

WRITTEN QUESTION P-0876/08
by Bernadette Bourzai (PSE)
to the Commission

Subject: Transposition in France of Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity

Four years after the deadline, France has just transposed Council Directive 2003/96/EC¹ of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity into its Amending Finance Law for 2008.

In line with the Directive, France has extended the application of internal tax on natural gas consumption (taxe intérieure sur les consommations de gaz naturel – TICGN) to consumers using less than 5 000 MWh annually, but only for business and tertiary use. Private households of one or more persons using natural gas for heating purposes are therefore exempt from the tax.

I have doubts concerning the appropriateness and legality of this exemption and with regard to France's interpretation of Directive 2003/96/EC.

Can the Commission provide clarification on these points?

¹ OJ L 283, 31.10.2003, p. 51.