



2021/0213(CNS)

8.4.2022

AMENDMENTS

387 - 409

Draft report
Johan Van Overtveldt
(PE719.624v01-00)

on the proposal for a Council directive restructuring the Union framework for the taxation of energy products and electricity (recast)

Proposal for a directive
(COM(2021)0563 – C9-0362/2021 – 2021/0213(CNS))

Amendment 387
Markus Ferber

Proposal for a directive

Annex I – table A – rows 1, 6, 7, 8, 10, 11, 12, 13, 14, 15, 16, 16 a (new) and table A a (new)

Text proposed by the Commission

Table A. — Minimum levels of taxation applicable to motor fuels for the purposes of Article 7 (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) <i>before indexation</i>
Liquefied Petroleum Gas (LPG)	7,17	10,75
Natural gas	7,17	10,75
Non-sustainable biogas	7,17	10,75
Sustainable food and feed crop biofuels	5,38	10,75
Sustainable food and feed crop biogas	5,38	10,75
Sustainable biofuels	5,38	5,38
Sustainable biogas	5,38	5,38
Low-carbon fuels	0,15	5,38
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable biofuels and biogas	0,15	0,15

Amendment

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period

		period (01.01. 2033)
Liquefied Petroleum Gas (LPG)	5,38	10,75
Natural gas	5,38	10,75
Non-sustainable biogas	5,38	10,75
Sustainable food and feed crop biofuels	0,15	7,17
Sustainable food and feed crop biogas	0,15	7,17
Sustainable biofuels	0,00	5,38
Sustainable biogas	0,00	5,38
Low-carbon fuels	0,00	5,38
Renewable fuels of non-biological origin	0,00	0,15
Advanced sustainable biofuels and biogas	0,00	0,15
Electricity	0,00	0,15
Table Aa - Maximum levels of taxation applicable to electricity for the purposes of Article 7 (in EUR/Gigajoule)		
	Transitional period (01.01.2023 - 01.01.2033)	
Electricity	0,15	

Or. en

Amendment 388

Nicola Beer, Caroline Nagtegaal

Proposal for a directive

Annex I – table A – rows 15 and 16

Text proposed by the Commission

Table A. — Minimum levels of taxation applicable to motor fuels for the purposes of Article 7 (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.

		2033) before indexat ion
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable biofuels and biogas	0,15	0,15

Amendment

Renewable fuels of non-biological origin	0,0	0,0
Advanced sustainable biofuels and biogas	0,0	0,0

Or. en

Amendment 389

Claude Gruffat

Proposal for a directive

Annex I – table A – rows 1, 6, 7, 8, 9, 10, 11, 14 and column 3 a (new)

Text proposed by the Commission

Table A. — Minimum levels of taxation applicable to motor fuels for the purposes of Article 7 (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after comple tion of transiti onal period (01.01. 2033) before indexat ion
Petrol	10,75	10,75
Gasoil	10,75	10,75
Kerosene	10,75	10,75
Non-sustainable biofuels	10,75	10,75
Liquefied Petroleum Gas (LPG)	7,17	10,75
Natural gas	7,17	10,75

Non-sustainable biogas	7,17	10,75
Non renewable fuels of non-biological origin	7,17	10,75
Sustainable food and feed crop biofuels	5,38	10,75
Sustainable food and feed crop biogas	5,38	10,75
Sustainable biofuels	5,38	5,38
Sustainable biogas	5,38	5,38
Low-carbon fuels	0,15	5,38
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable biofuels and biogas	0,15	0,15

Amendment

	Energy component rate (EUR/GJ) Start of transitional period (01.01.2023)	Energy component rate (EUR/GJ) Final rate after completion of transitional period (01.01.2033) before indexation	CO₂ tax rate (EUR/t CO₂)
Petrol	10,75	10,75	45
Gasoil	10,75	10,75	45
Kerosene	10,75	10,75	45
Non-sustainable biofuels	10,75	10,75	45
Liquefied Petroleum Gas (LPG)	10,75	10,75	45
Natural gas	10,75	10,75	45
Non-sustainable biogas	10,75	10,75	45
Non renewable fuels of non-biological origin	10,75	10,75	45
Sustainable food and feed crop biofuels	10,75	10,75	45
Sustainable food and feed crop biogas	10,75	10,75	45
Sustainable biofuels	5,38	7,17	45
Sustainable biogas	5,38	7,17	45

Low-carbon fuels	10,75	10,75	45
Renewable fuels of non-biological origin	0,15	0,15	45
Advanced sustainable biofuels and biogas	0,15	0,15	45

Or. en

Amendment 390
Hlaváček, Adamowicz

Proposal for a directive
Annex I – table A – rows 10 and 11

Text proposed by the Commission

Table A. — Minimum levels of taxation applicable to motor fuels for the purposes of Article 7 (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
<i>Sustainable food and feed crop biofuels</i>	5,38	10,75
<i>Sustainable food and feed crop biogas</i>	5,38	10,75
<i>Amendment</i>		
<i>Deleted</i>	<i>Deleted</i>	<i>Deleted</i>
<i>Deleted</i>	<i>Deleted</i>	<i>Deleted</i>

Or. en

Amendment 391
Ondřej Kovařík

Proposal for a directive

Annex I – table A – rows 6, 7 and 7 a (new)

Text proposed by the Commission

Table A. — Minimum levels of taxation applicable to motor fuels for the purposes of Article 7 (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
Liquefied Petroleum Gas (LPG)	<i>7,17</i>	<i>10,75</i>
Natural gas	<i>7,17</i>	<i>10,75</i>

Amendment

Liquefied Petroleum Gas (LPG)	<i>5,38</i>	<i>7,17</i>
Natural gas	<i>5,38</i>	<i>7,17</i>
<i>Electricity –based hydrogen</i>	<i>0,15</i>	<i>0,15</i>

Or. en

Amendment 392
José Gusmão

Proposal for a directive
Annex I – table A – rows 1 and 6 to 9

Text proposed by the Commission

Table A. — Minimum levels of taxation applicable to motor fuels for the purposes of Article 7 (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate <i>after completion of</i>
--	---	---------------------------------------

		<i>transitional period (01.01.2033) before indexation</i>
Liquefied Petroleum Gas (LPG)	<i>7,17</i>	10,75
Natural gas	<i>7,17</i>	10,75
Non-sustainable biogas	<i>7,17</i>	10,75
Non renewable fuels of non-biological origin	<i>7,17</i>	10,75

Amendment

	Start of transitional period (01.01.2023)	Final rate (01.01.2033)
Liquefied Petroleum Gas (LPG)	<i>10,75</i>	10,75
Natural gas	<i>10,75</i>	10,75
Non-sustainable biogas	<i>10,75</i>	10,75
Non renewable fuels of non-biological origin	<i>10,75</i>	10,75

Or. en

Amendment 393

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Annex I – table A – row 16 a (new)

Text proposed by the Commission

Table A. — Minimum levels of taxation applicable to motor fuels for the purposes of Article 7 (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.
--	---	--

		2033) before indexat ion
--	--	-----------------------------------

Amendment

<i>Electricity-based hydrogen</i>	<i>0,15</i>	<i>0,15</i>
--	--------------------	--------------------

Or. en

Amendment 394
Nicola Beer, Caroline Nagtegaal

Proposal for a directive
Annex I – table B – rows 15 and 16

Text proposed by the Commission

Table B. — Minimum levels of taxation applicable to motor fuels used for the purpose set out in Article 8(2) (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after comple tion of transiti onal period (01.01. 2033) before indexat ion
Renewable fuels of non-biological origin	<i>0,15</i>	<i>0,15</i>
Advanced sustainable biofuels and biogas	<i>0,15</i>	<i>0,15</i>

Amendment

<i>Renewable fuels of non-biological origin</i>	<i>0,0</i>	<i>0,0</i>
<i>Advanced sustainable biofuels and biogas</i>	<i>0,0</i>	<i>0,0</i>

Or. en

Amendment 395
Markus Ferber

Proposal for a directive

Annex I – table B - rows 1, 6, 7, 8, 10, 11, 12, 13, 14, 15, 16, 16 a (new) and table B a (new)

Text proposed by the Commission

Table B. — Minimum levels of taxation applicable to motor fuels used for the purpose set out in Article 8(2) (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) <i>before indexation</i>
Liquefied Petroleum Gas (LPG)	0,6	0,9
Natural gas	0,6	0,9
Non-sustainable biogas	0,6	0,9
Sustainable food and feed crop biofuels	0,45	0,9
Sustainable food and feed crop biogas	0,45	0,9
Sustainable biofuels	0,45	0,45
Sustainable biogas	0,45	0,45
Low-carbon fuels	0,15	0,45
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable biofuels and biogas	0,15	0,15

Amendment

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period

		period (01.01. 2033)
Liquefied Petroleum Gas (LPG)	0,00	0,9
Natural gas	0,00	0,9
Non-sustainable biogas	0,00	0,9
Sustainable food and feed crop biofuels	0,15	0,9
Sustainable food and feed crop biogas	0,15	0,9
Sustainable biofuels	0,00	0,45
Sustainable biogas	0,00	0,45
Low-carbon fuels	0,00	0,45
Renewable fuels of non-biological origin	0,00	0,15
Advanced sustainable biofuels and biogas	0,00	0,15
Electricity	0,00	0,15
Table Ba - Maximum levels of taxation applicable to electricity for the purposes set out in Article 8(2) (in EUR/Gigajoule)		
	Transitional period (01.01.2023 - 01.01.2033)	
Electricity	0,15	

Or. en

Amendment 396
Hlaváček, Adamowicz

Proposal for a directive
Annex I – table B – rows 10 and 11

Text proposed by the Commission

Table B. — Minimum levels of taxation applicable to motor fuels used for the purpose set out in Article 8(2) (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after comple tion of transiti onal period
--	--	---

		(01.01.2033) before indexat ion
<i>Sustainable food and feed crop biofuels</i>	<i>0,45</i>	<i>0,9</i>
<i>Sustainable food and feed crop biogas</i>	<i>0,45</i>	<i>0,9</i>

Amendment

<i>Deleted</i>	<i>Deleted</i>	<i>Deleted</i>
<i>Deleted</i>	<i>Deleted</i>	<i>Deleted</i>

Or. en

Amendment 397

Claude Gruffat

Proposal for a directive

Annex I – table B – columns 2 and 3

Text proposed by the Commission

Table B. — Minimum levels of taxation applicable to motor fuels used for the purpose set out in Article 8(2) (in EUR/Gigajoule)

	<i>Start of transitional period (01.01.2023)</i>	<i>Final rate after comple tion of transiti onal period (01.01. 2033) before indexat ion</i>
Gas oil	0,9	0,9
Heavy fuel oil	0,9	0,9
Kerosene	0,9	0,9
Non-sustainable biofuels	0,9	0,9
Liquefied Petroleum Gas (LPG)	0,6	0,9

Natural gas	0,6	0,9
Non-sustainable biogas	0,6	0,9
Non renewable fuels of non-biological origin	0,6	0,9
Sustainable food and feed crop biofuels	0,45	0,9
Sustainable food and feed crop biogas	0,45	0,9
Sustainable biofuels	0,45	0,45
Sustainable biogas	0,45	0,45
Low-carbon fuels	0,15	0,45
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable biofuels and biogas	0,15	0,15

Amendment

	<i>Energy component rate (EUR/GJ)</i>	<i>CO₂ tax rate (EUR/t CO₂)</i>
Gas oil	0,9	45
Heavy fuel oil	0,9	45
Kerosene	0,9	45
Non-sustainable biofuels	0,9	45
Liquefied Petroleum Gas (LPG)	0,9	45
Natural gas	0,9	45
Non-sustainable biogas	0,9	45
Non renewable fuels of non-biological origin	0,9	45
Sustainable food and feed crop biofuels	0,9	45
Sustainable food and feed crop biogas	0,9	45
Sustainable biofuels	0,45	45
Sustainable biogas	0,45	45
Low-carbon fuels	0.45	45
Renewable fuels of non-biological origin	0,15	45
Advanced sustainable	0,15	45

biofuels and biogas		
---------------------	--	--

Or. en

Amendment 398
José Gusmão

Proposal for a directive
Annex I – table B – rows 1 and 6 to 9

Text proposed by the Commission

Table B. — Minimum levels of taxation applicable to motor fuels used for the purpose set out in Article 8(2) (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate <i>after completion of transitional period</i> (01.01.2033) <i>before indexation</i>
Liquefied Petroleum Gas (LPG)	0,6	0,9
Natural gas	0,6	0,9
Non-sustainable biogas	0,6	0,9
Non renewable fuels of non-biological origin	0,6	0,9

Amendment

	Start of transitional period (01.01.2023)	Final rate (01.01.2033)
Liquefied Petroleum Gas (LPG)	0,9	0,9
Natural gas	0,9	0,9
Non-sustainable biogas	0,9	0,9
Non renewable fuels of non-biological origin	0,9	0,9

Or. en

Amendment 399**Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal****Proposal for a directive****Annex I – table B – row 16 a (new)***Text proposed by the Commission*

Table B. — Minimum levels of taxation applicable to motor fuels used for the purpose set out in Article 8(2) (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation

Amendment

<i>Electricity –based hydrogen</i>	<i>0,15</i>	<i>0.15</i>
------------------------------------	-------------	-------------

Or. en

Amendment 400**Markus Ferber****Proposal for a directive****Annex I – table C – rows 1, 12 to 19, 19 a (new) and table C a (new)***Text proposed by the Commission*

Table C. — Minimum levels of taxation applicable to heating fuels (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period

		period (01.01. 2033) <i>before indexat ion</i>
Sustainable food and feed crop bioliquids	0,45	0,9
Sustainable food and feed crop biogas	0,45	0,9
Sustainable bioliquids	0,45	0,45
Sustainable biogas	0,45	0,45
Sustainable solid products falling within CN codes 4401 and 4402	0,45	0,45
Low-carbon fuels	0,15	0,45
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable bioliquids, biogas and products falling within CN codes 4401 and 4402	0,15	0,15

Amendment

	Start of transitional period (01.01.2023)	Final rate after comple tion of transiti onal period (01.01. 2033)
Sustainable food and feed crop bioliquids	0,15	0,9
Sustainable food and feed crop biogas	0,15	0,9
Sustainable bioliquids	0,00	0,45
Sustainable biogas	0,00	0,45
Sustainable solid products falling within CN codes 4401 and 4402	0,00	0,45
Low-carbon fuels	0,00	0,45
Renewable fuels of non-biological origin	0,00	0,15
Advanced sustainable bioliquids, biogas and products falling within CN codes 4401 and 4402	0,00	0,15
Electricity	0,00	0,15

Table Ca - Maximum levels of taxation applicable to electricity used for heating (in EUR/Gigajoule)	
	Transitional period (01.01.2023 - 01.01.2033)
Electricity	0,15

Or. en

Amendment 401
Anna Możdżanowska, Bogdan Rzońca

Proposal for a directive
Annex I – table C – column 3 - row 1

Text proposed by the Commission

Amendment

Final rate after completion of transitional period (01.01.2033) <i>before indexation</i>	Final rate after completion of transitional period (01.01.2035)
--	---

Or. en

Amendment 402
Anna Możdżanowska, Bogdan Rzońca

Proposal for a directive
Annex I – table C – rows 5 and 9

Text proposed by the Commission

Table C. — Minimum levels of taxation applicable to heating fuels (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
Coal and coke	0,9	0,9

Natural gas	0,6	0,9
<i>Amendment</i>		
Coal and coke	0,15	0,9
Natural gas	0,15	0,15

Or. en

Amendment 403
Hlaváček, Adamowicz

Proposal for a directive
Annex I – table C – rows 12 and 13

Text proposed by the Commission

Table C. — Minimum levels of taxation applicable to heating fuels (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
<i>Sustainable food and feed crop biofuels</i>	0,45	0,9
<i>Sustainable food and feed crop biogas</i>	0,45	0,9

Amendment

<i>Deleted</i>	<i>Deleted</i>	<i>Deleted</i>
<i>Deleted</i>	<i>Deleted</i>	<i>Deleted</i>

Or. en

Amendment 404
Claude Gruffat

Proposal for a directive

Annex I – table C - rows 1, 8 to 17 and column 3 a (new)

Text proposed by the Commission

Table C. — Minimum levels of taxation applicable to heating fuels (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation.
Gas oil	0,9	0,9
Heavy fuel oil	0,9	0,9
Kerosene	0,9	0,9
Coal and coke	0,9	0,9
Non-sustainable bioliquids	0,9	0,9
Non-sustainable solid products falling within CN codes 4401 and 4402	0,9	0,9
Liquefied Petroleum Gas (LPG)	0,6	0,9
Natural gas	0,6	0,9
Non-sustainable biogas	0,6	0,9
Non renewable fuels of non-biological origin	0,6	0,9
Sustainable food and feed crop bioliquids	0,45	0,9
Sustainable food and feed crop biogas	0,45	0,9
Sustainable bioliquids	0,45	0,45
Sustainable biogas	0,45	0,45
Sustainable solid products falling within CN codes 4401 and 4402	0,45	0,45
Low-carbon fuels	0,15	0,45
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable bioliquids, biogas and	0,15	0,15

products falling within CN codes 4401 and 4402		
Low-carbon fuels	0,15	0,45
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable bioliquids, biogas and products falling within CN codes 4401 and 4402	0,15	0,15

Amendment

	Energy component rate (EUR/GJ) Start of transitional period (01.01.2023)	Energy component rate (EUR/GJ) Final rate after completion of transitional period (01.01.2033) before indexation	CO₂ tax rate (EUR/t CO₂)
Gas oil	0,9	0,9	45
Heavy fuel oil	0,9	0,9	45
Kerosene	0,9	0,9	45
Coal and coke	0,9	0,9	45
Non-sustainable bioliquids	0,9	0,9	45
Non-sustainable solid products falling within CN codes 4401 and 4402	0,9	0,9	45
Liquefied Petroleum Gas (LPG)	0,9	0,9	45
Natural gas	0,9	0,9	45
Non-sustainable biogas	0,9	0,9	45
Non renewable fuels of non-biological	0,9	0,9	45

origin			
Sustainable food and feed crop bioliquids	0,9	0,9	45
Sustainable food and feed crop biogas	0,9	0,9	45
Sustainable bioliquids	0,6	0,9	45
Sustainable biogas	0,6	0,9	45
Sustainable solid products falling within CN codes 4401 and 4402	0,6	0,9	45
Low-carbon fuels	0,9	0,9	45
Renewable fuels of non-biological origin	0,15	0,15	45
Advanced sustainable bioliquids, biogas and products falling within CN codes 4401 and 4402	0,15	0,15	45
Renewable fuels of non-biological origin	0,15	0,15	45

Or. en

Amendment 405

Nicola Beer, Caroline Nagtegaal, Ondřej Kovařík

Proposal for a directive

Annex I – table C – rows 18, 19

Text proposed by the Commission

Table C. — Minimum levels of taxation applicable to heating fuels (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2023) before indexation
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable bioliquids, biogas and products falling within CN codes 4401 and 4402	0,15	0,15

Amendment

Renewable fuels of non-biological origin	0,0	0,0
Advanced sustainable bioliquids, biogas and products falling within CN codes 4401 and 4402	0,0	0,0

Or. en

Amendment 406

Ondřej Kovařík

Proposal for a directive

Annex I – table C – rows 8 and 9

Text proposed by the Commission

Table C. — Minimum levels of taxation applicable to heating fuels (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of
--	---	--------------------------------

		transitional period (01.01.2033) before indexation
Liquefied Petroleum Gas (LPG)	0,6	0,9
Natural gas	0,6	0,9

Amendment

Liquefied Petroleum Gas (LPG)	0,45	0,6
Natural gas	0,45	0,6

Or. en

Amendment 407
Ondřej Kovařík

Proposal for a directive
Annex I – table C – rows 8, 9 and 9 a (new)

Text proposed by the Commission

Table C. — Minimum levels of taxation applicable to heating fuels (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
Liquefied Petroleum Gas (LPG)	0,6	0,9
Natural gas	0,6	0,9

Amendment

Liquefied Petroleum Gas (LPG)	0,45	0,6
-------------------------------	-------------	------------

Natural gas	<i>0,45</i>	<i>0,6</i>
<i>Electricity –based hydrogen</i>	<i>0,15</i>	<i>0.15</i>

Or. en

Amendment 408

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Annex I – table C – row 19 a (new)

Text proposed by the Commission

Table C. — Minimum levels of taxation applicable to heating fuels (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation

Amendment

<i>Electricity –based hydrogen</i>	<i>0,15</i>	<i>0,15</i>
------------------------------------	-------------	-------------

Or. en

Amendment 409

Markus Ferber

Proposal for a directive

Annex I – table D – rows 1, 2 and table D a (new)

Text proposed by the Commission

Table D. — Minimum levels of taxation applicable to electricity (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) <i>before indexation</i>
Electricity	0,15	0,15

Amendment

Table D. — Minimum levels of taxation applicable to electricity (in EUR/Gigajoule)

	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033)
Electricity	0,00	0,15

Table Da - Maximum levels of taxation applicable to electricity (in EUR/Gigajoule)

	<i>Transitional period (01.01.2023 - 01.01.2033)</i>
<i>Electricity</i>	<i>0,15</i>

Or. en