Green taxation: environmental taxes and charges in the single market

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The Committee welcomes the Commission communication whilst making a number of recommendations regarding the future use of environmental taxes and charges. The ESC recalls its earlier opinion that environmental levies should not entail an increase in the overall tax burden in any of the Member States and that consideration should be given to the possible effects of such levies on competitiveness and employment in the community. The Committee then urges the Commission to complete its analysis of the economic and environmental impact of environmental levies in as short a time as possible and to put into practice the general policy conclusions to be drawn therefrom. Secondly, the ESC points to the danger that the lack of clear and precise Commission guidelines will result in the uncontrolled development of environmental levies and pose a threat to the single market. The Committee considers that the legal framework laid down in the communication only partly allays these concerns. The Committee would therefore urge the Commission, as soon as it has completed its analysis of the economic and environmental impact of the levies, to draw up an additional communication setting out precisely and clearly the criteria which should govern the imposition of such levies by the Member States. It would consequently be appropriate for the Commission to submit a prior resolution to the Environment, Ecofin and Single Market Councils underpinning this initiative legally.