

Taxation of energy products and electricity: restructuring the Community framework

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The Council discussed a proposed directive on the taxation of energy products and electricity aimed at restructuring directive 2003/96/EC on energy taxation in order to align it more closely with EU energy and climate change objectives.

The presidency concluded that there was agreement amongst Member States that minimum tax levels should be laid down in the directive, taking as their reference points the energy content and CO2 emission levels of energy products.

However, Member States should retain maximum flexibility to determine the structure of their national energy taxes, and that provisions on the principle of proportionality might have to be deleted.

Based on article 113 of the Treaty on the Functioning of the European Union, the directive would require unanimity in the Council for its adoption, following consultation of the European Parliament (special legislative procedure).