

**Priority question for written answer P-001365/2022  
to the Commission**

Rule 138

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Subject: Tax relief within agriculture and forestry

Within agriculture and forestry, the complete abandonment of fossil fuels, especially for tractors and machinery, will not be possible in the near future because of a lack of technical alternatives. In addition, the use of fossil-fuel-powered agricultural and forestry machinery is essential in order to ensure food supply. To cushion high energy and fuel costs, agricultural diesel rebates have been introduced in some EU Member States for agricultural and forestry holdings.

1. Is there a minimum rate of tax that Member States must levy on fuels used in agriculture and forestry and, if there is, what is it and what is the legal basis for it?
2. Is a rebate model that offsets the entire tax rate for fuels used in agriculture and forestry, theoretically resulting in a tax burden of EUR 0, legally permissible and, if it is, what features ought such a model to have?
3. Are there other permissible measures to subsidise the price of fuel for agricultural and forestry holdings and, if there are, can these standalone measures be combined with a rebate model?