



2021/0213(CNS)

8.4.2022

AMENDMENTS

92 - 386

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

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 92
Claude Gruffat
on behalf of the Verts/ALE Group

Proposal for a directive
Recital 2 a (new)

Text proposed by the Commission

Amendment

(2 a) *The primary objective of energy taxation is environmental, the shift of consumption and investment patterns. A secondary but important objective is revenue-raising. Seeking other policy objectives through energy taxation might have an adverse impact on its primary and secondary objectives. Although it can have such effect, energy taxation is not a redistributive policy instrument.*

Or. en

Amendment 93
José Gusmão

Proposal for a directive
Recital 2 a (new)

Text proposed by the Commission

Amendment

(2 a) *The primary objective of energy taxation is environmental, to shift consumption and investment patterns. However, changes in energy taxation might have a redistributive impact, namely by affecting the most vulnerable households. This should be taken into account in this Directive, in order to avoid exacerbating inequalities.*

Or. en

Amendment 94
Nicola Beer, Ondřej Kovařík

Proposal for a directive
Recital 3

Text proposed by the Commission

(3) It is necessary to ensure that clear taxation rules for energy products and electricity continue to contribute to the smooth functioning of the internal market while at the same time tackling the climate and environmental-related challenges in the context of the Communication from the Commission ‘The European Green Deal’²⁸. Energy taxation can contribute to the ***ambition of at least 55 % reduction in net greenhouse gas emissions by 2030 compared to 1990, as well as to the objective of zero pollution through the implementation of the polluter-pays principle, by ensuring that the taxation of motor fuels, heating fuels and electricity better reflects the impact they have on the environment and on health.*** The contribution of energy taxation to ***those objectives*** has been endorsed by the Council Conclusions on the EU energy taxation framework²⁹.

²⁸ COM(2019) 640 final of 11 December 2019.

²⁹ 14861/19 of 5 December 2019.

Amendment

(3) It is necessary to ensure that clear taxation rules for energy products and electricity continue to contribute to the smooth functioning of the internal market while at the same time tackling the climate and environmental-related challenges in the context of the Communication from the Commission ‘The European Green Deal’²⁸. Energy taxation can contribute to the ***new Union energy targets for 2030. However, it remains essential that the Union climate policy and energy taxation are regarded as two different aspects. Thus, seeing the Union energy taxation as a tool to incentivise climate-neutral policy developments.*** The contribution of energy taxation to has been endorsed by the Council Conclusions on the EU energy taxation framework²⁹.

²⁸ COM(2019) 640 final of 11 December 2019.

²⁹ 14861/19 of 5 December 2019.

Or. en

Amendment 95
José Gusmão

Proposal for a directive
Recital 3

Text proposed by the Commission

(3) It is necessary to ensure that clear taxation rules for energy products and electricity continue to contribute to ***the smooth functioning of the internal market while at the same time*** tackling the climate

Amendment

(3) It is necessary to ensure that clear taxation rules for energy products and electricity continue to contribute to tackling the climate and environmental-related challenges in the context of the

and environmental-related challenges in the context of the Communication from the Commission ‘The European Green Deal’²⁸. Energy taxation *can* contribute to **the ambition of at least 55 % reduction in net greenhouse gas emissions by 2030 compared to 1990**, as well as to the objective of zero pollution through the implementation of the polluter-pays principle, by ensuring that the taxation of motor fuels, heating fuels and electricity **better** reflects the impact they have on the environment **and on** health. The contribution of energy taxation to those objectives has been endorsed by the Council Conclusions on the EU energy taxation framework²⁹.

²⁸ COM(2019) 640 final of 11 December 2019.

²⁹ 14861/19 of 5 December 2019.

Communication from the Commission ‘The European Green Deal’²⁸ **while also ensuring that all the Union households, and particularly those with lower income, have access to those products**. Energy taxation **should** contribute to **reducing** greenhouse gas emissions **in line with the European Climate Law, the achievement of the renewable and energy efficiency targets** as well as to the objective of zero pollution through the implementation of the polluter-pays principle, by ensuring that the taxation of motor fuels, heating fuels and electricity **thoroughly** reflects the impact they have on the environment, health **and biodiversity**. The contribution of energy taxation to those objectives has been endorsed by the Council Conclusions on the EU energy taxation framework.

²⁸ COM(2019) 640 final of 11 December 2019.

Or. en

Amendment 96

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 3

Text proposed by the Commission

(3) It is necessary to ensure that clear taxation rules for energy products and electricity continue to contribute to the smooth functioning of the internal market while at the same time tackling the climate and environmental-related challenges in the context of the Communication from the Commission ‘The European Green Deal’²⁸. Energy taxation *can* contribute to **the ambition of at least 55 % reduction in net greenhouse gas emissions by 2030 compared to 1990**, as well as to the

Amendment

(3) It is necessary to ensure that clear taxation rules for energy products and electricity continue to contribute to the smooth functioning of the internal market while at the same time tackling the climate and environmental-related challenges in the context of the Communication from the Commission ‘The European Green Deal’²⁸ **and legislative proposals stemming therein**. Energy taxation **should** contribute to **reducing** greenhouse gas emissions **in line with the European Climate Law, the**

objective of zero pollution through the implementation of the polluter-pays principle, by ensuring that the taxation of motor fuels, heating fuels and electricity **better** reflects the impact they have on the environment **and on** health. The contribution of energy taxation to those objectives has been endorsed by the Council Conclusions on the EU energy taxation framework²⁹.

²⁸ COM(2019) 640 final of 11 December 2019.

²⁹ 14861/19 of 5 December 2019.

achievement of the renewable and energy efficiency targets as well as to the objective of zero pollution through the implementation of the polluter-pays principle, by ensuring that the taxation of motor fuels, heating fuels and electricity **thoroughly** reflects the impact they have on the environment, health **and biodiversity**. The contribution of energy taxation to those objectives has been endorsed by the Council Conclusions on the EU energy taxation framework²⁹.

²⁸ COM(2019) 640 final of 11 December 2019.

²⁹ 14861/19 of 5 December 2019.

Or. en

Amendment 97

Lídia Pereira

Proposal for a directive

Recital 3

Text proposed by the Commission

(3) It is necessary to ensure that clear taxation rules for energy products and electricity continue to contribute to the smooth functioning of the internal market while at the same time tackling the climate and environmental-related challenges in the context of the Communication from the Commission ‘The European Green Deal’²⁸. Energy taxation can contribute to the ambition of at least 55 % reduction in net greenhouse gas emissions by 2030 compared to 1990, as well as to the objective of zero pollution through the implementation of the polluter-pays principle, by ensuring that the taxation of motor fuels, heating fuels and electricity better reflects the impact they have on the environment and on health. The contribution of energy taxation to those objectives has been endorsed by the

Amendment

(3) It is necessary to ensure that clear taxation rules for energy products and electricity continue to contribute to the smooth functioning of the internal market while at the same time tackling the climate and environmental-related challenges in the context of the Communication from the Commission ‘The European Green Deal’²⁸. Energy taxation can contribute to the ambition of at least 55 % reduction in net greenhouse gas emissions by 2030 compared to 1990, as well as to the objective of zero pollution through the implementation of the polluter-pays principle, by ensuring that the **fair** taxation of motor fuels, heating fuels and electricity better reflects the impact they have on the environment and on health. The contribution of energy taxation to those objectives has been endorsed by the

Council Conclusions on the EU energy taxation framework²⁹.

Council Conclusions on the EU energy taxation framework²⁹.

²⁸ COM(2019) 640 final of 11 December 2019.

²⁸ COM(2019) 640 final of 11 December 2019.

²⁹ 14861/19 of 5 December 2019.

²⁹ 14861/19 of 5 December 2019.

Or. pt

Amendment 98

Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Irene Tinagli, Margarida Marques, Elisabetta Gualmini, Eva Kaili, Pedro Marques, Pedro Silva Pereira, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive Recital 3 a (new)

Text proposed by the Commission

Amendment

(3 a) Insular, peripheral and remote regions had little alternative but to build their economic competitiveness with the support of air transport, enabling and promoting key economic flows and other drivers of economic development enabled by efficient and affordable air services. Improved air connectivity has brought about wider economic benefits, beyond those that benefit the immediate users of air transport networks. Beyond those that could be considered direct economic benefits of aviation, air connectivity between Member States serves as an essential catalyst for economic growth and social welfare. Air linkages that connect central Member States to the insular, peripheral and remote regions continue to make a vital contribution to economic growth.

Or. en

Amendment 99

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive
Recital 3 a (new)

Text proposed by the Commission

Amendment

(3 a) *It is essential that the Directive implements the principles stemming from the Union strategy on energy system integration, hence reflecting in its provisions the cascading priority to first promote energy efficiency and savings throughout the economy, subsequently direct renewable electrification and for those applications that cannot be abated by other means, the use of fuels based on sustainable renewables, as well as enhance the use of heat and storage to foster further integration across sectors, thus supporting the energy transition and boosting citizen participation while keeping costs for the Union authorities and the Union citizens affordable.*

Or. en

Amendment 100

Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Irene Tinagli, Margarida Marques, Elisabetta Gualmini, Eva Kaili, Pedro Marques, Pedro Silva Pereira, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive
Recital 3 b (new)

Text proposed by the Commission

Amendment

(3 b) *Until cleaner energy is made available through technological advances, taxpayers are encouraged to consume smartly and use transport that consumes less fossil fuels. However, until more environmentally friendly alternatives are available, the insular, peripheral and remote regions will be at an economic disadvantage compared to the central ones. Insular, peripheral and remote regions should not be discriminated against since in the near future they will*

not have transport alternatives that are more ecological than air transport. Citizens and businesses on islands and at the periphery should continue to benefit from equivalent connectivity opportunities as their counterparts in more central areas of the Union.

Or. en

Amendment 101

Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Eva Kaili, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive

Recital 4

Text proposed by the Commission

(4) Environmental taxation can be a cost-effective mean for Member States to achieve the targeted reductions of greenhouse gasses. The proper functioning of the internal market requires common rules on that taxation.

Amendment

(4) Environmental taxation can be a cost-effective mean for Member States to achieve the targeted reductions of greenhouse gasses. The proper functioning of the internal market requires common rules on that taxation, ***while preserving Member States' flexibility and sovereignty over tax prerogatives, not least with respect to promoting economic and social development of their insular, peripheral and remote regions.***

Or. en

Amendment 102

Nicola Beer, Olivier Chastel, Ondřej Kovařík

Proposal for a directive

Recital 4

Text proposed by the Commission

(4) Environmental taxation can be a cost-effective mean for Member States to achieve the targeted reductions of greenhouse gasses. The proper functioning of the internal market requires common

Amendment

(4) Environmental taxation can be a cost-effective mean for Member States to achieve the targeted reductions of greenhouse gasses. The proper functioning of the internal market requires common

rules on that taxation.

rules on that taxation. *To that end, this Directive should foster energy efficiency in a technology neutral manner, while CO₂ price signals should be given by the EU Emissions Trading System.*

Or. en

Amendment 103

Eva Kaili

Proposal for a directive

Recital 4

Text proposed by the Commission

(4) Environmental taxation can be a cost-effective mean for Member States to achieve the targeted reductions of greenhouse gasses. The proper functioning of the internal market requires common rules on that taxation.

Amendment

(4) Environmental taxation can be a cost-effective mean for Member States to achieve the targeted reductions of greenhouse gasses. The proper functioning of the internal market requires common rules on that taxation, *while preserving the competitiveness of the Union economy and Member States' flexibility and sovereignty over tax prerogatives, not least with respect to promoting economic and social development of their insular, peripheral and remote regions.*

Or. en

Amendment 104

Lídia Pereira

Proposal for a directive

Recital 4

Text proposed by the Commission

(4) *Environmental* taxation can be *a cost-effective mean* for Member States to achieve the targeted reductions of greenhouse gasses. The proper functioning of the internal market requires common rules on that taxation.

Amendment

(4) *The* taxation of *energy products and electricity* can be *an effective means, in terms of cost*, for Member States to achieve the targeted reductions of greenhouse gasses. The proper functioning of the internal market requires common rules on that taxation, *rules which are fair*,

efficient, balanced, proportional and transparent. That taxation shall abide by the Member States' national exclusive competences in the area of tax policy.

Or. pt

Amendment 105
José Gusmão

Proposal for a directive
Recital 4

Text proposed by the Commission

(4) Environmental taxation *can be a cost-effective mean* for Member States to achieve the targeted reductions of greenhouse gasses. *The proper functioning of the internal market requires common rules on that taxation.*

Amendment

(4) Environmental taxation *is a means* for Member States to achieve the targeted reductions of greenhouse gasses, *improve energy savings and energy efficiency and promote renewable energy production.*

Or. en

Amendment 106
Claude Gruffat
on behalf of the Verts/ALE Group

Proposal for a directive
Recital 4

Text proposed by the Commission

(4) Environmental taxation *can be* a cost-effective mean for Member States to achieve the targeted reductions of greenhouse gasses. The proper functioning of the internal market requires common rules on that taxation.

Amendment

(4) Environmental taxation *is* a cost-effective mean for *the Union and* Member States to *become energy independent and* achieve the targeted reductions of greenhouse gasses, *improve energy savings and energy efficiency, while spurring the uptake of renewable energy source.* The proper functioning of the internal market requires common rules on that taxation

Or. en

Amendment 107

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 4 a (new)

Text proposed by the Commission

Amendment

(4 a) This Directive and the revision of Directive 2003/87/EC have to be better aligned to guarantee effective carbon pricing throughout the Union and across sectors. A minimum carbon price, introduced through this Directive, would complement the reform of the EU Emission Trading System and would help to achieve the Union 2030 climate targets in a cost-efficient way.

Or. en

Amendment 108

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 4 b (new)

Text proposed by the Commission

Amendment

(4 b) The introduction of a minimum carbon price in this Directive would allow the deduction of the carbon price established in the emission trading system for buildings and road transport established pursuant to Chapter IVa of Directive 2003/87/EC to avoid double taxation.

Or. en

Amendment 109

José Gusmão

Proposal for a directive
Recital 5

Text proposed by the Commission

(5) Member States should, however, be able to use the energy taxation of motor fuels, heating fuels and electricity for a variety of purposes not necessarily nor specifically or exclusively related to the reduction of greenhouse gases.

Amendment

(5) Member States should, however, be able to use the energy taxation of motor fuels, heating fuels and electricity for a variety of purposes not necessarily nor specifically or exclusively related to the reduction of greenhouse gases. ***In particular, the possibility of reducing the tax burden on low-income households should be guaranteed.***

Or. en

Amendment 110
Caroline Nagtegaal, Nicola Beer

Proposal for a directive
Recital 5 a (new)

Text proposed by the Commission

Amendment

(5 a) Member States should earmark the revenues obtained by taxation of kerosene and bunker oil in order to support sustainable investments in the aviation and maritime sector and to assist these sectors to achieve the goals of the European Green Deal. For the inland waterway sector, the relevant tax revenues can be a financing source for the European Inland Waterway Fund.^{1a} This Fund should include a one-stop-shop system that is easily accessible for help and assistance and has the possibility to combine projects into a single application, thus increasing the chances for funding. The Fund should complement the existing reserve funds created under Regulation (EU) No 546/2014, with additional financial contributions from the Union and national financing instruments, in order to leverage further investments from the industry and to address the current

investment gap approaching EUR 10 billion in financing the sustainable transition.^{1b} The Fund should provide for the possibility of blending with the CEF, the European Structural and Investment Funds, including the Cohesion Fund, and financing instruments from the European Investment Bank.

^{1a} European Parliament resolution of 14 September 2021 towards future-proof inland waterway transport in Europe (2021/2015(INI)), p.14; European Commission Communication 'NAIADES III' (COM(2021) 324), p. 13

^{1b} Development Centre for Ship Technology and Transport Systems (DST), Assessment of technologies in view of zero-emission IWT', part of the overarching study by the Central Commission for the Navigation of the Rhine entitled Financing the energy transition towards a zero-emission European IWT sector, Report No 2293, p. 95.

Or. en

Justification

Given the increased pressure of the needed climate measures and in order to limit the possibility of carbon leakage, sectors should be supported in their energy transition. The establishment of an EU Inland Waterway Fund would be a concrete action in this regard.

Amendment 111

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 6

Text proposed by the Commission

(6) Appreciable differences in the national levels of energy taxation applied by Member States could prove detrimental to the proper functioning of the internal

Amendment

(6) Appreciable differences in the national levels of energy taxation applied by Member States could prove detrimental to the proper functioning of the internal

market.

market as well as to the achievement of the climate and energy goals. The European Court of Auditors also identified that the level of taxation of energy sources does not reflect their greenhouse gas emissions in the Union. In addition, the price of energy products does not reflect the environmental cost of emissions.

Or. en

Amendment 112

Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Margarida Marques, Eva Kaili, Pedro Marques, Pedro Silva Pereira, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive Recital 7 a (new)

Text proposed by the Commission

Amendment

(7 a) For insular regions having no connections by road, train or bridge with the European mainland, and for peripheral and remote regions, especially those with an economy that is highly dependent on tourism, the kerosene tax should be waived for flights to and from such regions, during the first five years, and should then be raised in five equal annual steps in the following five years to reach the levels achieved for all flights at the end of the ten year period. All precautionary steps should be taken to avoid any "détournement de trafic" in kerosene usage.

Or. en

Justification

The tax on aviation fuel as proposed will crucially affect the competitiveness of insular, peripheral and remote regions, which have no road, rail or bridge alternatives by which to maintain connectivity with the European mainland, especially when tourism accounts for a significant proportion of their economy. Such territories need to be given a breathing space (of five years) in order to provide them with a chance of maintaining some degree of competitiveness before taxes on the aviation fuel used to reach them by air begin to be

introduced. Commenced as of the sixth year, taxation levels would then reach over five years, the same levels applicable to all other territories in the Union.

Amendment 113
Eva Kaili

Proposal for a directive
Recital 7 a (new)

Text proposed by the Commission

Amendment

(7 a) For remote, peripheral and insular regions, and for territories with significant island complexes which have no direct connections by road, train or bridge with the European mainland, and whose economy is highly dependent on tourism, the kerosene tax will be waived for flights to and from such regions and territories, during the first ten years, and will then be raised in five equal annual steps in the following five years to reach the levels achieved for all flights at the end of the fifteen year period.

Or. en

Amendment 114
Gunnar Beck

Proposal for a directive
Recital 8

Text proposed by the Commission

Amendment

(8) As a party to the United Nations Framework Convention on Climate Change, the Union has ratified the Paris Agreement . The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Paris Agreement objectives. ***deleted***

Or. en

Amendment 115
Gunnar Beck

Proposal for a directive
Recital 11

Text proposed by the Commission

(11) Member States should also replicate at any time the ranking of minimum levels of taxation as laid down in the annex in relation to different products for each given use in order to ensure an environmentally tailored structure of rates. ***The minimum levels of energy taxation should be automatically aligned every year to take into account the evolution of their real value in order to preserve the current level of rate harmonization and therefore reduce the volatility stemming from energy and food prices. This alignment should be made on the basis of the changes in the Union-wide harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat.***

Amendment

(11) Member States should also replicate at any time the ranking of minimum levels of taxation as laid down in the annex in relation to different products for each given use in order to ensure an environmentally tailored structure of rates. ***Member States should not be obliged to replicate the relations between the different ranks.***

Or. en

Justification

Replicating not just the ranking but also the relationship between the minimum levels of taxation would be counterproductive. Given the fact that conventional fossil fuels (coal, heating oil, diesel and petrol) at national level are today often subject to much higher excise duty rates than the ETD minimum levels, replicating the relationship could in some members states lead to significant increases to the rates for alternative fuels, such as LPG, natural gas and LNG but also sustainable biogas. This would have negative social consequences and harm the energy transition.

Amendment 116
Markus Ferber

Proposal for a directive
Recital 11

Text proposed by the Commission

Amendment

(11) Member States should also replicate at any time the ranking of minimum levels of taxation as laid down in the annex in relation to different products for each given use in order to ensure an environmentally tailored structure of rates. *The minimum levels of energy taxation should be automatically aligned every year to take into account the evolution of their real value in order to preserve the current level of rate harmonization and therefore reduce the volatility stemming from energy and food prices. This alignment should be made on the basis of the changes in the Union-wide harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat.*

(11) Member States should also replicate at any time the ranking of minimum levels of taxation as laid down in the annex in relation to different products for each given use in order to ensure an environmentally tailored structure of rates.

Or. en

Amendment 117

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 12

Text proposed by the Commission

(12) In order to ensure a smooth implementation of certain provisions relating to some products or uses, a transitional period of application *is* needed.

Amendment

(12) In order to ensure a smooth implementation of certain provisions relating to some products or uses, a transitional period of application *may be* needed.

Or. en

Amendment 118

José Gusmão

Proposal for a directive

Recital 12

Text proposed by the Commission

Amendment

(12) In order to ensure a smooth implementation of certain provisions relating to some products or uses, a transitional period of application *is* needed.

(12) In order to ensure a smooth implementation of certain provisions relating to some products or uses, a transitional period of application *may be* needed. ***However, the climate emergency requires a swift implementation of the provisions laid down in this Directive.***

Or. en

Amendment 119

Nicola Beer, Caroline Nagtegaal, Ondřej Kovařík

Proposal for a directive

Recital 13

Text proposed by the Commission

(13) As a general principle, Member States should apply to energy products and electricity levels of taxation not less than the minimum levels of taxation as set out by the Directive. Member States should be permitted to comply with the Union minimum taxation levels by taking into account the total charge levied in respect of all indirect taxes which they have chosen to apply (excluding VAT).

Amendment

(13) As a general principle, Member States should apply to energy products and electricity levels of taxation not less than the minimum levels of taxation as set out by the Directive ***in order to generate a level playing field between Member States as well as competitiveness.*** Member States should be permitted to comply with the Union minimum taxation levels by taking into account the total charge levied in respect of all indirect taxes which they have chosen to apply (excluding VAT).

Or. en

Amendment 120

José Gusmão

Proposal for a directive

Recital 14

Text proposed by the Commission

(14) Fiscal arrangements made in connection with the implementation of this Union framework for the taxation of energy products and electricity are a matter

Amendment

(14) Fiscal arrangements made in connection with the implementation of this Union framework for the taxation of energy products and electricity are a matter

for each Member State to decide. In this regard, Member States might decide not to increase the overall tax burden if they consider that the implementation of such a principle of tax neutrality could contribute to the restructuring and the modernisation of their tax systems by encouraging behaviour conducive to greater protection of the environment and increased labour use.

for each Member State to decide. In this regard, Member States might decide not to increase the overall tax burden if they consider that the implementation of such a principle of tax neutrality could contribute to the restructuring and the modernisation of their tax systems by encouraging behaviour conducive to greater protection of the environment and increased labour use. ***The tax system should be designed in a manner that avoids a negative impact on low-income households.***

Or. en

Amendment 121

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 14

Text proposed by the Commission

(14) Fiscal arrangements made in connection with the implementation of this Union framework for the taxation of energy products and electricity are a matter for each Member State to decide. In this regard, Member States might decide not to increase the overall tax burden if they consider that the implementation of such a principle of tax neutrality could contribute to the restructuring and the modernisation of their tax systems by encouraging behaviour conducive to greater protection of the environment and increased labour use.

Amendment

(14) Fiscal arrangements made in connection with the implementation of this Union framework for the taxation of energy products and electricity are a matter for each Member State to decide. In this regard, Member States might decide not to increase the overall tax burden if they consider that the implementation of such a principle of tax neutrality could contribute to the restructuring and the modernisation of their tax systems by encouraging behaviour conducive to greater protection of the environment, ***including by spurring energy efficiency renewable energy uptake***, and increased labour use. ***It is strongly encouraged to design the tax system in such way that the potential regressive nature of the energy taxation directive is minimised and where necessary compensated through a strong progressivity of the tax system, along with redistributive policies.***

Or. en

Amendment 122

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 14 a (new)

Text proposed by the Commission

Amendment

(14 a) The average impact of the current proposal on welfare is estimated to be very limited across all Member States. As electricity constitutes a large share of expenditure of lower-income households, the proposed electricity tax rate reductions have substantially progressive impact across the Union-wide distribution and the distribution within all Member States that would need to apply them.

Or. en

Amendment 123

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 15

Text proposed by the Commission

Amendment

(15) Energy prices are key elements of energy, transport and environment policies in the Union .

(15) Energy prices are key elements of energy, transport and environment policies in the Union. ***In the context of high energy prices due to volatility in international fossil fuels markets, recalls that Member States could mitigate the increase in retail prices for vulnerable households and microenterprises by, among other things, reducing taxes and levies in consumers' energy bills, as foreseen in the Directive (EU) 2019/944 (Electricity Market Directive) and also recalled in the Communication of the Commission of 13 October 2021 on Tackling rising energy prices: a toolbox for action and support.***

Amendment 124

José Gusmão

Proposal for a directive

Recital 15

Text proposed by the Commission

(15) Energy prices are key elements of energy, transport and environment policies in the Union .

Amendment

(15) Energy prices are key elements of energy, transport and environment policies in the Union. ***Member States should be allowed to set retail prices and profit margins below the market outcome in certain situations, namely in periods of high uncertainty, high volatility, or both in international fossil fuels markets.***

Or. en

Amendment 125

José Gusmão

Proposal for a directive

Recital 15 a (new)

Text proposed by the Commission

Amendment

(15 a) The possibility of applying differentiated national rates of taxation to the same product should be allowed in certain circumstances when that measure is intended to allow equal access to those products for all households and to promote public transportation.

Or. en

Amendment 126

Joachim Schuster, Elisabetta Gualmini, Paul Tang, René Repasi

Proposal for a directive

Recital 17 a (new)

(17 a) Energy taxation should only apply to final consumption, and neither energy use within the energy value chain nor any form of conversion or storage should be taxed. That principle should apply to all forms of energy conversion processes and to energy products and electricity used for the transport and storage of energy products and electricity. Conversion, in that context, should be understood as the process of converting one form of energy into another, such as using natural gas to generate electricity or producing hydrogen from electricity or natural gas.

Or. en

Justification

This should prevent double taxation. Unlike the fossil fuels that are mined, low-emission fuels as well as electricity are produced. Therefore, it is necessary not to tax inputs, but only the result of production.

Amendment 127

Ondřej Kovařík, Olivier Chastel, Nicola Beer, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Recital 17 a (new)

(17 a) Energy taxation should only apply to final consumption, and neither energy use within the energy value chain nor any form of conversion or storage should be taxed. That principle should apply to all forms of energy-conversion processes and to energy products and electricity used for the transport and storage of energy products and electricity. In that context, conversion should be understood as the process of converting one form of energy into another, such as using natural gas to generate electricity or producing hydrogen from electricity or natural gas.

Amendment 128**Claude Gruffat**

on behalf of the Verts/ALE Group

Proposal for a directive**Recital 18***Text proposed by the Commission*

(18) Energy products used as a motor fuel for certain purposes and those used as heating fuel are normally taxed at lower levels than those applicable to energy products used as a propellant. Electricity should always be among the least taxed energy sources in view of fostering its use, **notably** in the transport sector. To that purpose, Member States should endeavour to apply the same level of taxation to electricity used to charge electric vehicles as for heating purposes during the necessary time following the entry into force of this Directive.

Amendment

(18) Energy products used as a motor fuel for certain purposes and those used as heating fuel are normally taxed at lower levels than those applicable to energy products used as a propellant. Electricity should always be among the least taxed energy sources in view of fostering its use, **including** in the transport sector **and heating and cooling**. To that purpose, Member States should endeavour to apply the same level of taxation to electricity used to charge electric vehicles as for heating **and cooling** purposes during the necessary time following the entry into force of this Directive.

Or. en

Amendment 129**Joachim Schuster, Elisabetta Gualmini, Paul Tang, René Repasi****Proposal for a directive****Recital 18***Text proposed by the Commission*

(18) Energy products used as a motor fuel for certain purposes and those used as heating fuel are normally taxed at lower levels than those applicable to energy products used as a propellant. Electricity should always be among the least taxed energy sources in view of fostering its use, notably in the transport sector. To that purpose, Member States should endeavour

Amendment

(18) Energy products used as a motor fuel for certain purposes and those used as heating fuel are normally taxed at lower levels than those applicable to energy products used as a propellant. Electricity should always be among the least taxed energy sources in view of fostering its use, notably in the transport sector. To that purpose, Member States should endeavour

to apply the same level of taxation to electricity used to charge electric vehicles as for heating purposes during the necessary time following the entry into force of this Directive.

to apply the same level of taxation to electricity used to charge electric vehicles as for heating purposes during the necessary time following the entry into force of this Directive. ***In this context, the Commission should develop and adopt a delegated act to supplement this Directive by a common certification framework identifying the origin of the electricity consumed.***

Or. en

Amendment 130
Lídia Pereira

Proposal for a directive
Recital 19

Text proposed by the Commission

Amendment

(19) The need to pursue the objectives of the Directive requires that no distinction is made between commercial and non-commercial diesel as well as business and non-business use for heating fuels and electricity.

deleted

Or. pt

Amendment 131

Ondřej Kovařík, Olivier Chastel, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive
Recital 19

Text proposed by the Commission

Amendment

(19) The need to pursue the objectives of the Directive requires that no distinction is made between commercial and non-commercial diesel as well as business and non-business use for heating fuels and electricity.

(19) Member States may need to differentiate between commercial and non-commercial diesel. Member States should have the option to use that possibility to reduce the gap between the taxation of non-commercial gas oil used as propellant and petrol.

It should be possible to treat business use and non-business use of energy products and electricity differently for tax purposes.

Or. en

Amendment 132

Gunnar Beck

Proposal for a directive

Recital 19

Text proposed by the Commission

(19) *The need to pursue the objectives of the Directive requires that no distinction is made between commercial and non-commercial diesel as well as business and non-business use for heating fuels and electricity.*

Amendment

(19) *Member States may need to differentiate between commercial and non-commercial diesel. Member States should have the option to use that possibility to reduce the gap between the taxation of non-commercial gas oil used as propellant and petrol. It should be possible to treat business use and non-business use of energy products and electricity differently for tax purposes.*

Or. en

Justification

The possibility for to differentiate between business and non-business gives enables Member states to use the tax instrument towards non-business for energy efficiency and fiscal purposes while maintaining competitiveness on the internal market and hence pursues well to the objectives of the Directive.

Amendment 133

José Gusmão

Proposal for a directive

Recital 20

Text proposed by the Commission

(20) Energy products should essentially be subject to a Union framework when used as heating fuel or motor fuel. *To that extent, it is in the nature and the logic of*

Amendment

(20) Energy products should essentially be subject to a Union framework when used as heating fuel or motor fuel. Electricity used in similar ways should be

the tax system to exclude from the scope of the framework dual uses and non-fuel uses of energy products . Electricity used in similar ways should be treated on an equal footing.

treated on an equal footing.

Or. en

Amendment 134
Othmar Karas

Proposal for a directive
Recital 20

Text proposed by the Commission

(20) Energy products should essentially be subject to a Union framework when used as heating fuel or motor fuel. To that extent, it is in the nature and the logic of the tax system to exclude from the scope of the framework dual uses and non-fuel uses of energy products . Electricity used in similar ways should be treated on an equal footing.

Amendment

(20) Energy products should essentially be subject to a Union framework when used as heating fuel or motor fuel. To that extent, it is in the nature and the logic of the tax system to exclude from the scope of the framework dual uses and non-fuel uses of energy products ***as well as mineralogical processes*** . Electricity used in similar ways should be treated on an equal footing.

Or. en

Amendment 135
José Manuel García-Margallo y Marfil

Proposal for a directive
Recital 20

Text proposed by the Commission

(20) Energy products should essentially be subject to a Union framework when used as heating fuel or motor fuel. To that extent, it is in the nature and the logic of the tax system to exclude from the scope of the framework dual uses and non-fuel uses of energy products . Electricity used in similar ways should be treated on an equal footing.

Amendment

(20) Energy products should essentially be subject to a Union framework when used as heating fuel or motor fuel. To that extent, it is in the nature and the logic of the tax system to exclude from the scope of the framework dual uses and non-fuel uses of energy products ***as well as mineralogical processes***. Electricity used in similar ways should be treated on an

equal footing.

Or. en

Amendment 136
Claude Gruffat
on behalf of the Verts/ALE Group

Proposal for a directive
Recital 20 a (new)

Text proposed by the Commission

Amendment

(20 a) The climate impact of aviation has been long established by the scientific community, and in particular by the Intergovernmental Panel for Climate Change at least since its 1999 Special report on Aviation and the Global Atmosphere^{1a}. Unlike other greenhouse-emitting sectors, aviation has moreover experienced a major increase in its volume and therefore its aggregated emissions have doubled in the last three decades, with a nearly 28% increase since 2013 only in Europe. Recent data suggest that at least half of all those emissions are generated by 1% of the world's population only, and mainly by the part with the highest income. A recent EASA study^{1b} moreover points out that the non-CO₂ emissions might have a climate impact at least twice as big as the CO₂ emissions alone. The composition of the fossil fuel widely used nowadays in the sector is mainly responsible for these climate impacts, and there is therefore an urgent need for their internalisation through adequate taxation. Establishing a jet fuel tax on intra-EU flights should be an additional disincentive to the operation of the so-called "ghost flights", complementing necessary measures to be taken further in the airport slots regulation revision that effectively prevent the operation of such empty or quasi-empty flights.

*^{1a} IPCC Special report: Aviation and the Global Atmosphere (1999)
<https://www.unep.org/resources/report/ipc-c-special-report-aviation-and-global-atmosphere>*

*^{1b} Report from the Commission to the European Parliament and the Council: Updated analysis of the non-CO2 climate impacts of aviation and potential policy measures pursuant to EU Emissions Trading System Directive Article 30(4)
<https://www.easa.europa.eu/document-library/research-reports/report-commission-european-parliament-and-council>*

Or. en

Amendment 137

Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea

Proposal for a directive

Recital 20 a (new)

Text proposed by the Commission

Amendment

(20 a) The introduction of a minimum level of taxation on fuel would put the EU fisheries sector — and especially artisanal vessels — at a competitive disadvantage compared to third countries with lower prices and taxes. It would also lead to unfair treatment between territories, as large ships can travel long distances and thus refuel in ports where the price of fuel is lower. It would also cause price increases for the final consumers, particularly for fresh products. That would run counter to health recommendations to increase the consumption of fish given not only its high nutritional quality and therefore health benefits, but also its reduced environmental footprint. Finally, it would lead to the unprecedented large-scale bankruptcy of many fishing enterprises,

especially small-scale ones, and consequently to the loss of a large number of jobs, with serious repercussions for the Union's fishing communities.

Or. es

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 138

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Recital 20 a (new)

Text proposed by the Commission

Amendment

(20 a) Flying is significantly more energy-intensive than other forms of transportation and should be taxed accordingly. While there may be no good alternatives to airplanes for travelling to or from island nations or remote regions, a beneficial tax regime for aviation is not the best policy tool to serve these areas. Governments should instead use the revenues gained from a tax on kerosene to invest and raise welfare levels in these regions.

Or. en

Amendment 139

José Gusmão

Proposal for a directive

Recital 20 a (new)

Text proposed by the Commission

Amendment

(20 a) The climate impact of aviation has been long established by the scientific community. Aviation has experienced a major increase in its volume and its aggregated emissions have doubled in the last three decades. In line with other measures, establishing a jet fuel tax on intra-EU flights can be an additional disincentive to the operation of so-called "ghost flights", which have a significant harmful impact on the environment.

Or. en

Amendment 140

Nicola Beer, Caroline Nagtegaal, Olivier Chastel, Ondřej Kovařík

Proposal for a directive

Recital 20 a (new)

Text proposed by the Commission

Amendment

(20 a) In order to ensure connectivity, air and water navigation remain important sectors. However, in order to remain competitive internationally and create a level playing field, an international approach to energy taxation should be considered.

Or. en

Amendment 141

Caroline Nagtegaal, Olivier Chastel

Proposal for a directive

Recital 20 a (new)

Text proposed by the Commission

Amendment

(20 a) In order to maintain the level playing field and prevent both business and carbon leakage, the amount of fuel used for navigation within Union waters will be taxed rather than the amount of heavy oil bunkered in Union ports.

Justification

In order to prevent both carbon and business leakage, we should not tax the amount of heavy oil bunkered in EU ports, but the amount of fuel used within EU waters. Consequently, the incentive to bunker outside the EU is eliminated, since all ships have to pay their fair share of fuel tax. Moreover, the incentive to transition towards using more sustainable alternative fuels is retained. The technical implementation will be delegated to the European Commission.

Amendment 142**José Gusmão****Proposal for a directive****Recital 21***Text proposed by the Commission*

(21) The Union and the Member States have concluded multilateral agreements regarding air services and air transport, or bilateral agreements with third countries. Those agreements include provisions related to the taxation of aviation fuel. Aviation fuel has traditionally had a privileged tax regime. The need to pursue the objectives of the Directive requires that, without prejudice to those international agreements, energy products and electricity supplied for intra-EU air navigation, *except* cargo-only flights should be taxed. ***The exemption for the fuel used by cargo-only flights is still needed in the absence of more efficient alternatives.***

Amendment

(21) The Union and the Member States have concluded multilateral agreements regarding air services and air transport, or bilateral agreements with third countries. Those agreements include provisions related to the taxation of aviation fuel. Aviation fuel has traditionally had a privileged tax regime. The need to pursue the objectives of the Directive requires that, without prejudice to those international agreements, energy products and electricity supplied for intra-EU air navigation, ***including*** cargo-only flights should be taxed.

Amendment 143**Claude Gruffat**

on behalf of the Verts/ALE Group

Proposal for a directive**Recital 21**

Text proposed by the Commission

(21) The Union and the Member States have concluded multilateral agreements regarding air services and air transport, or bilateral agreements with third countries. Those agreements include provisions related to the taxation of aviation fuel. Aviation fuel has traditionally had a privileged tax regime. The need to pursue the objectives of the Directive requires that, without prejudice to those international agreements, energy products and electricity supplied for intra-EU air navigation, *except cargo-only flights* should be taxed. *The exemption for the fuel used by cargo-only flights is still needed in the absence of more efficient alternatives.*

Amendment

(21) The Union and the Member States have concluded multilateral agreements regarding air services and air transport, or bilateral agreements with third countries. Those agreements include provisions related to the taxation of aviation fuel *based on an interpretation of the original provisions of the Chicago Convention on Civil Aviation, which in 1944 laid foundation for the International Civil Aviation Organisation. The only explicit restriction to fuel taxation is set out in Article 24 of that Convention and it refers to fuel already present in the tank when landing, in order to avoid double taxation, but it does not refer explicitly to additionally refuelled content.* Aviation fuel has traditionally had a privileged tax regime. The need to pursue the objectives of the Directive requires that, without prejudice to those international agreements, energy products and electricity supplied for intra-EU air navigation should be taxed. *In future revisions of such international aviation agreements, the current loopholes allowing for jet fuel tax exemptions for flights departing from or arriving at Union airports should be eliminated.*

Or. en

Amendment 144
Georgios Kyrtosos

Proposal for a directive
Recital 21

Text proposed by the Commission

(21) The Union and the Member States have concluded multilateral agreements regarding air services and air transport, or bilateral agreements with third countries. Those agreements include provisions related to the taxation of aviation fuel.

Amendment

(21) The Union and the Member States have concluded multilateral agreements regarding air services and air transport, or bilateral agreements with third countries. Those agreements include provisions related to the taxation of aviation fuel. In

Aviation fuel has traditionally had a privileged tax regime. The need to pursue the objectives of the Directive requires that, without prejudice to those international agreements, energy products and electricity supplied for intra-EU air navigation, except cargo-only flights should be taxed. The exemption for the fuel used by cargo-only flights is still needed in the absence of more efficient alternatives.

the absence of more efficient alternatives *for energy products and electricity supplied to cargo and passenger flights, the tax exemption is still needed in order to pursue the objectives of this Directive without prejudice to the international commitments.*

Or. en

Amendment 145

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Recital 21

Text proposed by the Commission

(21) The Union and the Member States have concluded multilateral agreements regarding air services and air transport, or bilateral agreements with third countries. Those agreements include provisions related to the taxation of aviation fuel. Aviation fuel has traditionally had a privileged tax regime. The need to pursue the objectives of the Directive requires that, *without prejudice to those international agreements*, energy products and electricity supplied for intra-EU air navigation, *except cargo-only flights* should be taxed. *The exemption for the fuel used by cargo-only flights is still needed in the absence of more efficient alternatives.*

Amendment

(21) The Union and the Member States have concluded multilateral agreements regarding air services and air transport, or bilateral agreements with third countries. Those agreements include provisions related to the taxation of aviation fuel. Aviation fuel has traditionally had a privileged tax regime. The need to pursue the objectives of the Directive requires that energy products and electricity supplied for intra-EU air navigation should be taxed, *even where this requires re-negotiating multilateral agreements.*

Or. en

Amendment 146

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Recital 22

Text proposed by the Commission

(22) In order to ensure a smooth implementation of this Directive, the minimum levels of taxation for motor fuels used for intra-EU non-business and non-pleasure flights would be reached over a transitional period of ten years, whereas sustainable alternative fuels and electricity would be subject to a zero minimum rate **for ten years**. Energy products and electricity used for intra-EU business aviation and pleasure flights should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Amendment

(22) In order to ensure a smooth implementation of this Directive, the minimum levels of taxation for motor fuels used for intra-EU non-business and non-pleasure flights would be reached over a transitional period of ten years, whereas sustainable alternative fuels and electricity would be subject to a zero minimum rate. Energy products and electricity used for intra-EU business aviation and pleasure flights should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Or. en

Amendment 147

José Gusmão

Proposal for a directive

Recital 22

Text proposed by the Commission

(22) In order to ensure a smooth implementation of this Directive, the minimum levels of taxation for motor fuels used for intra-EU non-business and non-pleasure flights would be **reached over a transitional period of ten years**, whereas sustainable alternative fuels and electricity would be subject to a zero minimum rate for ten years. Energy products and electricity used for intra-EU business aviation and pleasure flights should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Amendment

(22) In order to ensure a smooth implementation of this Directive, the minimum levels of taxation for motor fuels used for intra-EU non-business and non-pleasure flights would be **implemented swiftly**, whereas sustainable alternative fuels and electricity would be subject to a zero minimum rate for ten years. Energy products and electricity used for intra-EU business aviation and pleasure flights should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States. **Cargo flights should be subject to the same obligations as other flights, in order not to generate further distortions which would hinder the objective of shifting to railroad.**

Or. en

Amendment 148

Markus Ferber

Proposal for a directive

Recital 22

Text proposed by the Commission

(22) In order to ensure a smooth implementation of this Directive, the minimum levels of taxation for motor fuels used for intra-EU non-business and non-pleasure flights would be reached over a transitional period of ten years, whereas sustainable alternative fuels and electricity would be subject to a zero minimum rate for ten years. Energy products and electricity used for intra-EU business aviation and pleasure flights should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Amendment

(22) In order to ensure a smooth implementation of this Directive, the minimum levels of taxation for motor fuels used for intra-EU non-business and non-pleasure flights would be reached over a transitional period of ten years ***starting ...[four years after the date of entry into force of this Directive]***, whereas sustainable alternative fuels and electricity would be subject to a zero minimum rate for ten years. Energy products and electricity used for intra-EU business aviation and pleasure flights should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Or. en

Amendment 149

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 22

Text proposed by the Commission

(22) In order to ensure a ***smooth implementation of this Directive***, the minimum levels of taxation for motor fuels used for intra-EU ***non-business and non-pleasure flights would be reached over a transitional period of ten years***, whereas ***sustainable alternative fuels*** and electricity would be subject to a zero minimum rate for ten years. Energy products and electricity used for intra-EU

Amendment

(22) In order to ensure a ***proper internalisation of the real costs of aviation sector, enabling a level-playing field with other transport modes***, the minimum levels of taxation for motor fuels used for intra-EU flights ***should be implemented immediately***, whereas ***advanced biofuels, RFNBOs*** and electricity would be subject to a zero minimum rate for ten years , ***including electricity supplied for***

business aviation and pleasure flights should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

stationary functioning and electric taxiing operations on the ground. Energy products and electricity used for intra-EU business aviation and pleasure flights should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States. ***Cargo flights should be subject to the same obligations as other flights, in order not to generate a further distortion of the level-playing field, which would ultimately hinder the objective of a modal shift to rail, also for freight, as introduced by the communication of the Commission of 9 December 2020 on Sustainable and Smart Mobility Strategy.***

Or. en

Amendment 150

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Recital 22

Text proposed by the Commission

(22) ***In order to ensure*** a smooth implementation of this Directive, the minimum levels of taxation for motor fuels used for intra-EU ***non-business and non-pleasure*** flights ***would*** be reached over a transitional period of ***ten*** years, whereas sustainable alternative fuels and electricity would be subject to a zero minimum rate for ten years. Energy products and electricity used for intra-EU ***business aviation and pleasure*** flights should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Amendment

(22) ***As a tax on kerosene will only lead to a moderate increase in prices,*** a smooth implementation of this Directive, the minimum levels of taxation for motor fuels used for intra-EU flights ***could*** be reached over a transitional period of ***five*** years, whereas sustainable alternative fuels and electricity would be subject to a zero minimum rate for ten years. Energy products and electricity used for intra-EU flights should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Or. en

Amendment 151

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive
Recital 22 a (new)

Text proposed by the Commission

Amendment

(22 a) According to the IPCC Special Report on the Ocean and Cryosphere in a Changing Climate, the global ocean has warmed unabated since 1970 and has taken up more than 90% of the excess heat in the climate system and by absorbing more CO₂, the ocean has undergone increasing surface acidification and a loss of oxygen has occurred from the surface to 1000 m. According to data from IMO and FAO, globally, fishing vessels (including inland vessels) consumed 53.9 million tonnes of fuel in 2012, emitting 172.3 million tonnes of CO₂, (equivalent to 0.5% of total global CO₂ emissions that year), while aquaculture accounted for approximately 0.45% of global greenhouse gas emissions in 2013.

Or. en

Amendment 152

Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea

Proposal for a directive
Recital 22 a (new)

Text proposed by the Commission

Amendment

(22 a) In order to achieve the emission reduction targets set by the Union for 2030 and the climate neutrality objective for 2050 at the latest, it is necessary to reduce GHG emissions in all sectors, moving towards a fiscal framework that penalises fossil fuels and encourages the switch to clean fuels. However, this urgent change must be made taking into account the availability of alternatives in each of the affected sectors.

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 153

Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea

Proposal for a directive**Recital 22 b (new)**

Text proposed by the Commission

Amendment

(22 b) According to the Scientific, Technical and Economic Committee for Fisheries' Annual Economic Report 2021^{32 a}, the Union fishing fleet has reduced its energy consumption by more than 15% in the last decade. However, the fisheries sector faces serious obstacles to decarbonisation due to the lack of alternatives in the short term and existing fishing capacity limits. The introduction of a minimum level of fuel taxation in the fisheries sector would not only not solve these obstacles, but would have a serious impact on the competitiveness of the Union fleet, especially of the small-scale coastal fleet, leading to reduced self-sufficiency, higher consumer prices and the consequent increase in emissions due to increased imports. It should be stressed that fisheries and aquaculture products are among the food products with the lowest carbon footprint and that the EU is the world's largest market for fish, importing 60 % of what it consumes. The Union fishing sector should therefore continue to benefit from the exemptions provided for in Directive 2003/96/EC of the Council.

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 154

Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea

Proposal for a directive

Recital 23

Text proposed by the Commission

(23) Fuel used for waterborne navigation, **including** fishing, should also be taxed, and the Member States party to international agreements providing for the exemption of that fuel, have to, by the date of the application of this Directive, ensure they eliminate the incompatibilities. It is necessary to allow for a different level of taxation to be applied to the use of energy products and electricity for intra-EU waterborne regular service navigation, **fishing** and freight transport and their respective at berth activities. Considering the specificity of those uses, the minimum levels of taxation should be lower than the ones applicable to general motor fuel use. In order to provide an incentive to the use of sustainable alternative fuels and electricity, such fuels and electricity should be exempted from taxation for ten years. Energy products and electricity used for the remaining intra-EU waterborne navigation should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Amendment

(23) Fuel used for waterborne navigation, **excluding** fishing, should also be taxed, and the Member States party to international agreements providing for the exemption of that fuel, have to, by the date of the application of this Directive, ensure they eliminate the incompatibilities. It is necessary to allow for a different level of taxation to be applied to the use of energy products and electricity for intra-EU waterborne regular service navigation and freight transport and their respective at berth activities. Considering the specificity of those uses, the minimum levels of taxation should be lower than the ones applicable to general motor fuel use. In order to provide an incentive to the use of sustainable alternative fuels and electricity, such fuels and electricity should be exempted from taxation for ten years. Energy products and electricity used for the remaining intra-EU waterborne navigation should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 155

Ondřej Kovařík, Olivier Chastel, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive**Recital 23***Text proposed by the Commission*

(23) Fuel used for waterborne navigation, including fishing, should also be taxed, and the Member States party to international agreements providing for the exemption of that fuel, have to, by the date of the application of this Directive, ensure they eliminate the incompatibilities. It is necessary to allow for a different level of taxation to be applied to the use of energy products and electricity for intra-EU waterborne regular service navigation, **fishing and** freight transport and their respective at berth activities. Considering the specificity of those uses, the minimum levels of taxation should be lower than the ones applicable to general motor fuel use. In order to provide an incentive to the use of sustainable alternative fuels and electricity, such fuels and electricity should be exempted from taxation **for ten years**. Energy products and electricity used for the remaining intra-EU waterborne navigation should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Amendment

(23) Fuel used for waterborne navigation, including fishing, should also be taxed, and the Member States party to international agreements providing for the exemption of that fuel, have to, by the date of the application of this Directive, ensure they eliminate the incompatibilities. It is necessary to allow for a different level of taxation to be applied to the use of energy products and electricity for intra-EU waterborne regular service navigation, freight transport and their respective at berth activities. Considering the specificity of those uses, the minimum levels of taxation should be lower than the ones applicable to general motor fuel use. In order to provide an incentive to the use of sustainable alternative fuels and electricity, such fuels and electricity should be exempted from taxation. Energy products and electricity used for the remaining intra-EU waterborne navigation should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Amendment 156

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 23

Text proposed by the Commission

(23) Fuel used for waterborne navigation, including fishing, should also be taxed, and the Member States party to international agreements providing for the exemption of that fuel, have to, by the date of the application of this Directive, ensure they eliminate the incompatibilities. It is necessary to allow for a different level of taxation to be applied to the use of energy products and electricity for intra-EU waterborne regular service navigation, fishing and freight transport and their respective at berth activities. Considering the specificity of those uses, the minimum levels of taxation should be lower than the ones applicable to general motor fuel use. In order to provide an incentive to the use of sustainable alternative fuels and electricity, such fuels and electricity should be exempted from taxation for ten years. Energy products and electricity used for the remaining intra-EU waterborne navigation should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Amendment

(23) Fuel used for waterborne navigation, including fishing, should also be taxed, and the Member States party to international agreements providing for the exemption of that fuel, have to, by the date of the application of this Directive, ensure they eliminate the incompatibilities. It is necessary to allow for a different level of taxation to be applied to the use of energy products and electricity for intra-EU waterborne regular service navigation, fishing and freight transport and their respective at berth activities. Considering the specificity of those uses, the minimum levels of taxation should be lower than the ones applicable to general motor fuel use. ***Particularly for cargo ships, the taxation levels should provide incentives for the uptake of technological innovation enabling the assistance of wind power in order to significantly improve the energy performance of vessels.*** In order to provide an incentive to the use of sustainable alternative fuels and electricity, ***including full electrification at berth***, such fuels and electricity should be exempted from taxation for ten years. Energy products and electricity used for the remaining intra-EU waterborne navigation should be subject to the standard levels of taxation applicable to motor fuels and electricity in the Member States.

Or. en

Amendment 157

Nicola Beer, Caroline Nagtegaal, Ondřej Kovařík

Proposal for a directive

Recital 23 a (new)

Text proposed by the Commission

Amendment

(23 a) In line with the proposal for a Regulation on the deployment of alternative fuels infrastructure and the proposal for a Regulation on the use of renewable and low-carbon fuels in maritime transport, this Directive should promote the cost-efficient deployment of installations and the use of shore-side electricity by providing a permanent tax exemption to shore-side electricity, thereby setting the right incentives.

Or. en

Amendment 158

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 23 a (new)

Text proposed by the Commission

Amendment

(23 a) Fuel subsidies perform poorly in terms of increasing incomes for fishers, and "fossil fuel subsidies represent an obstacle in reaching climate goals because they hinder the green energy transition", according to the conclusions in the ECA review 01/2022 on Energy taxation, carbon pricing and energy subsidies.

Or. en

Amendment 159

Irene Tinagli, Elisabetta Gualmini

Proposal for a directive

Recital 23 a (new)

Text proposed by the Commission

Amendment

(23 a) Before including fisheries in the taxation of energy products, a comprehensive impact assessment should be carried out, including on the socioeconomic impact on fisheries and coastal communities.

Or. en

Amendment 160

Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea

Proposal for a directive

Recital 23 a (new)

Text proposed by the Commission

Amendment

(23a) In the past 10 years, the fishing industry has made great efforts to considerably reduce fuel consumption and therefore greenhouse gas emissions.

Or. es

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 161

Georgios Kyrtos

Proposal for a directive

Recital 23 a (new)

Text proposed by the Commission

Amendment

(23 a) Adequate compensation is needed to alleviate the already high costs of island transport, taking into account equivalent island transport schemes.

Amendment 162**Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea****Proposal for a directive****Recital 23 b (new)***Text proposed by the Commission**Amendment*

(23b) Before including fisheries in the taxation of energy products, a comprehensive impact assessment should be carried out, which also takes account of the socio-economic repercussions for fisheries and coastal communities.

Or. es

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 163**Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea****Proposal for a directive****Recital 24***Text proposed by the Commission**Amendment*

(24) For extra-EU air navigation, without prejudice to international obligations, **and** for extra-EU waterborne navigation, **including** fishing, Member States may exempt or apply the same levels of intra-EU taxation, according to the type of activity.

(24) For extra-EU air navigation, without prejudice to international obligations, for extra-EU waterborne navigation, **and for** fishing, Member States may exempt or apply the same levels of intra-EU taxation, according to the type of activity.

Or. es

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 164

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 24

Text proposed by the Commission

(24) For extra-EU air navigation, without prejudice to international obligations, and for extra-EU waterborne navigation, including fishing, Member States may **exempt or** apply the same levels of intra-EU taxation, according to the type of activity.

Amendment

(24) For extra-EU air navigation, without prejudice to **current** international obligations **which should be consequently reviewed**, and for extra-EU waterborne navigation, including fishing, Member States may apply the same levels of intra-EU taxation, according to the type of activity.

Or. en

Amendment 165

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 24 a (new)

Text proposed by the Commission

Amendment

(24 a) Ending fuel tax exemptions in the fisheries sector should not result in a burden for small-scale fisheries. Member States should invest the revenues generated by fuel taxes in the fisheries sector to fund projects aimed at strengthening small-scale fisheries' resilience and position in the value chain and at facilitating the transition of small-scale fisheries to energy-efficient vessels

using sustainable renewable energy.

Or. en

Amendment 166
José Gusmão

Proposal for a directive
Recital 24 a (new)

Text proposed by the Commission

Amendment

(24 a) Ending fuel tax exemptions in the fisheries sector should not result in a burden for small-scale fisheries. Member States should invest the revenues generated by fuel taxes in the fisheries sector to fund projects aimed at facilitating the transition of small-scale fisheries to energy-efficient vessels using sustainable renewable energy.

Or. en

Amendment 167
José Gusmão

Proposal for a directive
Recital 25

Text proposed by the Commission

Amendment

(25) Member States should be permitted to apply certain other exemptions or reduced levels of taxation, where that will not be detrimental to the ***environmental objectives, to the proper functioning of the internal market and will not result in distortions of competition.***

(25) Member States should be permitted to apply certain other exemptions or reduced levels of taxation, where that will not be detrimental to the ***energy, climate and just transition*** objectives.

Or. en

Amendment 168
Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 25

Text proposed by the Commission

(25) Member States should be permitted to apply certain other exemptions or reduced levels of taxation, where that will not be detrimental to the environmental objectives, to the proper functioning of the internal market and will not result in distortions of competition.

Amendment

(25) Member States should be permitted to apply certain other exemptions or reduced levels of taxation, where that will not be detrimental to the environmental, ***energy, climate and just transition*** objectives, to the proper functioning of the internal market and will not result in distortions of competition.

Or. en

Amendment 169

Gilles Boyer, Stéphane Bijoux, Stéphanie Yon-Courtin

Proposal for a directive

Recital 25 a (new)

Text proposed by the Commission

Amendment

(25a) As Directive 2020/262 specifies that it and Directives 92/83/EEC, 92/84/EEC, 2003/96/EC and 2011/64/EU do not apply to the French and Spanish outermost regions referred to in Article 349 of the TFEU, in the recast of Directive 2003/96/EC, flights to and from those regions and shipping to and from them should be considered exempt from intra-EU taxation.

Or. fr

Amendment 170

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 26

Text proposed by the Commission

Amendment

(26) In particular, **highly efficient combined heat and power generation and**, in order to promote the use of **alternative energy sources**, renewable forms of energy may qualify for preferential treatment.

(26) In particular in order to promote the use of **sustainable** renewable forms of energy **they** may qualify for preferential treatment.

Or. en

Amendment 171

Ondřej Kovařík, Olivier Chastel, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Recital 26

Text proposed by the Commission

Amendment

(26) In particular, highly efficient combined heat and power generation and, in order to promote the use of alternative energy sources, renewable forms of energy may qualify for preferential treatment.

(26) In particular, highly efficient combined heat and power generation and, in order to promote the use of alternative energy sources, renewable forms of energy may qualify for preferential treatment. ***It is desirable to establish a Union framework to allow Member States to exempt or reduce excise duties so as to promote biofuels, thereby contributing to the better functioning of the internal market and affording Member States and economic operators a sufficient degree of legal certainty. Distortions of competition should be limited and the incentive of a reduction in the basic costs for producers and distributors of biofuels should be maintained through, inter alia, the adjustments by Member States taking into account changes in raw material prices.***

Or. en

Amendment 172

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 27

Text proposed by the Commission

Amendment

(27) Targeted reductions in the tax level **may prove necessary to incentivise the achievement of environmental protection objectives and improvements in energy efficiency** of the Union productive sector.

(27) **Temporary** targeted reductions in the tax level **could provide an incentive to energy-intensive industries, SMEs and start-ups to achieve a green transition in the Union productive sector. Such reductions should be conditional on the implementation by the beneficiaries of specific measures to achieve circular, pollution-free, highly energy-efficient and renewable based operations.**

Or. en

Amendment 173

Ondřej Kovařík, Nicola Beer, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Recital 27

Text proposed by the Commission

Amendment

(27) Targeted reductions in the tax level may prove necessary to incentivise the achievement of environmental protection objectives **and improvements** in energy efficiency of the Union productive sector.

(27) Targeted **exemptions or** reductions in the tax level may prove necessary to incentivise the achievement of environmental protection objectives, **the improvement** in energy efficiency **and the international competitiveness** of the Union productive sector.

Or. en

Amendment 174

Joachim Schuster, Elisabetta Gualmini, Paul Tang, René Repasi

Proposal for a directive

Recital 27

Text proposed by the Commission

Amendment

(27) Targeted reductions in the tax level may prove necessary to incentivise the achievement of environmental protection objectives and improvements in energy

(27) Targeted reductions in the tax level **in the short and medium term** may prove necessary to incentivise the achievement of environmental protection objectives and

efficiency of the Union productive sector.

improvements in energy efficiency of the Union productive sector.

Or. en

Amendment 175

Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea

Proposal for a directive

Recital 27

Text proposed by the Commission

(27) Targeted reductions in the tax level may prove necessary to incentivise the achievement of environmental protection objectives and improvements in energy efficiency of the Union productive sector.

Amendment

(27) Targeted **exemptions or** reductions in the tax level may prove necessary to incentivise the achievement of environmental protection objectives and improvements in energy efficiency of the Union productive sector.

Or. es

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 176

Joachim Schuster, Elisabetta Gualmini, Paul Tang, René Repasi, Aurore Lalucq

Proposal for a directive

Recital 27 a (new)

Text proposed by the Commission

Amendment

(27 a) By contributing to the reduction greenhouse gas emissions and energy dependency and providing flexibility to the grids, energy communities and prosumers self-producing renewable energy are an essential cornerstone of the energy transition. In order to incentivise these practices in all Member States, the

self-produced electricity should be exempted from taxation.

Or. en

Amendment 177

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 28

Text proposed by the Commission

(28) Targeted reductions in the tax level may prove necessary to tackle the social impact of energy taxes. An exemption from taxation may temporarily prove necessary to protect vulnerable households.

Amendment

(28) Targeted reductions in the tax level may prove necessary to tackle the social impact of energy taxes. An exemption from taxation may temporarily prove necessary to protect vulnerable households. ***Tax exemptions could be a temporary alleviation, as structural responses are required to eradicate energy poverty in the first place. For example, renovating buildings is a key solution to reducing energy consumption and alleviating energy poverty and vulnerability. The benefits of lower overall energy bills, not only on its tax portion, are even more relevant in a context of high energy prices. People living in worst performing buildings and people facing energy poverty would benefit from renovated and better buildings and lower energy costs, and would be buffered from further increases and fluctuations in market prices.***

Or. en

Amendment 178

Ondřej Kovařík, Olivier Chastel, Nicola Beer, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Recital 28

Text proposed by the Commission

Amendment

(28) Targeted reductions in the tax level may prove necessary to tackle the social impact of energy taxes. An exemption from taxation may temporarily prove necessary to protect vulnerable households.

(28) Targeted ***exemptions or*** reductions in the tax level may prove necessary to tackle the social impact of energy taxes. An exemption from taxation may temporarily prove necessary to protect vulnerable households ***recognised as lower and middle income by Member States.***

Or. en

Amendment 179

Ondřej Kovařík, Olivier Chastel, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal, Stéphanie Yon-Courtin

**Proposal for a directive
Recital 28**

Text proposed by the Commission

Amendment

(28) ***Targeted*** reductions in the tax level may prove necessary ***to tackle the social impact of energy taxes. An exemption from taxation may temporarily prove necessary to protect vulnerable households.***

(28) ***Certain exemptions or*** reductions in the tax level may prove necessary; ***notably because of the lack of a stronger harmonisation at the Union level, because of the risks of a loss of international competitiveness or because of social or environmental considerations.***

Or. en

Amendment 180

Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea

**Proposal for a directive
Recital 28**

Text proposed by the Commission

Amendment

(28) Targeted reductions in the tax level may prove necessary to tackle the social impact of energy taxes. An exemption from taxation may temporarily prove necessary to protect vulnerable households.

(28) Targeted ***exemptions or*** reductions in the tax level may prove necessary to tackle the social impact of energy taxes. An exemption from taxation may temporarily prove necessary to protect vulnerable households.

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 181**Martin Hlaváček, Olivier Chastel****Proposal for a directive****Recital 28***Text proposed by the Commission*

(28) Targeted reductions in the tax level may prove necessary to tackle the social impact of energy taxes. An exemption from taxation may temporarily prove necessary to protect vulnerable households.

Amendment

(28) Targeted reductions in the tax level may prove necessary to tackle the social ***or sectoral*** impact of energy taxes. An exemption from taxation may temporarily prove necessary to protect vulnerable households ***or strategic sectors. The agricultural sector, and particularly food production, merit specific treatment as the value of energy products used in agriculture, forestry and horticulture represents a significant share of agricultural costs.***

Or. en

Amendment 182**José Gusmão****Proposal for a directive****Recital 28***Text proposed by the Commission*

(28) Targeted reductions in the tax level may prove necessary to tackle the social impact of energy taxes. An exemption from taxation may ***temporarily*** prove necessary to protect vulnerable households.

Amendment

(28) Targeted reductions in the tax level may prove necessary to tackle the social impact of energy taxes. An exemption from taxation may prove necessary to protect vulnerable households.

Amendment 183**Ondřej Kovařík, Olivier Chastel, Martin Hlaváček, Ivars Ijabs, Stéphanie Yon-Courtin, Gilles Boyer****Proposal for a directive****Recital 28 a (new)***Text proposed by the Commission**Amendment*

(28 a) The implementation of this Directive could have socio-economic consequences as well as a diverse impact on income classes and Member States. In this regard, a Social Monitor should be established by this Directive to assess the implementation of the Directive and its impact in the different Member States, regions and income classes. The Social Monitor would assign reporting obligations to both the Commission and Member States. The Commission should provide a holistic overview regarding the evolution of energy prices as well as technological and market maturity of alternative energy carriers. Member States should describe the social measures taken to ease the potential socio-economic consequences of the implementation of this Directive. Member States might as well put a special emphasis on the state of technological and market maturity of alternative energy carriers through complementary assessment, and the Commission should take into account assessments by Member States that demonstrate that cleaner alternatives are not readily available on the market and are not expected to be available in the short term. According to the assessments of the Social Monitor, if no significant progress is made to mitigate socio-economic impacts on lower and middle income households, Member States could prolong the transition period for households recognised as lower and middle income ones by Member States.

Amendment 184

Joachim Schuster, Alfred Sant, Elisabetta Gualmini, Irene Tinagli, René Repasi, Jonás Fernández, Aurore Lalucq, Margarida Marques

**Proposal for a directive
Recital 28 a (new)**

Text proposed by the Commission

Amendment

(28 a) Energy is essential and access to energy services is a basic social right. Households regarded as vulnerable are more often affected by energy poverty as defined in the Directive of the European Parliament and of the Council on energy efficiency (recast) and need special attention. 'Energy poverty' means a household's inability, linked to non-affordability, to meet its basic energy supply needs and lack of access to essential energy services such as to guarantee basic levels of comfort and health, a decent standard of living, including adequate heating and cooling, lighting, and energy to power appliances, in the relevant national context, existing social policy and other relevant policies, as a result of insufficient disposable income.

Or. en

Amendment 185

Claude Gruffat

on behalf of the Verts/ALE Group

**Proposal for a directive
Recital 28 a (new)**

Text proposed by the Commission

Amendment

(28 a) To empower citizens and consumers in the energy transition, and facilitate investment in energy efficiency

and renewable energy sources, taxation should incentivise both individual and joint local self-production, storage, sharing, and consumption of renewable energy. That should also promote renewable energy communities, as an organisational concept aimed at allowing households, including vulnerable and poor ones, SMEs, start-ups and local authorities to collaborate to take ownership in the energy transition.

Or. en

Amendment 186
José Gusmão

Proposal for a directive
Recital 28 a (new)

Text proposed by the Commission

Amendment

(28 a) Reiterates that energy is a public good and a human and social right. Member States should put forward measures to tackle energy poverty and ensure equal access to energy services for all.

Or. en

Amendment 187
José Gusmão

Proposal for a directive
Recital 28 b (new)

Text proposed by the Commission

Amendment

(28 b) Households should be able to afford the heating, cooling and electricity needed for a decent quality of life, as well as energy-efficient housing that allows for a healthy indoor environment in both warm and cold seasons.

Amendment 188

José Gusmão

Proposal for a directive

Recital 28 c (new)

Text proposed by the Commission

Amendment

(28 c) Renovating buildings is a key response to reducing energy consumption and alleviating energy poverty and vulnerability. People living in worst-performing buildings would benefit from renovated and better buildings. That would protect them from market price volatility.

Or. en

Amendment 189

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 29

Text proposed by the Commission

Amendment

(29) In view of the financial, economic **and** environmental effects on each Member State, such as the need of electrification of the transport **sector**, it is necessary to provide for a procedure authorising the introduction by Member States, for a set period, of other exemptions or reduced levels of taxation. For reasons of protection of environment and human health, including the reduction of air pollution, it is necessary to provide for a procedure authorising the introduction by Member States, for a set period, of specific increased rates. Such authorisation, following a justified request by Member States and on a proposal from the

(29) In view of the financial, economic, environmental **and protection of human health** effects on each Member State, such as the need of electrification of the transport **and heating and cooling sectors**, it is necessary to provide for a procedure authorising the introduction by Member States, for a set period, of other exemptions or reduced levels of taxation. For reasons of protection of environment and human health, including the reduction of air pollution, it is necessary to provide for a procedure authorising the introduction by Member States, for a set period, of specific increased rates. Such authorisation, following a justified request by Member

Commission, should be adopted by means of a Council implementing decision in accordance with Article 291 of the TFEU. Such measures should be under regular review.

States and on a proposal from the Commission, should be adopted by means of a Council implementing decision in accordance with Article 291 of the TFEU. Such measures should be under regular review.

Or. en

Amendment 190

Joachim Schuster, Elisabetta Gualmini, Paul Tang, René Repasi

Proposal for a directive

Recital 29

Text proposed by the Commission

(29) In view of the financial, economic and environmental effects on each Member State, such as the need of *electrification* of the transport sector, it is necessary to provide for a procedure authorising the introduction by Member States, for a set period, of other exemptions or reduced levels of taxation. For reasons of protection of environment and human health, including the reduction of air pollution, it is necessary to provide for a procedure authorising the introduction by Member States, for a set period, of specific increased rates. Such authorisation, following a justified request by Member States and on a proposal from the Commission, should be adopted by means of a Council implementing decision in accordance with Article 291 of the TFEU. Such measures should be under regular review.

Amendment

(29) In view of the financial, economic and environmental effects on each Member State, such as the need of *decarbonisation* of the transport sector, it is necessary to provide for a procedure authorising the introduction by Member States, for a set period, of other exemptions or reduced levels of taxation. For reasons of protection of environment and human health, including the reduction of air pollution, it is necessary to provide for a procedure authorising the introduction by Member States, for a set period, of specific increased rates. Such authorisation, following a justified request by Member States and on a proposal from the Commission, should be adopted by means of a Council implementing decision in accordance with Article 291 of the TFEU. Such measures should be under regular review.

Or. en

Amendment 191

Joachim Schuster, Alfred Sant, Elisabetta Gualmini, Paul Tang, Irene Tinagli, René Repasi, Jonás Fernández, Aurore Lalucq

Proposal for a directive

Recital 29 a (new)

Text proposed by the Commission

Amendment

(29 a) The implementation of the Directive could have socio-economic consequences as well as a diverse impact on income classes and Member States. In that regard, a Social Monitor is established by this Directive to assess the implementation of the Directive and its impact in different Member States, regions and income classes. The Social Monitor should distribute reporting obligations to both the Commission and Member States. While the Commission should provide a holistic overview, also with regard to the evolution of energy prices, Member States should describe the social measures taken to ease the potential socio-economic consequences of the implementation of this Directive. If according to the assessments of the Social Monitor no significant progress is made to ease the potential socio-economic consequences on households recognised as vulnerable, Member States should have the possibility to prolong the transition period for those households.

Or. en

Amendment 192

Markus Ferber

Proposal for a directive

Recital 35

Text proposed by the Commission

Amendment

(35) Reference should be made to the version presently applicable of the Combined Nomenclature. In order to ensure that the references to Combined Nomenclature (CN) codes in this Directive are updated whenever necessary, ***and that the minimum rates of taxation reflect prices evolution***, the power to adopt acts in

(35) Reference should be made to the version presently applicable of the Combined Nomenclature. In order to ensure that the references to Combined Nomenclature (CN) codes in this Directive are updated whenever necessary, the power to adopt acts in accordance with Article 290 of the TFEU should be delegated to

accordance with Article 290 of the TFEU should be delegated to the Commission in respect of updating the reference to those CN codes, ***and in respect of updating the minimum tax rates based on yearly variations of the consumer price index***. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making. In particular, to ensure equal participation in the preparation of delegated acts, the Council receives all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

the Commission in respect of updating the reference to those CN codes. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making. In particular, to ensure equal participation in the preparation of delegated acts, the Council receives all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

Or. en

Amendment 193

Joachim Schuster, Elisabetta Gualmini, René Repasi, Aurore Lalucq

Proposal for a directive Recital 35 a (new)

Text proposed by the Commission

Amendment

(35 a) Delegated acts should be in line with and contribute to the objectives of the European Green Deal. In that regard, delegated acts should not change the minimum levels of taxation that could undermine the achievement of energy and climate targets, including sector specific targets referred to in the Renewable Energy Directive, as well as of the objective to achieve climate neutrality by 2050 at the latest. Nor should the resulting change to the minimum level of taxation be equal to zero, unless meant for specific purposes specified in this Directive, such as for the promotion of renewable energy or for protection of

consumers, in particular vulnerable households. Any change should be duly justified and supported by scientific analysis and assessments of its impact on the aforementioned energy and climate targets.

Or. en

Amendment 194

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 36

Text proposed by the Commission

(36) Every five years and for the first time **five** years after the entry into force of this Directive, the Commission should report to the Council on the application of this Directive, examining in particular the minimum levels of taxation, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the wider relevant objectives of the Treaties.

Amendment

(36) Every five years and for the first time **three** years after the entry into force of this Directive, the Commission should report to the Council **and to the European Parliament** on the application of this Directive, examining in particular **whether** the minimum levels of taxation **should be increased or expanded to reflect further the carbon content and air pollution component of energy products taking into account the impact of the EU Emission Trading System on carbon pricing and whether the revised Energy Taxation Directive sufficiently contributes to meaningful carbon pricing inducing behavioural change, the impact on reduction of greenhouse gases taking into account the advice of the European Scientific Advisory Board on Climate Change**, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental, **biodiversity** and social considerations, the real value of the minimum levels of taxation and the wider

relevant objectives of the Treaties.

Or. en

Amendment 195

José Gusmão

Proposal for a directive

Recital 36

Text proposed by the Commission

(36) Every **five years** and for the first time **five years** after the entry into force of this Directive, the Commission should report to the Council on the application of this Directive, examining in particular the minimum levels of taxation, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the wider relevant objectives of the Treaties.

Amendment

(36) Every **year** and for the first time **one year** after the entry into force of this Directive, the Commission should report to the Council on the application of this Directive, examining in particular the minimum levels of taxation, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the wider relevant objectives of the Treaties.

Or. en

Amendment 196

Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Irene Tinagli, Elisabetta Gualmini, Jonás Fernández, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive

Recital 36

Text proposed by the Commission

(36) Every **five years** and for the first time **five years** after the entry into force of this Directive, the Commission should report to the Council on the application of

Amendment

(36) Every **three years** and for the first time **three years** after the entry into force of this Directive, the Commission should report to the Council on the application of

this Directive, examining in particular the minimum levels of taxation, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation *and* the wider relevant objectives of the Treaties.

this Directive, examining in particular the minimum levels of taxation, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation, ***the impact of this Directive on air connectivity and the economic and social welfare of insular, peripheral and remote regions as well as*** the wider relevant objectives of the Treaties.

Or. en

Amendment 197

Eva Kaili

Proposal for a directive

Recital 36

Text proposed by the Commission

(36) Every five years and for the first time five years after the entry into force of this Directive, the Commission should report to the Council on the application of this Directive, examining in particular the minimum levels of taxation, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the wider relevant objectives of the Treaties.

Amendment

(36) Every five years and for the first time five years after the entry into force of this Directive, the Commission should report to the Council on the application of this Directive, examining in particular the minimum levels of taxation, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation, ***the impact of this Directive on the connectivity of remote, peripheral and insular regions and territories with significant island complexes, the possible impact of the***

provisions of this Directive on the competitiveness of the Union economy, and any distortions thereto, as well as and the wider relevant objectives of the Treaties.

Or. en

Amendment 198

Joachim Schuster, Elisabetta Gualmini, Irene Tinagli, René Repasi, Jonás Fernández, Aurore Lalucq, Margarida Marques

Proposal for a directive

Recital 36

Text proposed by the Commission

(36) Every five years and for the first time five years after the entry into force of this Directive, the Commission should report to the Council on the application of this Directive, examining in particular the minimum levels of taxation, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the wider relevant objectives of the Treaties.

Amendment

(36) Every five years and for the first time five years after the entry into force of this Directive, the Commission should report to the Council **and the European Parliament** on the application of this Directive, examining in particular the minimum levels of taxation, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the wider relevant objectives of the Treaties.

Or. en

Amendment 199

Martin Hlaváček, Ivars Ijabs, Olivier Chastel

Proposal for a directive

Recital 36

Text proposed by the Commission

Amendment

(36) Every five years and for the first time five years after the entry into force of this Directive, the Commission should report to the Council on the application of this Directive, examining in particular the minimum levels of taxation, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the wider relevant objectives of the Treaties.

(36) Every five years and for the first time five years after the entry into force of this Directive, the Commission should report to the Council **and to the European Parliament** on the application of this Directive, examining in particular the minimum levels of taxation, the impact of innovation and technological developments, especially as regards energy efficiency, the use of electricity in transport and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report should take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the wider relevant objectives of the Treaties.

Or. en

Amendment 200

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 2 – introductory part

Text proposed by the Commission

2. For the **purposes of this** Directive, taxation shall be calculated in EUR/Gigajoules on the basis of net calorific value of the energy products and electricity as set out in Annex IV to Directive 2012/27/EU, converted in Gigajoules. In the case of products derived from biomass the reference values shall be those set out in Annex III to Directive (EU) 2018/2001, converted in Gigajoules.

Amendment

2. **Member States shall distinguish between CO₂-related taxation and general energy consumption taxation. CO₂-related taxation shall be calculated in EUR/t of CO₂ emissions, on the basis of the reference CO₂ emission factors set out in point 11 of Annex I to 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. In the case of products derived from biomass the reference values shall be those set out in Annex V to Directive (EU) 2018/2001. Where Commission Decision 2007/589/EC of 18 July 2007 or Directive**

(EU) 2018/2001, as the case may be, do not contain the carbon content for the product concerned, Member States shall refer to relevant available information on the carbon content.

General energy consumption taxation shall be calculated in EUR/Gigajoules on the basis of net calorific value of the energy products and electricity as set out in Annex IV to Directive 2012/27/EU, converted in Gigajoules. In the case of products derived from biomass the reference values shall be those set out in Annex III to Directive (EU) 2018/2001, converted in Gigajoules.

Or. en

Amendment 201
Markus Ferber

Proposal for a directive
Article 1 – paragraph 2 – subparagraph 1

Text proposed by the Commission

Where Directive 2012/27/EU or Directive (EU) 2018/2001, as the case may be, do not contain a net calorific value for the product concerned, Member States shall refer to relevant available information on its net calorific value.

Amendment

Where Directive 2012/27/EU or Directive (EU) 2018/2001, as the case may be, do not contain a net calorific value for the product concerned, Member States shall refer to relevant available information on its net calorific value.

The Commission shall provide a conversion table per raw energy product and electricity summarising energy content-based minimum rates per volume unit.

Or. en

Amendment 202
Claude Gruffat
on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 2 – point 1 (new)

Text proposed by the Commission

Amendment

(1) Unless otherwise specified, the provisions of this Directive shall apply both to CO₂-related taxation and to general energy consumption taxation.

Or. en

Amendment 203

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 2 – paragraph 1 – point o

Text proposed by the Commission

Amendment

(o) falling within CN codes 4401 and 4402, if these are intended for use as heating fuel in installations with a total rated thermal input equal to or exceeding 5 MW.

deleted

Or. en

Amendment 204

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 2 – paragraph 4 – introductory part

Text proposed by the Commission

Amendment

4. Taxable products, referred to in paragraphs 1 and 3, produced or derived from biomass are subject under fiscal control to the specific levels of taxation set out for those products in accordance with this Directive, provided that they fulfil **either of** following criteria:

4. Taxable products, referred to in paragraphs 1 and 3, produced or derived from biomass are subject under fiscal control to the specific levels of taxation set out for those products in accordance with this Directive, provided that they fulfil **the** following criteria:

Or. en

Amendment 205

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 2 – paragraph 4 – point a

Text proposed by the Commission

a) the sustainability and greenhouse gas saving criteria set out in Article 29 of Directive (EU) 2018/2001, excluding **high indirect land-use change-risk** products **set out in Article 26(2) of that Directive**;

Amendment

a) the sustainability and greenhouse gas saving criteria set out in Article 29 of Directive (EU)2018/2001, excluding **energy** products **and electricity produced from woody biomass**;

Or. en

Amendment 206

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 2 – paragraph 4 – point a a (new)

Text proposed by the Commission

Amendment

a a) are not high indirect land-use change-risk products set out in Article 26(2) of that Directive

Or. en

Amendment 207

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 2 – paragraph 4 – point b

Text proposed by the Commission

Amendment

b) are produced from the feedstock listed in Annex IX of Directive (EU) 2018/2001.

b) are produced from the feedstock listed in Annex IX of Directive (EU) 2018/2001, **excluding biogas and biofuels produced from the feedstock listed in**

Amendment 208

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 2 – paragraph 4 – subparagraph 2

Text proposed by the Commission

For the purposes of this Directive, ‘advanced’ biogas, bioliquids and products falling within CN codes 4401 and 4402 shall mean products produced from the feedstock listed in part A of Annex IX to Directive (EU) 2018/2001.

Biofuels, biogas and bioliquids produced from the feedstock listed in part B of Annex IX to **that** Directive shall be considered equivalent to advanced products.

Amendment

Biofuels, biogas and bioliquids produced from the feedstock listed in part B of Annex IX to **the** Directive (EU) 2018/2001 shall be considered equivalent to advanced products **up to national consumption levels consistent with the cap set out in article 27 (1) b of that Directive.**

Justification

Changes necessary to ensure coherence with the Renewable Energy Directive. Products falling within codes 4401 and 4402 are as advanced as the feedstocks used to produce them. The current first sentence needs to be deleted to ensure consistency with what is considered advanced biofuels according to the REDII. Moreover, biofuels from feedstocks listed in Annex B of the RED directive are capped in order to limit risks of frauds. Therefore the preferential tax system should be compatible to those levels. i.e. if in a MS there is a consumption of those biofuels that goes above the cap, the taxation should not be preferential, as to avoid indirect incentive to use them beyond such a capped level.

Amendment 209

Martin Hlaváček

Proposal for a directive

Article 2 – paragraph 4 – subparagraph 2 a (new)

Text proposed by the Commission

Amendment

For the purposes of this Directive, sustainable biofuel is a liquid fuel produced from other feedstocks than those listed in Annex IX, Part A, to Directive 2018/2001, and complying with the sustainability and greenhouse gas emission-saving criteria of this Directive, as appropriate. For the purposes of this Directive, sustainable biogas is a gaseous fuel produced from other feedstocks than those listed in Annex IX, Part A, to Directive 2018/2001, and complying with the sustainability and GHG emission-saving criteria of this Directive, as appropriate.

Or. en

Amendment 210

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 2 – paragraph 5 – point b

Text proposed by the Commission

b) ‘low-carbon fuels’ shall mean low-carbon *hydrogen and synthetic gaseous and liquid fuels the energy content of which is derived from* low-carbon *hydrogen, as well as any fossil-based fuels, which meet the technical screening criteria for determining the conditions under which a specific economic activity qualifies as contributing substantially to climate change mitigation according to Article 10 of Regulation (EU) 2020/852 of the European Parliament and of the Council³⁶ and Annex I to Delegated Regulation (EU) [...] / [...] ³⁷. ‘Recycled Carbon Fuels’, as defined by Article 2(35) of Directive (EU) 2018/2001, shall be included in this category.*

Amendment

b) low-carbon fuels’ shall mean low-carbon ‘low-carbon fuels’ as defined *in [Directive on common rules for the internal markets in renewable and natural gases and in hydrogen COM/2021/803].*

³⁶ Regulation (EU) 2020/852 of the European Parliament and of the Council of

18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13)

³⁷ Commission Delegated Regulation (EU) [...] [...] supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives, C/2021/2800 final (OJ [...], p.[...]).

Or. en

Justification

Low-carbon fuels are now defined in the Commission proposals on [Directive on common rules for the internal markets in renewable and natural gases and in hydrogen COM/2021/803]. in order not to pre-empt negotiations on that file, we should simply cross reference to the definition in that directive, and later ETD will have to be aligned.

Amendment 211 **Gunnar Beck**

Proposal for a directive **Article 2 – paragraph 5 – point b**

Text proposed by the Commission

b) ‘low-carbon fuels’ shall mean low-carbon hydrogen and synthetic gaseous and liquid fuels the energy content of which is derived from low-carbon hydrogen, as well as any fossil-based fuels, ***which meet the technical screening criteria for determining the conditions under which a specific economic activity qualifies as contributing substantially to climate change mitigation according to Article 10 of Regulation (EU) 2020/852 of the European Parliament and of the Council³⁶ and Annex I to Delegated***

Amendment

b) ‘low-carbon fuels’ shall mean low-carbon hydrogen and synthetic gaseous and liquid fuels the energy content of which is derived from low-carbon hydrogen, as well as any fossil-based fuels. ‘Recycled Carbon Fuels’, as defined by Article 2(35) of Directive (EU) 2018/2001, shall be included in this category.

Regulation (EU) [...] / [...]³⁷ . ‘Recycled Carbon Fuels’, as defined by Article 2(35) of Directive (EU) 2018/2001, shall be included in this category.

³⁶ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13)

³⁷ Commission Delegated Regulation (EU) [...] / [...] supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives, C/2021/2800 final (OJ [...], p.[...]).

Or. en

Amendment 212

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 2 – paragraph 5 – point b

Text proposed by the Commission

b) ‘low-carbon fuels’ shall mean low-carbon hydrogen and synthetic gaseous and liquid fuels the energy content of which is derived from low-carbon hydrogen, as well as any fossil-based fuels, which meet the technical screening criteria for determining the conditions under which a specific economic activity qualifies as contributing substantially to climate change mitigation according to Article 10 of Regulation (EU) 2020/852 of the European Parliament and of the **Council**³⁶ and Annex I to Delegated

Amendment

b) ‘low-carbon fuels’ shall mean low-carbon **fossil-based** hydrogen **with carbon capture** and synthetic gaseous and liquid fuels the energy content of which is derived from **fossil-based hydrogen with carbon capture** low-carbon hydrogen, as well as any fossil-based fuels, which meet the technical screening criteria for determining the conditions under which a specific economic activity qualifies as contributing substantially to climate change mitigation according to Article 10

Regulation (EU) [...] [...] ³⁷. ‘Recycled Carbon Fuels’, as defined by Article 2(35) of Directive (EU) 2018/2001, shall be included in this category.

of Regulation (EU) 2020/852 of the European Parliament and of the **Council** ⁴³ and Annex I to Delegated Regulation (EU) [...] [...] ⁴⁴. ‘Recycled Carbon Fuels’, as defined by Article 2(35) of Directive (EU) 2018/2001, shall be included in this category.

³⁶ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13)

³⁷ Commission Delegated Regulation (EU) [...] [...] supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives, C/2021/2800 final (OJ [...], p.[...]).

Or. en

Amendment 213

Gunnar Beck

Proposal for a directive

Article 2 – paragraph 7

Text proposed by the Commission

7. For the purposes of paragraph 1, points (a), (b), (d), (e), (g), (h), (k), (m), (n) and (o) of this Article, and of Article 21(1), points (a), (b), (h), (i), (l), (m) and (n), products destined for supply shall be considered to be intended for use as heating fuel or motor fuel when the supplier is aware, **or should reasonably be aware**, that the recipient intends to use the

Amendment

7. For the purposes of paragraph 1, points (a), (b), (d), (e), (g), (h), (k), (m), (n) and (o) of this Article, and of Article 21(1), points (a), (b), (h), (i), (l), (m) and (n), products destined for supply shall be considered to be intended for use as heating fuel or motor fuel when the supplier is aware that the recipient intends to use the products as heating fuel or motor

products as heating fuel or motor fuel. Products referred to in paragraph 1, point (a) of this Article and Article 21(1), point (a) shall not be considered to be intended for use as heating fuel or motor fuel if they are supplied to a producer of goods referred to in paragraph 1, point (n) of this Article and Article 21(1), point (n).

fuel. Products referred to in paragraph 1, point (a) of this Article and Article 21(1), point (a) shall not be considered to be intended for use as heating fuel or motor fuel if they are supplied to a producer of goods referred to in paragraph 1, point (n) of this Article and Article 21(1), point (n).

Or. en

Amendment 214

Markus Ferber

Proposal for a directive

Article 2 – paragraph 8 – subparagraph 2

Text proposed by the Commission

Those delegated acts shall not result in any changes in the minimum tax rates set in this Directive or in the addition or removal of any energy products and electricity.

Amendment

Those delegated acts shall not result in any changes in the minimum tax rates set in this Directive or in the addition or removal of any energy products and electricity.

The Commission shall attach codes of the Combined Nomenclatura to Annex I.

Or. en

Amendment 215

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 3 – paragraph 1 – point b – indent 2 – paragraph 1

Text proposed by the Commission

An energy product has a dual use when it is used both as heating fuel and for purposes other than as motor fuel and heating fuel. The use of energy products for chemical reduction and in electrolytic and metallurgical ***processes***, when energy products are used directly in or to provide a direct energy input to the process, or their consumption is connected to the process,

Amendment

An energy product has a dual use when it is used both as heating fuel and for purposes other than as motor fuel and heating fuel. The use of energy products for chemical reduction and in electrolytic, ***mineralogical*** and metallurgical ***process, including various hydrogen production methods, such as methane pyrolysis or carbon capture, storage and utilisation***, when energy products are used directly in or to

shall be regarded as dual use,

provide a direct energy input to the process, or their consumption is connected to the process, shall be regarded as dual use,

Or. en

Amendment 216

Joachim Schuster, Elisabetta Gualmini, René Repasi, Irene Tinagli, Margarida Marques

Proposal for a directive

Article 3 – paragraph 1 – point b – indent 2 – paragraph 1

Text proposed by the Commission

An energy product has a dual use when it is used both as heating fuel and for purposes other than as motor fuel and heating fuel. The use of energy products for chemical reduction and in electrolytic and metallurgical processes, when energy products are used directly in or to provide a direct energy input to the process, or their consumption is connected to the process, shall be regarded as dual use,

Amendment

An energy product has a dual use when it is used both as heating fuel and for purposes other than as motor fuel and heating fuel. The use of energy products for chemical reduction and in electrolytic and metallurgical ***and mineralogical*** processes, ***including also various hydrogen production methods, such as methane pyrolysis or carbon capture, storage and utilisation*** when energy products are used directly in or to provide a direct energy input to the process, or their consumption is connected to the process, shall be regarded as dual use,

Or. en

Amendment 217

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 3 – paragraph 1 – point b – indent 2 – paragraph 1

Text proposed by the Commission

An energy product has a dual use when it is used both as heating fuel and for purposes other than as motor fuel and heating fuel.

Amendment

An energy product has a dual use when it is used both as heating fuel and for purposes other than as motor fuel and heating fuel.

The use of energy products for chemical reduction and in electrolytic and metallurgical processes, when energy products are used directly in or to provide a direct energy input to the process, or their consumption is connected to the process, shall be regarded as dual use,

The use of **renewable** energy products for chemical reduction and in electrolytic and metallurgical processes, when energy products are used directly in or to provide a direct energy input to the process, or their consumption is connected to the process, shall be regarded as dual use,

Or. en

Amendment 218

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 3 – paragraph 1 – point b – indent 3

Text proposed by the Commission

— electricity used principally for the purposes of chemical reduction and in electrolytic and metallurgical processes, when electricity is used directly in or to provide a direct energy input to the process, or its consumption is connected to the process,

Amendment

— **renewable** electricity used principally for the purposes of chemical reduction and in electrolytic and metallurgical processes, when **renewable** electricity is used directly in or to provide a direct energy input to the process, or its consumption is connected to the process,

Or. en

Amendment 219

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 3 – paragraph 1 – point b – indent 3

Text proposed by the Commission

— electricity used principally for the purposes of chemical reduction and in electrolytic and metallurgical processes, when electricity is used directly in or to provide a direct energy input to the process, or its consumption is connected to the process,

Amendment

— electricity used principally for the purposes of chemical reduction and in electrolytic, **mineralogical** and metallurgical processes, when electricity is used directly in or to provide a direct energy input to the process, or its consumption is connected to the process,

Or. en

Amendment 220

José Manuel García-Margallo y Marfil

Proposal for a directive

Article 3 – paragraph 1 – point b – indent 3 a (new)

Text proposed by the Commission

Amendment

- *mineralogical processes:*
"Mineralogical processes" shall mean the processes classified in the NACE nomenclature under code 23 'manufacture of other non-metallic mineral products' in Regulation (EC) No 1893/2006 on the statistical classification of economic activities in the European Community

Or. en

Amendment 221

Othmar Karas

Proposal for a directive

Article 3 – paragraph 1 – point b – indent 3 a (new)

Text proposed by the Commission

Amendment

- *mineralogical processes classified in the NACE nomenclature under code 23 'manufacture of other non-metallic mineral products' in Regulation (EC) No 1893/2006 on the statistical classification of economic activities in the European Community*

Or. en

Amendment 222

Markus Ferber

Proposal for a directive

Article 3 – paragraph 1 – point b a (new)

Text proposed by the Commission

Amendment

(b a) all uses of energy products and electricity in plants covered by the Union tradable permit scheme within the meaning of Directive 2003/87/EC of the European Parliament and of the Council.

Or. en

Justification

Point to be added as subpoint (c) of Art. 3 (1).

Amendment 223

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 4 – paragraph 1

Text proposed by the Commission

Amendment

1. The levels of taxation which Member States shall apply to the energy products and electricity listed in Article 2 may not be less than the minimum levels of taxation prescribed by this Directive.

1. The levels of taxation which Member States shall apply to the energy products and electricity listed in Article 2 may not be less than the minimum levels of taxation prescribed by this Directive ***being the sum of the energy component rate and the carbon component rate which is derived from the minimum carbon price indicated in Annex I of this directive.***

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments, in particular amendments on Article 1 – paragraph 2, which foresee the taxation based on the energy as well as on the carbon content of energy products. Thus, Article 4 - paragraph 1 needs to be amended in order to specify and define that the minimum levels of taxation are composed of both an energy component rate and a carbon component rate, which is derived from the carbon price indicated in the amended Annex I of this directive.

Amendment 224

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive
Article 4 – paragraph 2

Text proposed by the Commission

2. For the purpose of this Directive ‘level of taxation’ is the total charge levied in respect of all indirect taxes (except VAT) calculated directly or indirectly on the quantity of energy products and electricity at the time of release for consumption.

Amendment

2. For the purpose of this Directive ‘level of taxation’ is the total charge levied in respect of all indirect taxes (except VAT) ***including the carbon price established in the emission trading system for buildings and road transport established pursuant to Chapter IVa of Directive 2003/87/EC***, calculated directly or indirectly on the quantity of energy products and electricity at the time of release for consumption.

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments, in particular amendments on Article 1 – paragraph 2, which foresee the taxation based on the energy as well as on the carbon content of energy products. A minimum carbon price, introduced through this revised Council Directive, based on admissible amendments number 28 and 29, would complement the reform of the European Emission Trading System and would help achieving the European Union 2030 climate targets in a cost efficient way. In order to avoid double taxation the introduction of a minimum carbon price in this revised Council Directive has to allow the deduction of the carbon price established in the emission trading system for buildings and road transport established pursuant to Chapter IVa of Directive 2003/87/EC. Thus, Article 4 - paragraph 2 needs to be amended respectively

Amendment 225
Gunnar Beck

Proposal for a directive
Article 4 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. The total impact of minimum levels of taxation taking into account Annex Ia and Article 4 (2) of this Directive shall not increase as from January 2023 compared to the total impact

of minimum levels set on 31 December 2022.

Or. en

Justification

Citizens and the EU industry are now under severe energy pricing pressure. Therefore, the current energy and EUA prices provide certainly a sufficient incentive for reducing energy consumption. A significant increase of minimum levels of taxation rates between 2022 and 2023 risk jeopardizing further the much needed EU industries' competitiveness. To ensure a smooth transition, from the existing taxation framework and the new one, the cumulated impact of the minimum levels of taxation rates applicable on 1.01.2023 shall not be higher than the total impact of the ones in force in 2022.

Amendment 226

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 5 – paragraph 1 – introductory part

Text proposed by the Commission

1. *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. Member States shall also replicate at any time the ranking of minimum levels of taxation as laid down in Annex I in relation to different products for each given use.*

Amendment

1. *Provided that they respect the minimum levels of taxation prescribed by this Directive and that they are compatible with Community law, differentiated rates of taxation may be applied by Member States, under fiscal control, in the following cases: – between business and non-business use, for energy products and electricity referred to in Articles 9 and 10.*

Or. en

Amendment 227

Esther de Lange

Proposal for a directive

Article 5 – paragraph 1 – introductory part

Text proposed by the Commission

1. Member States shall ensure that where equal minimum levels of taxation are laid down in Annex I in relation to a

Amendment

1. 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. Member States shall also replicate at any time the ranking of minimum levels of taxation as laid down in Annex I in relation to different products for each given use.

given use, equal levels of taxation are fixed for products put to that use. Member States shall also replicate at any time the ranking of minimum levels of taxation as laid down in Annex I in relation to different products for each given use.

In order to prevent cliff-effects, Member States may set out a gradual transition path towards the ranking of minimum levels of taxation as laid down in Annex I. This transition path shall be established in agreement with the European Commission.

Or. en

Justification

In some Member States, the proposed ranking will mean a significant shift in the relative taxation of different energy sources. Member States should in that case be allowed to establish a transition path (in agreement with the Commission), to prevent them from having to radically increase or decrease the taxation on certain energy sources in order to apply with the proposed ranking at once.

Amendment 228 **Markus Ferber**

Proposal for a directive **Article 5 – paragraph 1 – subparagraph 2**

Text proposed by the Commission

For the purposes of ranking mentioned in the first subparagraph, electricity shall be considered together with other motor fuels and heating fuels indicated in Tables B and C of Annex I, except when Member States apply a specific level of taxation to electricity used to charge electric vehicles, in which case electricity shall be considered together with motor fuels indicated in Table A of Annex I, unless otherwise specified in this Directive.

Amendment

For the purposes of ranking mentioned in the first subparagraph, electricity shall be considered together with other motor fuels and heating fuels indicated in Tables B and C of Annex I, except when Member States apply a specific level of taxation to electricity used to charge electric vehicles ***and plug-in hybrid vehicles***, in which case electricity shall be considered together with motor fuels indicated in Table A of Annex I, unless otherwise specified in this Directive.

Or. en

Amendment 229
Gunnar Beck

Proposal for a directive
Article 5 – paragraph 2

Text proposed by the Commission

Amendment

2. The minimum levels of taxation laid down in this Directive shall be adapted every year starting from 1 January 2024 to take account of the changes in the harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat. 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 preceding calendar year. **deleted**

The Commission is empowered to adopt delegated acts in accordance with Article 29 to amend the minimum levels of taxation as referred to in the first subparagraph.

Or. en

Justification

An automatic indexation would mean a perpetual tax increase, beyond control of the Member States.

Amendment 230
Markus Ferber

Proposal for a directive
Article 5 – paragraph 2

Text proposed by the Commission

Amendment

2. The minimum levels of taxation laid down in this Directive shall be adapted every year starting from 1 January 2024 to take account of the changes in the harmonised index of consumer prices excluding energy and unprocessed food as published by **deleted**

contribute to further increases in energy prices, which are already reaching record levels.

Amendment 232

Nicola Beer, Caroline Nagtegaal, Ondřej Kovařík

Proposal for a directive

Article 5 – paragraph 2

Text proposed by the Commission

Amendment

2. *The minimum levels of taxation laid down in this Directive shall be adapted every year starting from 1 January 2024 to take account of the changes in the harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat. 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 preceding calendar year.*

deleted

The Commission is empowered to adopt delegated acts in accordance with Article 29 to amend the minimum levels of taxation as referred to in the first subparagraph.

Or. en

Amendment 233

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 5 – paragraph 2 – introductory part

Text proposed by the Commission

Amendment

2. The minimum levels of taxation laid down in this Directive shall *be adapted every year starting from 1 January 2024 to take account of the changes* in the harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat. The minimum levels shall be adapted automatically, by

2. *Where a transitional period is applicable as provided for in Annex I, the Commission shall assess the need to prolong the transitional period. The Commission shall therefore keep the minimum levels of taxation as laid down in this Directive under review in line with Article 31. In its assessment the*

increasing or decreasing the base amount in euro by the percentage change in that index over the preceding calendar year.

Commission shall give particular consideration to the technological and market maturity of alternative energy carriers, as well as taking into account assessments from Member States that demonstrate that cleaner alternatives are not readily available on the market and are not expected to be available in the short term.

Or. en

Amendment 234

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 5 – paragraph 2 – introductory part

Text proposed by the Commission

2. *The minimum levels of taxation laid down in this Directive shall be adapted every year starting from 1 January 2024 to take account of the changes in the harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat.* 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 preceding calendar year.

Amendment

2. The minimum levels shall be adapted , *on the basis of transparent and holistic assessment taking the risk of loss of international competitiveness fully into account*, by increasing or decreasing the base amount in euro by the percentage change in that index over the preceding calendar year.

Or. en

Amendment 235

Gunnar Beck

Proposal for a directive

Article 5 – paragraph 2 – introductory part

Text proposed by the Commission

2. The minimum levels of taxation laid down in this Directive shall be adapted every *year* starting from 1 January 2024 to

Amendment

2. The minimum levels of taxation laid down in this Directive shall be adapted every *5 years* starting from 1 January 2024

take account of the changes in the harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat. 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 preceding calendar *year*.

to take account of the changes in the harmonised index of consumer prices excluding energy and unprocessed food as published by Eurostat. The minimum levels shall be adapted automatically, by increasing or decreasing the base amount in euro by the percentage change in that index *average* over the *last 5* preceding calendar *years*.

Or. en

Justification

Yearly indexation of minimum rates of consumer prices is not coherent with the overall Fit for 55 objectives. The main driver of the revision of the ETD is to make this directive aligned with the overall climate ambitions. In that sense, the ETD can contribute by delivering incentives for the development and deployment of sustainable alternative fuels. A yearly indexation is merely seeking to secure constant income from taxation, irrespective of the climate ambitions.

Amendment 236

Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Eva Kaili, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive

Article 5 – paragraph 2 – subparagraph 1

Text proposed by the Commission

Amendment

The Commission is empowered to adopt delegated acts in accordance with Article 29 to amend the minimum levels of taxation as referred to in the first subparagraph.

deleted

Or. en

Amendment 237

Joachim Schuster, Elisabetta Gualmini, René Repasi, Aurore Lalucq

Proposal for a directive

Article 5 – paragraph 2 – subparagraph 1

Text proposed by the Commission

Amendment

The Commission is empowered to adopt

The Commission is empowered to adopt

delegated acts in accordance with Article 29 to amend the minimum levels of taxation as referred to in the first subparagraph.

delegated acts in accordance with Article 29 to amend the minimum levels of taxation as referred to in the first subparagraph.

Changes to the minimum levels of taxation shall be duly justified in view of reaching the objectives of the EU Green Deal, especially the targets sets in the Renewable Energy Directive, Energy Efficiency Directive and the objective to reach climate neutrality by the 2050, at the latest.

Changes to the minimum levels of taxation shall not bring any of those minimum levels to 0, unless otherwise specified in this Directive.

Or. en

Amendment 238
Markus Ferber

Proposal for a directive
Article 7 – paragraph 2

Text proposed by the Commission

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table A of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January 2033.

Amendment

When a transitional period is applicable as provided for in Table A of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January 2033.

Or. en

Amendment 239
Ondřej Kovařík, Martin Hlaváček, Nicola Beer, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive
Article 7 – paragraph 2

Text proposed by the Commission

Amendment

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table A of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply ***until 1 January 2033***.

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table A of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply.

Or. en

Amendment 240

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 7 – paragraph 2

Text proposed by the Commission

Amendment

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table A of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. ***For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January 2033.***

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table A of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033.

Or. en

Justification

Low-carbon fuels can be of fossil or nuclear origin, they are also very energy intensive, hence not very energy efficient to produce. Therefore their tax rates needs to reflect this and cannot be put on equal footing or even be given preferential treatments with respect to renewable energy.

Amendment 241

Eva Kaili

Proposal for a directive
Article 7 a (new)

Text proposed by the Commission

Amendment

Article 7 a

Moratorium for insular, peripheral and remote regions and territories with significant island complexions

For remote, peripheral and insular regions, and for territories with significant island complexions which have no direct connections by road, train or bridge with the European mainland, and whose economy is highly dependent on tourism, the kerosene tax will be waived for flights to and from such regions and territories, during the first ten years, and will then be raised in five equal annual steps in the following five years to reach the levels achieved for all flights at the end of the fifteen year period. The condition to qualify for the moratorium and for its application shall be defined by a delegated act.

Or. en

Amendment 242

Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Margarida Marques, Eva Kaili, Pedro Marques, Pedro Silva Pereira, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive
Article 7 a (new)

Text proposed by the Commission

Amendment

Article 7 a

Moratorium for insular, peripheral and remote regions

Provided that for insular regions having no connections by road, train or bridge with the European mainland, and for peripheral and remote regions, especially those with an economy that is highly

dependent on tourism, the kerosene tax will be waived for flights to and from such regions, during the first five years, and will then be raised in five equal annual steps in the following five years to reach the levels achieved for all flights at the end of the ten year period. All precautionary steps will be taken to avoid any "détournement de trafic" in kerosene usage. The conditions to qualify for the moratorium and for its application shall be defined by a delegated act.

Or. en

Justification

The tax on aviation fuel as proposed will crucially affect the competitiveness of insular, peripheral and remote regions, which have no road, rail or bridge alternatives by which to maintain connectivity with the European mainland, especially when tourism accounts for a significant proportion of their economy. Such territories need to be given a breathing space (of five years) in order to provide them with a chance of maintaining some degree of competitiveness before taxes on the aviation fuel used to reach them by air begin to be introduced. Commenced as of the sixth year, taxation levels would then reach over five years, the same levels applicable to all other territories in the Union.

Amendment 243

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 8 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Amendment

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table B of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January 2033.

deleted

Or. en

Justification

Low-carbon fuels can be of fossil or nuclear origin, they are also very energy intensive, hence not very energy efficient to produce. Therefore their tax rates needs to reflect this and cannot be put on equal footing or even be given preferential treatments with respect to renewable energy.

Amendment 244

Markus Ferber

Proposal for a directive

Article 8 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table B of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January 2033.

Amendment

When a transitional period is applicable as provided for in Table B of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January 2033.

Or. en

Amendment 245

Ondřej Kovařík, Martin Hlaváček, Nicola Beer, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 8 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table B of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply ***until 1 January 2033.***

Amendment

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table B of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply ***permanently.***

Or. en

Amendment 246

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 8 – paragraph 2 – point a

Text proposed by the Commission

Amendment

(a) agricultural, horticultural or aquaculture works, and in forestry;

deleted

Or. en

Justification

These are considered harmful subsidies to energy intensive food production, hence the deletion is aligned with the 8th Environmental Action Plan to eliminate environmentally harmful subsidies.

Amendment 247

Markus Ferber

Proposal for a directive

Article 9 – paragraph 2

Text proposed by the Commission

Amendment

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table C of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January 2033.

When a transitional period is applicable as provided for in Table C of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January 2033.

Or. en

Amendment 248

Bogdan Rzońca, Andżelika Anna Możdżanowska

Proposal for a directive

Article 9 – paragraph 2

Text proposed by the Commission

Amendment

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table C of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. ***For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January 2033.***

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table C of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2035.

Or. en

Justification

According to the ETD proposal, the minimum rate for coal used for heating purposes shall be EUR 0.9/GJ (both during and after the transitional period). Under the current rules, this rate is 0.3 EUR/GJ for non-commercial and 0.15 EUR/GJ for commercial use. For gas used for heating, the minimum rate shall be EUR 0.6/GJ at the beginning of the transitional period and EUR 0.9/GJ after the end of it. During the transition period, this rate shall increase every year by 1/10 of the difference, i.e., by EUR 0.03/GJ. Under the present rules, this rate is EUR 0.3/GJ for non-commercial and EUR 0.15/GJ for commercial use. This means that in the case of energy products used for heating purposes, the minimum rate of excise duty for natural gas will rise more than twice, and for coal more than three times. Thus, the provisions of the revised ETD directive will primarily affect the heating sector and will result in significant increases in the tax burden. Moreover, such increases will be most noticeable in the case of co-generation of heat and electricity. The process of transition to green economy cannot be completed before the planned entry into force of the revised ETD directive. It is particularly important, that in the initial transformation period, the minimum levels of taxation of energy products and electricity remain at the current level. Setting too high minimum tax rates for fossil fuels at the beginning of the transitional period will lead to an excessive burden on electricity and heat for consumers in low-income Member States, where the share of electricity and heating bills in household budgets is much higher than in other Member States. Establishing, in the case of coal, the same rate of taxation at the beginning and at the end of the transitional period raises justified doubts as to what the transitional period for this fuel consists of.

Amendment 249

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 9 – paragraph 2

Text proposed by the Commission

Amendment

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table C of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. ***For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January 2033.***

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table C of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033.

Or. en

Justification

Low-carbon fuels can be of fossil or nuclear origin, they are also very energy intensive, hence not very energy efficient to produce. Therefore their tax rates needs to reflect this and cannot be put on equal footing or even be given preferential treatments with respect to renewable energy.

Amendment 250

Ondřej Kovařík, Martin Hlaváček, Nicola Beer, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 9 – paragraph 2

Text proposed by the Commission

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table C of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply ***until 1 January 2033.***

Amendment

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table C of Annex I, the increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January 2033. For low-carbon fuels, the minimum level of taxation set for the first year of the transitional period shall apply ***permanently.***

Or. en

Amendment 251

Markus Ferber

Proposal for a directive

Article 11 – paragraph 1

Text proposed by the Commission

1. Member States may express their national levels of taxation in units other than that specified in Articles 7 to 10 provided that the corresponding levels of taxation, following conversion into those units, are not below the minimum levels specified in this Directive.

Amendment

1. Member States may express their national levels of taxation in units other than that specified in Articles 7 to 10 provided that the corresponding levels of taxation, following conversion into those units, are not below the minimum levels specified in this Directive ***in accordance with the conversion table.***

Or. en

Amendment 252

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 13 – paragraph 1

Text proposed by the Commission

1. Member States shall exempt from taxation under fiscal control energy products and electricity used to produce electricity and electricity used to maintain the ability to produce electricity.

Amendment

1. Member States shall exempt from taxation under fiscal control ***renewable*** energy products and ***renewable*** electricity used to produce electricity and electricity used to maintain the ability to produce electricity.

Or. en

Amendment 253

Gunnar Beck

Proposal for a directive

Article 13 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1 a. Member States shall exempt from taxation under fiscal control energy products and electricity used for high efficiency cogeneration, as defined in Article 2, point (34), of Directive 2012/27/EU.

Justification

High efficiency cogeneration is recognised in the Energy Efficiency Directive 2021/27/EU, and its subsequent revisions, as a more efficient alternative to conventional power-only plants. Moreover, the ECJ decision in case C-31/17 clarifies that the same treatment must be applied to energy used in power-only and CHP electricity, while acknowledging the overall energy efficiency benefits of CHP for the combined production of both power and heat.

Amendment 254
Markus Ferber

Proposal for a directive
Article 13 – paragraph 2

Text proposed by the Commission

Amendment

2. *By derogation from paragraph 1, Member States may, for reasons of environmental policy, subject the products referred to in paragraph 1 to taxation without having to respect the minimum levels of taxation laid down in this Directive. In such case, the taxation of those products shall replicate the ranking between the minimum levels of taxation as laid down in Annex I and shall not be taken into account for the purposes of satisfying the minimum level of taxation on electricity laid down in Article 10.*

deleted

Or. en

Amendment 255
Claude Gruffat
 on behalf of the Verts/ALE Group

Proposal for a directive
Article 13 – paragraph 2

Text proposed by the Commission

Amendment

2. By derogation from paragraph 1, Member States may, for reasons of environmental policy, subject the products referred to in paragraph 1 to taxation

2. By derogation from paragraph 1, Member States may, for reasons of environmental, ***climate and energy*** policy, subject the products referred to in

without having to respect the minimum levels of taxation laid down in this Directive. In such case, the taxation of those products shall replicate the ranking between the minimum levels of taxation as laid down in Annex I and shall not be taken into account for the purposes of satisfying the minimum level of taxation on electricity laid down in Article 10.

paragraph 1 to taxation without having to respect the minimum levels of taxation laid down in this Directive. In such case, the taxation of those products shall replicate the ranking between the minimum levels of taxation as laid down in Annex I and shall not be taken into account for the purposes of satisfying the minimum level of taxation on electricity laid down in Article 10.

Or. en

Amendment 256

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 13 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. Without prejudice to other Union provisions, Member States may apply under fiscal control exemptions or reductions in the level of taxation to energy products and electricity used for high-efficiency cogeneration.'

Or. en

Amendment 257

Gunnar Beck

Proposal for a directive

Article 13 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. A minimum rate of zero shall apply to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity over that transitional period of ten years.

Or. en

Justification

The exemption periods should be made conditional on the availability and price competitiveness of alternative fuels and any provision should be included in order to allow extension of the exemption period. In order to boost the production of alternative fuels and electricity the ETD should foresee a mandatory exemption to all sectors. The ETD must amplify mandatory tax exemptions as optional tax exemptions are subject to state aid law, which may create uncertainties, burdens for companies and may lead to double taxation.

Amendment 258

Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea

Proposal for a directive

Article 13 a (new)

Text proposed by the Commission

Amendment

Article 13a

In addition to the general provisions set out in Directive 92/12/EEC on exempt uses of excisable products, and without prejudice to other EU law provisions, States shall exempt energy products supplied for use as fuel by fishing vessels in EU waters, 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.

For the purposes of this Article, ‘fishing vessel’ shall mean any vessel as defined in point (4) of Article 4 of Regulation (EU) 1380/2013 of the European Parliament and the Council^{40 a}.

^{40 a} Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC (OJ L 354, 28.12.2013, p. 22).

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 259

Irene Tinagli, Elisabetta Gualmini

Proposal for a directive**Article 13 a (new)**

Text proposed by the Commission

Amendment

Article 13 a

In addition to the general provisions set out in Directive 92/12/EEC on exempt uses of taxable products, and without prejudice to other Union provisions, Member States shall exempt energy products supplied for use as fuel for a fishing vessel within Union waters and electricity produced on board a fishing vessel, 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. For the purposes of this Article, ‘fishing vessel’ shall mean any vessel as defined in point (4) of Article 4 of Regulation (EU) 1380/2013 of the European Parliament and the Council

Or. en

Amendment 260

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 14 – paragraph 1 – introductory part

Text proposed by the Commission

1. Without prejudice to international obligations and to Article 5 of this Directive, ***as applicable as a single use to intra-EU air navigation of flights other than business and pleasure flights***, Member states shall apply under fiscal control not less than the minimum levels of taxation prescribed in this Directive to energy products supplied for use as fuel to aircrafts, and to electricity used directly for charging electric aircrafts, for the purposes of intra-EU air navigation of ***those*** flights.

Amendment

1. Without prejudice to international obligations and to Article 5 of this Directive, Member states shall apply under fiscal control not less than the minimum levels of taxation prescribed in this Directive to energy products supplied for use as fuel to aircrafts, and to electricity used directly for charging electric aircrafts, for the purposes of intra-EU air navigation of ***flights including business and pleasure*** flights.

For the purposes of this Article, ‘pleasure flights’ shall mean the use of an aircraft for personal or recreational purposes not associated with a business or professional use. For these flights the rates indicated in Table A of Annex I shall be doubled.

Or. en

Amendment 261

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Article 14 – paragraph 1 – introductory part

Text proposed by the Commission

1. Without prejudice to international obligations and to Article 5 of this Directive, as applicable as a single use to intra-EU air navigation of ***flights other than business and pleasure*** flights, Member states shall apply under fiscal control not less than the minimum levels of taxation prescribed in this Directive to energy products supplied for use as fuel to aircrafts, and to electricity used directly for charging electric aircrafts, for the purposes of intra-EU air navigation of those flights.

Amendment

1. Without prejudice to international obligations and to Article 5 of this Directive, as applicable as a single use to intra-EU air navigation of flights, Member states shall apply under fiscal control not less than the minimum levels of taxation prescribed in this Directive to energy products supplied for use as fuel to aircrafts, and to electricity used directly for charging electric aircrafts, for the purposes of intra-EU air navigation of those flights.

Or. en

Amendment 262

José Gusmão

Proposal for a directive

Article 14 – paragraph 1 – subparagraph 2

Text proposed by the Commission

The minimum levels of taxation referred to in the first subparagraph shall start from zero and increase each year by one tenth of the final minimum rates, set out in Tables A and D of Annex I, over a transitional period of ten years. A minimum rate of zero shall apply to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity over that transitional period of ten years.

Amendment

deleted

Or. en

Justification

The transitional period is clearly too long and harms the objectives of this Directive.

Amendment 263

Markus Ferber

Proposal for a directive

Article 14 – paragraph 1 – subparagraph 2

Text proposed by the Commission

The minimum levels of taxation referred to in the first subparagraph shall start from zero and increase each year by one tenth of the final minimum rates, set out in Tables A and D of Annex I, over a transitional period of ten years. A minimum rate of zero shall apply to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity over that transitional period of

Amendment

The minimum levels of taxation referred to in the first subparagraph shall start from zero and increase each year by one tenth of the final minimum rates, set out in Tables A and D of Annex I, over a transitional period of ten years ***starting four years after the entry into force of this Directive.*** A minimum rate of zero shall apply to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity over

ten years.

that transitional period of ten years.

Or. en

Amendment 264

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Article 14 – paragraph 1 – subparagraph 2

Text proposed by the Commission

The minimum levels of taxation referred to in the first subparagraph shall start from zero and increase each year by one *tenth* of the final minimum rates, set out in Tables A and D of Annex I, over a transitional period of *ten* years. A minimum rate of zero shall apply to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity over that transitional period of ten years.

Amendment

The minimum levels of taxation referred to in the first subparagraph shall start from zero and increase each year by one *fifth* of the final minimum rates, set out in Tables A and D of Annex I, over a transitional period of *five* years. A minimum rate of zero shall apply to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity over that transitional period of ten years.

Or. en

Amendment 265

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 14 – paragraph 1 – subparagraph 2

Text proposed by the Commission

The minimum levels of taxation referred to in the first subparagraph shall start from zero and increase each year by one tenth of the final minimum rates, set out in Tables A and D of Annex I, over a transitional period of ten years. A minimum rate of zero shall apply to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity *over that transitional period of*

Amendment

The minimum levels of taxation referred to in the first subparagraph shall start from zero and increase each year by one tenth of the final minimum rates, set out in Tables A and D of Annex I, over a transitional period of ten years. A minimum rate of zero shall apply to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity.

ten years.

Or. en

Amendment 266

Nicola Beer, Caroline Nagtegaal, Ondřej Kovařík

Proposal for a directive

Article 14 – paragraph 1 – subparagraph 2

Text proposed by the Commission

The minimum levels of taxation referred to in the first subparagraph shall start from zero and increase each year by one tenth of the final minimum rates, set out in Tables A and D of Annex I, over a transitional period of ten years. A minimum rate of zero shall apply to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity ***over that transitional period of ten years.***

Amendment

The minimum levels of taxation referred to in the first subparagraph shall start from zero and increase each year by one tenth of the final minimum rates, set out in Tables A and D of Annex I, over a transitional period of ten years. A minimum rate of zero shall apply to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity.

Or. en

Amendment 267

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 14 – paragraph 1 – subparagraph 2

Text proposed by the Commission

The minimum levels of taxation referred to in the first subparagraph shall start from zero and increase each year by one tenth of the final minimum rates, set out in Tables A and D of Annex I, over a transitional period of ten years. A minimum rate of zero shall apply to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable

Amendment

A minimum rate of zero shall apply to renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity over that transitional period of ten years ***set out in Tables A and D of Annex I.***

biofuels and biogas, and electricity over that transitional period of ten years.

Or. en

Justification

Any partial exemption to taxation of jet fuel, and even more a full one as it has been the case until nowadays, becomes de facto a hidden subsidy to aviation. This has to be put to an end immediately and not progressively over ten years, to contribute to the due internalisation of the environmental and climate costs of aviation, and in order to finally create a level playing field with other modes which have the energy they use taxed instead

Amendment 268

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Article 14 – paragraph 1 – subparagraph 4

Text proposed by the Commission

Amendment

For the purposes of this Article, ‘business aviation’ shall mean the operation or use of aircraft by companies or individuals for the carriage of passengers or goods as an aid to the conduct of their business, flown for purposes generally considered not for public hire and piloted by individuals having, at the minimum, a valid commercial pilot license with an instrument rating.

deleted

Or. en

Amendment 269

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 14 – paragraph 1 – subparagraph 4

Text proposed by the Commission

Amendment

For the purposes of this Article, ‘business aviation’ shall mean the operation or use of aircraft by companies or individuals for the

For the purposes of this Article, ‘business aviation’ shall mean the operation or use of aircraft by companies or individuals for

carriage of passengers or goods as an aid to the conduct of their business, flown for purposes generally considered not for public hire and piloted by individuals having, at the minimum, a valid commercial pilot license with an instrument rating.

any purposes, including the carriage of passengers, **cargo** or goods as an aid to the conduct of their business, flown for purposes generally considered not for public hire and piloted by individuals having, at the minimum, a valid commercial pilot license with an instrument rating.

Or. en

Justification

An exemption to cargo flights does not seem justified, particularly when the Sustainable and Smart Mobility Strategy sets targets for a modal shift to rail for both passengers and freight. Exempting cargo flights from taxation would act on the opposite direction, generating a competitive advantage for aviation cargo and preventing a level playing field for rail.

Amendment 270

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Article 14 – paragraph 1 – subparagraph 5

Text proposed by the Commission

Amendment

For the purposes of this Article, ‘pleasure flights’ shall mean the use of an aircraft for personal or recreational purposes not associated with a business or professional use.

deleted

Or. en

Amendment 271

José Gusmão

Proposal for a directive

Article 14 – paragraph 2

Text proposed by the Commission

Amendment

2. Energy products supplied for use as fuel to aircrafts and electricity used directly for charging electric aircrafts, for the purposes of intra-EU air navigation of

deleted

cargo-only flights shall be exempted.

By derogation from the first subparagraph of this paragraph, Member states may apply the same level of taxation laid down in paragraph 1 to cargo-only domestic flights referred to in the first subparagraph of this paragraph.

Where a Member State has entered into an agreement with one or several Member States, it may also apply the same level of taxation laid down in paragraph 1 to intra-EU air navigation of cargo-only flights mentioned in the first subparagraph.

For the purposes of this paragraph, ‘cargo-only flight’ shall mean a scheduled or non-scheduled air service performed by aircraft carrying revenue loads other than revenue passengers, excluding flights carrying one or more revenue passengers and flights listed in published timetables as open to passengers.

Or. en

Justification

An exemption to cargo flights does not seem justified, particularly when the Sustainable and Smart Mobility Strategy sets targets for a modal shift to rail for both passengers and freight. Exempting cargo flights from taxation would act on the opposite direction, generating a competitive advantage for aviation cargo.

Amendment 272

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Article 14 – paragraph 2

Text proposed by the Commission

Amendment

2. Energy products supplied for use as fuel to aircrafts and electricity used directly for charging electric aircrafts, for the purposes of intra-EU air navigation of cargo-only flights shall be exempted. *deleted*

By derogation from the first

subparagraph of this paragraph, Member states may apply the same level of taxation laid down in paragraph 1 to cargo-only domestic flights referred to in the first subparagraph of this paragraph.

Where a Member State has entered into an agreement with one or several Member States, it may also apply the same level of taxation laid down in paragraph 1 to intra-EU air navigation of cargo-only flights mentioned in the first subparagraph.

For the purposes of this paragraph, ‘cargo-only flight’ shall mean a scheduled or non-scheduled air service performed by aircraft carrying revenue loads other than revenue passengers, excluding flights carrying one or more revenue passengers and flights listed in published timetables as open to passengers.

Or. en

Amendment 273

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 14 – paragraph 2

Text proposed by the Commission

Amendment

2. *Energy products supplied for use as fuel to aircrafts and electricity used directly for charging electric aircrafts, for the purposes of intra-EU air navigation of cargo-only flights shall be exempted.*

deleted

By derogation from the first subparagraph of this paragraph, Member states may apply the same level of taxation laid down in paragraph 1 to cargo-only domestic flights referred to in the first subparagraph of this paragraph.

Where a Member State has entered into an agreement with one or several Member States, it may also apply the same level of

taxation laid down in paragraph 1 to intra-EU air navigation of cargo-only flights mentioned in the first subparagraph.

For the purposes of this paragraph, ‘cargo-only flight’ shall mean a scheduled or non-scheduled air service performed by aircraft carrying revenue loads other than revenue passengers, excluding flights carrying one or more revenue passengers and flights listed in published timetables as open to passengers.

Or. en

Justification

An exemption to cargo flights does not seem justified, particularly when the Sustainable and Smart Mobility Strategy sets targets for a modal shift to rail for both passengers and freight. Exempting cargo flights from taxation would act on the opposite direction, generating a competitive advantage for aviation cargo and preventing a level playing field for rail.

Amendment 274

Ondřej Kovařík, Olivier Chastel, Martin Hlaváček, Ivars Ijabs

Proposal for a directive

Article 14 – paragraph 2 – introductory part

Text proposed by the Commission

2. Energy products supplied for use as fuel to aircrafts and electricity used directly for charging electric aircrafts, for the purposes of intra-EU air navigation of cargo-only flights shall be exempted.

Amendment

2. Energy products supplied for use as fuel to aircrafts and electricity used directly for charging electric aircrafts, for the purposes of intra-EU air navigation of cargo-only flights shall be exempted *for all cases when they are covered by existing aviation ETS.*

Or. en

Amendment 275

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Article 14 – paragraph 2 – subparagraph 1

Text proposed by the Commission

Amendment

By derogation from the first subparagraph of this paragraph, Member states may apply the same level of taxation laid down in paragraph 1 to cargo-only domestic flights referred to in the first subparagraph of this paragraph.

deleted

Or. en

Amendment 276

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Article 14 – paragraph 2 – subparagraph 2

Text proposed by the Commission

Amendment

Where a Member State has entered into an agreement with one or several Member States, it may also apply the same level of taxation laid down in paragraph 1 to intra-EU air navigation of cargo-only flights mentioned in the first subparagraph.

deleted

Or. en

Amendment 277

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Article 14 – paragraph 2 – subparagraph 3

Text proposed by the Commission

Amendment

For the purposes of this paragraph, ‘cargo-only flight’ shall mean a scheduled or non-scheduled air service performed by aircraft carrying revenue loads other than revenue passengers, excluding flights carrying one or more revenue passengers and flights listed in published timetables as open to passengers.

deleted

Amendment 278

Paul Tang, Aurore Lalucq, Niels Fuglsang, René Repasi

Proposal for a directive

Article 14 – paragraph 3

Text proposed by the Commission

3. Without prejudice to international obligations, Member States may ***exempt or*** apply the same levels of taxation applied for intra-EU air navigation to extra-EU air navigation ***according to the type of flight.***

Amendment

3. Without prejudice to international obligations, Member States may apply the same levels of taxation applied for intra-EU air navigation to extra-EU air navigation.

Or. en

Amendment 279

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 14 – paragraph 3

Text proposed by the Commission

3. Without prejudice to international obligations, Member States may ***exempt or*** apply the same levels of taxation applied for intra-EU air navigation to extra-EU air navigation according to the type of flight.

Amendment

3. Without prejudice to international obligations, Member States may apply the same levels of taxation applied for intra-EU air navigation to extra-EU air navigation according to the type of flight.

Or. en

Amendment 280

Markus Ferber

Proposal for a directive

Article 14 – paragraph 5 – introductory part

Text proposed by the Commission

5. Member States ***may*** apply under fiscal control total ***or partial*** exemptions to

Amendment

5. Member States ***shall*** apply under fiscal control total exemptions to electricity

electricity supplied to stationary aircrafts.

supplied to stationary aircrafts.

Or. en

Amendment 281

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 14 – paragraph 5 – introductory part

Text proposed by the Commission

5. Member States may apply under fiscal control total or partial exemptions to electricity supplied to stationary aircrafts.

Amendment

5. Member States may apply under fiscal control total or partial exemptions to electricity supplied to stationary aircrafts, ***as well as for the purpose of autonomous electric taxiing by aircrafts, or to electric ground vehicles assisting in pushback and towing operations.***

Or. en

Justification

Besides the stationary stand-by functioning under electricity, it has to be envisaged the possibility for fully electric operations aimed at moving and positioning aircraft in the ground (other than take-off and landing). Even if they are a small fraction within the overall picture, the ground operation emissions are possibly the most easily abated within aviation, and technology to make it possible already exist, both in-built in planes and externally provided. Such electrification and the avoidance of the operation of fuel engine ought to have moreover a significant positive impact in the air quality of areas surrounding airport.

Amendment 282

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 14 – paragraph 5 – subparagraph 1

Text proposed by the Commission

For the purposes of the first subparagraph, ‘electricity supply to ***stationary*** aircraft’ shall mean the supply of electricity through a standardised fixed or mobile interface to

Amendment

For the purposes of the first subparagraph, ‘electricity supply to aircraft’ shall mean the supply of electricity through a standardised fixed or mobile interface to

aircraft when stationed at the gate or at an airport outfield position.

aircraft when stationed at the gate or at an airport outfield position.

Or. en

Justification

In coherence with the previous amendment where the scope of electrification on the ground goes beyond the stationary situation, but should also encompass taxiing, pushback and towing operations

Amendment 283

Caroline Nagtegaal, Olivier Chastel, Nicola Beer

Proposal for a directive

Article 14 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5 a. The revenues generated shall be earmarked by the Member States and used to support projects and investments in the aviation sector. The eligible projects and investments should focus on energy efficiency, energy transition, sustainable and circular airports, innovative technologies and the deployment of alternative fuels infrastructure, supporting the decarbonisation of the sector.

Or. en

Justification

Given the increased pressure of the needed climate measures and in order to limit the possibility of carbon leakage, the aviation sector should be supported in their energy transition.

Amendment 284

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 15 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

1. Without prejudice to Article 5, Member states shall apply, as a single use, under fiscal control not less than minimum levels of taxation as set out in Tables **B** and **D** of Annex I to energy products supplied for use as fuel to vessels, and to electricity used directly for charging electric vessels, for the purposes of intra-EU waterborne regular service navigation, fishing and freight transport.

1. Without prejudice to Article 5, Member states shall apply, as a single use, under fiscal control not less than minimum levels of taxation as set out in Tables **A** and **D** of Annex I to energy products supplied for use as fuel to vessels, and to electricity used directly for charging electric vessels, for the purposes of intra-EU waterborne regular service navigation, fishing and freight transport.

Or. en

Amendment 285

Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea

Proposal for a directive

Article 15 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

1. Without prejudice to Article 5, Member states shall apply, as a single use, under fiscal control not less than minimum levels of taxation as set out in Tables **B** and **D** of Annex I to energy products supplied for use as fuel to vessels, and to electricity used directly for charging electric vessels, for the purposes of intra-EU waterborne regular service navigation, **fishing** and freight transport.

1. Without prejudice to Article 5, Member states shall apply, as a single use, under fiscal control not less than minimum levels of taxation as set out in Tables **B** and **D** of Annex I to energy products supplied for use as fuel to vessels, and to electricity used directly for charging electric vessels, for the purposes of intra-EU waterborne regular service navigation and freight transport.

Or. es

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 286

Caroline Nagtegaal, Olivier Chastel

Proposal for a directive
Article 15 – paragraph 1 – introductory part

Text proposed by the Commission

1. Without prejudice to Article 5, Member states shall apply, as a single use, under fiscal control not less than minimum levels of taxation as set out in Tables B and D of Annex I to energy products supplied for use as fuel to vessels, and to electricity used directly for charging electric vessels, for the purposes of intra-EU waterborne regular service navigation, fishing and freight transport.

Amendment

1. Without prejudice to Article 5, Member states shall apply, as a single use, under fiscal control not less than minimum levels of taxation as set out in Tables B and D of Annex I to energy products supplied for use as fuel to vessels, and to electricity used directly for charging electric vessels, for the purposes of intra-EU waterborne regular service navigation, fishing and freight transport. ***The Commission shall establish by means of a delegated act a calculation mechanism to tax the amount of fuel consumed within EU-waters, based on MRV reporting.^{1a}***

^{1a} Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending directive 2009/16/EC.

Or. en

Justification

In order to limit the chances of carbon leakage, only the amount of heavy oil used within EU waters should be taxed. As a result, the incentive to bunker outside the EU is lowered, while incentivising the use of sustainable alternatives.

Amendment 287

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive
Article 15 – paragraph 1 – subparagraph 1

Text proposed by the Commission

For the purposes of the first subparagraph, electricity shall be ranked among motor

Amendment

For the purposes of the first subparagraph, electricity shall be ranked among motor

fuels indicated in Table **B** of Annex I.

fuels indicated in Table **A** of Annex I.

Or. en

Amendment 288

Markus Ferber

Proposal for a directive

Article 15 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Over a transitional period of ten years, minimum rates of zero shall apply to sustainable biofuels and biogas, low-carbon-fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas and electricity.

Amendment

Over a transitional period of ten years, minimum rates of zero shall apply to **liquified natural gas**, sustainable biofuels and biogas, low-carbon-fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas and electricity.

Or. en

Amendment 289

Ondřej Kovařík, Nicola Beer, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 15 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Over a transitional period of ten years, minimum rates of zero shall apply to sustainable biofuels and biogas, low-carbon-fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas and electricity.

Amendment

Minimum rates of zero shall apply to sustainable biofuels and biogas, low-carbon-fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas and electricity.

Or. en

Amendment 290

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 15 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Over a transitional period of ten years, minimum rates of zero shall apply to **sustainable biofuels and biogas, low-carbon-fuels**, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas and electricity.

Amendment

Over a transitional period of ten years, minimum rates of zero shall apply to renewable fuels of non-biological origin, advanced sustainable biofuels and biogas and electricity **set out in Tables A and D of Annex I**.

Or. en

Amendment 291

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 15 – paragraph 1 – subparagraph 3

Text proposed by the Commission

For the purposes of this Article, ‘intra-EU waterborne navigation’ shall mean navigation **between two ports** located in the Union, including domestic navigation.

Amendment

For the purposes of this Article, ‘intra-EU waterborne navigation’ shall mean navigation **arriving to or departing from a port** located in the Union, including domestic navigation.

Or. en

Justification

Vessels fishing in high seas or vessels fishing outside EEZ are the most fuel consuming fishing vessels and also the one that benefit most from fuel exemptions, current text would leave them untaxed, hence not providing the right signal for fuel switching or moving to more sustainable vessels operations and powering. The broadened scope is moreover coherent with the approach taken in the draft legislative proposal FuelEU maritime.

Amendment 292

Caroline Nagtegaal

Proposal for a directive

Article 15 – paragraph 1 – subparagraph 5

Text proposed by the Commission

For the purposes of this Article, ‘freight

Amendment

For the purposes of this Article, ‘freight

transport' shall mean a scheduled or non-scheduled service performed by vessel carrying revenue loads other than revenue passengers, excluding voyages carrying one or more revenue passengers and voyages listed in published timetables as open to passengers.

transport' shall mean a scheduled or non-scheduled service performed by vessel carrying revenue loads other than revenue passengers, excluding voyages carrying one or more revenue passengers and voyages listed in published timetables as open to passengers. ***This shall include voyages that are normally used for freight transport, but for logistical reasons do not carry revenue loads.***

(This amendment applies throughout the text. Adopting it will necessitate corresponding changes throughout.)

Or. en

Justification

Ships sometimes have to navigate without any cargo or with empty containers for economical and logistical reasons. Since these voyages are executed out of necessity, it would be unfair to exclude these from the definition of freight transport if the vessel is used for these purposes. Therefore, this should be clarified.

Amendment 293

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 15 – paragraph 2

Text proposed by the Commission

2. Member states may ***exempt or*** apply the same levels of taxation applied for intra-EU waterborne navigation to extra-EU waterborne navigation according to the type of activity.

Amendment

2. Member states may apply the same levels of taxation applied for intra-EU waterborne navigation to extra-EU waterborne navigation according to the type of activity.

Or. en

Amendment 294

Nicola Beer

Proposal for a directive

Article 15 – paragraph 2

Text proposed by the Commission

2. Member states may **exempt or** apply the same levels of taxation applied for intra-EU waterborne navigation to extra-EU waterborne navigation according to the type of activity.

Amendment

2. Member states may apply the same levels of taxation applied for intra-EU waterborne navigation to extra-EU waterborne navigation according to the type of activity.

Or. en

Amendment 295

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 15 – paragraph 5

Text proposed by the Commission

5. Member States **may** apply under fiscal control total or partial exemptions to electricity directly supplied to vessels berthed in ports.

Amendment

5. Member States **shall** apply under fiscal control total or partial exemptions to electricity directly supplied to vessels berthed in ports **or vessels' mobile batteries recharged at berth.**

Or. en

Justification

Changes to even further incentivise onshore power supply for all vessels, thus helping improving the air quality at ports.

Amendment 296

Ondřej Kovařík, Nicola Beer, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 15 – paragraph 5

Text proposed by the Commission

5. Member States **may** apply under fiscal control total **or partial** exemptions to electricity directly supplied to vessels berthed in ports.

Amendment

5. Member States **shall** apply under fiscal control total exemptions to electricity directly supplied to vessels berthed in ports.

Amendment 297

Markus Ferber

Proposal for a directive

Article 15 – paragraph 5

Text proposed by the Commission

5. Member States **may** apply under fiscal control total or partial exemptions to electricity directly supplied to vessels berthed in ports.

Amendment

5. Member States **shall** apply under fiscal control total or partial exemptions to electricity directly supplied to vessels berthed in ports.

Or. en

Amendment 298

Ondřej Kovařík, Olivier Chastel, Martin Hlaváček, Nicola Beer, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 15 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5 a. The revenues related to inland waterway transport shall be used to set up a dedicated EU inland waterway fund. The eligible projects and investments shall focus on ship retrofitting and renewal in order to improve the energy efficiency of ships and support investments in innovative and energy-saving technologies as well as port infrastructure, such as the deployment of alternative fuels, supporting the decarbonisation of the sector.

Or. en

Amendment 299

Caroline Nagtegaal, Olivier Chastel, Nicola Beer

Proposal for a directive
Article 15 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5 a. The revenues related to maritime transport shall be earmarked by the Member States and used to support projects and investments in the maritime sector. The eligible projects and investments shall focus on energy efficiency, energy transition, sustainable and circular ports, innovative technologies and the deployment of alternative fuels infrastructure, supporting the decarbonisation of the sector.

Or. en

Justification

Given the increased pressure of the needed climate measures and in order to limit the possibility of carbon leakage, the maritime sector should be supported in their energy transition.

Amendment 300
Markus Ferber

Proposal for a directive
Article 16 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

Without prejudice to other Union provisions, Member States **may** apply under fiscal control exemptions or reductions in the level of taxation to:

Without prejudice to other Union provisions, Member States **shall** apply under fiscal control exemptions or reductions in the level of taxation to:

Or. en

Amendment 301
Joachim Schuster, Elisabetta Gualmini, René Repasi

Proposal for a directive
Article 16 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

Without prejudice to other Union provisions, Member States **may** apply under fiscal control exemptions or reductions in the level of taxation to:

Without prejudice to other Union provisions, Member States **shall** apply under fiscal control exemptions or reductions in the level of taxation to:

Or. en

Amendment 302

Bogdan Rzońca, Andżelika Anna Możdżanowska

Proposal for a directive

Article 16 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

Without prejudice to other Union provisions, Member States **may** apply under fiscal control exemptions or reductions in the level of taxation to:

Without prejudice to other Union provisions, Member States **shall** apply under fiscal control exemptions or reductions in the level of taxation to:

Or. en

Justification

European Commission's proposal does not apply, as is currently the case, an optional exemption from excise duty of energy products and electricity used in the processes of combined electricity and heat production. These changes will increase the price of heat and electricity produced in cogeneration and result in additional distributional effects borne by households. Therefore, we call on the Council to modify the Commission's proposal by allowing the exemption from taxation for electricity and energy products used to produce heat and electricity in cogeneration. The Commission's proposal allows Member States to apply tax exemptions or reductions for certain types of energy. In our opinion, in order to really promote environmentally friendly technologies, these exemptions should not be optional, with the decision left to the Member State, but mandatory. This will guarantee both producers and consumers that the regulatory environment will not change abruptly.

Amendment 303

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 16 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

Without prejudice to other Union provisions, Member States **may** apply under fiscal control exemptions **or reductions** in the level of taxation to:

Without prejudice to other Union provisions, Member States **shall** apply under fiscal control exemptions in the level of taxation to:

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments.

Amendment 304

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 16 – paragraph 1 – point a

Text proposed by the Commission

(a) taxable products used under fiscal control in the field of pilot projects for the technological development of **more environmentally-friendly products or in relation to fuels from renewable resources**;

Amendment

(a) taxable products used under fiscal control in the field of pilot projects for the technological development of **sustainable renewable energy-based products**

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments.

Amendment 305

Joachim Schuster, Elisabetta Gualmini, Paul Tang, René Repasi, Aurore Lalucq

Proposal for a directive

Article 16 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

The Commission is empowered to develop and adopt a delegated act to supplement this Directive by establishing a common certification framework identifying the

origin of the electricity consumed.

The certification shall provide information to consumers on the energy sources of the electricity consumed. Member States shall implement the certification by the end of the transition period.

In line of Article 22 of the Energy Efficiency Directive, Member States shall mitigate distributional effects for measures and policies meant for the adequate functioning of the certification system.

Once the certification system is implemented, Member States may exempt electricity produced from products specified in Article 16.

The Commission shall adopt that delegated act by 1st January 2025.

Or. en

Amendment 306

Joachim Schuster, Alfred Sant, Elisabetta Gualmini, Paul Tang, René Repasi, Aurore Lalucq

Proposal for a directive

Article 16 – paragraph 1 – point a a (new)

Text proposed by the Commission

Amendment

(a a) - consumers under Power Purchase Agreements (PPAs), energy communities and active consumers whose self-production of electricity derives from products specified in this Article;

Or. en

Justification

By contributing to reduce GHG emissions and energy dependency and to provide flexibility to the grids, energy communities and prosumers self-producing renewable energy are essential cornerstone of the energy transition. In order to incentivise these practices in all Member States, the self-produced electricity should be exempted from taxation.

Amendment 307

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 16 – paragraph 1 – point b – introductory part

Text proposed by the Commission

Amendment

(b) electricity:

(b) **renewable** electricity:

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments.

Amendment 308

Nicola Beer, Caroline Nagtegaal, Olivier Chastel, Ondřej Kovařík

Proposal for a directive

Article 16 – paragraph 1 – point b – introductory part

Text proposed by the Commission

Amendment

(b) electricity:

(b) electricity **and electricity generated by renewable hydrogene:**

Or. en

Amendment 309

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 16 – paragraph 1 – point b – indent 3

Text proposed by the Commission

Amendment

— **generated from sustainable biomass or from products produced from sustainable biomass;**

deleted

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments.

Amendment 310

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 16 – paragraph 1 – point b – indent 4

Text proposed by the Commission

Amendment

— *generated from methane emitted
by abandoned coalmines;* *deleted*

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments.

Amendment 311

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 16 – paragraph 1 – point b – indent 5

Text proposed by the Commission

Amendment

— *generated from fuel cells;* — *generated from fuel cells **powered
by renewable fuels of non-biological
origin;***

Amendment 312

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 16 – paragraph 1 – point b – indent 5 a (new)

Text proposed by the Commission

Amendment

- ***energy from renewable sources that are produced, consumed, stored, or shared by renewables self-consumers, jointly acting renewables self-consumers and final household and SMEs customers that participate as a member or shareholder in a renewable energy community, as defined in Directive 2018/2001***

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments.

Amendment 313

Joachim Schuster, Elisabetta Gualmini, Paul Tang, René Repasi, Margarida Marques

Proposal for a directive

Article 16 – paragraph 1 – point b – indent 5 a (new)

Text proposed by the Commission

Amendment

- ***generated from renewable gases and renewable fuels of non-biological origin;***

Or. en

Justification

The inclusion of non-biological renewable fuels and renewable gases in the list of products eligible for the derogation is in line with the environmental assessment proposed in Annex I to the Directive. It is also in line with the Commission delegated regulation on taxonomy, which states that from 2036 onwards, electricity production in gas installations must be switched to 100% renewable gases. To achieve this goal, it will be necessary to mobilize all available hydrogen production technologies.

Amendment 314

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive
Article 16 – paragraph 1 – point b – indent 5 a (new)

Text proposed by the Commission

Amendment

- ***generated from renewable gases and renewable fuels of non-biological origin;***

Or. en

Amendment 315
Claude Gruffat
on behalf of the Verts/ALE Group

Proposal for a directive
Article 16 – paragraph 1 – point b – paragraph 1

Text proposed by the Commission

Amendment

Member States may also refund to the producer some or all of the amount of tax paid by the consumer on electricity produced from products specified in this paragraph.

Member States may also refund to the ***renewable energy*** producer, ***including renewable self-consumers, jointly-acting renewables self-consumers, and final household customers that participate as a member or shareholder in a renewable energy community***, some or all of the amount of tax paid by the consumer on electricity produced from products specified in this paragraph.

Or. en

Amendment 316
Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive
Article 16 – paragraph 1 – point b – paragraph 1 a (new)

Text proposed by the Commission

Amendment

Member States may also exempt energy products and electricity used for high-efficiency cogeneration.

Amendment 317

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 16 – paragraph 1 – point c

Text proposed by the Commission

Amendment

(c) electricity produced from combined heat and power generation, provided that cogeneration by the combined generators is high-efficiency cogeneration as defined in Article 2, point (34), of Directive 2012/27/EU. ;

deleted

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments.

Amendment 318

Bogdan Rzońca, Andżelika Anna Możdżanowska

Proposal for a directive

Article 16 – paragraph 1 – point c

Text proposed by the Commission

Amendment

(c) electricity produced from combined heat and power generation, *provided that cogeneration by the combined generators is high-efficiency cogeneration as defined in Article 2, point (34), of Directive 2012/27/EU. ;*

(c) *energy products and* electricity produced from combined heat and power generation,

Or. en

Justification

European Commission's proposal does not apply, as is currently the case, an optional exemption from excise duty of energy products and electricity used in the processes of combined electricity and heat production. These changes will increase the price of heat and

electricity produced in cogeneration and result in additional distributional effects borne by households. Therefore, we call on the Council to modify the Commission's proposal by allowing the exemption from taxation for electricity and energy products used to produce heat and electricity in cogeneration. The Commission's proposal allows Member States to apply tax exemptions or reductions for certain types of energy. In our opinion, in order to really promote environmentally friendly technologies, these exemptions should not be optional, with the decision left to the Member State, but mandatory. This will guarantee both producers and consumers that the regulatory environment will not change abruptly.

Amendment 319

Joachim Schuster, Elisabetta Gualmini, René Repasi, Aurore Lalucq, Margarida Marques

Proposal for a directive

Article 16 – paragraph 1 – point c

Text proposed by the Commission

(c) electricity produced from combined heat and power generation, provided that cogeneration by the combined generators is high-efficiency cogeneration as defined in Article 2, point (34), of Directive 2012/27/EU. ;

Amendment

(c) electricity produced from combined heat and power generation, provided that cogeneration by the combined generators is high-efficiency cogeneration as defined in Article 2, point (34), of Directive 2012/27/EU **as well as energy products and electricity used for high-efficiency cogeneration.**

Or. en

Justification

Possible tax exemptions or reductions in the level of taxation for energy products and electricity used in the heat production process in the high-efficiency cogeneration should be maintained as set out in the current Directive, as the application of the minimum tax rate will lead to a significant and disproportionate increase in the tax burden.

Amendment 320

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 16 – paragraph 1 – point d

Text proposed by the Commission

(d) renewable fuels of non-biological origin, advanced sustainable biofuels,

Amendment

(d) renewable fuels of non-biological origin **and** advanced sustainable biofuels,

bioliquids, biogas **and advanced sustainable products falling within CN codes 4401 and 4402;**

bioliquids **and** biogas

Or. en

Justification

linked to the changes made in article Article 2 – paragraph 4 – subparagraph 2, products in codes 4401 and 4402 are as advanced as their feedstocks according to criteria set out in RED.

Amendment 321

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 16 – paragraph 1 – point d

Text proposed by the Commission

(d) renewable fuels of non-biological origin, **advanced** sustainable biofuels, bioliquids, biogas and **advanced** sustainable products falling within CN codes 4401 and 4402;

Amendment

(d) renewable fuels of non-biological origin, **low-carbon fuels**, sustainable biofuels, bioliquids, biogas and -sustainable products falling within CN codes 4401 and 4402;

Or. en

Amendment 322

Martin Hlaváček

Proposal for a directive

Article 16 – paragraph 1 – point d

Text proposed by the Commission

(d) renewable fuels of non-biological origin, **advanced** sustainable biofuels, bioliquids, biogas and **advanced** sustainable products falling within CN codes 4401 and 4402;

Amendment

(d) renewable fuels of non-biological origin, sustainable biofuels, bioliquids, biogas and -sustainable products falling within CN codes 4401 and 4402

Or. en

Amendment 323

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 16 – paragraph 1 – point e

Text proposed by the Commission

Amendment

(e) products falling within CN code 2705 used for heating purposes.

deleted

Or. en

Amendment 324

Francisco José Millán Mon, Gabriel Mato, Isabel Benjumea Benjumea

Proposal for a directive

Article 16 – paragraph 1 – point e a (new)

Text proposed by the Commission

Amendment

(ea) energy products supplied for use as fuel by fishing vessels in Union waters.

For the purposes of this Article, ‘fishing vessel’ shall mean any vessel as defined in point (4) of Article 4 of Regulation (EU) 1380/2013 of the European Parliament and the Council^{40 b}.

^{40 b} Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC (OJ L 354, 28.12.2013, p. 22).

Or. es

Justification

Tax exemptions for fuel used by Union fishing vessels should be maintained in order to avoid vessels switching to refuelling in countries where tax rates or prices are lower, and thus to

ensure a level playing field. In addition, the tax on fuel would result in unequal treatment between territories and fleets to the detriment of the inshore fleet, which cannot make long journeys to choose where to refuel.

Amendment 325

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a directive

Article 16 – paragraph 1 – point e a (new)

Text proposed by the Commission

Amendment

(e a) energy products and electricity used for agricultural, horticultural or aqua cultural works and forestry.

Or. en

Amendment 326

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 16 – paragraph 1 – point e b (new)

Text proposed by the Commission

Amendment

(e b) energy products supplied for use as fuel for commercial fishing activity and electricity produced on board a fishing vessel.

Or. en

Amendment 327

Ondřej Kovařík, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 16 – paragraph 1 – point e c (new)

Text proposed by the Commission

Amendment

(e c) renewable hydrogen

Amendment 328

Bogdan Rzońca, Andżelika Anna Możdżanowska

Proposal for a directive

Article 16 a (new)

Text proposed by the Commission

Amendment

Article 16 a

Where electricity and heat meet the criteria for high-efficiency cogeneration [on the date of entry into force of this Directive], a Member State shall apply to it, under fiscal control exemptions or reductions in the level of taxation, irrespective of any further changes to the provisions of other legislation defining high-efficiency cogeneration.

Or. en

Justification

Linking the possibility of exemption from taxation to fulfilment of the criteria for high-efficiency cogeneration and efficient district heating, in the light of the proposed amendments to the EED, is a further burden on the sector and consumers and appears to contradict the present approach of the European Commission promoting cogeneration. Therefore, we call on the Council to allow the exemption from taxation of electricity and heat to apply also for those units which currently meet the definition of high-efficiency cogeneration, regardless of any future changes to this definition (grandfathering).

Amendment 329

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 17 – paragraph 1 – point a

Text proposed by the Commission

Amendment

(a) reductions in the level of taxation, which shall not go below the minima as set out in Table C and D of Annex I, to energy products and electricity used for ***deleted***

*combined heat and power generation,
without prejudice to Article 13;*

Or. en

Amendment 330

Gunnar Beck

Proposal for a directive

Article 17 – paragraph 1 – point a

Text proposed by the Commission

(a) reductions in the level of taxation, which shall not go below the minima as set out in Table C and D of Annex I, to energy products and electricity used for combined heat and power generation, without prejudice to Article 13;

Amendment

(a) reductions in the level of taxation, which shall not go below the minima as set out in Table C and D of Annex I, to energy products and electricity used for combined heat and power generation, without prejudice to Article 13; ***For the purposes of point (a), the minimum levels of taxation as set out in Tables C and D of Annex I may go down to zero;***

Or. en

Justification

High efficiency cogeneration is recognized in the taxonomy regulation as a substantial contributor to climate change mitigation. Thus, the current possible tax exemption applied on energy products and electricity used for combined heat and power generation shall be maintained to promote cogeneration.

Amendment 331

Nicola Beer, Ondřej Kovařík

Proposal for a directive

Article 17 – paragraph 1 – point a

Text proposed by the Commission

(a) reductions in the level of taxation, which shall not go below the minima as set out in Table C **and D** of Annex I, to energy products and electricity used for combined heat and power generation, without prejudice to Article 13;

Amendment

(a) reductions in the level of taxation, which shall not go below the minima as set out in Table C of Annex I, to energy products and electricity used for combined heat and power generation, without prejudice to Article 13;

Amendment 332

José Gusmão

Proposal for a directive

Article 17 – paragraph 1 – point b – introductory part

Text proposed by the Commission

(b) reductions in the level of taxation, **which shall not go below the minima as set out in Table B and D of Annex I**, to energy products and electricity used for the carriage of goods and passengers by rail, metro, tram and trolley bus, and for **local** public passenger transport, waste collection, **armed forces** and public administration, disabled people and ambulances;

Amendment

(b) reductions in the level of taxation to energy products and electricity used for the carriage of goods and passengers by rail, metro, tram and trolley bus, and for public passenger transport, waste collection and public administration, disabled people and ambulances;

Or. en

Amendment 333

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 17 – paragraph 1 – point b – introductory part

Text proposed by the Commission

(b) reductions in the level of taxation, which shall not go below the minima as set out in Table B and D of Annex I, to energy products and electricity used for the carriage of goods and passengers by rail, metro, tram and trolley bus, and for local public passenger transport, waste collection, armed forces and public administration, disabled people and ambulances;

Amendment

(b) reductions in the level of taxation, which shall not go below the minima as set out in Table B and D of Annex I, to energy products and electricity used for the carriage of goods and passengers by **electrified** rail, metro, tram and trolley bus, and for local public passenger transport, **electric vehicles for** waste collection, armed forces and public administration, **for** disabled people **transport** and ambulances;

Or. en

Justification

A definition of energy poverty is now proposed in the [Recast of the Energy Efficiency Directive (recast) (COM(2021)558)] and coherence needs to be ensured in the ETD. Keeping the reference to the income threshold is important in order to ensure tax authorities can easily do their tasks.

Amendment 334
Georgios Kyrtos

Proposal for a directive
Article 17 – paragraph 1 – point b – introductory part

Text proposed by the Commission

(b) reductions in the level of taxation, which shall not go below the minima as set out in Table B and D of Annex I, to energy products and electricity used for the carriage of goods and passengers by rail, metro, tram and trolley bus, and for local public passenger transport, waste collection, *armed forces* and public administration, disabled people and ambulances;

Amendment

(b) reductions in the level of taxation, which shall not go below the minima as set out in Table B and D of Annex I, to energy products and electricity used for the carriage of goods and passengers by rail, metro, tram and trolley bus, and for local public passenger transport, waste collection and public administration, disabled people and ambulances;

Or. en

Amendment 335
Georgios Kyrtos

Proposal for a directive
Article 17 – paragraph 1 – point b – paragraph 1 a (new)

Text proposed by the Commission

Amendment

Armed forces should be exempted from taxation in order to ensure their operational capacity;

Or. en

Amendment 336
Nicola Beer

Proposal for a directive
Article 17 – paragraph 1 – point c – introductory part

Text proposed by the Commission

(c) reductions in the level of taxation, which shall not go below the minima as set out in Table C **and D** of Annex I, to 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 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

(c) reductions in the level of taxation, which shall not go below the minima as set out in Table C of Annex I, to energy products used as heating fuel and electricity if used by households.

Or. en

Amendment 337
Claude Gruffat
on behalf of the Verts/ALE Group

Proposal for a directive
Article 17 – paragraph 1 – point c – introductory part

Text proposed by the Commission

(c) reductions in the level of taxation, which shall not go below the minima as set out in Table C and D of Annex I, to 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 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

(c) reductions in the level of taxation, which shall not go below the minima as set out in Table C and D of Annex I, to energy products used as heating fuel and electricity if used by households **who are below the 150% of the national median equivalised disposable income** and/or by organisations recognised as charitable by the Member State concerned. In the case of such charitable organisations, Member States shall confine the 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 338**Esther de Lange****Proposal for a directive****Article 17 – paragraph 1 – point c – introductory part***Text proposed by the Commission*

(c) reductions in the level of taxation, which shall not go below the minima as set out in Table C and D of Annex I, to 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 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

(c) reductions in the level of taxation, which shall not go below the minima as set out in Table **A**, C and D of Annex I, to energy products used as **motor fuel**, 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 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.

Or. en

Amendment 339**José Gusmão****Proposal for a directive****Article 17 – paragraph 1 – point c – introductory part***Text proposed by the Commission*

(c) reductions in the level of taxation, which shall not go below the minima as set out in Table C and D of Annex I, to 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 reduction to use for the purpose of non-business activities. Where mixed use takes place, taxation

Amendment

(c) reductions in the level of taxation, which shall not go below the minima as set out in Table C and D of Annex I, to energy products used as heating fuel and electricity if used by households and/or by organisations recognised as **non-profit organizations** by the Member State concerned. In the case of such **non-profit** organisations, Member States shall confine the reduction to use for the purpose of non-business activities. Where mixed use takes

shall apply in proportion to each type of use. *If a use is insignificant, it may be treated as nil.*

place, taxation shall apply in proportion to each type of use.

Or. en

Amendment 340

Ondřej Kovařík, Nicola Beer, Martin Hlaváček, Ivars Ijabs

Proposal for a directive

Article 17 – paragraph 1 – point c – introductory part

Text proposed by the Commission

(c) reductions in the level of taxation, which shall not go below the minima as set out in Table C and D of Annex I, to 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 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

(c) reductions in the level of taxation, which shall not go below the minima as set out in Table C and D of Annex I, to 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 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. ***For the purposes of point (c), the minimum levels of taxation as set out in Tables C and D of Annex I shall start from zero and increase over a transitional period of ten years by one tenth of the final minimum rates in each year. For the purposes of point (c), energy products and electricity used by households recognised as lower-and middle-income by Member States shall be exempt for a maximum period of ten years after the entry into force of this Directive.***

Or. en

Amendment 341

Ondřej Kovařík

Proposal for a directive

Article 17 – paragraph 1 – point c – paragraph 2

Text proposed by the Commission

For the purposes of point (c), energy products and electricity used by households recognised as vulnerable may be exempt **for a maximum period of ten years after the entry into force of this Directive. For the purposes of this paragraph, ‘vulnerable households’ shall mean households significantly affected by the impacts of this Directive which, for the purpose of this Directive, means that they are below the ‘at risk of poverty’” threshold, defined as 60% of the national median equivalised disposable income.**

Amendment

For the purposes of point (c), energy products and electricity used by households recognised as vulnerable may be exempt. **Member States shall be free to decide on the definition of ‘vulnerable households’.**

Or. en

Amendment 342

Nicola Beer, Caroline Nagtegaal

Proposal for a directive

Article 17 – paragraph 1 – point c – paragraph 2

Text proposed by the Commission

For the purposes of point (c), energy products and electricity used by households recognised as vulnerable may be exempt for a maximum period of ten years after the entry into force of this Directive. **For the purposes of this paragraph, ‘vulnerable households’ shall mean households significantly affected by the impacts of this Directive which, for the purpose of this Directive, means that they are below the ‘at risk of poverty’” threshold, defined as 60% of the national median equivalised disposable income.**

Amendment

For the purposes of point (c), energy products and electricity used by households recognised as vulnerable may be exempt for a maximum period of ten years after the entry into force of this Directive. **Member States shall be free to decide on the definition of ‘vulnerable households’.**

Or. en

Amendment 343

Esther de Lange

Proposal for a directive
Article 17 – paragraph 1 – point c – paragraph 2

Text proposed by the Commission

For the purposes of point (c), energy products and electricity used by households recognised as vulnerable may be exempt for a maximum period of ten years after the entry into force of this Directive. For the purposes of this paragraph, ‘vulnerable households’ shall mean households significantly affected by the impacts of *this Directive which, for the purpose of this Directive, means that they are below the ‘at risk of poverty’” threshold, defined as 60% of the national median equivalised disposable income.*

Amendment

For the purposes of point (c), energy products and electricity used by households recognised as vulnerable may be exempt for a maximum period of ten years after the entry into force of this Directive. For the purposes of this paragraph, ‘vulnerable households’ shall mean households *in energy and transport poverty or households, including lower middle-income ones, that are* significantly affected by the *price* impacts of *the inclusion of buildings and road transport into the scope of* Directive 2003/87/EC, as *part of the transition towards climate neutrality, and the recast of* Directive 2003/96/EC;

Or. en

Amendment 344
Claude Gruffat
on behalf of the Verts/ALE Group

Proposal for a directive
Article 17 – paragraph 1 – point c – paragraph 2

Text proposed by the Commission

For the purposes of point (c), energy products and electricity used by households *recognised as vulnerable* may be exempt for a maximum period of ten years after the entry into force of this Directive. *For the purposes of this paragraph, ‘vulnerable households’ shall mean households significantly affected by the impacts of this Directive which, for the purpose of this Directive, means that they are below the ‘at risk of poverty’” threshold, defined as 60% of the national median equivalised disposable income.*

Amendment

For the purposes of point (c), energy products and electricity used by households *living in a condition of energy poverty as defined in the [Recast of the Energy Efficiency Directive (recast) (COM(2021)558)] who are also below the 60% of the national median equivalised disposable income*, may be exempt for a maximum period of ten years after the entry into force of this Directive..

Justification

A definition of energy poverty is now proposed in the [Recast of the Energy Efficiency Directive (recast) (COM(2021)558)] and coherence needs to be ensured in the ETD. Keeping the reference to the income threshold is important in order to ensure tax authorities can easily do their tasks.

Amendment 345**José Gusmão****Proposal for a directive****Article 17 – paragraph 1 – point c – paragraph 2***Text proposed by the Commission*

For the purposes of point (c), energy products and electricity used by households recognised as vulnerable may be exempt ***for a maximum period of ten years after the entry into force of this Directive.*** For the purposes of this paragraph, ‘vulnerable households’ shall mean households significantly affected by the impacts of this Directive which, for the purpose of this Directive, means that they are below the ‘at risk of poverty’” threshold, defined as 60% of the national median equivalised disposable income.

Amendment

For the purposes of point (c), energy products and electricity used by households recognised as vulnerable may be exempt. For the purposes of this paragraph, ‘vulnerable households’ shall mean households significantly affected by the impacts of this Directive which, for the purpose of this Directive, means that they are below the ‘at risk of poverty’” threshold, defined as 60% of the national median equivalised disposable income.

Or. en

Amendment 346**Joachim Schuster, Elisabetta Gualmini, Paul Tang, René Repasi, Margarida Marques****Proposal for a directive****Article 17 – paragraph 1 – point d a (new)***Text proposed by the Commission**Amendment*

(d a) reductions in the level of taxation, which shall not fall below the minimum levels set out in Table B of Annex I, for energy products with a market share of less than 1% in that Member State;

Justification

Member States shall impose reduced excise duty rates on fuels that are still in the early stages of market development. Advanced biofuels made from liquid biological material such as manure even reach a negative carbon footprint. In this way, they can contribute to the decarbonisation of sectors such as transport and agriculture. The precondition for this development is to reach a minimum market share of 1%.

Amendment 347
Gunnar Beck

Proposal for a directive
Article 17 – paragraph 1 – point d a (new)

Text proposed by the Commission

Amendment

(d a) reductions in the level of taxation, which shall not go below the minima as set out in Table C and D of Annex I, to energy products used in business applications, in areas without a natural gas grid

Or. en

Justification

Rural areas are hard to decarbonise, have older, less energy-efficient building stock, are more likely to be socially disadvantaged, and the absence of the gas grid leaves consumers and businesses with fewer options. Member States, alongside the possibility to apply a reduction to heating fuel used by households included in Article 17, should be given the option to apply a reduced rate for rural businesses off the gas grid.

Amendment 348
Joachim Schuster, Alfred Sant, Elisabetta Gualmini, René Repasi, Jonás Fernández, Aurore Lalucq

Proposal for a directive
Article 17 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

After the end of the transition period, if no significant progress is made according to the assessments of the Social Monitor

as defined in this Directive, Member States shall continue to exempt households recognised as vulnerable.

Or. en

Amendment 349

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 18 – paragraph 1 – introductory part

Text proposed by the Commission

Without prejudice to Article 5, as applicable as a single use, Member States may apply tax reductions, which shall not go below the relevant minima as set out in Tables B, C and D of Annex I on the consumption of energy products used for heating purposes or for the purposes of Article 8(2), points (b) and (c), and on electricity in the following cases:

Amendment

Without prejudice to Article 5, as applicable as a single use, Member States may apply tax reductions, which shall not go below the relevant minima as set out in Tables B, C and D of Annex I ***for a maximum period of ten years after the entry into force of this Directive***, on the consumption of energy products used for heating purposes or for the purposes of Article 8(2), points (b) and (c), and on electricity in the following cases:

Or. en

Justification

To ensure equal treatment with exemptions granted to vulnerable households, business should also be subject only to a temporary exemption.

Amendment 350

José Gusmão

Proposal for a directive

Article 18 – paragraph 1 – point a

Text proposed by the Commission

(a) in favour of energy-intensive business

An ‘energy-intensive business’ shall mean a business entity, as referred to in Article

Amendment

deleted

19, where either the purchases of energy products and electricity amount to at least 3,0 % of the production value or the national energy tax payable amounts to at least 0,5 % of the added value.

'Purchases of energy products and electricity' shall mean the actual cost of energy purchased or generated within the business. Only electricity, heat and energy products that are used for heating purposes or for the purposes of Article 8(2)(b) and (c) are included. All taxes are included, except deductible VAT.

'Production value' shall mean turnover, including subsidies directly linked to the price of the product, plus or minus the changes in stocks of finished products, work in progress and goods and services purchased for resale, minus the purchases of goods and services for resale.

'Added value' shall mean the total turnover liable to VAT including export sales minus the total purchases liable to VAT including imports.

Or. en

Amendment 351

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 18 – paragraph 1 – point a – introductory part

Text proposed by the Commission

(a) in favour of energy-intensive business

Amendment

(a) in favour of energy-intensive business ***conditional on the conclusion of agreements between them (beneficiaries), or associations of beneficiaries, and the Member State whereby the beneficiaries or associations of beneficiaries commit themselves to achieve highly energy efficient, circular, zero-pollution and renewable based business operation through actions which may relate, among other things, to a reduction in energy***

consumption, the uptake of sustainable renewable energy sources a reduction in emissions and other pollutants, or any other environmental protection measure.

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments. Tax exemption for business should be conditional to actions ensuring their ecological transition, such as investments in more energy efficient, circular operation and into the uptake of renewable energy sources. this approach mirrors also what defined in the newly adopted Guidelines on State aid for climate, environmental protection and energy 2022.

Amendment 352

José Gusmão

Proposal for a directive

Article 18 – paragraph 1 – point a – paragraph 1

Text proposed by the Commission

Amendment

An ‘energy-intensive business’ shall mean a business entity, as referred to in Article 19, where either the purchases of energy products and electricity amount to at least 3,0 % of the production value or the national energy tax payable amounts to at least 0,5 % of the added value.

deleted

Or. en

Amendment 353

José Gusmão

Proposal for a directive

Article 18 – paragraph 1 – point a – paragraph 2

Text proposed by the Commission

Amendment

‘Purchases of energy products and electricity’ shall mean the actual cost of energy purchased or generated within the business. Only electricity, heat and energy

deleted

products that are used for heating purposes or for the purposes of Article 8(2)(b) and (c) are included. All taxes are included, except deductible VAT.

Or. en

Amendment 354
José Gusmão

Proposal for a directive
Article 18 – paragraph 1 – point a – paragraph 3

Text proposed by the Commission

Amendment

‘Production value’ shall mean turnover, including subsidies directly linked to the price of the product, plus or minus the changes in stocks of finished products, work in progress and goods and services purchased for resale, minus the purchases of goods and services for resale. **deleted**

Or. en

Amendment 355
José Gusmão

Proposal for a directive
Article 18 – paragraph 1 – point a – paragraph 4

Text proposed by the Commission

Amendment

‘Added value’ shall mean the total turnover liable to VAT including export sales minus the total purchases liable to VAT including imports. **deleted**

Or. en

Amendment 356
Esther de Lange

Proposal for a directive

Article 18 – paragraph 1 – point a (new)

Text proposed by the Commission

Amendment

(a a) In the context of government support to the companies with the highest national CO2 emissions, individual agreements can be made between a company and its respective Member State with regard to a tax reduction on the consumption of energy products. This support is allowed provided that it is linked to ambitious CO2 reduction plans that contribute to meeting the Union’s 2030 and 2050 climate objectives.

Or. en

Amendment 357

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 18 – paragraph 1 – point b – introductory part

Text proposed by the Commission

Amendment

(b) where agreements are concluded with business entities as referred to in Article 19 or associations of such business entities, or where tradable permit schemes or equivalent measures are implemented, as far as they lead to the achievement of environmental protection objectives or to improvements in energy efficiency.

(b) in favour of other businesses, especially SMEs and start-ups, conditional on the conclusion of agreements are concluded between Member States and business entities as referred to in Article 19 or associations of such business entities whereby the beneficiaries or associations of beneficiaries commit themselves to achieve highly energy efficient, circular, zero-pollution and renewable based business operation through actions which may relate, among other things, to a reduction in energy consumption, the uptake of sustainable renewable energy sources a reduction in emissions and other pollutants, or any other environmental protection measure.

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments. Tax exemption for business should be conditional to actions ensuring their ecological transition, such as investments in more energy efficient, circular operation and into the uptake of renewable energy sources. this approach mirrors also what defined in the newly adopted Guidelines on State aid for climate, environmental protection and energy 2022.

Amendment 358

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 18 – paragraph 1 – point b – paragraph 1 a (new)

Text proposed by the Commission

Amendment

The Member State verifies the necessity of a tax reduction to indirectly contribute to a higher level of environmental protection by means of an ex ante open public consultation where the sectors eligible for the reductions are properly described and a list of the largest beneficiaries for each sector is provided.

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments.

Amendment 359

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 18 – paragraph 1 – point b – paragraph 1 b (new)

Text proposed by the Commission

Amendment

The agreements referred to in Paragraph 1 letter a) and b) must fulfil the following cumulative conditions:

(i) the substance of the agreements is negotiated by the Member State, specifies the targets and fixes a time schedule for reaching the targets;

(ii) the Member State ensures independent and regular monitoring of the commitments in the agreements;

(iii) the agreements are revised periodically in the light of technological and other developments and provide for effective penalties in the event that the commitments are not met.

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments. Tax exemption for business should be conditional to actions ensuring their ecological transition, such as investments in more energy efficient, circular operation and into the uptake of renewable energy sources. this approach mirrors also what defined in the newly adopted Guidelines on State aid for climate, environmental protection and energy 2022.

Amendment 360

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 18 – paragraph 1 – point b – paragraph 1 c (new)

Text proposed by the Commission

Amendment

The Member State must also commit to monitoring that beneficiaries defined in letter a) and b) do one or more of the following:

(a) when beneficiaries are required to conduct an energy audit under Article 8(4) of Directive 2012/27/EU, implement recommendations of the audit report, to the extent that the pay-back time for the relevant investments does not exceed 3 years and that the costs of their investments is proportionate;

(b) reduce the GHG footprint of their

electricity consumption, so as to cover as much energy consumption as possible, and at least 50 % from additional renewable energy sources;

(c) invest at least 80% of the tax reduction amount in projects that lead to substantial reductions of the installation's greenhouse gas emissions; where applicable, the investment should lead to reductions to a level well below the relevant benchmark used for free allocation in the Union ETS.

Or. en

Justification

This amendment is necessary for pressing reasons relating to the internal logic of the text and it is inextricably linked to other admissible amendments. Tax exemption for business should be conditional to actions ensuring their ecological transition, such as investments in more energy efficient, circular operation and into the uptake of renewable energy sources. this approach mirrors also what defined in the newly adopted Guidelines on State aid for climate, environmental protection and energy 2022.

Amendment 361 **Esther de Lange**

Proposal for a directive **Article 18 – paragraph 1 – point b a (new)**

Text proposed by the Commission

Amendment

(b a) a temporary reduction in favour of businesses with significant employment and a concrete CO2 reduction plan.

Member States may choose to apply this temporary reduction for a maximum of ten years after the date of application of this Directive. Businesses shall demonstrate to their respective Member State that they have CO2 reduction plans that contribute to meeting the Union's 2030 and 2050 climate objectives. The temporary reduction shall only be applied to businesses that offer a significant amount of employment, to be assessed by the respective Member State.

Justification

With the current energy prices at a record-high, many businesses are struggling to pay their energy-bills, including businesses which are not classified as "energy-intensive". A temporary and limited reduction may help to ensure a level-playing field for EU-companies, without requiring Member States to permanently reduce their tax rates.

Amendment 362**José Gusmão****Proposal for a directive****Article 20***Text proposed by the Commission**Amendment***Article 20****deleted**

1. In addition to the provisions set out in the previous Articles, in particular in Articles 14 , 15 , 16, 17 and 18, the Council, acting unanimously on a proposal from the Commission, may adopt implementing acts, authorising any Member State to introduce further exemptions or reductions for specific policy considerations. Where it is necessary, for reasons of protection of environment and human health, including the reduction of air pollution, the Council, acting unanimously on a proposal from the Commission, may adopt implementing acts, authorising any Member State to introduce specific increased rates derogating from the ranking between the minimum levels of taxation as laid down in Annex I.

A Member State wishing to introduce those measure s shall inform the Commission accordingly and shall also provide the Commission with all relevant and necessary information.

The Commission shall examine the request, taking into account, inter alia, the proper functioning of the internal market, the need to ensure fair competition and Union health,

environment, energy and transport policies.

Within three months of receiving all relevant and necessary information, the Commission shall either present a proposal for the authorisation of such a measure by the Council or, alternatively, shall inform the Council of the reasons why it has not proposed the authorisation of such a measure.

2. The authorisations referred to in paragraph 1 shall be granted for a maximum period of 6 years, with the possibility of renewal in accordance with the procedure set out in paragraph 1.

3. If the Commission considers that the measures provided for in paragraph 1 are no longer sustainable, particularly in terms of fair competition or distortion of the operation of the internal market, or in terms of Union policy in the areas of health, protection of the environment, energy and transport, it shall submit appropriate proposals to the Council. The Council shall take a unanimous decision on these proposals.

Or. en

Amendment 363

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 20 – paragraph 1 – introductory part

Text proposed by the Commission

1. In addition to the provisions set out in the previous Articles, in particular in Articles 14 , 15 , 16, 17 and 18, the Council, acting unanimously on a proposal from the Commission, may adopt implementing acts, authorising any Member State to introduce further exemptions or reductions for specific policy considerations. Where it is

Amendment

1. In addition to the provisions set out in the previous Articles, in particular in Articles 14 , 15 , 16, 17 and 18, the Council, acting unanimously on a proposal from the Commission, may adopt implementing acts, authorising any Member State to introduce further exemptions or reductions for specific policy considerations. Where it is

necessary, for reasons of protection of environment and human health, including the reduction of air pollution, the Council, acting unanimously on a proposal from the Commission, may adopt implementing acts, authorising any Member State to introduce specific increased rates derogating from the ranking between the minimum levels of taxation as laid down in Annex I.

necessary, for reasons of **just transition**, protection of environment and human health, including the reduction of air pollution, the Council, acting unanimously on a proposal from the Commission, may adopt implementing acts, authorising any Member State to introduce specific increased rates derogating from the ranking between the minimum levels of taxation as laid down in Annex I.

Or. en

Amendment 364

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 22 – paragraph 4 – subparagraph 1

Text proposed by the Commission

For the purposes of the first subparagraph, electricity storage facilities and transformers of electricity **may** be considered as redistributors when they supply electricity.

Amendment

For the purposes of the first subparagraph, electricity storage facilities, **including electric vehicles, batteries owned by active consumers or renewable energy communities** and transformers of electricity **shall** be considered as redistributors when they supply electricity **and shall not be subject to any double taxation**.

Or. en

Justification

Due to the unclear provision in the current Energy Taxation Directive, consumers providing demand response and hence contributing to the stability of their electricity system through their batteries or their electric vehicles risk being subject to double taxation. Although the issue is addressed in the text, it should be a requirement and not only an option, to consider energy storage facilities as a redistributor and the provision should be clarified to ensure that it also applies to active consumers is necessary to improve legal clarity.

Amendment 365

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive
Article 25 – paragraph 1

Text proposed by the Commission

1. Energy products released for consumption in a Member State, contained in the standard tanks of commercial motor vehicles and intended to be used as fuel by those same vehicles, as well as in special containers, and intended to be used for the operation, during the course of transport, of the systems equipping those same containers shall not be subject to taxation in any other Member State.

Amendment

1. Energy products released for consumption in a Member State, contained in the standard tanks of commercial motor vehicles and intended to be used as fuel by those same vehicles, as well as in special containers, and intended to be used for the operation, during the course of transport, of the systems equipping those same containers shall ***be taxed once at origin and*** not be subject to taxation in any other Member State.

Or. en

Amendment 366

Ondřej Kovařík, Olivier Chastel, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a directive
Article 26 a (new)

Text proposed by the Commission

Amendment

Article 26 a

***Reporting obligations of the Commission -
Social monitor***

By ... [two years after the date of entry into force of this Directive] and every two years thereafter, the Commission shall adopt and make publicly available a report providing detailed assessments of the situation of energy prices in Member States and on the EU market and of the effects of this Directive thereon.

That Report shall include all relevant facts and figures covering energy prices developments, as well as an assessment of the effects of the implementation of this Directive on those prices, with special emphasis on households living in the condition of energy poverty as defined in

this Directive.

The Commission shall in this respect take into consideration the different starting positions of Member States and assess possible extensions of the transitional period and exemptions. This shall specifically apply to justified cases related to households living in the condition of energy poverty to prevent inadequate price jumps that may occur after the end of the transitional period.

The Commission in cooperation with Member States shall use the criteria set out in this Directive to identify and report on the number of households that are living in energy poverty.

Or. en

Amendment 367

Joachim Schuster, Alfred Sant, Elisabetta Gualmini, Paul Tang, Irene Tinagli, René Repasi, Jonás Fernández, Aurore Lalucq

Proposal for a directive

Article 26 a (new)

Text proposed by the Commission

Amendment

Article 26 a

Reporting obligations of the European Commission - Social monitor

Within two years after the adoption of this Directive and every two years thereafter, the Commission shall adopt and make public available a report providing detailed assessments of the situation of energy prices in Member States and on the EU market and of the effects of this Directive therein.

The Report shall include all relevant facts and figures covering energy price developments, as well as an assessment of the effects of the implementation of the revised Directive on those prices, with special emphasis on households recognised as vulnerable as defined in

this Directive.

The Commission shall in this respect take into consideration the different starting positions of Member States and assess possible extensions of the transitional period, targeted reductions and exemptions.

This shall specifically apply to justified cases related to households recognised as vulnerable to prevent severe price jumps that may occur after the end of the transitional period.

The Commission in cooperation with Member States shall identify and report on the number of households recognised as vulnerable as well as those suffering from energy poverty as defined in the directive of the European Parliament and of the Council on energy efficiency (recast).

Or. en

Amendment 368

Joachim Schuster, Alfred Sant, Elisabetta Gualmini, Paul Tang, René Repasi, Jonás Fernández, Aurore Lalucq

Proposal for a directive Article 26 b (new)

Text proposed by the Commission

Amendment

Article 26 b

Reporting obligations for the Member States - Social monitor

By 2025 or two years after the entry into force of this Directive, and every two years thereafter, Member States shall report to the Commission on the implementation of social measures directly or indirectly linked to the effects of this Directive.

Such a report shall include at least:

a) the ratio comparing the actual amount of increased revenues passed to Member

States' national budget as a result of revised energy taxation to the amount of resources used on social measures tackling direct or indirect effects linked to this directive;

b) energy price developments and relevant data available covering or mapping impacted households per region, per household, and per income group;

c) a detailed mapping of social instruments and measures implemented in the Member States tackling the socio-economic consequences linked to the application of this revision.

Or. en

Amendment 369

Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Eva Kaili, Pedro Marques, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive Article 29 – paragraph 2

Text proposed by the Commission

2. The power to adopt the delegated acts referred to in Article 2(8) **and Article 5(2)** shall be conferred on the Commission for an indeterminate period of time from 1 January 2023.

Amendment

2. The power to adopt the delegated acts referred to in Article 2(8) shall be conferred on the Commission for an indeterminate period of time from 1 January 2023.

Or. en

Amendment 370

Markus Ferber

Proposal for a directive Article 29 – paragraph 2

Text proposed by the Commission

2. The power to adopt the delegated acts referred to in Article 2(8) **and Article 5(2)** shall be conferred on the Commission

Amendment

2. The power to adopt the delegated acts referred to in Article 2(8) shall be conferred on the Commission for an

for an indeterminate period of time from 1 January 2023.

indeterminate period of time from 1 January 2023.

Or. en

Amendment 371
Markus Ferber

Proposal for a directive
Article 29 – paragraph 3

Text proposed by the Commission

3. The delegation of power referred to in Article 2(8) **and Article 5(2)** may be revoked at any time by the Council. A decision to revoke 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 any delegated acts already in force.

Amendment

3. The delegation of power referred to in Article 2(8) may be revoked at any time by the Council. A decision to revoke 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 any delegated acts already in force.

Or. en

Amendment 372
Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Eva Kaili, Pedro Marques, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive
Article 29 – paragraph 3

Text proposed by the Commission

3. The delegation of power referred to in Article 2(8) **and Article 5(2)** may be revoked at any time by the Council. A decision to revoke 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 any delegated acts

Amendment

3. The delegation of power referred to in Article 2(8) may be revoked at any time by the Council. A decision to revoke 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 any delegated acts already in force.

already in force.

Or. en

Amendment 373

Joachim Schuster, Elisabetta Gualmini, René Repasi, Jonás Fernández, Aurore Lalucq

Proposal for a directive

Article 29 – paragraph 4

Text proposed by the Commission

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making⁴⁴.

⁴⁴ OJ L 123, 12.5.2016, p. 1.

Amendment

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making⁴⁴.

Before adopting the delegated act, the Commission shall inform the European Parliament of the composition of the experts' committee, the state of play and the result of the consultation process with the experts.

⁴⁴ OJ L 123, 12.5.2016, p. 1.

Or. en

Amendment 374

Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Eva Kaili, Pedro Marques, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive

Article 29 – paragraph 6

Text proposed by the Commission

6. A delegated act adopted pursuant to Article 2(8) **and Article 5(2)** shall enter into force only if no objection has been expressed by the Council within a period of two months of notification of that act to the Council or if, before the expiry of that period, the Council have informed the

Amendment

6. A delegated act adopted pursuant to Article 2(8) shall enter into force only if no objection has been expressed by the Council within a period of two months of notification of that act to the Council or if, before the expiry of that period, the Council have informed the Commission

Commission that it will not object. That period shall be extended by two months at the initiative of the Council.

that it will not object. That period shall be extended by two months at the initiative of the Council.

Or. en

Amendment 375

Markus Ferber

Proposal for a directive

Article 29 – paragraph 6

Text proposed by the Commission

6. A delegated act adopted pursuant to Article 2(8) **and Article 5(2)** shall enter into force only if no objection has been expressed by the Council within a period of two months of notification of that act to the Council or if, before the expiry of that period, the Council have informed the Commission that it will not object. That period shall be extended by two months at the initiative of the Council.

Amendment

6. A delegated act adopted pursuant to Article 2(8) shall enter into force only if no objection has been expressed by the Council within a period of two months of notification of that act to the Council or if, before the expiry of that period, the Council have informed the Commission that it will not object. That period shall be extended by two months at the initiative of the Council.

Or. en

Amendment 376

Markus Ferber

Proposal for a directive

Article 31 – paragraph 1

Text proposed by the Commission

Every five years and for the first time five years after 1 January 2023, the Commission shall submit to the Council a report on the application of this Directive.

Amendment

Every five years and for the first time five years after 1 January 2023, the Commission shall ***perform a review of this Directive and*** submit to the Council a report on the application of this Directive. ***If necessary, the report shall be accompanied by a legislative proposal.***

Or. en

Amendment 377

Nicola Beer, Caroline Nagtegaal, Olivier Chastel, Ondřej Kovařík

Proposal for a directive

Article 31 – paragraph 1

Text proposed by the Commission

Every five years and for the first time five years after 1 January 2023, the Commission shall submit to the Council a report on the application of this Directive.

Amendment

Every five years and for the first time five years after 1 January 2023, the Commission shall submit to the Council **and the European Parliament** a report on the application of this Directive.

Or. en

Amendment 378

Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Irene Tinagli, Elisabetta Gualmini, Jonás Fernández, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive

Article 31 – paragraph 1

Text proposed by the Commission

Every **five** years and for the first time **five** years after 1 January 2023, the Commission shall submit to the Council a report on the application of this Directive.

Amendment

Every **three** years and for the first time **three** years after 1 January 2023, the Commission shall submit to the Council a report on the application of this Directive.

Or. en

Amendment 379

José Gusmão

Proposal for a directive

Article 31 – paragraph 1

Text proposed by the Commission

Every **five years** and for the first time **five years** after 1 January 2023, the Commission shall submit to the Council a report on the application of this Directive.

Amendment

Every **year** and for the first time **one year** after 1 January 2023, the Commission shall submit to the Council a report on the application of this Directive.

Amendment 380

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 31 – paragraph 1

Text proposed by the Commission

Every five years and for the first time **five** years after 1 January 2023, the Commission shall submit to the Council a report on the application of this Directive.

Amendment

Every five years and for the first time **three** years after 1 January 2023, the Commission shall submit to the Council **and the European Parliament** a report on the application of this Directive.

Or. en

Amendment 381

Ondřej Kovařík, Olivier Chastel, Nicola Beer, Martin Hlaváček, Ivars Ijabs, Caroline Nagtegaal

Proposal for a directive

Article 31 – paragraph 1

Text proposed by the Commission

Every five years and for the first time five years after 1 January 2023, the Commission shall submit to the Council a report on the application of this Directive.

Amendment

Every five years and for the first time five years after 1 January 2023, the Commission shall submit to the Council **and to the European Parliament** a report on the application of this Directive.

Or. en

Amendment 382

Claude Gruffat

on behalf of the Verts/ALE Group

Proposal for a directive

Article 31 – paragraph 2

Text proposed by the Commission

Amendment

The report by the Commission shall, inter alia, examine the minimum levels of 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, reductions and differentiations laid down in this Directive. The report shall take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the relevant wider objectives of the Treaties.

The report by the Commission shall, inter alia, examine ***whether Article 16 should be revised and whether*** the minimum levels of taxation ***should be increased or expanded to reflect further the carbon content and air pollution of energy products taking into account the impact of the Emission Trading System on carbon pricing, distributional impacts in light of the objectives of the European Green Deal with regard to achieving a just transition, and whether the revised energy taxation directive sufficiently contributes to meaningful carbon pricing inducing behavioural change, the impact on reduction of greenhouse gases taking into account the advice of the European Scientific Advisory Board on Climate Change,*** the impact of innovation and technological developments, in particular as regards energy efficiency, the use of electricity in transport, ***buildings and industry*** and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report shall take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the relevant wider objectives of the Treaties.

Or. en

Amendment 383

Eva Kaili

Proposal for a directive Article 31 – paragraph 2

Text proposed by the Commission

The report by the Commission shall, inter alia, examine the minimum levels of taxation, the impact of innovation and technological developments, in particular as regards energy efficiency, the use of electricity in transport and the justification

Amendment

The report by the Commission shall, inter alia, examine the minimum levels of 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, reductions and differentiations laid down in this Directive. The report shall take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the relevant wider objectives of the Treaties.

for the exemptions, reductions and differentiations laid down in this Directive. The report shall take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation, ***the impact of this directive on the connectivity of remote, peripheral and insular regions and territories with significant island complexions, the possible impact of the provisions of this Directive on the competitiveness of the European economy, and any distortions thereto, as well as*** and the relevant wider objectives of the Treaties.

Or. en

Amendment 384

Alfred Sant, Eero Heinäluoma, Cyrus Engerer, Josianne Cutajar, Alex Agius Saliba, Irene Tinagli, Margarida Marques, Elisabetta Gualmini, Jonás Fernández, Eva Kaili, Pedro Marques, Pedro Silva Pereira, Costas Mavrides, Billy Kelleher, Frances Fitzgerald

Proposal for a directive Article 31 – paragraph 2

Text proposed by the Commission

The report by the Commission shall, inter alia, examine the minimum levels of 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, reductions and differentiations laid down in this Directive. The report shall take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation **and** the relevant wider objectives of the Treaties.

Amendment

The report by the Commission shall, inter alia, examine the minimum levels of 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, reductions and differentiations laid down in this Directive. The report shall take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation, ***the impact of this directive on air connectivity and the economic and social welfare of insular, peripheral and remote regions as well as*** the relevant wider objectives of the Treaties.

Or. en

Amendment 385

Nicola Beer, Caroline Nagtegaal, Olivier Chastel, Ondřej Kovařík

Proposal for a directive

Article 31 – paragraph 2

Text proposed by the Commission

The report by the Commission shall, inter alia, examine the minimum levels of 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, reductions and differentiations laid down in this Directive. The report shall take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the relevant wider objectives of the Treaties.

Amendment

The report by the Commission shall, inter alia, examine the minimum levels of taxation, the impact of innovation and technological developments, in particular as regards energy efficiency, the use of electricity in transport, ***the overall competitiveness of our industries***, and the justification for the exemptions, reductions and differentiations laid down in this Directive. The report shall take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of taxation and the relevant wider objectives of the Treaties.

Or. en

Amendment 386

Lídia Pereira

Proposal for a directive

Article 31.º – paragraph 2

Text proposed by the Commission

The report by the Commission shall, inter alia, examine the minimum levels of 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, reductions and differentiations laid down in this Directive. The report shall take into account the proper functioning of the internal market, environmental and social considerations, the real value of the minimum levels of

Amendment

The report by the Commission shall, inter alia, examine the ***appropriateness and proportionality of the*** minimum levels of 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, reductions and differentiations laid down in this Directive. The report shall take into account the proper functioning of the internal market, environmental and social considerations,

taxation and the relevant wider objectives of the Treaties.

the real value of the minimum levels of taxation and the relevant wider objectives of the Treaties.

Or. pt