

(English version)

**Question for written answer E-001600/24
to the Commission
Lynn Boylan (The Left)
(3 September 2024)**

Subject: Derogations for national carbon taxes under Directive (EU) 2023/959

Article 30e of Directive 2003/87/EC ⁽¹⁾, as amended by Directive (EU) 2023/959 ⁽²⁾, establishes rules for the transfer, surrender and cancellation of allowances covering emissions in the buildings and road transport sectors. Paragraph 3 of Article 30e establishes a derogation for regulated entities covered by the national carbon tax of a Member State. According to point (a), the Member State concerned must notify the Commission of that national carbon tax by 31 December 2023.

1. Has Ireland notified the Commission of a national carbon tax as per paragraph 3(a) of Article 30e?
2. If so, did the Commission raise any objection to this notification as per point (e) of the same paragraph?
3. In making the notification, what specific measures did Ireland commit to support with revenues equal to those that would be generated from the auctioning of allowances, were the derogation for the national carbon tax not to be applied?

Submitted: 3.9.2024

**Answer given by Mr Hoekstra on behalf of the European Commission
(11 October 2024)**

Article 30e(3) of Directive 2003/87/EC ⁽¹⁾ allows Member States to request a derogation to temporarily exempt regulated entities from the obligation to surrender allowances under the new emission trading system for buildings, road transport and other sectors, subject to conditions.

Ireland has notified a request to apply this derogation pursuant to Article 30e(3)(a) of Directive 2003/87/EC. The assessment of this request is ongoing and the final position of the Commission is still pending.

As concerns the requirement laid down in Article 30e(3)(h) of Directive 2003/87/EC, in its notification Ireland has committed to allocate an amount equivalent to the revenues to which Article 30d(6) would apply in the absence of derogation, to one or more of the measures listed or referred to in that Article.

¹ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC, OJ L 275, 25.10.2003, p. 32.

² Directive (EU) 2023/959 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system, OJ L 130, 16.5.2023, p. 134.

⁽¹⁾ <https://eur-lex.europa.eu/eli/dir/2003/87/oj>