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Answer given by Mr Gentiloni
on behalf of the European Commission
(11.3.2020)

The Commission has recently published a study commissioned by the Directorate-General for Mobility and Transport on the taxes in the field of aviation and their impact¹.

The current Energy Taxation Directive (ETD)² includes a mandatory tax exemption for the taxation of the energy products used in international aviation. These exemptions have a negative impact for the attainment of the EU decarbonisation objectives and do not ensure a level playing field for all means of transport. The ETD, however, already allows Member States to limit this exemption and apply the tax on fuels used for domestic flights unilaterally and for intra-EU flights if a bilateral agreement is concluded between the Member States concerned.

As confirmed in the recently published European Green Deal³, the Commission will propose to revise the ETD, focusing on environmental issues. Special consideration has to be given to the social impacts, as well as the impacts on connectivity and regional development. It could be envisaged that reduced rates or exemptions would be applicable to island and peripheral regions. A draft Inception Impact Assessment will be published soon. The legislative proposal for the revision of the ETD is scheduled for adoption by June 2021.

¹ <https://op.europa.eu/en/publication-detail/-/publication/0b1c6cdd-88d3-11e9-9369-01aa75ed71a1>

² Directive 2003/96/EC

³ https://ec.europa.eu/info/sites/info/files/european-green-deal-communication_en.pdf