

(English version)

**Question for written answer E-001953/24
to the Commission
Kristoffer Storm (ECR)
(4 October 2024)**

Subject: Denmark's interpretation of the Energy Taxation Directive

Under the Energy Taxation Directive (2003/96/EC of 27 October 2003), there is at present a mandatory exemption for aviation and marine fuels, including in connection with fishing, unless they are used for private pleasure navigation purposes.

On 14 July 2021 the Commission submitted a proposal for revision of the Energy Taxation Directive, as part of the Green Deal, but it has not yet been adopted and is not expected to be adopted until 2025 at the earliest.

With that in mind:

Does the Commission agree that the Danish Government has no legal basis for introducing a special carbon tax on commercial fishing as from 1 January 2025 and that such a tax would be contrary to the Energy Taxation Directive as it stands?

Submitted: 4.10.2024

**Answer given by Mr Hoekstra on behalf of the European Commission
(17 December 2024)**

Many Member States have already implemented carbon taxes at national level to curb carbon emissions in different sectors. Determining whether a specific national tax falls or not into the scope of the Council Directive 2003/96/EC ⁽¹⁾ requires an in-depth analysis, in the light of the case-law of the Court of Justice of the EU.

On 14 July 2021, the Commission tabled a proposal for a revision of the above-mentioned Directive, as part of the Fit-for-55 Package.

Its aim is to align the taxation of energy products with the EU energy and climate policies, promote clean technologies and remove outdated exemptions and reduced rates that currently encourage the use of fossil fuels.

While the proposal would also remove the mandatory tax exemption for maritime and aviation fuels (Article 14 and 15), negotiations in Council are still ongoing.

⁽¹⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32003L0096>