Basic information

2021/0213(CNS) CNS - Consultation procedure Directive	Awaiting committee decision
Energy Taxation Directive **Subject** 2.70.02 Indirect taxation, VAT, excise duties 3.60.01 Solid fuels, coal mining, mining industry 3.60.02 Oil industry, motor fuels 3.60.03 Gas, electricity, natural gas, biogas 3.60.05 Alternative and renewable energies 3.60.08 Energy efficiency 3.70.02 Atmospheric pollution, motor vehicle pollution 3.70.03 Climate policy, climate change, ozone layer 3.70.15 Environmental taxation **Legislative priorities** Joint Declaration 2021 Joint Declaration 2022 Joint Declaration 2023-24	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs	VAN OVERTVELDT Johan (ECR)	12/09/2024
	Shadow rapporteur ECKE Matthias (S&D) POKORNÁ JERMANOVÁ Jaroslava (PfE) KULMUNI Katri (Renew) PETER-HANSEN Kira Marie (Greens/EFA) TRIDICO Pasquale (The Left) ZAJĄCZKOWSKA-HERNIK Ewa (ESN)	

Former committee responsible	Former rapporteur	Appointed
ECON Economic and Monetary Affairs	VAN OVERTVELDT Johan (ECR)	01/09/2021

Committee for opinion	Rapporteur for opinion	Appointed

ITRE Industry, Research and Energy	Chair on behalf of committee BUDKA Borys (EPP)	29/01/2025
TRAN Transport and Tourism	VOZEMBERG-VRIONIDI Elissavet (EPP)	27/05/2025
AGRI Agriculture and Rural Development	FIDANZA Carlo (ECR)	06/06/2025
PECH Fisheries	MATO Gabriel (EPP)	25/06/2025

Former committee for opinion	Former rapporteur for opinion	Appointed
ENVI Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
ITRE Industry, Research and Energy (Associated committee)		
TRAN Transport and Tourism	GRAPINI Maria (S&D)	29/10/2021
AGRI Agriculture and Rural Development	HLAVÁČEK Martin (Renew)	15/02/2022
PECH Fisheries	MATO Gabriel (EPP)	30/11/2021

Committee for opinion on the recast technique	Rapporteur for opinion	Appointed
JURI Legal Affairs		

Former committee for opinion on the recast technique	Former rapporteur for opinion	Appointed
JURI Legal Affairs	AUBRY Manon (The Left)	01/07/2021

Council of the European Union

European Commission

Commission DG	Commissioner
Taxation and Customs Union	GENTILONI Paolo

Key events

Date	Event	Reference	Summary
14/07/2021	Legislative proposal published	COM(2021)0563	Summary
07/10/2021	Committee referral announced in Parliament		
11/11/2021	Referral to associated committees announced in Parliament		
13/11/2024	Resumption of business from the previous parliamentary term		

Technical information

Procedure reference	2021/0213(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Recast
Legislative instrument	Directive
Legal basis	Rules of Procedure EP 113 Rules of Procedure EP 57_o Treaty on the Functioning of the European Union TFEU 192-p2-a2
Stage reached in procedure	Awaiting committee decision
Committee dossier	ECON/10/00151

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	ITRE	PE768.158	19/02/2025	
Committee draft report		PE770.060	05/05/2025	
Amendments tabled in committee		PE774.493	23/06/2025	
Amendments tabled in committee		PE774.594	23/06/2025	
Committee opinion	TRAN	PE774.480	24/06/2025	
Committee opinion	PECH	PE775.406	16/10/2025	
Committee opinion	AGRI	PE774.500	07/11/2025	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2021)0563	14/07/2021	Summary
Document attached to the procedure	SEC(2021)0663	15/07/2021	
	SWD(2021)0640		

Document attached to the procedure		15/07/2021	
Document attached to the procedure	SWD(2021)0641	15/07/2021	
Document attached to the procedure	SWD(2021)0642	15/07/2021	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	ES_PARLIAMENT	COM(2021)0563	03/11/2021	
Contribution	ES_PARLIAMENT	SWD(2021)0640	03/11/2021	
Contribution	ES_PARLIAMENT	SWD(2021)0641	03/11/2021	
Contribution	ES_PARLIAMENT	SWD(2021)0642	03/11/2021	
Reasoned opinion	CZ_SENATE	PE700.487	02/12/2021	
Contribution	DE_BUNDESRAT	COM(2021)0563	03/01/2022	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES4779/2021	19/01/2022	
CofR	Committee of the Regions: opinion	CDR4801/2021	28/04/2022	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Meetings with interest representatives published in line with the Rules of Procedure

Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency

Name	Role	Committee	Date	Interest representatives
ECKE Matthias	Shadow rapporteur	ECON	13/08/2025	DHL Group
ECKE Matthias	Shadow rapporteur	ECON	05/03/2025	BLOOM Association
PETER-HANSEN Kira Marie	Shadow rapporteur	ECON	16/01/2025	BLOOM Association
	Shadow			

ECKE Matthias	rapporteur	ECON	20/11/2024	ARGE Netz GmbH & Co. KG
GRUFFAT Claude	Shadow rapporteur	ECON	30/03/2023	Client Earth
KOVAŘÍK Ondřej	Shadow rapporteur	ECON	14/06/2022	COGEN Europe
GUSMÃO José	Shadow rapporteur	ECON	30/03/2022	Indústria Cimenteira
VAN OVERTVELDT Johan	Rapporteur	ECON	18/03/2022	BUSINESSEUROPE
KOVAŘÍK Ondřej	Shadow rapporteur	ECON	09/03/2022	Airlines for Europe
KOVAŘÍK Ondřej	Shadow rapporteur	ECON	24/01/2022	Hydrogen Europe
KOVAŘÍK Ondřej	Shadow rapporteur	ECON	13/01/2022	Eurogas
KOVAŘÍK Ondřej	Shadow rapporteur	ECON	12/01/2022	Cruise Lines International Association
VAN OVERTVELDT Johan	Rapporteur	ECON	11/01/2022	Koninklijke Belgische Redersvereniging
NAGTEGAAL Caroline	Shadow rapporteur	TRAN	07/12/2021	EBU
NAGTEGAAL Caroline	Shadow rapporteur	TRAN	07/12/2021	EUROGAS aisbl
KOVAŘÍK Ondřej	Shadow rapporteur	ECON	16/11/2021	Czech LPG Association (+ Liquid Fuels Europe), SCS Unie nezávislých petrolejářů /Union of Czech Petroleum Independents (+ UPEI)
SCHUSTER Joachim	Shadow rapporteur	ECON	23/09/2020	European Investment Bank
SCHUSTER Joachim	Shadow rapporteur	ECON	25/06/2020	SDG Watch Europe European Trade Union Confederation (ETUC) BUSINESSEurope SME United CEEP Institute for European Environmental Policy (IEEP)

Other Members

Transparency		
Name	**Date**	**Interest representatives**
GERMAIN Jean-Marc	23/04/2025	BLOOM Association
GUALMINI Elisabetta	22/10/2024	European Ceramic Industry Association
ZANNI Marco	22/03/2024	Assarmatori
GUALMINI Elisabetta	09/02/2024	European Ceramic Industry Association

Energy Taxation Directive

2021/0213(CNS) - 14/07/2021 - Legislative proposal

PURPOSE: to restructure the EU framework for the taxation of energy products and electricity (recast).

PROPOSED ACT: Council Directive.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND: the taxation of energy products and electricity plays an important role in the area of climate and energy policy. The harmonised rules set under the Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity (Energy Taxation Directive or ETD) aim to ensure the proper functioning of the internal market. However, since the adoption of the ETD, the underlying climate and energy policy framework has changed radically and the Directive is no longer aligned with current EU policies.

The European Green Deal launched a new growth strategy for the EU that aims to transform the EU into a fair and prosperous society, with a modern, resource-efficient and competitive economy. The 'European Climate Law' has made the EU's climate neutrality target by 2050 legally binding.

The Commission has presented a complementary and interconnected set of proposals as part of the 2030 Climate and Energy 'Fit for 55' package to achieve the greenhouse gas emission reduction target of at least 55% compared to 1990. This 'Fit for 55' legislative package is the most comprehensive building block in the efforts to implement the ambitious new 2030 climate target, and all economic sectors and policies will need to make their contribution.

The proposal for recasting is part of this package as it focuses on environmental and climate issues to support the Commission's commitment to tackling environmental-related challenges and achieve the EU's domestic greenhouse gas emissions reductions objectives and air pollution reduction.

CONTENT: this proposal for a Council Directive aims to **align the taxation of energy products with EU energy and climate policies**, promote clean technologies and remove outdated exemptions and reduced rates that currently encourage the use of fossil fuels. The new rules aim at reducing the harmful effects of energy tax competition, helping secure revenues for Member States from green taxes, which are less detrimental to growth than taxes on labour.

It proposes with effect from first of January 2023:

- the **introduction of a new structure of tax rates** based on the energy content and environmental performance of the fuels and electricity: taxation based on energy content provides a better benchmark for comparing different energy products and electricity and removes the current disadvantageous tax treatment of certain products, such as biofuels. Minimum rates would be set on the basis of the energy content (calculated in EUR /gigajoule) of each product;

- **the grouping of energy products and electricity into general categories by type**, according to a classification that takes into account energy content and environmental performance so that the most polluting fuels are the most taxed. Member States should replicate this ranking at national level. Electricity should always be included among the least taxed energy sources in order to encourage its use, particularly in the transport sector;

- **broadening the taxable base** defined in the Directive by including more products in the scope and removing some of the existing exemptions and reductions. It would still be possible to apply certain reduced rates, such as those applicable to electricity or advanced energy products produced from renewable energy sources and to primary sector industries such as farming;

- **different minimum levels of taxation** for motor fuels, heating fuels and electricity. Over a ten-year period, the minimum rates for these fuels would gradually increase, while low-carbon fuels for these sectors would have a zero minimum rate to encourage their use;

- taxation of energy products and electricity used by aircraft and ships. Energy products and electricity supplied for intra-EU air navigation (with the exception of those supplied for cargo-only flights) and for intra-EU inland waterway navigation, including fishing, should be taxed;

- **the possibility of tax exemptions** for certain products or for electricity from certain sources such as renewable electricity, non-biological renewable fuels, etc.