

**Question for written answer P-000436/2019
to the Commission**
Rule 130
Davor Škrlec (Verts/ALE)

Subject: Reimbursement of excise duties on diesel fuel for commercial carriers

Directive 2003/96/EC on restructuring the Community framework for the taxation of energy products and electricity sets out the EU's rules on taxes on electricity, all propellant fuels and most fuel oils. The aforementioned Directive provides that national governments may apply lower levels of excise duty in respect of commercial diesel fuel than in respect of diesel fuel for non-commercial use, where such fuel is used by carriers or for the carriage of passengers. Some Member States have been following such practices for years. However, the EU's climate policy and the commitments it has taken on under the Paris Accord, as well as the Commission's 'Europe on the Move' package for safe, clean and connected mobility, dictate a completely different approach, including the abolition of subsidies for fossil fuels and EU rules that will cover, for the first time, the area of CO₂ emissions from heavy-duty vehicles (trucks and buses). CO₂ emissions from heavy-duty vehicles account for about a quarter of road transport emissions, and achieving EU targets in terms of reducing greenhouse gas emissions will not be possible without the inclusion of heavy-duty vehicles.

In view of the above, when does the Commission intend to amend Directive 2003/96/EC, which permits the reimbursement of excise duties paid on diesel used for commercial purposes, in order to fulfil the obligations under the Paris Accord and to bring the aforementioned Directive into line with EU climate and energy policies?