



2021/0213(CNS)

14.2.2022

DRAFT OPINION

of the Committee on Transport and Tourism

for the Committee on Economic and Monetary Affairs

on the proposal for a Council directive restructuring the Union framework for the taxation of energy products and electricity (recast)
(COM(2021)0563 – C9-0362/2021 – 2021/0213(CNS))

Rapporteur for opinion: Maria Grapini

PA_Legam

SHORT JUSTIFICATION

The taxation of energy products and electricity plays an important role in the area of climate and energy policy and Directive 2003/96/EC ("Energy Taxation Directive" or "ETD") plays an important role to ensure the proper functioning of the Internal Market. However, since the adoption of the ETD, the underlying climate and energy policy framework changed radically and the Directive is no longer aligned with current EU policies.

Therefore, the Rapporteur welcomes this initiative and the objective to increase EU climate ambition and make Europe the first climate-neutral continent by 2050. In particular, the Rapporteur agrees with the crucial measure to no longer fully exempt kerosene used as fuel in the aviation industry and heavy oil used in the maritime industry from energy taxation for intra-EU voyages in the EU. Over a period of ten years, the minimum tax rates for these fuels will gradually increase while sustainable fuels for these sectors will benefit from a minimum rate of zero to foster their uptake. In this regard, the Rapporteur believes that sustainable fuels and electricity used in rail should also benefit from a minimum tax rate of zero.

Moreover, the Rapporteur would prefer to exclude fishing from the scope of this Directive. If the fuel de-taxation scheme for the EU fishing sector is lifted, this would create an uneven playing field among operators at international level to the detriment of the EU producers, particularly small-scale ones. Moreover, unfair treatment between fleets should be avoided, since large vessels can undertake long fishing trips on single fuel bunkering enabling them to refuel at ports with lower fuel prices, while smaller vessels do not have this possibility.

Finally, it is important to remind some inter-institutional ground rules: the delegation of power to issue delegated acts should never be given for an indeterminate period of time and the report on the application of this Directive should be submitted both to the Council and to the European Parliament.

AMENDMENTS

The Committee on Transport and Tourism calls on the Committee on Economic and Monetary Affairs, as the committee responsible, to take into account the following amendments:

Amendment 1

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

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 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.

the context of the Communication from the Commission ‘The European Green Deal’²⁸. Energy taxation can contribute 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.

Or. en

Amendment 2

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 *improvements in environmental footprint of the transport system*. The proper functioning of the internal market requires common rules on that taxation.

Or. en

Amendment 3

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 ***the environmental footprint of the transport system***.

Or. en

Amendment 4

**Proposal for a directive
Recital 8**

Text proposed by the Commission

(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.***

Amendment

deleted

Or. en

Amendment 5

**Proposal for a directive
Recital 10**

Text proposed by the Commission

(10) In the interest of fiscal neutrality, the same minimum levels of taxation should apply for each component of energy taxation, to all energy products put to a given use. ***Where equal minimum levels of taxation are thus set, Member States should, also for reason of fiscal neutrality, ensure equal levels of national***

Amendment

(10) In the interest of fiscal neutrality, the same minimum levels of taxation should apply for each component of energy taxation, to all energy products put to a given use.

taxation on all products concerned.

Or. en

Amendment 6

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.

deleted

Or. en

Amendment 7

Proposal for a directive

Recital 14

Text proposed by the Commission

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

(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 *shall* 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.

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.

Or. en

Amendment 8

Proposal for a directive Recital 15 a (new)

Text proposed by the Commission

Amendment

(15a) The possibility of applying differentiated national rates of taxation to the same product should be allowed in certain circumstances or permanent conditions, provided that Community minimum levels of taxation and internal market and competition rules are respected.

Or. en

Amendment 9

Proposal for a directive Recital 18

Text proposed by the Commission

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

(18) Energy products used as a motor fuel for certain ***industrial and commercial*** 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

as for heating purposes during the necessary time following the entry into force of this Directive.

charge electric vehicles as for heating purposes during the necessary time following the entry into force of this Directive.

Or. en

Amendment 10

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

Or. en

Amendment 11

Proposal for a directive Recital 22 a (new)

Text proposed by the Commission

Amendment

(22a) A minimum rate of zero to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity should also be applied to rail for a period of ten years in order to develop more energy efficient and low carbon railway transport.

Or. en

Amendment 12

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.

Or. en

Justification

If the fuel de-taxation scheme for the EU fishing sector is lifted, this would create an uneven playing field among operators at international level to the detriment of the EU producers.

Amendment 13

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 international obligations, and for extra-EU waterborne navigation, **excluding** fishing, Member States may exempt or apply the same levels of intra-EU taxation, according to the type of activity.

Or. en

Amendment 14

**Proposal for a directive
Recital 26 a (new)**

Text proposed by the Commission

Amendment

(26a) It is desirable to establish a Community 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 15

**Proposal for a directive
Recital 29**

Text proposed by the Commission

Amendment

(29) In view of the financial, economic

(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.*

and environmental effects on each Member State such as the need *to encourage the use of renewable fuels or blends in* 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.

Or. en

Amendment 16

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 **three** 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 the minimum levels of taxation, the impact **and market accessibility** of innovation and technological developments, especially as regards energy efficiency, the **market accessibility and** use of **renewable fuels** 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 17

Proposal for a directive

Article 2 – paragraph 4 – subparagraph 1 – 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 **environmental performance** 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;

Or. en

Amendment 18

Proposal for a directive

Article 5 – paragraph 1

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.

For the purposes of the first subparagraph, each use for which a minimum level of taxation is identified, respectively, in Tables A, B and C of Annex I shall be considered to be a single use, unless otherwise specified in this Directive.

For the purposes of ranking mentioned in

Amendment

deleted

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.

For the purposes of the third subparagraph of this paragraph, ‘electric vehicle’ shall mean an electric vehicle as defined in Article 2, point (2) of Directive 2014/94/EU of the European Parliament and of the Council⁴⁰.

⁴⁰ *Directive 2014/94/EU of the European Parliament and of the Council of 22 October 2014 on the deployment of alternative fuels infrastructure (OJ L 307, 28.10.2014, p. 1).*

Or. en

Amendment 19

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

Text proposed by the Commission

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

The minimum levels of taxation laid down in this Directive shall be adapted every year starting from 1 January **2026** 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.

Or. en

Amendment 20

Proposal for a directive Article 7 – paragraph 1

Text proposed by the Commission

As from 1 January **2023** , the minimum levels of taxation applicable to motor fuels shall be fixed as set out in Table A of Annex I.

Amendment

As from 1 January **2025**, the minimum levels of taxation applicable to motor fuels shall be fixed as set out in Table A of Annex I.

Or. en

Amendment 21

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

Without prejudice to Article 5(2), when a transitional period is applicable as provided for in Table A of Annex I, the **gradual** increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January **2035**. **For fuels with a good environmental performance**, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January **2035**.

Or. en

Amendment 22

Proposal for a directive Article 8 – paragraph 1 – subparagraph 1

Text proposed by the Commission

As from 1 January **2023** , notwithstanding Article 7, the minimum levels of taxation applicable to products used as motor fuel for the purposes set out in paragraph 2 of

Amendment

As from 1 January **2025** , notwithstanding Article 7, the minimum levels of taxation applicable to products used as motor fuel for the purposes set out in paragraph 2 of

this Article shall be fixed as set out in Table B of Annex I .

this Article shall be fixed as set out in Table B of Annex I .

Or. en

Amendment 23

Proposal for a directive

Article 8 – paragraph 1 – subparagraph 2

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 **gradual** increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January **2035**. **For fuels with good environmental performance**, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January **2035**.

Or. en

Amendment 24

Proposal for a directive

Article 9 – paragraph 1

Text proposed by the Commission

As from 1 January **2023** , the minimum levels of taxation applicable to heating fuels shall be fixed as set out in Table C of Annex I .

Amendment

As from 1 January **2025** , the minimum levels of taxation applicable to heating fuels shall be fixed as set out in Table C of Annex I .

Or. en

Amendment 25

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 **gradual** increase in the minimum levels of taxation shall be fixed at one tenth per year until 1 January **2035**. **For** fuels **with a good environmental performance**, the minimum level of taxation set for the first year of the transitional period shall apply until 1 January **2035**.

Or. en

Amendment 26

Proposal for a directive
Article 10 – paragraph 1

Text proposed by the Commission

As from 1 January **2023** , the minimum levels of taxation applicable to electricity shall be fixed as set out in Table D of Annex I .

Amendment

As from 1 January **2025** , the minimum levels of taxation applicable to electricity shall be fixed as set out in Table D of Annex I .

Or. en

Amendment 27

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

Text proposed by the Commission

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

Amendment

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

freight transport.

transport.

Or. en

Amendment 28

Proposal for a directive

Article 15 a (new)

Text proposed by the Commission

Amendment

Article 15a

Member States shall apply a minimum rate of zero to sustainable biofuels and biogas, low-carbon fuels, renewable fuels of non-biological origin, advanced sustainable biofuels and biogas, and electricity used by the railway sector over a transitional period of ten years. Member States may apply exemptions in the level of taxation to rail freight as long as cargo-only flights are exempted from energy taxation.

Or. en

Justification

Transitional zero tax rates should equally apply to energy efficient railways to encourage the decarbonisation efforts of the sector and level the playing field.

Amendment 29

Proposal for a directive

Article 29 – paragraph 2

Text proposed by the Commission

Amendment

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***.

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 ***a*** period of ***five years*** from 1 January ***2025***. ***The delegation of power shall be tacitly extended for periods of an identical duration, unless the Council opposes such extension not later than three months***

before the end of each period.

Or. en

Amendment 30

Proposal for a directive

Article 30 – paragraph 1 – subparagraph 2

Text proposed by the Commission

They shall apply those measures from [1 January **2023**] .

Amendment

They shall apply those measures from [1 January **2025**] .

Or. en

Amendment 31

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 **2025**, the Commission shall **perform a review of this Directive and** submit to the Council **and to the European Parliament** a report on the application of this Directive, **and if needed, publish a new proposal.**

Or. en

Amendment 32

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

Amendment

The report by the Commission shall, inter alia, examine the minimum levels of taxation, the impact **and market accessibility** of innovation and

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.

technological developments, in particular as regards energy efficiency, the **market accessibility and** use of **renewable fuels** 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.

Or. en

Amendment 33

Proposal for a directive Article 32 – paragraph 1

Text proposed by the Commission

Directive 2003/96/EC as amended by the acts listed in Annex II, Part A, is repealed with effect from 1 January **2023** , without prejudice to the obligations of the Member States relating to the time-limits for the transposition into national law and the dates of application of the Directives set out in Annex II, Part B .

Amendment

Directive 2003/96/EC as amended by the acts listed in Annex II, Part A, is repealed with effect from 1 January **2025** , without prejudice to the obligations of the Member States relating to the time-limits for the transposition into national law and the dates of application of the Directives set out in Annex II, Part B .

Or. en

Amendment 34

Proposal for a directive Article 33 – paragraph 2

Text proposed by the Commission

Article 1(1), Article 2(1), point (a), Article 2(2), Article 2(3), first subparagraph, Article 4, Article 6, Article 8(2), Article 10, Article 11, Article 12, Article 16, point (a), Article 16, point (b), Article 20, Article 21(1), point (a), Article 21(1), point (c),

Amendment

Article 1(1), Article 2(1), point (a), Article 2(2), Article 2(3), first subparagraph, Article 4, Article 6, Article 8(2), Article 10, Article 11, Article 12, Article 16, point (a), Article 16, point (b), Article 20, Article 21(1), point (a), Article 21(1), point (c),

Article 21(1), points (e) to (h), Article 21(1), point (n), Article 21(3), Article 22(2) and (3), Article 22(5), Article 23, Article 24, Article 25(1), Article 26(2), and Article 27, which are unchanged by comparison with the repealed Directive, shall apply from 1 January **2023**.

Article 21(1), points (e) to (h), Article 21(1), point (n), Article 21(3), Article 22(2) and (3), Article 22(5), Article 23, Article 24, Article 25(1), Article 26(2), and Article 27, which are unchanged by comparison with the repealed Directive, shall apply from 1 January **2025**.

Or. en

Amendment 35

Proposal for a directive Annex I – Part A – table

<i>Text proposed by the Commission</i>		
	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
Petrol	10,75	10,75
Gasoil	10,75	10,75
Kerosene	10,75	10,75
Non-sustainable biofuels	10,75	10,75
Liquefied Petroleum Gas (LPG)	7,17	10,75
Natural gas	7,17	10,75
Non-sustainable biogas	7,17	10,75
Non renewable fuels of non-biological origin	7,17	10,75
Sustainable food and feed crop biofuels	5,38	10,75
Sustainable food and feed crop biogas	5,38	10,75
Sustainable biofuels	5,38	5,38
Sustainable biogas	5,38	5,38
Low-carbon fuels	0,15	5,38
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable biofuels and biogas	0,15	0,15
<i>Amendment</i>		
	Start of transitional period (01.01.2025)	Final rate after completion of transitional period (01.01.2035) before indexation
Petrol	10,75	10,75
Gasoil	9,08	10,75

Kerosene	10,75	10,75
Non-sustainable biofuels	10,75	10,75
Liquefied Petroleum Gas (LPG)	5,38	10,75
Natural gas	5,38	10,75
Non-sustainable biogas	5,38	10,75
Non renewable fuels of non-biological origin	7,17	10,75
Sustainable food and feed crop biofuels	0,15	7,17
Sustainable food and feed crop biogas	0,15	7,17
Sustainable biofuels	0,00	5,38
Sustainable biogas	0,00	5,38
Low-carbon fuels	0,00	5,38
Renewable fuels of non-biological origin	0,00	0,15
Advanced sustainable biofuels and biogas	0,00	0,15

Or. en

Amendment 36

Proposal for a directive Annex I – Part B – table

<i>Text proposed by the Commission</i>		
	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
Gas oil	0,9	0,9
Heavy fuel oil	0,9	0,9
Kerosene	0,9	0,9
Non-sustainable biofuels	0,9	0,9
Liquefied Petroleum Gas (LPG)	0,6	0,9
Natural gas	0,6	0,9
Non-sustainable biogas	0,6	0,9
Non renewable fuels of non-biological origin	0,6	0,9
Sustainable food and feed crop biofuels	0,45	0,9
Sustainable food and feed crop biogas	0,45	0,9
Sustainable biofuels	0,45	0,45
Sustainable biogas	0,45	0,45
Low-carbon fuels	0,15	0,45
Renewable fuels of non-biological origin	0,15	0,15

Advanced sustainable biofuels and biogas	0,15	0,15
<i>Amendment</i>		
	Start of transitional period (01.01.2025)	Final rate after completion of transitional period (01.01.2035) before indexation
Gas oil	0,9	0,9
Heavy fuel oil	0,9	0,9
Kerosene	0,9	0,9
Non-sustainable biofuels	0,9	0,9
Liquefied Petroleum Gas (LPG)	0,6	0,9
Natural gas	0,6	0,9
Non-sustainable biogas	0,6	0,9
Non renewable fuels of non-biological origin	0,6	0,9
Sustainable food and feed crop biofuels	0,15	0,9
Sustainable food and feed crop biogas	0,15	0,9
Sustainable biofuels	0,00	0,45
Sustainable biogas	0,00	0,45
Low-carbon fuels	0,00	0,45
Renewable fuels of non-biological origin	0,00	0,15
Advanced sustainable biofuels and biogas	0,00	0,15
Electricity	0,00	0,15

	<i>Transitional period (01.01.2025-01.01.2035)</i>
Electricity	0,15

Or. en

Amendment 37

Proposal for a directive Annex I – Part C –table

<i>Text proposed by the Commission</i>		
	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation

Gas oil	0,9	0,9
Heavy fuel oil	0,9	0,9
Kerosene	0,9	0,9
Coal and coke	0,9	0,9
Non-sustainable bioliquids	0,9	0,9
Non-sustainable solid products falling within CN codes 4401 and 4402	0,9	0,9
Liquefied Petroleum Gas (LPG)	0,6	0,9
Natural gas	0,6	0,9
Non-sustainable biogas	0,6	0,9
Non renewable fuels of non-biological origin	0,6	0,9
Sustainable food and feed crop bioliquids	0,45	0,9
Sustainable food and feed crop biogas	0,45	0,9
Sustainable bioliquids	0,45	0,45
Sustainable biogas	0,45	0,45
Sustainable solid products falling within CN codes 4401 and 4402	0,45	0,45
Low-carbon fuels	0,15	0,45
Renewable fuels of non-biological origin	0,15	0,15
Advanced sustainable bioliquids, biogas and products falling within CN codes 4401 and 4402	0,15	0,15
<i>Amendment</i>		
	Start of transitional period (01.01.2025)	Final rate after completion of transitional period (01.01.2035) before indexation
Gas oil	0,9	0,9
Heavy fuel oil	0,9	0,9
Kerosene	0,9	0,9
Coal and coke	0,9	0,9
Non-sustainable bioliquids	0,9	0,9
Non-sustainable solid products falling within CN codes 4401 and 4402	0,9	0,9
Liquefied Petroleum Gas (LPG)	0,6	0,9
Natural gas	0,6	0,9
Non-sustainable biogas	0,6	0,9
Non renewable fuels of non-biological origin	0,6	0,9
Sustainable food and feed crop bioliquids	0,15	0,9
Sustainable food and feed crop biogas	0,15	0,9

Sustainable bioliquids	0,00	0,45
Sustainable biogas	0,00	0,45
Sustainable solid products falling within CN codes 4401 and 4402	0,00	0,45
Low-carbon fuels	0,00	0,45
Renewable fuels of non-biological origin	0,00	0,15
Advanced sustainable bioliquids, biogas and products falling within CN codes 4401 and 4402	0,00	0,15
<i>Electricity</i>	0,00	0,15

	<i>Transitional period (01.01.2025-01.01.2035)</i>
<i>Electricity</i>	0,15

Or. en

Amendment 38

Proposal for a directive Annex I – Part D – table

<i>Text proposed by the Commission</i>		
Table D. — Minimum levels of taxation applicable to electricity (in EUR/Gigajoule)		
	Start of transitional period (01.01.2023)	Final rate after completion of transitional period (01.01.2033) before indexation
Electricity	0,15	0,15
<i>Amendment</i>		
Table D. — Minimum levels of taxation applicable to electricity (in EUR/Gigajoule)		
	Start of transitional period (01.01.2025)	Final rate after completion of transitional period (01.01.2035) before indexation
Electricity	0,00	0,15

Or. en

Amendment 39

Proposal for a directive

Annex I – Part D – table D.1 (new)

<i>Text proposed by the Commission</i>	
<i>Amendment</i>	
<i>Table D.1. Maximum levels of taxation applicable to electricity (in EUR/Gigajoule)</i>	
	<i>Transitional period (01.01.2025-01.01.2035)</i>
<i>Electricity</i>	<i>0,15</i>

Or. en