15) Article 5 of Directive 2003/96/EC permits the application of differentiated

Amendment

(15) Article 5 of Directive 2003/96/EC permits the application of differentiated

rates of taxation in certain cases. However, in order to ensure the consistency of the CO₂ price signal, the possibility for Member States to differentiate national rates should be restricted to general energy consumption taxation. ***Moreover, the possibility to apply a lower level of taxation to motor fuel used by taxis is no longer compatible with the objective of policies promoting alternative fuels and energy carriers and the use of cleaner vehicles in urban transport and should thus be removed.***

rates of taxation in certain cases. However, in order to ensure the consistency of the CO₂ price signal, the possibility for Member States to differentiate national rates should be restricted to general energy consumption taxation.

Or. fr

Justification

Taxis should be regarded as a means of public transport helping to reduce congestion. They should therefore continue to enjoy fuel tax relief.

Amendment 19 **Silvia-Adriana Țicău**

Proposal for a Directive **Recital 19**

Text proposed by the Commission

(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

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 ***shall*** 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 *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.

berth in a *seaport or river* 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. ro

Amendment 20 **Dominique Riquet**

Proposal for a directive **Recital 19**

Text proposed by the Commission

(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.

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 *States* should exempt the use of shore-side electricity by ships while at berth in a port from energy taxation. ***In addition, the production of electricity for ships at berth in a port should no longer be permissible where they have the option of using electricity from the onshore grid. It is also important that the*** 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. fr

Justification

Prohibiting the production, using onboard fuel stocks, of electricity for ships at berth in a port strengthens the Commission's planned exemption arrangements and will help to reduce pollution in ports.

Amendment 21

Inés Ayala Sender, Saïd El Khadraoui

Proposal for a directive

Recital 19

Text proposed by the Commission

(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.***

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 *States* should exempt the use of shore-side electricity by ships while at berth in a port from energy taxation.

Or. en

Amendment 22
Sabine Wils

Proposal for a directive
Recital 19

Text proposed by the Commission

(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.

Amendment

(19) Directive 2003/96/EC obliges Member States to exempt from taxation electricity produced on board a craft, including while at berth in a port. In some harbours a cleaner alternative exists with the use of shore-side electricity which, however, is taxable. In order to ***avoid the production of fuel-based electricity on board a craft while at berth, and the connected local air pollution,*** pending the adoption of a more comprehensive framework in the matter, Member ***States*** should exempt the use of shore-side electricity by ships while at berth in a ***sea or an inland*** 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

Amendment 23
Rolandas Paksas

Proposal for a directive
Recital 19

Text proposed by the Commission

(19) Directive 2003/96/EC obliges

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.

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 *and to reduce air pollution in port conurbations*, Member States should exempt the use of shore-side electricity by ships, *other than private pleasure craft*, 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. It

Amendment 24
Philippe De Backer

Proposal for a directive
Recital 19 a (new)

Text proposed by the Commission

Amendment

(19a) A level playing field should be created among the various modes of transport. The requirement to exempt the use of fuel in certain sectors should be phased out. In order to safeguard the competitive position of European businesses and industries, this must be done in international consultation.

Or. nl

Justification

The existing requirement to exempt certain modes of transport does not accord with the principle of an open and fair European transport market. However, it is important to avoid undermining the competitive position of our businesses in comparison with that of international businesses.

Amendment 25 **Spyros Danellis**

Proposal for a directive **Recital 19 a (new)**

Text proposed by the Commission

Amendment

(19a) It is necessary to ensure a reduction of emissions in global shipping and to maintain the competitive position of Union companies. It is therefore inadvisable to tax bunker fuel at the Union level, as such taxation would lead to significant carbon leakage. However, taxing bunker fuel at the global level remains a simple mitigation mechanism that would be effective in carbon reduction, without high compliance costs. Therefore Member States should increase efforts in IMO fora towards a bold and effective global bunker levy.

Or. en

Amendment 26 **Sabine Wils**

Proposal for a directive **Recital 19 a (new)**

Text proposed by the Commission

Amendment

(19a) In order to promote the use of inland waterways Member States should be able to continue to apply a favourable tax treatment to them.

Amendment 27
Silvia-Adriana Țicău

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

Text proposed by the Commission

Amendment

(2a) Member States which introduce a system of road use charges for vehicles or articulated vehicle combinations intended exclusively for the transport of goods by road shall tax the fuel used by such vehicles only on the basis of the general energy consumption values set out in Annex I under Table A.

Or. ro

Justification

The ‘Eurovignette’ aimed to internalise external costs in order also to cover the costs of the pollution generated by the transport of goods by road. This amendment avoids taxing twice the pollution generated by the transport of goods by road.

Amendment 28
Dominique Riquet

Proposal for a directive
Article 1 – paragraph 1 – point 5 – point b
Directive 2003/96/EC
Article 5 – indent 3

Text proposed by the Commission

Amendment

– for the following uses: local public passenger transport (***excluding taxis***), waste collection, armed forces and public administrations, disabled people,

– for the following uses: local public passenger transport, waste collection, armed forces and public administrations, disabled people, ambulances,

ambulances,

Or. fr

Justification

Taxis should be regarded as a means of public transport helping to reduce congestion. They should therefore continue to enjoy fuel tax relief.

Amendment 29

Antonio Cancian, Luis de Grandes Pascual

Proposal for a directive

Article 1 – paragraph 1 – point 6

Directive 2003/96/CE

Article 7

Text proposed by the Commission

“Article 7

As from 1 January 2013, from 1 January 2015 and from 1 January 2018, the minimum levels of taxation applicable to motor fuels shall be fixed as set out in Annex I, Table A.”

Amendment

“Article 7

1. As from 1 January 2013, from 1 January 2015 and from 1 January 2018, the minimum levels of taxation applicable to motor fuels shall be fixed as set out in Annex I, Table A.

2. Member States may differentiate between commercial and non-commercial use of gas oil used as propellant, provided that the Union minimum levels are observed and the rate for commercial gas oil used as propellant does not fall below the national level of taxation in force on 1 January 2012.

3. ‘Commercial gas oil used as propellant’ shall mean gas oil used as propellant 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 trailers¹.”

¹ OJ L 43, 23.2.1970, p. 1.

Or. it

Justification

It is necessary to maintain the distinction between commercial and non-commercial gas oil, pending the development of realistic alternatives for the road transport industry.

Amendment 30
Inés Ayala Sender

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

Text proposed by the Commission

“Article 7

As from 1 January 2013, from 1 January 2015 and from 1 January 2018, the minimum levels of taxation applicable to motor fuels shall be fixed as set out in Annex I, Table A.”

Amendment

“Article 7

1. As from 1 January 2013, from 1 January 2015 and from 1 January 2018, the minimum levels of taxation applicable to motor fuels shall be fixed as set out in Annex I, Table A.

2. Member States may differentiate between commercial and non-commercial use of gas oil used as propellant, provided that the Community minimum levels are observed and the rate for commercial gas oil used as propellant does not fall below the national level of taxation in force as

set out in paragraph 1, notwithstanding any derogations for this use laid down in this Directive.

3. ‘Commercial gas oil used as propellant’ shall mean gas oil used as propellant for the following purposes:

a) the carriage of goods for hire or reward by a motor vehicle or vehicle combination intended solely for the carriage by road of goods and having a maximum permissible total laden weight of over 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 Directive 2007/46/CE of the European Parliament and of the Council of 5 September 2007 establishing a framework for the approval of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles.¹

4. Notwithstanding paragraph 1, Member States which introduce a system of road user charges for motor vehicles or vehicle combinations intended exclusively for the carriage of goods by road may apply a reduced rate on gas oil used by such vehicles, that goes below the national level of taxation in force, as long as the overall tax burden remains broadly equivalent, provided that the Community minimum levels are observed.”

1 OJ L 263, 9.10.2007, p. 1.

Or. es

Justification

The ‘Eurovignette’ system already allows Member States to charge for road use in order, inter alia, to reduce environmental impacts, which means that removing the possibilities for commercial diesel would see a dual charge being imposed on the sector and penalise regions that depend primarily on road transport and the outermost regions.

Amendment 31
Philippe De Backer

Proposal for a directive
Article 1 – paragraph 1 – point 6
Directive 2003/96/CE
Article 7

Text proposed by the Commission

“Article 7

As from 1 January 2013, from 1 January 2015 and from 1 January 2018, the minimum levels of taxation applicable to motor fuels shall be fixed as set out in Annex I, Table A.”

Amendment

“Article 7

1. As from 1 January 2013, from 1 January 2015 and from 1 January 2018, the minimum levels of taxation applicable to motor fuels shall be fixed as set out in Annex I, Table A

2. Until 1 January 2020, Member States may differentiate between commercial and non-commercial use of gas oil used as propellant, provided that the Community minimum levels are observed.

Commercial gas oil used as propellant shall mean gas oil used as propellant 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. nl

Justification

The possibility for Member States to apply a lower level of taxation to commercial use of gas

oil as motor fuel should be phased out. To enable transport firms to adapt to the new tax system, a transitional period ending in 2020 is needed.

Amendment 32

Silvia-Adriana Țicău

Proposal for a directive

Article 1 – paragraph 1 – point 11 – point a – point iii Directive 2003/96/EC

Article 14 – paragraph 1 – point e

Text proposed by the Commission

Amendment

(e) until 31 December 2020, electricity directly provided to vessels berthed in ports.

(e) until 31 December 2020, electricity directly provided to vessels berthed in *seaports and river* ports.

Or. ro

Amendment 33

Corien Wortmann-Kool

Proposal for a directive

Article 1 – paragraph 1 – point 11 – point a – point iii

Directive 2003/96/EC

Article 14 – paragraph 1 – point e

Text proposed by the Commission

Amendment

(e) until 31 December 2020, electricity directly provided to vessels berthed in ports.

(e) until 31 December 2020, electricity directly provided to vessels berthed in *seaports or inland* ports.

Or. nl

Amendment 34

Inés Ayala Sender, Saïd El Khadraoui

Proposal for a directive

Article 1 – paragraph 1 – point 11 – point a – point iii

Directive 2003/96/EC

Article 14 – paragraph 1 – point e

Text proposed by the Commission

Amendment

(e) **until 31 December 2020**, electricity directly provided to vessels berthed in ports.

(e) electricity directly provided to vessels berthed in ports.

Or. en

Justification

There should not be any deadline for this exemption if we want to reduce significantly CO₂, sulphur and other harmful emission dangerous for human health in port areas. In order to promote among port authorities and generalise these initiatives, a more favourable treatment should be granted

Amendment 35
Sabine Wils

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

Text proposed by the Commission

Amendment

(e) until 31 December 2020, electricity directly provided to vessels berthed in ports.

(e) until 31 December 2020, electricity directly provided to vessels berthed in **sea and inland** ports.

Or. en

Amendment 36
Inés Ayala Sender

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

Text proposed by the Commission

Amendment

-i) the paragraph is amended as follows:

e) the energy products and electricity used for the transport of passengers and goods by rail, underground, tramway, trolleybus or bus using electricity, natural gas or LPG as a fuel;

Or. es

Justification

This amendment modifies the text of Directive 2003/96 by including electric buses and ones using natural gas and LPG. Member States should also be given a broader scope to introduce tax exemptions for railways, undergrounds and tramways, and for urban buses with low NOX and particulate emissions, which are very damaging to public health in urban environments.

Amendment 37
Silvia-Adriana Țicău

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

Text proposed by the Commission

“Article 27
Exercise of the delegation

- 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.*
- 2. As soon as the Commission adopts a delegated act, it shall notify it to the Council.*
- 3. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in Articles 27a and 27b.”*

Amendment

“Article 27
Delegation of powers

The Commission shall be empowered to adopt delegated acts in accordance with Article 27a concerning the taxation of energy products and electricity.”

Or. ro

Amendment 38
Silvia-Adriana Țicău

Proposal for a directive
Article 1 – paragraph 1 – point 20
Directive 2003/96/EC
Article 27 a (new)

Text proposed by the Commission

“Article 27a

Revocation of the delegation

- 1. The delegation of powers referred to in Articles 2(5) may be revoked at any time by the Council.***
- 2. Where the Council has commenced an internal procedure for deciding whether to revoke the delegation of powers, it shall endeavour to inform the Commission within a reasonable time before the final decision is taken, indicating the delegated powers which could be subject to revocation and possible reasons for a revocation.***
- 3. The decision of revocation shall put an end to the delegation of the powers specified in that decision. It shall take effect immediately or at a later date specified therein. It shall not affect the validity of the delegated acts already in force. It shall be published in the Official Journal of the European Union.***

Amendment

“Article 27a

Exercise of the delegation

- (1) The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.***
- (2) The power to adopt delegated acts referred to in Article 27 shall be conferred on the Commission for an indeterminate period of time from ...*.***
- (3) The delegation of power referred to in Article 27 may be revoked at any time by the European Parliament or by the Council. A decision of revocation shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of the delegated acts already in force.***
- (4) As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.***
- (5) A delegated act adopted pursuant to Article 27 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European***

Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.”

** OJ: please insert the date of the entry into force of this Directive.*

Article 27b

Objection to delegated acts

- 1. The Council may object to a delegated act within a period of [three] months from the date of notification.*
- 2. If, on the expiry of this period, the Council has not objected to the delegated act, it shall be published in the Official Journal of the European Union and shall enter into force on the date stated therein. The delegated act may be published in the Official Journal of the European Union and enter into force before the expiry of that period if the Council has informed the Commission of its intention not to raise objections.*
- 3. If the Council objects to a delegated act, it shall not enter into force. The Council shall state the reasons for objecting to the delegated act.*

Article 27c

Informing the European Parliament

The European Parliament shall be informed of the adoption of delegated acts by the Commission of any objection formulated to them, or the revocation of the delegation of powers by the Council.”

Or. ro

Amendment 39

Silvia-Adriana Țicău

Proposal for a directive

Article 1 – paragraph 1 – point 21 - second subparagraph

Directive 2003/96/EC

Article 29 - paragraph 2

Text proposed by the Commission

2. 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.

Amendment

2. The report by the Commission shall, inter alia, examine the level of ***taxation of energy products and electricity imposed by Member States at the national and/or regional level, 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.

Or. ro

Amendment 40

Isabelle Durant, Michael Cramer, Eva Lichtenberger

Proposal for a directive

Article 1 – paragraph 1 – point 21

Directive 2003/96/EC

Article 29 - paragraph 3 a (new)

Text proposed by the Commission

Amendment

The Commission shall report every year to the European Parliament and to the Council on the financial impact of tax exemptions on public budgets, namely when practising exemptions for fuel taxation and VAT, particularly in the air and maritime transport sector as well as on the effects of these exemptions on distortion of intermodal competition. The Commission shall report every year to the European Parliament and to the Council on the functioning of the Union's Emissions Trading Scheme (EU ETS),

analysing, inter alia, differential treatments across sectors relating to the allocation of free certificates and the effect on intermodal competition.

Or. en

Amendment 41
Inés Ayala Sender

Proposal for a directive
Article 1 – paragraph 1 – point 21
Directive 2003/96
Article 29 - paragraph 3 a (new)

Text proposed by the Commission

Amendment

The first report shall assess whether there is a need to remove the exemption under Article 14(1)(a) and (b) for energy products supplied for use as fuel for air navigation and in Community waters in the event that an agreement is reached to impose CO₂ reduction measures in the air and maritime sector within the IMO or ICAO or under the United Nations Framework Convention on Climate Change.

In the absence of progress at an international level, the Commission shall bring forward legislative proposals to reduce CO₂ emissions in both sectors, taking into account the risk of carbon leakage and the competitiveness of the sector.

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.

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."

Or. es

Justification

It is important that any decision concerning the air and maritime sectors be taken at international level in order to avoid distortions in competition and the risk of carbon leakage. The Commission is urged to do all it can to achieve an international agreement, but failing this should propose the relevant legislative amendments.