

# Energy Taxation Directive

Fields marked with \* are mandatory.

## Introduction

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Directive 2003/96/EC has been in force since 2004. Its effect on the single market, including on competition, has never been assessed. The Energy Taxation Directive contains a set of minimum rates and a number of optional tax schemes which reduce the level of harmonisation but which have never been given a proper assessment. Since its entry into force, the Energy Taxation Directive has been subject to a growing number of interpretations by the European Court of Justice, indicating that certain provisions lack clarity.

Before deciding on whether any action is required and before making concrete proposals for change, it is important to capture effectively the current state of play as regards the effects from the application of the Energy Taxation Directive.

The objective of this consultation is therefore to gather factual information, data, knowledge and perception about the application of the Energy Taxation Directive in order to identify whether the current levels of taxation applied to motor fuels, heating fuels and electricity in accordance with the different provisions of the Directive, are still fit for purpose, in particular to ensure the proper functioning of the internal market.

The questionnaire takes about 30 minutes to complete. The questionnaire is accessible in all official EU languages.

## Background

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Ensuring the sustainable development of Europe has become a key policy priority for the European Union. It is based on multiple economic objectives – balanced economic growth, price stability, a highly competitive market economy – but also objectives of a social, environmental, technical and scientific nature. In order to facilitate the achievement of these objectives, the internal market concept had to be adapted (i.e. focusing on the protection of rights and avoiding hindering the free movement).

The EU excise duty framework on energy products and electricity aims to fulfil following mission:

- Eliminating all tax discriminations and ensuring the proper functioning of the internal market;
- Serving the realisation of all objectives laid down in the Treaties and relating to the realisation of the internal market;
- Avoiding the distortion of competition;

- EU policies in the Energy Union.

Council Directive 2003/96/EC lays down the European Union rules on the taxation of energy products and electricity. It covers products used as motor fuel or heating fuel (i.e. to operate engines or to produce heat) and electricity. Other uses of energy products, such as their use as raw material, and some uses of electricity fall outside the scope of the Directive.

The Energy Taxation Directive sets minimum levels of taxation for products used as motor or heating fuel and for electricity. Above the minima, Member States are free to set their national rates as they see fit.

The Energy Taxation Directive defines what exemptions and reductions to the Member States' standard rates are allowed and under which conditions. Some exemptions are mandatory, such as those applying to energy products and electricity used to produce electricity. Optional exemptions and reductions also apply, for instance in favour of energy-intensive businesses. Most Member States have also made use of the possibility to apply differentiated national rates of taxation to the same products under certain circumstances or conditions, thereby integrating different policy objectives in their energy policy.

The objective of the Energy Taxation Directive is to ensure that the internal market operates smoothly and avoid double taxation or major distortions of trade and competition between energy sources and energy consumers and suppliers which could result from considerable differences in national tax rates. The excise framework has led to the convergence of the EU Member States' national legislations but still faces a number of structural challenges. These challenges relate in particular to the creation of a level playing field in the single market and to the movement of energy products within the Union.

## Your contribution

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\* Your reply:

(Note that, whatever option chosen, your answers may be subject to a request for public access to documents under Regulation (EC) N° 1049/2001)

- Can be published with your personal information (I consent to the publication of all information in my contribution in whole or in part including my name or my organisation's name, and I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent publication)
- Can be published provided that you remain anonymous (I consent to the publication of any information in my contribution in whole or in part (which may include quotes or opinions I express) provided that it is done anonymously. I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent the publication.

\* Are you responding on behalf of an organisation or as an individual?

- Individual
- Business
- Business organisation (e.g. trade association) or advisory body (e.g. law firm, consultancy)
- Public authority
- Civil society organisation
- Academic/research institution

- International organisation
- Other (please specify)

If other, please specify:

Please indicate your name/the name of your business/organisation/the institution for which you respond to this consultation:

Transparency Register number:

\* Where do you live/where are the headquarters of your organisation (main headquarters in the case of multinational companies)/where is your public authority located?

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- United Kingdom

Other (please specify)

If other, please specify:

## Current application of the Energy Taxation Directive

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### Relevance of the objectives of the Energy Taxation Directive

In your view, to what extent do the following objectives of the Energy Taxation Directive meet the needs of stakeholders in your field of interest?

	To a large extent	To a rather large extent	To a limited extent	Not at all	N /A
* Creating a common energy market to ensure the smooth functioning of the internal market	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Protecting the environment and achieving international commitments in that regard	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Safeguarding and improving the competitiveness of EU companies	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

Comment:

\* In your view, should the Energy Taxation Directive pursue other objectives? If so, which? Please explain:

A common EU-framework is necessary for the smooth functioning of the EU energy market. Minimum tariffs do not exist in large part of the rest of the world and the ETD should consider this so as to help Member State mitigate the negative impact of energy taxation to international competitiveness. BusinessEurope believes that companies need a stable policy environment to be able to make long-term investment decisions. This is particularly relevant in the development of and investment in a low-carbon economy. Both the European Commission and the Member States need to commit to a long-term policy framework with realistic objectives, and simple and clear rules to provide this stable environment. We will support the European Commission to ensure that the ETD remains effective and operational, without hampering competitiveness for business while meeting wider climate policy objectives.

## Effectiveness and EU added value of the Energy Taxation Directive

### Functioning of the internal market

The Energy Taxation Directive seeks to harmonise energy taxation by reducing energy tax competition between EU Member States. This aims at strengthening the internal market by tackling the negative effects of the relocation of energy consumption.

\* The Energy Taxation Directive sets minimum levels of taxation for products used as motor or heating fuel and for electricity. Above the minima, Member States are free to set their national rates as they see fit.

In your view, are the current minimum levels of taxation set by the Directive still fit for purpose when it comes to ensuring the good functioning of the internal market?

- To a large extent
- To some extent
- To a limited extent
- Not at all
- N/A

\* Please explain:

As the minimum levels are not balanced at the moment, there is a risk of market distortions.

In your view, what are the benefits of having the minimum levels of taxation set at the EU- rather than national level? *(Select all that apply)*

	Strong benefits	Some benefits	Limited benefits	No benefits	N /A
* Limited race to the bottom in taxation rates	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Legal certainty for economic operators, particularly in cross-border situations	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Transparency of rules	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Level playing field between economic operators	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Other (please explain):

In your view, is there an impact (positive or negative) of the differentiated national rates granted by the following provisions of the Energy Taxation Directive on the level-playing field?

	Strongly positive	Positive	Negative	Strongly negative	N /A

* Differentiated national rates linked to product quality (Article 5)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Differentiated national rates depending on quantitative consumption levels for electricity and energy products used for heating purposes (Article 5)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Differentiated national rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances (Article 5)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Differentiated national rates between business and non-business use for heating fuels, heating gas oil and electricity (Article 5)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Differentiated national rates between commercial and non-commercial use of gas oil used as propellant (Article 7(2))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Differentiated national rates for energy products and electricity used to produce electricity and electricity used to maintain the ability to produce electricity for reasons of environmental policy (Article 14(1)(a))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Differentiated national rates for energy products supplied for use as fuel for the purpose of air navigation other than in private pleasure-flying, energy products supplied for use as fuel for the purposes of navigation within Community waters other than private pleasure craft and electricity produced on board a craft (Article 14(2))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Other (please explain):

BusinessEurope does encourage the European Commission and the Member States to keep the tax burden on energy limited and to avoid a negative impact on the competitiveness of the European (energy-intensive) industry. It is essential that extensive impact assessments are carried out when considering changing the tax levels of energy sources or energy carriers to avoid any unintended consequences. In order to ensure consistency between the ETD, European competitiveness and the EU energy and climate framework, undue discrimination between energy sources and energy carriers should be avoided.

On the differentiated rates: If applied the right way, the ability to differentiate rates between business and non-business can help address competitiveness concerns. Similarly, differentiated rates on the basis of consumption levels may have the potential to protect energy-intensive companies, for whom a tax increase has a much larger and more immediate impact than for non-energy-intensive companies.

In your view, to what extent and how do the exemptions and reduced taxation levels granted by the following provisions of the Energy Taxation Directive impact the creation of a level-playing field across sectors?

	Strongly positive	Positive	Negative	Strongly negative	N /A
* Energy products and electricity used to produce electricity and electricity used to maintain the ability to produce electricity (Article 14(1)(a))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Energy products supplied for use as fuel for the purpose of air navigation other than in private pleasure-flying (Article 14(1)(b))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Energy products supplied for use as fuel for the purpose of navigation within Community waters (including fishing) other than private pleasure craft and electricity produced on board a craft (Article 14(1)(c))	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
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 (Article 15(1)(a))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Electricity (Article 15(1)(b))	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Refund to the producer of some or all of tax paid by consumers on electricity produced from products specified in Article 15(1)(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Energy products and electricity used for agricultural, horticultural or piscicultural works and in forestry (Article 15(3))	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Taxable products from biomass (Article 16)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Consumption of energy products used for heating purposes, for stationary motors or for plant and machinery used in construction, civil engineering and public works and electricity in favour of energy-intensive businesses and undertakings which concluded agreements leading to the achievement of environmental protection objectives or to improvements in energy efficiency (Article 17(1)(b))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Please specify:

We would support more studies by Member States and the European Commission to research the consequences of these exemptions and reduced taxation, as the use of optional tax reductions/exemptions has the potential to lead to a distortion of competition. The treatment of optional exemptions is linked to the way in which State Aid is applied and here interpretations can differ significantly having a negative impact on the clarity and predictability of the tax treatment and on the Single Market. A uniform application of taxation through mandatory tax exemptions would simplify the situation. It is essential that businesses can rely on full legal certainty and that unnecessary additional burdens in terms of notification and demonstration of necessity and proportionality of the tax reduction in question can be avoided, especially in cases where Member States have agreed already.

However, there are also practical difficulties in the implementation of mandatory exemptions, e.g. for aviation and bunkering. The conditions for granting tax exemptions differ between Member States. For these sectors, there are many ECJ rulings reflecting the lack of clarity on interpretation. More guidance from the Commission should be foreseen in this matter on the content and on acceptable and transparent ways in which to settle practical issues in an efficient way.

In accordance with Article 16 of the Energy Taxation Directive, Member States may apply exemptions or reduced taxation rates on taxable energy products if they contain biofuels or water. What are the impacts of these reductions, if any, on the following fields:

	Strongly positive	Positive	Negative	Strongly negative	N /A
* Tax revenues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Transport	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Agriculture	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Energy	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Industry	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Environment	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Competitiveness	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Other	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Article 17 of the Energy Taxation Directive provides that under certain conditions, Member States can apply tax reductions in favour of energy-intensive businesses and undertakings which have concluded agreements leading to the achievement of environmental protection objectives or to improvements in energy efficiency.

What are the impacts (positive or negative) of the reductions granted by Article 17 on the following fields:

	Strongly positive	Positive	Negative	Strongly negative	N /A
* Tax revenues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Transport	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>



* Agriculture	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Energy	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Industry	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Environment	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Competitiveness	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Other	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please explain:

It is essential that extensive impact assessments are carried out when considering changing the tax levels of energy products which contain biofuels or water to avoid any unintended consequences.

Article 17.1. (a) on the definition of energy-intensive businesses should not allow Member States to define their own criteria as this may fragment the EU-energy market or endanger a European level-playing-field. Moreover, while BusinessEurope recognises the good intentions of Article 17, the lengthy and administrative burdensome procedure related to it (especially with regard to state aid, e.g. notifications to DG COMP) undermines the Commission's goal in many cases. Again, if and where Member States agree, the Commission would benefit from pre-emptive alignment between its directorates.

Can you name any discrepancies with other relevant EU policies in the application of the Energy Taxation Directive in terms of coverage of energy products and their use?

A possible review of the ETD should include a thorough update on Article 20 to take account of the current energy transition, and the overall climate performance of the different technologies and energies. This update should help to avoid fraud or other potential distortions and provide businesses with tax certainty. However, the energy transition will see the new innovative use of old fuels or the new uses of existing fuels as well as the development of new products. It should clarify treatment for such fuels, where necessary introducing new grades, but also provide efficient ways for Member States and taxpayers to receive clarity on aligned tax treatment as the changes in energy sources and energy use are likely to increase.

At the same time, it is important that the proposal does not lead to higher administrative burdens or costs for companies operating inside the EU, which are heavily exposed to international competition. In addition, the effectiveness and transparency should be assessed when it comes to the taxation of energy products from installations involved in the EU ETS. It is also important that any undue discrimination between energy sources and energy carriers is avoided.

The ETD revision should also consider updating on the tax treatment of energy products used for High-Efficiency Combined Heat & Power Generation (CHP), the somewhat unclear wording of Articles 14 and 15 has led some M/S to implement only a partial exemption of the energy products used for high efficiency CHP. This discrepancy is creating a hurdle for industrial sites throughout the EU, using CHP to cover their heat needs. Article 14 of the ETD mandates that Member States shall exempt from taxation "energy products and electricity used to produce electricity and electricity used to maintain the ability to produce electricity", unless taxation is used for environmental policy purposes. Meanwhile, Article 15 leaves it to Member States' discretion whether or not to exempt from taxation energy products used in the production of "environmentally friendly" CHP (the notion of High-Efficiency CHP had not yet been "registered" at the time the Directive was written).. An ETD revision should confirm the facility- exemption for energy products and

electricity used for high efficiency CHP (as defined in Directive 2012/27/EU) from the excise tax. Additionally, the development of new products, e.g. Ptl, should be addressed in the revision of the ETD. In general, the ETD is not clear enough to ensure clear and predictable treatment of energy produced by consumers and before a revision is considered, further studies would be required to cater for such changes in the energy landscape.

A possible review of the ETD should also look into the impact of obligatory provisions for refunding of energy taxes for the use of energy products for other purposes than heating or using as fuel. This is important for the use of energy products in facilities, where environmental specifications require the use of energy products (e.g. thermal post-combustion facilities for exhaust gas treatment).

## Protection of the environment

The Energy Taxation Directive acknowledges that environmental protection requirements must be integrated into the definition and implementation of other EU policies such as the energy taxation framework. Indeed, energy prices are seen as a key element of the EU environmental policy.

\* The Energy Taxation Directive sets different minimum levels of taxation for well-defined products used as motor or heating fuel and for electricity.

In your view, is the current categorisation set by the Directive still fit for purpose when it comes to ensuring the protection of the environment?

Where convenient, the categorisation and the exemptions from the directive in particular, could be complemented by new roles in the electricity sector or new technologies (battery systems, aggregator of the electricity, peer-to-peer-trading). As general principles, price taxation of both electricity and fossil fuels shall reflect their environmental impact and taxation should encourage the deployment of the most efficient and less pollutant energy carriers.

The 7th Environmental Action Programme constitutes the cornerstone of the EU environmental policy. It spells out three key objectives: protecting the Union's natural capital; turning the Union into a resource-efficient, competitive low-carbon economy; and safeguarding citizens from environment-related pressures and risks to health and well-being.

In your view, to what extent do the following exemptions and reduced taxation rates granted by the Energy Taxation Directive contribute to the following environmental objectives:

	To a large extent	To some extent	To a limited extent	Not at all	N /A
* Differentiated national rates for energy products and electricity used to produce electricity and electricity used to maintain the ability to produce electricity for reasons of environmental policy (Article 14(1)(a))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Exemptions or reduced taxation rates for taxable products used under fiscal control in the field of pilot projects for the technological development of more	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

environmentally-friendly products or in relation to fuels from renewable resources (Article 15(1)(a))					
* Exemptions or reduced taxation rates for electricity produced from combined heat and power generation, provided that the combined generators are environmentally-friendly (Article 15(1)(d))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Tax reductions on electricity where agreements are concluded with undertakings leading to the achievement of environmental protection objectives or to improvements in energy efficiency (Article 17(1)(b))	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Other (please specify):

## Competitiveness of EU companies

The Energy Taxation Directive aims at reducing existing disparities in energy taxation in the European Union by establishing a level playing field in the internal market. The Energy Taxation Directive should also contribute to the international competitiveness of European companies.

\* In your view, to what extent does the possibility for Member States to apply optional exemptions, reduced rates and non-harmonised taxes under the Energy Taxation Directive influence the competitive position of EU businesses in the international market?

- To a large extent
- To some extent
- To a limited extent
- Not at all
- N/A

\* Please explain:

To ensure greater legal certainty for companies, we would support the Commission to seek consensus between Member States to ensure that any energy tax reductions or exemptions allowed by the ETD is automatically considered in line with state aid rules and fall under the revised General Block Exemption Regulation. This would avoid the substantial but unnecessary additional burdens for taxpayer and Member State, in terms of notification and demonstration of necessity and proportionality of the aid/tax reduction in question.

\* In your view, to what extent has the introduction of minimum levels of taxation for certain products impacted (either positively or negatively) the international competitiveness of EU businesses?

- To a large extent
- To some extent

- To a limited extent
- Not at all
- N/A

\* Please explain:

Energy costs must allow EU businesses to be competitive in international markets. Targeted measures (e.g. reforming taxes and levies, liberalising energy markets, etc.) to address the energy-cost differential with major competitors and to ensure energy security should be introduced.

Business competitiveness, especially in the manufacturing sector, also depends to a large extent on the secure supply of competitively priced energy. Yet, in the EU, retail prices for energy turn out to be significantly higher than in other major economies, in particular the US. While average energy prices for EU industrial producers amounted to €72 per Kwh in the first semester of 2017, costs were with €38 only about half in the US. The gap between the EU and US is about the same as 10 years ago, fluctuations between the periods were also influenced by bilateral exchange rate fluctuations.

\* In your view, what are the main obstacles to the competitiveness of EU companies created by the Energy Taxation Directive? *(Select all that apply)*

- Obstacles to innovation
- Obstacles to procurement
- Obstacles to production
- Obstacles to mobility
- Other (please specify)
- N/A

\* Please explain:

The current ETD does not make a distinction between avoidable and unavoidable energy use, as is done in the ETS. An approach in this sense could be investigated, as it would strongly improve competitiveness, while maintaining all environmental benefits. We also do encourage exemptions to be aligned and new exemptions to be included in order to encourage the ecological use of alternative fuels.

To avoid fraud or other potential distortions, it is relevant for the ETD to be clear on new fuels, as there are currently widely varying interpretations across different countries. Whilst actual changes to the ETD may take a while, further guidance and support in aligning positions and interpretations between Member States should be considered.

## Coherence

To your knowledge, to what extent are the provisions of the Energy Taxation Directive contribute to the following EU policy objectives?

	To a large extent	To some extent	To a limited extent	Not at all	N /A
* Reduction of greenhouse gas emissions (e.g. CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

* Promotion of the use of renewable energy	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Increased energy efficiency	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Security of energy supply	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
* Energy diversification	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Reduction of other gases (e.g. ammonia NH3, SO2, particulate matter)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Other (please specify)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

## Final remarks

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If you wish to add further information, comments or suggestions - within the scope of this questionnaire - please feel free to do so here. You can also upload a concise document, such as a position paper. The maximal file size is 2 MB.

Please note that the uploaded document will be published alongside your response to the questionnaire which is the essential input to this open public consultation. The document is an optional complement and serves as additional background reading to better understand your position.

In case you have chosen to remain anonymous, please make sure you remove any personal identification data from the document.

Please upload your file

The maximum file size is 1 MB

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## Contact

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