



EUROPEAN COMMISSION

*Brussels, 9.1.2022
C(2022) 133 final*

Dear Presidents,

The Commission would like to thank the Cortes Generales for their Opinion on the Proposal for a Council Directive restructuring the Union framework for the taxation of energy products and electricity (recast) {COM(2021) 563 final}.

This proposal was presented by the Commission in the context of the 'Fit for 55 Package', which comprises of a set of integrated and interconnected proposals to cut our net greenhouse gas emissions by at least 55% by 2030. The restructuring of the Directive on energy taxation is an integral part of that package and will serve as an essential element to meet the objective of a climate-neutral European Union (EU) by 2050 in line with the Paris Agreement. The Commission recalls that the Energy Taxation Directive is a complementary measure reinforcing the other EU regulatory or market based measures.

Discussions between the Commission and the Council concerning the proposal are now underway, and the Commission remains hopeful that fruitful discussion will lead to an agreement. Discussions are also underway with other relevant EU institutions.

The discussions also cover the taxation of sectors that are currently exempt. The application of a fuel tax under the Energy Taxation Directive is compatible with other measures that may apply to such sectors like the EU Emission Trading Scheme (EU ETS), which imposes a price on emissions. That would not lead to double taxation, as a fuel tax does not take into account the greenhouse gas emissions of an energy source. The EU ETS system is tackling emissions whereas the Energy Taxation Directive sets excise duties on consumption. Those two instruments already apply cumulatively in many economic sectors of the EU.

The Commission is pleased that the Cortes Generales consider that the proposal complies with the principle of subsidiarity. It looks forward to continuing the political dialogue in the future.

Yours faithfully,

*Maroš Šefčovič
Vice-President*

*Ms Meritxell BATET LAMAÑA
President of the Congreso de los Diputados
Plaza de las Cortes, 1
ES – 28014 MADRID*

*Paolo Gentiloni
Member of the Commission*

*Mr Ander GIL GARCÍA
President of the Senado
Calle Bailén, 3
ES – 28071 MADRID*