

(English version)

**Priority question for written answer P-002734/25
to the Commission**

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(3 July 2025)

Subject: ETS/FuelEU Maritime and IMO NZF — risk of double taxation

At the 83rd session of the Marine Environment Protection Committee (MEPC83) in April 2025, the Net-Zero Framework (NZF) was adopted at the IMO (International Maritime Organisation) as a medium-term measure to reduce emissions from international maritime transport. Its implementing regulations and details will be defined at the MEPC's extraordinary session in October 2025.

The NZF encompasses a rigorous path towards reducing the environmental impact of fuels used on board ships, together with ambitious taxation of CO₂ emissions, with a view to achieving net-zero emissions by 2050, in line with the objectives of the Paris Agreement and the European Climate Law. The measure, which the EU has been pushing for, is global and allows for the decarbonisation of the sector without market distortions.

The EU's regional measures — the Emissions Trading Scheme (ETS) and FuelEU Maritime — already significantly penalise the EU maritime and port sector compared to third countries and will become redundant, leading to unsustainable double taxation for the sector: they should therefore be abolished.

The very letter of the EU ETS Directive and FuelEU Maritime Regulation requires the Commission to review the rules should there be an IMO agreement, in order to avoid 'significant' double taxation.

In light of the above:

1. What criteria does the Commission use to judge whether double taxation is significant?
2. Does it agree there is a need to comprehensively ensure a global level playing field for EU companies in the maritime sector?

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Answer given by Mr Hoekstra on behalf of the European Commission

(18 August 2025)

All sectors of the economy must contribute to emission reductions, including shipping. Maritime was included in the EU Emissions Trading System (ETS) in 2023 and 20 million allowances⁽¹⁾ will be deployed up to 2030 to support its decarbonisation. The FuelEU Maritime Regulation (FuelEU) applies as of January 2025.

The provisionally approved International Maritime Organisation's (IMO) Net-Zero Framework (NZF) is a landmark achievement for decarbonising shipping. If formally adopted in October 2025 and implemented, it will be the first global agreement with mandatory emission limits and greenhouse gas pricing across an entire industry sector from 2028.

The EU ETS Directive⁽²⁾ and FuelEU contain specific review provisions to take into account IMO policy developments.

Once the IMO adopts the NZF, the Commission will examine and compare it with the EU framework. The assessment will cover aspects including its level of ambition and environmental integrity, any issue of coherence with EU measures, level of participation, enforceability, transparency, penalties for non-compliance, the monitoring, reporting and verification of emissions, registries and accountability.

The Commission will review the ETS Directive and FuelEU, as appropriate, notably to avoid any significant double burden for shipping companies, while avoiding environmental backsliding. The term 'significant' pertains to the extent and impact of potential burden for companies, being financial, administrative, or operational.

The Commission will continue supporting a level playing field for EU maritime companies by strongly advocating for ambitious measures at IMO, ensuring equal treatment of EU and non-EU ships under its laws and through relevant support instruments.

⁽¹⁾ Worth about EUR 1.5 billion with a price of EUR 75 per EU allowance.

⁽²⁾ 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).