



ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ



**ΑΑΔΕ**

Ανεξάρτητη Αρχή  
Δημοσίων Εσόδων

ΝΕΙΩΝ & Ε.Φ.Κ.

Δ/ΝΣΗ Ε.Φ.Κ. & Φ.Π.Α.

ΤΜΗΜΑ Α΄

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**ΕΞ.ΕΠΕΙΓΟΝ**

Αθήνα, 09/03/2020

Αριθ. Πρωτ.: ΔΕΦΚΦ Α 1034713 ΕΞ 2020

**ΠΡΟΣ:** Ως Πίνακας Διανομής

**ΘΕΜΑ :** Κοινοποίηση συνδέσμων Ευρωπαϊκής Επιτροπής για διατύπωση απόψεων (δημόσια διαβούλευση)

Σχετ. : Το από 04.03.2020 μήνυμα ηλεκτρονικού ταχυδρομείου της Ευρωπαϊκής Επιτροπής (μ.π.σ.)

Κατόπιν του ανωτέρω σχετικού μηνύματος ηλεκτρονικού ταχυδρομείου της Ευρωπαϊκής Επιτροπής και στο πλαίσιο συμμόρφωσης των πολιτικών της Ευρώπης με την Ευρωπαϊκή πράσινη συμφωνία [European Green Deal], σας ενημερώνουμε ότι έχει ήδη τεθεί σε δημόσια διαβούλευση στην ηλεκτρονική πλατφόρμα της Ευρωπαϊκής Επιτροπής η μελέτη των επιπτώσεων που απορρέουν από τις ακόλουθες νομοθετικές πρωτοβουλίες στους παρακάτω σχετικούς συνδέσμους ως ακολούθως:

1. την αναθεώρηση της Οδηγίας 2003/96/ΕΚ (Revision of Directive 2003/96/EC) του Συμβουλίου της 27<sup>ης</sup> Οκτωβρίου 2003 σχετικά με την αναδιάρθρωση του κοινοτικού πλαισίου φορολογίας των ενεργειακών προϊόντων και της ηλεκτρικής ενέργειας,  
<https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12227-Revision-of-the-Energy-Tax-Directive>  
και
2. τον μηχανισμό προσαρμογής του άνθρακα (Carbon border adjustment mechanism).  
<https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12228-Carbon-Border-Adjustment-Mechanism>

Στους ως άνω συνδέσμους η Ευρωπαϊκή Επιτροπή έχει δημοσιεύσει την αρχική εκτίμηση των επιπτώσεων για καθεμιά από τις ανωτέρω νομοθετικές πρωτοβουλίες (επισυνάπτονται), προκειμένου να παράσχει πληροφόρηση στους πολίτες και στους εμπλεκόμενους φορείς σχετικά με τα σχέδια της Επιτροπής, να τους επιτρέψει να διατυπώσουν τις απόψεις τους αναφορικά με τις εν λόγω πρωτοβουλίες και να ενθαρρύνει τη δημιουργική συμμετοχή τους σε μελλοντική διαβούλευση.

Ειδικότερα, οι πολίτες και οι εμπλεκόμενοι φορείς καλούνται να τοποθετηθούν σχετικά με τις θέσεις της Επιτροπής στην κατανόηση του προβλήματος, να προτείνουν πιθανές λύσεις για την αντιμετώπισή του

και να κοινοποιήσουν σχετικές πληροφορίες που ενδεχομένως διαθέτουν για τις πιθανές επιπτώσεις των διαφορετικών πολιτικών.

Επισημαίνεται ότι για την πρόσβαση στην ηλεκτρονική πλατφόρμα για τη δημόσια διαβούλευση μέσω των ανωτέρω συνδέσμων απαιτείται εγγραφή του χρήστη στην επίσημη ιστοσελίδα της Ευρωπαϊκής Επιτροπής και ότι η πλατφόρμα θα είναι ενεργή μέχρι την 1<sup>η</sup> Απριλίου 2020.

Τα Υπουργεία, στα οποία κοινοποιείται το παρόν έγγραφο παρακαλούνται για την έγκαιρη προώθησή του σε ενδιαφερόμενους φορείς και υπηρεσίες αρμοδιότητάς τους.

**Ο ΠΡΟΪΣΤΑΜΕΝΟΣ  
ΤΗΣ ΔΙΕΥΘΥΝΣΗΣ ΕΦΚ & ΦΠΑ**

**Χ. ΛΑΜΠΡΟΥ**

**Συνημμένα:**

1. Inception Impact Assessment\_Revision ETD.pdf
2. Inception Impact Assessment\_Carbon Border Adjustment.pdf

## **ΠΙΝΑΚΑΣ ΔΙΑΝΟΜΗΣ :**

### **A. Αποδέκτες για ενέργεια**

1. Γραφείο Υπουργού Οικονομικών
2. Γραφείο Υφυπουργού Οικονομικών
3. Γραφείο Διοικητή Ανεξάρτητης Αρχής Δημοσίων Εσόδων
4. Γενική Δ/νση Τελωνείων & Ε.Φ.Κ.
  - α) Δ/νση Τελωνειακών Διαδικασιών
  - β) Δ/νση Στρατηγικής Τελωνειακών Ελέγχων και Παραβάσεων
  - γ) Δ/νση Δασμολογικών Θεμάτων, Ειδικών Καθεστώτων & Απαλλαγών
5. Γενική Δ/νση Γενικού Χημείου Κράτους  
Δ/νση Ενεργειακών, Βιομηχανικών & Χημικών Προϊόντων
6. Γενική Δ/νση Ηλεκτρονικής Διακυβέρνησης (ΓΔΗΛΕΔ)
7. ΔΙΕΠΙΔΙ/Β
8. Δ.Α.Τ.Ε., Υποδ/νση Τελωνειακών Εφαρμογών
9. Συντονιστικό Επιχειρησιακό Κέντρο (Σ.Ε.Κ.)
10. Υπηρεσίες Ερευνών και Διασφάλισης Δημοσίων Εσόδων (Υ.Ε.Δ.Δ.Ε.)
11. Ελεγκτικές Υπηρεσίες Τελωνείων (ΕΛ.Υ.Τ.) Αττικής – Θεσσαλονίκης
12. Αποδέκτες Πίνακα Δ', εκτός του αριθ. 3 αυτού
13. Δ/νση Εσωτερικού Ελέγχου
14. Δ/νση Διεθνών Οικονομικών Σχέσεων (Δ.Ο.Σ.)
15. Διεύθυνση Νομικής Υποστήριξης Α.Α.Δ.Ε.
16. Αυτοτελές Τμήμα Συντονισμού, Μεταρρυθμιστικών Δράσεων και Επικοινωνίας
17. Υπουργείο Ανάπτυξης και Επενδύσεων  
Γενική Γραμματεία Βιομηχανίας  
Γενική Δ/νση Βιομηχανίας και Επιχειρηματικού Περιβάλλοντος
18. Υπουργείο Υποδομών και Μεταφορών
  - α) Γενική Δ/νση Μεταφορών  
Αναστάσεως 2 & Τσιγάντε, 101 91 Παπάγου
  - β) Γενική Δ/νση Διοικητικών Υπηρεσιών  
Χαριλάου Τρικούπη 182, 10178
19. Υπουργείο Περιβάλλοντος και Ενέργειας
  - 1) Δ/νση Διεθνών & Ευρωπαϊκών Δραστηριοτήτων  
Τμήμα Ευρωπαϊκών και Διεθνών Υποθέσεων Περιβάλλοντος
  - 2) Γενική Γραμματεία Ενέργειας και Ορυκτών Πρώτων Υλών (Μεσογείων 119, 10192, Αθήνα)
    - α) Γενική Δ/νση Ενέργειας
    - β) Γενική Δ/νση Περιβαλλοντικής Πολιτικής
20. Υπουργείο Εξωτερικών  
Γενική Διεύθυνση Ευρωπαϊκών Υποθέσεων
21. Υπουργείο Αγροτικής Ανάπτυξης και Τροφίμων
22. Υπουργείο Ναυτιλίας και Νησιωτικής Πολιτικής
23. Υπουργείο Εθνικής Άμυνας
24. Υπουργείο Ψηφιακής Διακυβέρνησης
25. Ελληνική Στατιστική Αρχή  
Πειραιώς 46 ΤΚ 185 10 – Πειραιάς
26. Σύνδεσμος Εταιρειών Εμπορίας Πετρελαιοειδών (ΣΕΕΠΕ) (με την παράκληση να ενημερώσει τα μέλη του)  
Ίωνος Δραγούμη 46, 115 28, Ιλίσια
27. Ελληνικά Πετρέλαια Α.Ε.  
Γενική Δ/νση Εφοδιασμού & Εμπορίας  
Δ/νση Προγραμματισμού Παραγωγής – Τμήμα Προδιαγραφών και Σχέσεων με το Δημόσιο  
Χειμάρas 8Α, 151 25
28. MOTOR OIL (ΕΛΛΑΣ) Α.Ε.
  - α) ΔΙΥΛΙΣΤΗΡΙΑ ΚΟΡΙΝΘΟΥ Α.Ε.
  - β) Ηρώδου Αττικού 12Α ,151 24 Μαρούσι.
29. Πανελλήνιος Σύλλογος Εφοδιαστών Πλοίων – Εξαγωγέων (με την παράκληση να ενημερώσει τα μέλη του)  
Λουδοβίκου, 1, Τ.Κ. 185 31 Πειραιάς
30. Ομοσπονδία Εκτελωνιστών Ελλάδας (με την παράκληση να ενημερώσει τα μέλη του)  
Τσαμαδού 38 – Τ.Κ. 185 31 – Πειραιάς
31. Σύλλογος Εκτελωνιστών Θεσσαλονίκης (με την παράκληση να ενημερώσει τα μέλη του)

- Κουντουριώτου 13 – Τ.Κ. 546 26 - Θεσσαλονίκη
32. Σύλλογος Εκτελωνιστών – Τελωνειακών Αντιπροσώπων Πειραιώς – Αθηνών (ΣΥ.Ε.Τ.Α.Π.Α.)  
(με την παράκληση να ενημερώσει τα μέλη του)  
Τσαμαδού 38 – Τ.Κ. 185 31 – Πειραιάς
33. Οικονομικό Επιμελητήριο Ελλάδος (με την παράκληση να ενημερώσει τα μέλη του)  
Μητροπόλεως 12-14, ΤΚ 105 63 – Αθήνα, e-mail: oee@oe-e.gr
34. Κεντρική Ένωση Επιμελητηρίων Ελλάδος (με την παράκληση να ενημερώσει τα μέλη του)  
Ακαδημίας 6, ΤΚ 106 71 – Αθήνα, e-mail: keeuhcci@uhc.gr
35. Εμπορικό και Βιομηχανικό Επιμελητήριο Αθηνών (με την παράκληση να ενημερώσει τα μέλη του)  
Ακαδημίας 7, ΤΚ 106 71-Αθήνα, e-mail: info@acc.gr
36. Εμπορικό και Βιομηχανικό Επιμελητήριο Θεσσαλονίκης (με την παράκληση να ενημερώσει τα μέλη του)  
Τσιμισκή 29, ΤΚ 546 24, ΘΕΣΣΑΛΟΝΙΚΗ, Fax: 370114 -370166, e-mail: root@ebeth.gr
37. Σύνδεσμος Βιομηχανιών Αττικής & Πειραιά (με την παράκληση να ενημερώσει τα μέλη του)  
Αμερικής 10 Τ.Κ. 106 71 Αθήνα
38. Σύνδεσμος Βιομηχανιών Βορείου Ελλάδος (με την παράκληση να ενημερώσει τα μέλη του)  
Πλ. Μοριχόβου 1 Τ.Κ. 546 25 Θεσσαλονίκη
39. Σύνδεσμος Βιομηχανιών Θεσσαλίας & Κεντρικής Ελλάδος (με την παράκληση να ενημερώσει τα μέλη του)  
Ελ. Βενιζέλου 4, Βόλος 382 21
40. Σύνδεσμος Επιχειρήσεων και Βιομηχανιών (ΣΕΒ) (με την παράκληση να ενημερώσει τα μέλη του)  
Ξενοφώντος 5, Τ.Κ. 105 57 Αθήνα, e-mail: info@sev.org.gr
41. Ρυθμιστική Αρχή Ενέργειας (Ρ.Α.Ε.)
42. ΓΣΕΒΕΕ  
Αριστοτέλους 46, Τ.Κ. 104 33 Αθήνα, e-mail: info@gsevee.gr
43. Δ.Ε.Σ.Φ.Α. Α.Ε.  
Λ. Μεσογείων 357-359, Τ.Κ. 152 31, Χαλάνδρι  
(με την παράκληση να ενημερώσει τους χρήστες μεταφοράς του Ε.Σ.Φ.Α.)
44. Δ.Ε.Δ.Α. Α.Ε.  
Γεν. Διεύθυνση Κλάδου Εμπορίας, Τμήμα Εμπ. και Τιμολογιακού Σχεδιασμού  
Λ. Μεσογείων 2-4, 115 27, Αθήνα  
(με την παράκληση να ενημερώσει τους χρήστες διανομής του δικτύου τους)
45. ΕΔΑ Αττικής Α.Ε.  
Λ. Σοφοκλή Βενιζέλου 11 & Σερρών, 141 23 Λυκόβρυση, Αθήνα  
(με την παράκληση να ενημερώσει τους χρήστες διανομής του δικτύου τους)
46. ΕΔΑ Θεσ/νίκης- Θεσσαλίας Α.Ε.  
α) Μοναστηρίου 256 και Γληνού 1, Τ.Κ. 546 28, Μενεμένη  
β) Φαρσάλων 219, Τ.Κ. 413 35, Λάρισα  
(με την παράκληση να ενημερώσει τους χρήστες διανομής του δικτύου τους)
47. Trans Adriatic Pipeline AG, Greece, Χατζηγιάννη-Μέξη 5, 115 28, Αθήνα
48. Σύνδεσμος Ελληνικών Χημικών Βιομηχανιών (Με την παράκληση να ενημερώσει τα μέλη του)  
Βασιλέως Ηρακλείου 8, ΤΚ 10682 e-mail: haci@otenet.gr
49. Πανελλήνιος Σύνδεσμος Εξαγωγέων  
Κρατίνου 11, Αθήνα 105 52
50. ΟΠΕΚΕΠΕ  
α) Γραφείο Γενικού Διευθυντή  
β) Δ/νση Άμεσων Ενισχύσεων  
Δομοκού 5, Τ.Κ. 104 45 Σταθμός Λαρίσης
51. Σύνδεσμος Επιχειρήσεων και Βιομηχανιών (ΣΕΒ) (με την παράκληση να ενημερώσει τα μέλη του)  
Ξενοφώντος 5, Τ.Κ. 105 57 Αθήνα, e-mail: info@sev.org.gr
52. ΓΣΕΒΕΕ  
Αριστοτέλους 46, Τ.Κ. 104 33 Αθήνα, e-mail: info@gsevee.gr

#### **Β. Εσωτερική Διανομή:**

1. Αυτοτελές Τμήμα Υποστήριξης Γενικής Δ/νσης Τελωνείων και Ε.Φ.Κ.
2. Δ/νση ΕΦΚ & ΦΠΑ, Τμήματα Α', Β', Γ', Δ' & Ε'

## INCEPTION IMPACT ASSESSMENT

Inception Impact Assessments aim to inform citizens and stakeholders about the Commission's plans in order to allow them to provide feedback on the intended initiative and to participate effectively in future consultation activities. Citizens and stakeholders are in particular invited to provide views on the Commission's understanding of the problem and possible solutions and to share any relevant information that they may have, including on possible impacts of the different options.

<b>TITLE OF THE INITIATIVE</b>	Carbon border adjustment mechanism
<b>LEAD DG – RESPONSIBLE UNIT</b>	DG TAXUD Unit C2
<b>LIKELY TYPE OF INITIATIVE</b>	Legislative proposal
<b>INDICATIVE PLANNING</b>	2021
<b>ADDITIONAL INFORMATION</b>	<a href="https://ec.europa.eu/info/strategy/priorities-2019-2024/european-green-deal_en">https://ec.europa.eu/info/strategy/priorities-2019-2024/european-green-deal_en</a>

**The Inception Impact Assessment is provided for information purposes only. It does not prejudice the final decision of the Commission on whether this initiative will be pursued or on its final content. All elements of the initiative described by the Inception Impact Assessment, including its timing, are subject to change.**

### A. Context, problem definition and subsidiarity check

#### Context [max 10 lines]

The **European Green Deal** adopted by the Commission on 11 December 2019 includes the goal of enshrining the long-term objective of climate neutrality by 2050 in legislation and increasing the EU's climate ambition to reduce greenhouse gases emissions by 50-55% from 1990 levels by 2030. In this context, the European Green Deal emphasized that *“should differences in levels of ambition worldwide persist, as the EU increases its climate ambition, the Commission will propose a carbon border adjustment mechanism, for selected sectors, to reduce the risk of carbon leakage”*.

The Paris Agreement on climate, as well as strong international diplomacy and leadership, are the EU's main instruments to achieve higher climate ambition globally. By COP26 in November in Glasgow, Paris Agreement Parties need to communicate or update their climate commitments and submit their mid-century strategies, in line with the Paris objectives. The EU will continue to work with partners to raise the global ambition.

#### Problem the initiative aims to tackle [max 20 lines]

As long as many international partners do not share the same climate ambition as the EU, there is a risk of carbon leakage. Carbon leakage occurs when production is transferred from the EU to other countries with lower ambition for emission reduction, or when EU products are replaced by more carbon-intensive imports. If this risk materialises, there will be no reduction in global emissions, and this will frustrate the efforts of the EU and its industries to meet the global climate objectives of the Paris Agreement.

In this context, a carbon border adjustment mechanism would ensure that the price of imports reflect more accurately their carbon content. The measure would need to be designed to comply with World Trade Organization rules and other international obligations of the EU. It would be an alternative to the measures that currently address the risk of carbon leakage in the EU's Emissions Trading System (“EU ETS”).

Since 2013, the risk of carbon leakage has been effectively addressed for those sectors regulated under the EU ETS that are exposed to the risk of carbon leakage – such as for example steel - by granting free allowances, based on the emissions performance of the best installations under the system (benchmarks). The EU ETS Directive provides for this system to continue at least until 2030. In addition, since the price of carbon is incorporated in electricity prices and passed on to consumers, possibly becoming an indirect source of carbon leakage for some energy-intensive sectors, Member States have the possibility to compensate some electro-intensive industries for the increase in electricity prices resulting from the ETS, provided they comply with EU State aid rules.

#### Basis for EU intervention (legal basis and subsidiarity check) [max 10 lines]

The legal basis will depend on the design of the measure. Both article 192 (environmental measures including

measures of fiscal nature) and article 207 (common commercial policy measures) of the Treaty of the Functioning of the EU may be relevant.

This initiative is strongly linked to the pricing of carbon inside the EU, which is regulated for some sectors through the EU Emissions Trading System, and to some extent through the EU Energy Taxation Directive. A carbon border adjustment measure would apply to imports into the EU. For all these reasons, it is for the EU to take action.

## **B. Objectives and policy options [max 20 lines]**

The main objective of the carbon border adjustment is fighting climate change by avoiding carbon leakage.

The starting point for the exercise will be the new baseline scenario of the European Green Deal and its higher ambition for 2030.

The Commission will develop a number of policy options based on the following building blocks:

### **1. Type of policy instrument:**

The legal and technical feasibility of each measure will need to be carefully assessed, also in relation to the EU's trade acquis (the rules of the World Trade Organisation and EU's trade agreements) and other international commitments. The complementarity of the measure with internal carbon pricing, in particular the EU ETS, will also have to be assessed, as well as how it relates to the current measures to avoid the risk of carbon leakage. The measure should be commensurate with the internal EU carbon price.

Various options could include a carbon tax on selected products – both on imported and domestic products, a new carbon customs duty or tax on imports, or the extension of the EU ETS to imports.

### **2. Methodological approach to evaluating the carbon content and carbon pricing of imported products:**

Under the EU ETS, a system of harmonised EU-wide benchmarks has been developed for industrial processes. To the extent that a sector is covered by the EU ETS, a border measure could be based on similar methodological considerations as for ETS, i.e. benchmark values, unless the exporter certifies a lower carbon content and/or a higher carbon cost at origin. The Commission will also look at alternative approaches, e.g. defining carbon content of products, taking into account their interaction with existing and future climate policies.

### **3. Sectoral scope:**

An important part of the work will also relate to the selection of sectors subject to this measure. A scoping in terms of sectors concerned will have to be defined to ensure that the measure applies where the risk of carbon leakage is the highest. The assessment will take as starting point the study currently underway that the Commission launched to identify the risk of carbon leakage in the third and fourth trading phases of the EU ETS.

## **C. Preliminary assessment of expected impacts [max 20 lines]**

### **Likely economic impacts**

The impacts will vary depending on the design and in particular on the sectors covered by the adjustment mechanism. The economic efficiency and the impact of any given option on the value chain as well as the induced effects on downstream and upstream sectors of a product will need to be assessed.

The measure is part of the European Green Deal, which is a new growth strategy that aims at transforming the European Union into a modern, resource-efficient and competitive economy where there are no net emissions of greenhouse gases in 2050 and where economic growth is decoupled from resource use. It will contribute to decarbonisation while ensuring that the competitiveness of EU industry is not jeopardised by carbon leakage.

Positive impacts on innovation and research are expected from the Green Deal. A carbon adjustment will make it more expensive to import carbon-intensive products, which at the same time can spur changes towards more sustainable products in the EU and in third countries.

The effects of the measure on the EU and third country markets have to be analysed.

<b>Likely social impacts</b>
<p>Social and employment impacts will need to be assessed. The European Green Deal emphasises the need to ensure a cost-effective, just, socially balanced and fair transition to a carbon neutral economy.</p> <p>The impacts will depend to a great extent on the sectors concerned. A carbon border adjustment may increase the price of consumer products including those related to basic needs. Therefore, the analysis will need to consider the potential impact on living standards, especially those of vulnerable groups.</p> <p>The measure may have positive effects in terms of jobs by avoiding the substitution of EU production by production from third countries with lower climate ambition.</p> <p>These impacts will also be compared with the likely social impacts of inaction, i.e. increasing the EU climate ambition without any new measures addressing carbon leakage.</p>
<b>Likely environmental impacts</b>
<p>The objective of the measure is to prevent environmental harm. A well-designed border adjustment mechanism should improve the effectiveness of policies aimed at fighting climate change in the EU. It should also indirectly promote the adoption of similarly ambitious policies by our trading partners and thus contribute to the reduction of global emissions even further.</p>
<b>Likely impacts on fundamental rights</b>
<p>No impact on fundamental rights is expected.</p>
<b>Likely impacts on simplification and/or administrative burden</b>
<p>To apply a carbon border adjustment, traders and authorities may need to determine the greenhouse gas emissions associated with the production of an imported product. In order to limit the administrative burden, the options considered should build on existing and agreed methodologies. Ancillary verifications, controls and audits of installations in third countries may be needed. The design of the measure will take into account the need to minimize administrative burden.</p>
<b>D. Evidence base, data collection and better regulation instruments</b>
<b>Impact assessment</b>
<p>An impact assessment will be carried out to support the preparation of this initiative and to inform the Commission's decision. The impact assessment will be based on a dedicated study and will rely on the findings of the parallel impact assessment on the revision of the EU ETS, the impact assessment of the revision of the Energy Taxation Directive and the impact assessment of the EU's increased level of ambition regarding climate change for 2030.</p> <p>In view of the economic analysis, both economic models and appropriate quantitative tools will be used in order to study the macroeconomic impact as well as the impact on households of the proposed options.</p>
<b>Evidence base and data collection [max 10 lines]</b>
<p>Data and information will be needed for the assessments and analyses underpinning this initiative. A dedicated study on the measure as well as other on-going studies notably on the energy markets and on the EU ETS will provide necessary data.</p> <p>Data on carbon border adjustment mechanisms in place in California and Quebec should be sought.</p> <p>Data available on current risk of carbon leakage as well as data on carbon footprint and carbon intensity of different sectors will be used.</p> <p>Data is also available on the functioning of the EU ETS.</p> <p>Moreover, the OECD database on effective carbon tax rates can be a valuable source of data.</p>
<b>Consultation of citizens and stakeholders [max 10 lines]</b>
<p>The aim of the public consultation will be to allow all stakeholders to give their views on all the aspects of a carbon border adjustment measure. The consultation will be based on a questionnaire. It will run for a minimum period of 12 weeks and will be made accessible via the Commission's Better Regulation Portal (<a href="https://ec.europa.eu/info/consultations_en">https://ec.europa.eu/info/consultations_en</a>).</p> <p>In addition, events will be organised at different phases of the impact assessment, in relation with the evolution of international discussions in UN, G20 and other international fora to gather the views of stakeholders and inform</p>

them.

The main expected stakeholder groups to be consulted through the public consultation are:

- Member States / public authorities
- Business associations (energy intensive industries, transport, other industries, other services)
- Non-governmental / civil society organisations
- Citizens (individuals)
- Workers associations / trade unions
- Consultancies, think tanks, research / academic institutions

In addition to the general public consultation, a more technical consultation for specialised audiences will take place. Dialogue with third countries will take place through WTO channels and other channels.

**Will an implementation plan be established? [max 5 lines]**

An implementation plan will be prepared together with the legislative proposal.



## INCEPTION IMPACT ASSESSMENT

Inception Impact Assessments aim to inform citizens and stakeholders about the Commission's plans in order to allow them to provide feedback on the intended initiative and to participate effectively in future consultation activities. Citizens and stakeholders are in particular invited to provide views on the Commission's understanding of the problem and possible solutions and to make available any relevant information that they may have, including on possible impacts of the different options.

<b>TITLE OF THE INITIATIVE</b>	Revision of Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity (Energy Taxation Directive or 'ETD' or 'Directive')
<b>LEAD DG (RESPONSIBLE UNIT)</b>	DG TAXUD (C2)
<b>LIKELY TYPE OF INITIATIVE</b>	Legislative initiative
<b>INDICATIVE PLANNING</b>	June 2021
<b>ADDITIONAL INFORMATION</b>	<i>in the field</i>

**The Inception Impact Assessment is provided for information purposes only. It does not prejudice the final decision of the Commission on whether this initiative will be pursued or on its final content. All elements of the initiative described by the Inception impact assessment, including its timing, are subject to change.**

### A. Context, Problem definition and Subsidiarity Check

#### Context

The **Energy Taxation Directive 2003/96** lays down the EU rules for the taxation of energy products used as motor fuel or heating fuel and of electricity. However, since its adoption in 2003, energy markets and technologies in the EU have experienced significant developments, and the EU's international commitments, including the Paris Agreement, as well as the EU's regulatory framework in the area of energy and climate change, have evolved considerably since then. This is confirmed in the evaluation that the Commission services published in September 2019<sup>1</sup> and recognised by the Council Conclusions adopted by the EU Finance Ministers at the ECOFIN meeting of 5 December 2019<sup>2</sup>.

In 2011, the Commission already presented a revision of the present Directive with a view, among others, to better align the Directive to the energy market and climate challenges. After inconclusive discussions, the Commission withdrew its proposal in 2015.

The **European Green deal** adopted by the Commission on 11 December 2019 aims to transform the EU into a modern, resource-efficient and competitive economy where there are no net emissions of greenhouse gases in 2050 and where economic growth is decoupled from resource use. It includes increasing the EU climate ambition towards 50-55% GHG emission reductions for 2030. This requires effective carbon pricing and the removal of fossil fuel subsidies. Well-designed taxes play a direct role by sending the right price signals and providing the right incentives for sustainable practices of producers, users and consumers. The revision of Energy Taxation Directive forms part of a group of policy reforms to deliver on the increased ambition for 2030. The revision is an integral part of the European Green Deal and should therefore focus on environmental issues.

#### Problem the initiative aims to tackle

1. Persistence of fossil fuel subsidies: Highly divergent national rates are applied in combination with a wide range of tax exemptions and reductions in order to safeguard the competitiveness of EU industries and

<sup>1</sup> [Commission report: evaluation of the Energy Taxation Directive, SWD\(2019\) 329 of 11 September 2019](#)

<sup>2</sup> <https://data.consilium.europa.eu/doc/document/ST-14861-2019-INIT/en/pdf>

economies as well as to pursue other national policies. The wide range of exemptions and reductions are de facto, forms of fossil fuel subsidies, which are not in line with the objectives of the European Green Deal. These concern important sectors, such as aviation and maritime transport that are currently fully exempt from energy taxation, while land transport bears an important burden of energy taxation. All this increases the fragmentation of the internal market and in particular distorts the level playing field across the involved sectors of the economy. In addition, there are some aspects of the ETD that lack clarity, relevance and coherence.

2. The ETD is not in line with EU policy objectives: There is a lack of alignment between the ETD and, among others, the EU Emission Trading System, the Renewables Directive and the Energy Efficiency Directive. The Directive does not adequately promote greenhouse gas emission reductions, energy efficiency, or alternative fuels (hydrogen, synthetic fuels, e-fuels, advanced biofuels, electricity, etc.). The ETD does not provide sufficient incentives for investments in clean technologies. The treatment of the business sector, in particular energy intensive business and manufacturing sectors, under the ETD varies considerably. For the same reasons, the ETD is not in line with the objectives of the European Green Deal.
3. Lack of relevance for the internal market: The ETD does not achieve anymore its primary objective in relation to the proper functioning of the internal market, as the minimum tax rates have lost their effect. In the absence of an indexation mechanism, their real value has eroded over time and they no longer have a converging effect on national rates as the vast majority of Member States tax most energy products and, in some cases electricity, considerably above the ETD minima.

#### **Basis for EU intervention (legal basis and subsidiarity check) [max 10 lines]**

The legal basis of the present Directive is Article 113 of the Treaty of the Functioning of the EU that provides for a special legislative procedure whereby the Council acts unanimously. In line with the European Green Deal communication, the review of the directive should focus on environmental issues. Therefore, it is possible to use Article 192 of the Treaty (environmental measures including measures of fiscal nature) that allows European Parliament and the Council to adopt proposals in this area through the ordinary legislative procedure by Qualified Majority Voting rather than by unanimity in the Council.

Considering that existing harmonised EU rules are covered in an EU Directive, EU action is needed to tackle the shortcomings identified in the evaluation of the ETD. A number of Member States and the Council conclusions on the ETD evaluation adopted on 5 December 2019 have also requested the Commission to act. Member States alone will not be able to deliver the expected benefits of co-ordinated EU action.

#### **B. Objectives and Policy options [max 20 lines]**

The main objectives of the review of the ETD are:

- i) Aligning taxation of energy products and electricity with EU energy and climate policies with a view to contributing to the EU 2030 targets and climate neutrality by 2050 in the context of the European Green Deal.
- ii) Preserving the EU internal market by updating the scope and the structure of rates as well as by rationalising the use of optional tax exemptions and reductions by Member States.

The policy options outlined below do not preclude the possibility that alternative approaches may emerge through further stakeholder consultations – including public consultation - and studies.

The starting point for the exercise will be continuation of the current Directive in the context of the new baseline scenario of the European Green Deal and its higher ambition for 2030.

The Commission will develop a number of policy options based on the following building blocks. Dedicated options might be proposed for the aviation and maritime sectors:

1. The minimum excise rates – the review will take into account various aspects impacting excise rates, such as inflation, energy content (to make energy taxation least distortive possible), link to greenhouse gas emissions (to complement the price signal outside the EU Emission Trading System) in order to better align the minimum tax rates to the EU's climate and energy policies.

2. Sectoral tax differentiation - the review will consider motor fuel vs. heating fuel differentiation, revising and streamlining the current possibilities to apply differentiated rates, exemptions and reductions, e.g. for the maritime and aviation sectors which currently exempt aviation kerosene and fuel used by ships from taxation. The focus will be on tackling fossil fuel subsidies and avoiding inconsistencies between taxation and, among others, the Emission Trading System as well as the Renewables Directive and the Energy Efficiency Directive.
3. Product coverage. The use of a number of new energy products is currently discouraged since they can be taxed in the same way as the traditional ones (e.g. advanced alternative fuels in transport, which can include electricity). In this context, the Commission will also analyse how best to reconcile the energy and climate objectives with the objective of generating tax revenue.

Moreover, clarifying, updating and possibly revising definitions, also in relation to the applicability of control and movement provisions as well as on chargeable event and payment in certain cases (e.g. for batteries), and reconsidering the scope of the ETD, also as regards the uses out of scope, will also be addressed.

The review of the ETD is part of a series of measures announced in the European Green Deal, which also includes, among others, the review of the Emissions Trading System Directive; Effort Sharing Regulation; Land use, land use change and forestry Regulation; Energy Efficiency Directive; Renewable Energy Directive; CO2 emissions performance standards for cars and vans; Alternative Fuels Infrastructure Directive.

### C. Preliminary Assessment of Expected Impacts [max 20 lines]

#### Likely economic impacts

The measures proposed would strengthen the level playing field across the EU internal market while contributing to the climate and energy policy goals of the EU. The measures proposed should not create any considerable regulatory burden or cost for the Member States, nor for economic operators.

The impact assessment accompanying the Commission proposal of 2011 withdrawn in 2015, showed that the macroeconomic impacts of reforms aimed at aligning the taxation of energy products and electricity with EU energy and climate policies are essentially driven by how Member States use existing and possible additional revenue. If the revenue is recycled through reductions in labour costs, effects on GDP and employment are always positive, although limited in size.

The measures could incentivise the investments in new technologies and the use of alternative, more sustainable energy products and electricity.

In line with the Council conclusions of December 2019, the economic impact as well as the social and environmental cost and benefits will be carefully assessed for competitiveness, connectivity, employment and sustainable growth, particularly for sectors most exposed to international competitiveness.

#### Likely social impacts

The measures could have possible direct impact because of possible revision of rates and of the exemptions and reductions for households and industry. While tax increases for fossil fuels in the transport or heating sector are powerful incentives towards behavioural change, in the short term, consumers may not be easily able to change their consumption patterns when an important share of their income is involved. This will be carefully assessed.

The final impact depends on the way in which the redistributive effect is compensated via accompanying measures through social policy and welfare systems. The reduction of other taxes (e.g. taxes on labour) or direct compensation to the lower income could compensate for the possible undesirable distributional effect of potential energy tax increases. Moreover, the Green Deal Investment Plan and the Just Transition Mechanism will contribute to address the transition needs for investment, including in the most affected areas. The European Green Deal also foresees measures to address energy poverty.

The Commission 2011 proposal for an ETD revision was not found to produce negative income effects, but the distributional impact would vary according to the method of revenue recycling chosen. Although labour-tax recycling produces the best overall results for household income, it tends to favour higher income over low-income households. Lump-sum recycling avoids regressive distributional effects though at the cost of producing a slight overall income decrease. A parallel increase in transport costs mitigates regressive distributional impacts of heating cost increases.

#### Likely environmental impacts

The environmental impact is expected to be positive both directly (immediate reduction in GHG and other pollutant

emissions) and indirectly through stimulating investments into clean energy as well as energy saving and sustainable transport technologies.
<b>Likely impacts on fundamental rights</b>
No impact on fundamental rights is expected.
<b>Likely impacts on simplification and/or administrative burden</b>
<p>The evaluation of the Energy Tax Directive concludes that the existence of fuel taxation did not lead to any considerable regulatory burden or costs for the Member States or the economic operators.</p> <p>The clarifications and simplifications proposed for the definition of the scope of the Directive would further reduce the regulatory burden.</p>
<b>D. Evidence Base, Data collection and Better Regulation Instruments</b>
<b>Impact assessment</b>
<p>An impact assessment is being prepared to support the preparation of this initiative and to inform the Commission's decision. The impact assessment will be based on existing and "ad hoc" planned studies concerning, for instance, the internalisation of external costs in the transport sector, the comparisons of effective tax rates both for Member States and economic sectors, new technologies and alternative fuels, the impact of the application of the Directive on energy intensive sectors. It will also rely on the findings of the parallel impact assessments on the revision of the ETS and on the review of the Directive on the Deployment of alternative fuels infrastructure<sup>3</sup>.</p> <p>The work on data collection has already started while the economic analysis will start at the beginning of 2020 and the assessment's publication is expected at the same time as a possible legislative proposal.</p> <p>In view of the economic analysis, both a general equilibrium model and a microsimulation model will be applied in order to study the macroeconomic impact as well as the impact on households of the proposed options. Where needed, the sectoral impact will be studied by means of appropriate quantitative tools, such as modelling already developed by the dedicated Commission services.</p>
<b>Evidence base and data collection [max 10 lines]</b>
<p>As mentioned in the Evaluation, additional data and information is needed for the assessments and analyses underpinning this initiative. In particular, in order to have a clear idea of the functioning of the Directive, effective tax rates have to be computed. An "ad hoc" questionnaire has been sent to MS in order to improve information on the volume of products covered by the different exemptions and reductions to complement the already available information on rates in the Tax in Europe Data Base<sup>4</sup> database.</p> <p>Moreover, the OECD database on effective carbon tax rates (with the opportune countries and products adjustments) can be a valuable source of data.</p>
<b>Consultation of citizens and stakeholders [max 10 lines]</b>
<p>In addition to taking into account the results of relevant previous studies and consultations of stakeholders (on the ETD evaluation), the Commission will consult citizens and other stakeholders through a dedicated public consultation that will be launched in Spring 2020. The consultation will be based on a questionnaire, which will run for a minimum period of 12 weeks and will be made accessible via the Commission's central public consultations page (<a href="https://ec.europa.eu/info/consultations_en">https://ec.europa.eu/info/consultations_en</a>).</p> <p>In addition, at least one stakeholders meeting will also be organised to deliver a presentation of the main issues and options under consideration and gather comments.</p> <p>The main expected stakeholder groups to be consulted are:</p>

<sup>3</sup> Directive 2014/94/EU of the European Parliament and of the Council of 22 October 2014

<sup>4</sup> [https://ec.europa.eu/taxation\\_customs/economic-analysis-taxation/taxes-europe-database-tedb\\_en](https://ec.europa.eu/taxation_customs/economic-analysis-taxation/taxes-europe-database-tedb_en)

Member States / public authorities Citizens (individuals) Non-governmental / civil society organisations Workers associations / trade unions Business associations Consultancies, think tanks, research / academic institutions
<b>Will an Implementation plan be established? [max 5 lines]</b>
An implementation plan will be prepared together with the legislative proposal.