

EN

E-002129/2026

Answer given by Mr Dombrovskis
on behalf of the European Commission
(24.9.2026)

1. In the Recommendation for a Council Recommendation of 3 June 2026¹, the Commission recommended that Spain act in 2026 and 2027 to ensure that measures addressing higher energy prices are temporary, targeted at addressing the needs of vulnerable households or energy-intensive firms, preserve incentives for energy savings, and remain consistent with the EU fiscal framework.

2. Under Spain's Recovery and Resilience Plan, agreed measures for tax reform included the entry into force of reforms based on the Committee of Experts' recommendations or other Ministry of Finance analyses in areas including environmental, corporate, wealth and health taxation, personal income tax on capital income, as well as diesel tax increases. Additionally, where relevant, the European Semester incorporates country-specific policy recommendations on the quality and composition of Member States' tax systems.

3. With its Affordable Energy Action Plan² and its AccelerateEU Communication³, the Commission has implemented and assisted Member States in implementing short- and long-term measures to ensure affordable energy and protect consumers from the impacts of the energy crisis, particularly vulnerable households and the most affected sectors. Generally, value-added tax (VAT) rates reduction cannot be targeted to specific users, which makes VAT less efficient in targeting vulnerable consumers. At the same time, Member States have the possibility to, for example, reduce VAT rates as low as 5% to promote electrification. The Commission has assessed the distributional impact of higher fuel prices on households across income groups⁴.

¹ https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=comnat:COM_2026_0209_FIN.

² https://energy.ec.europa.eu/strategy/affordable-energy_en.

³ https://energy.ec.europa.eu/strategy/accelerateeu-strengthen-eu-energy-resilience_en.

⁴ <https://op.europa.eu/en/publication-detail/-/publication/21e0877a-7b57-11f1-bf5e-01aa75ed71a1/language-en>.