Basic information

1992/1019(CNS) CNS - Consultation procedure Directive	Procedure lapsed or withdrawn
Tax on carbon dioxide emissions CO2 and energy **Subject** 3.70.15 Environmental taxation	

Key players

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	1906	1996-03-11
Economic and Financial Affairs ECOFIN	1812	1994-12-05
Economic and Financial Affairs ECOFIN	1874	1995-10-23
Economic and Financial Affairs ECOFIN	1846	1995-05-22
Economic and Financial Affairs ECOFIN	1764	1994-06-06
Economic and Financial Affairs ECOFIN	1781	1994-07-27
Environment	1895	1995-12-18
Environment	1765	1994-06-08
Environment	1817	1994-12-16

Key events

Date	Event	Reference	Summary
27/05/1992	Legislative proposal published	COM(1992)0226	Summary
14/09/1992	Committee referral announced in Parliament		
06/06/1994	Debate in Council		
08/06/1994	Debate in Council		
27/07/1994	Debate in Council		
05/12/1994	Debate in Council		
16/12/1994	Debate in Council		
10/05/1995	Modified legislative proposal published	COM(1995)0172	Summary
22/05/1995	Debate in Council		
23/10/1995	Debate in Council		Summary
18/12/1995	Resolution/conclusions adopted by Council		
11/03/1996	Debate in Council		Summary

14/09/1999	Additional information		Summary
11/12/2001	End of procedure in Parliament		
11/12/2001	Additional information		Summary

Technical information	
Procedure reference	1992/1019(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 175-p2 EC Treaty (after Amsterdam) EC 093
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	ENVI/3/03973

Documentation gateway

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(1992)0226	27/05/1992	Summary
Modified legislative proposal	COM(1995)0172	10/05/1995	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0211/1993 OJ C 108 19.04.1993, p. 0020	24/02/1993	Summary
EESC	Economic and Social Committee: opinion, report	CES0421/1996 OJ C 174 17.06.1996, p. 0047	28/03/1996	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Tax on carbon dioxide emissions CO_2 and energy

1992/1019(CNS) - 10/05/1995 - Modified legislative proposal

The Commission proposed modifying its initial proposal with a view to including elements of flexibility to enable it to overcome the obstacles that had arisen during the discussions within the Council. This proposal thus responded to the promise made by the Commission in Essen on 9 and 10 December 1994 to submit guidelines enabling those Member States that so wished to apply an energy/CO2 tax on the basis of common parameters. More specifically, the Commission proposed establishing a transition period expiring on 31 December 1999 before applying a harmonised tax, during which the Member States, whilst respecting a harmonised tax structure, would be free to determine tax levels on a product-by-product basis. The Commission would submit before 1 January 1999 a report on the operation of the transitional arrangements, accompanied by proposals on the changeover to a harmonised tax system. Furthermore, in order to help the Member States implement the measures required to meet the objective of reducing CO2 emissions, the Commission hoped to ensure that the levels established in its initial proposal, which had also been revised, were target levels that the Member States could work towards in terms of harmonising their national levels in the medium term. The revised target levels would be established as follows: - ECU 9.37 per tonne of carbon dioxide emitted as a result of combustion in the presence of excess oxygen; - ECU 0.7 per gigajoule of energy (although for electricity the target level would be ECU 7 per megawatt/hour); - For mineral oils: . leaded or unleaded petrol: ECU 44.87 per 1 000 l, . diesel and fuel oil: ECU 51.4 per 1 000 l, . kerosene and jet fuel: ECU 48 per 1 000 l, . heavy fuel oil: ECU 57.37 per 1 000 kg /mass, . petroleum coke: ECU 51.2 per 1 000 kg/mass, . liquid petroleum gas: ECU 1.3 per gigajoule. Finally, the application of the tax should not translate into an increase in the level of compulsory levies, so that the guidelines in the White Paper on Growth, Competitiveness and Employment would be respected.

Tax on carbon dioxide emissions CO_2 and energy

1992/1019(CNS) - 24/02/1993 - Economic and Social Committee: opinion, report

Tax on carbon dioxide emissions CO_2 and energy

1992/1019(CNS) - 27/05/1992 - Legislative proposal

Tax on carbon dioxide emissions CO_2 and energy

1992/1019(CNS) - 11/03/1996

In view of the fact that it had been unable to reach agreement at its meeting in October 1995 on a system for taxing CO2/energy on the basis of the Commission proposal, as amended in May 1995 in accordance with the conclusions of the Essen European Council, the Council asked the Commission to submit new proposals in this field as soon as possible.

Tax on carbon dioxide emissions CO_2 and energy

1992/1019(CNS) - 28/03/1996 - Economic and Social Committee: opinion, report

The Commission is opposed to the adoption of harmonized rules for a CO2/energy tax at present. This would impede action by countries which are prepared for such measures, since there is no prospect of unanimous Council approval of this tax in the foreseeable future. The Commission should therefore withdraw the present proposal for a Directive. The Committee calls on the Commission to present a proposal for a Recommendation covering: - fiscal and financial support measures; - voluntary commitments by business; and - WTO regulations in order to encourage the reduction of CO2 emissions and energy consumption. On the other hand, the Committee recommends a coordinated approach by those Member States which are ready to introduce a CO2/energy tax on the basis of the draft Commission Directive. This would require the adoption of a common policy by an appropriate group of Member States. The Committee is, however, opposed to an intergovernmental agreement along the lines of the Schengen Agreement. The Committee suggests that, pursuant to the recommendation of the EU White Paper, an eco-tax be introduced in the form of a CO2 /energy tax and that "non-wage" employment costs be reduced so as to give a further boost to employment or reduce unemployment somewhat.

Tax on carbon dioxide emissions CO_2 and energy

1992/1019(CNS) - 23/10/1995

The Presidency gave the Council a progress report on the discussions in its competent bodies on the CO_2/energy tax. On that basis, the Council held an exchange of views, which confirmed that substantial differences of view remained, in particular regarding the guidelines to be followed in the medium and long term on the taxing of energy products. At the end of the debate, the Presidency indicated that it would take the necessary steps to finish the technical work on the transitional solution, so that it could present to the Council a compromise text acceptable to all Member States regarding the medium and long term arrangements. According to the Presidency’s information, this text should, in particular, provide for: - preparation of a report by the Commission on the implementation of the Directive and on the extent to which the objectives set in terms of CO_2 emissions were

met; - an examination, in the same report, of the relationship between the CO_2/energy tax and excise duty on mineral oils and the possibilities of having a combined approach for these taxes; - presentation by the Commission of proposals defining the tax regime to be applied to energy products and engaging the Council to act by a given date.