The Commission is well aware of the need to cushion the impact of high energy prices on households and businesses, in particular those most vulnerable. In its Communication of October 2021 on energy prices\(^1\), the Commission presented a toolbox to guide Member States’ action, including in the area of taxation. With the REPowerEU Plan, the Commission has presented a further response to the hardships and global energy market disruption caused by Russia's invasion of Ukraine. On 14 September 2022, the Commission proposed a further set of emergency measures in response to the priority of shielding EU consumers from higher energy prices this winter\(^2\). These include an electricity emergency tool and a solidarity contribution of the fossil sector.

Over the last months, most Member States, including Spain, have taken a number of actions to address the impact of high energy prices. Effectiveness, consistency and equity of policy measures are the guiding principles that the Commission keeps recommending also for temporary and targeted measures to be taken in the period ahead.

\(^1\) COM(2021) 660 final.
\(^2\) COM(2022) 473 final.