



EUROPEAN COMMISSION

*Brussels, 20.12.2011  
C(2011)9702 final*

*Dear President,*

*The Commission would like to thank you for the opinion of the Romanian Chamber of Deputies (Camera Deputatilor) on the Commission Proposal for a Council Directive amending Directive 2003/96/EC restructuring the community Framework for the taxation of every products and electricity (COM(2011)169).*

*In reply to the specific remarks on the social impacts of the proposal, the Commission would like to assure the Chamber of Deputies that it is aware of the sensitive nature of measures having a potential impact on energy costs for households and of the varying ability of Member States to mitigate the impacts of an increase in energy prices on households due to different social systems. The Commission has taken this into account when preparing the proposal for a revision of the Energy Taxation Directive by allowing Member States to exempt from taxation energy products used as heating fuel and electricity, if used by households.*

*As regards the possibility for Member States to apply a lower level of taxation to commercial than to non-commercial use of gas oil as motor fuel, this is no longer compatible with the requirement to improve energy efficiency and the need to address the growing environmental impact of transport and therefore the Commission proposes its removal.*

*As you have noted the Commission has suggested preserving in general the provisions in Article 5 of Directive 2003/96/EC (the Energy Taxation Directive) giving Member States the right to apply differentiated rates of taxation for business and non-business use of energy products and electricity, but has amended them thus limiting the differentiation to general energy consumption taxation.*

*The proposal allows for non-discriminatory taxation of renewable energy products by taxing their energy content and applying the same tax rate per gigajoule as for traditional fuels in respect of the general energy consumption taxation and by providing for a zero tax rate on the CO<sub>2</sub> emissions. Thus renewable energy products such as*

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*bioliquids and biodiesel will be taxed less than the equivalent fossil fuels provided that they meet the EU criteria for sustainability.*

*The Commission hopes that these clarifications address the concerns expressed in the opinion and is looking forward to further developing its political dialogue with the Romanian Chamber of Deputies.*

*Yours faithfully,*

*/-/ Maroš Šefčovič  
Vice-President*