

Taxation of energy products and electricity

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The committee adopted the report by Pierre JONCKHEER (Greens/EFA, B) broadly approving the draft Council Directive on which Parliament was being reconsulted, subject to a number of amendments. It deleted the provision in the text stipulating that Member States could offset road user charges against oil tax if, and only if, their oil tax rate is double the minimum tax rate being sought. MEPs argued that the only country in that situation was the UK and that the possibility of offsetting should nevertheless be available to every Member State. Another amendment pointed to the importance of emissions trading within the EU as a means of reducing emissions and said that regulation overlapping with it, as is the case with taxation of energy products and the various exemptions proposed thereto, should therefore be avoided as far as possible. Moreover, to ensure a coherent and consistent legislative framework, the committee also wanted to avoid overlapping and possibly contradictory definitions of biofuels. It therefore amended the proposal so that the common legal definition of biofuels as laid down in Directive 2003/30/EC (the Biofuels Directive) would also apply for the purposes of energy taxation. Lastly, the committee wanted it to be clearly specified that the unit of measurement used as the basis for calculating the taxation should not give rise to distortions between the different energy sources.