

(English version)

**Question for written answer E-000707/26
to the Commission
Mélanie Disdier (Pfe)
(19 February 2026)**

Subject: EU regulatory barriers to the transition of social housing

As social landlords undertake major work following recent EU commitments, they are met with high investment costs and no tax distinction between carbon-based and decarbonised gas. That holds people back from turning to virtuous energy solutions, which are nevertheless essential for achieving Europe's climate goals.

In fact, many players point out that, under the current tax framework, biomethane and synthetic gases from renewable energy sources are subject to taxation that is comparable to the taxation of fossil gas, resulting in there not being any price signal incentivising decarbonisation.

1. How does the Commission intend to remove the regulatory and financial barriers that are holding back national efforts to decarbonise social housing?
2. Is it willing to allow Member States to introduce differentiated taxation in favour of decarbonised gas, without the risk of that being challenged under EU rules on state aid or competition?

Submitted: 19.2.2026

**Answer given by Mr Jørgensen on behalf of the European Commission
(26 May 2026)**

The Commission is committed to supporting the decarbonisation of social housing in line with the European Green Deal. The Energy Efficiency Directive ⁽¹⁾ and the Energy Performance of Buildings Directive ⁽²⁾ set a combination of obligations including provisions on enabling framework to remove administrative, technical and financial barriers.

The European Affordable Housing Plan ⁽³⁾ proposed a housing simplification package for 2027. The Plan includes more flexible State Aid Rules to support affordable housing through the revision of the Services of General Economic Interest Decision ⁽⁴⁾.

The Commission is also reviewing the General Block Exemption Regulation ⁽⁵⁾ to facilitate the funding of energy renovation projects for social and affordable housing.

The Cohesion Policy supports energy efficiency including social housing, while the mid-term review Regulation ⁽⁶⁾ allows Member States to allocate additional funding in affordable and social housing.

The Social Climate Fund mobilises at least EUR 86.7 billion between 2026-2032 to fund investments in energy efficiency, decarbonisation of heating and cooling of buildings and sustainable mobility and transport. New funding possibilities for decarbonisation have been proposed in the next EU budget for 2028-2034.

Provided that they respect minimum rates of taxation of energy products, Member States are free to introduce varied rates for natural gas and biomethane under the Energy Taxation Directive (ETD) ⁽⁷⁾. To the extent that decarbonised gas falls within the scope of the ETD, a reduction in taxes thereon would be permissible ⁽⁸⁾.

⁽¹⁾ Directive (EU) 2023/1791 of the European Parliament and of the Council of 13 September 2023 on energy efficiency and amending Regulation (EU) 2023/955 (recast), OJ L, 2023/1791, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ%3AJOL_2023_231_R_0001&qid=1695186598766.

⁽²⁾ Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings (recast), OJ L, 2024/1275, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32024L1275>.

⁽³⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions The European Affordable Housing Plan, COM/2025/1025 final, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52025DC1025>.

⁽⁴⁾ Commission Decision (EU) 2025/2630 of 16 December 2025 on the application of Article 106(2) of the Treaty on the Functioning of the European Union to state aid in the form of public service compensation granted to certain undertakings entrusted with the operation of services of general economic interest and repealing Decision 2012/21/EU, OJ L, 19.12.2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32025D2630>.

⁽⁵⁾ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty Text with EEA relevance, OJ L 187, 26.6.2014, pp. 1-7, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32014R0651/>.

⁽⁶⁾ Regulation (EU) 2025/1914 of the European Parliament and of the Council of 18 September 2025 amending Regulations (EU) 2021/1058 and (EU) 2021/1056 as regards specific measures to address strategic challenges in the context of the mid-term review, OJ L, 2025/1914, 19.9.2025, <https://eur-lex.europa.eu/eli/reg/2025/1914/oj/eng>.

⁽⁷⁾ Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity, OJ L 283, 31.10.2003, pp. 51-70, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32003L0096>.

⁽⁸⁾ Provided that all of the conditions of that Article 44 and Chapter I of the General Block Exemption Regulation are also fulfilled.

In addition, the Commission's 2021 ETD review proposal — currently under consideration by the Council — aims to further incentivise the uptake of fossil fuel alternatives.
