

FACT SHEET NO.: 2/1

PERFORMED BY: NEA

A GENERAL INFORMATION		
A 1	<b>Category</b>	<b>Taxation</b>
A 2	<b>Subcategory</b>	<b>Fuel taxation</b>
A 3	<b>Transport policy measure (TPM)</b>	<b>Energy Taxation Directive</b>
A 4	<b>Description of TPM</b>	The existing Energy Tax Directive 2003/96/EC represents the Community framework for the taxation of energy products and electricity. The highest minimum tax rates were introduced for oil fuels (excluding international aviation and shipping). Coal and electricity minimum tax rates were introduced but at extremely low levels. Source: EC (2003, 2011)
A 5	<b>Implementation examples</b>	Europe-wide implementation
A 6	<b>Objectives of TPM</b>	To reduce emissions and influence consumer behavior, encourage the industry to select low-energy products and to give a big push to the use of renewable energy sources (RES).
A 7	<b>Key changes concerning:</b>	
A 7.1	- Choice of transport mode / Multimodality:	Within road transport intramodal shifts to biofuelled vehicles
A 7.2	- Origin and/or destination of trip:	No impact
A 7.3	- Trip frequency:	No impact
A 7.4	- Choice of route:	No impact
A 7.5	- Timing (day, hour):	No impact
A 7.6	- Occupancy rate / Loading factor:	No impact
A 7.7	- Energy efficiency / Energy usage:	Fuel efficiency improvements are expected
A 8	<b>Main source</b>	

B IMPACTS																					
B 1	<b>OVERVIEW ON IMPACTS</b>	<b>AFFECTED SEGMENTS</b>													<b>Geographical level</b>		<b>Source</b>				
		<b>Passengers</b>					<b>Transport operators</b>							1st level	2nd level	Source of assessment	Spatial level of source				
		Road	Rail	Air	Public transport	Slow modes	Road	Rail	IWW	Air	Maritime	Public transport	Employees in transport	Residents	Economy	Public bodies	Society				
B 1.1	<b>Summary</b>																				
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B 1.1	<b>Summary</b>																				
B 1.2	<b>Summary: Income groups</b>																				
B 1.3	<b>Summary: Age groups</b>																				
B 1.4	<b>Summary: Disabled people</b>																				
B 1.5	<b>Summary: Gender groups</b>																				
B 1.6	<b>Summary: Ethnic groups</b>																				

B 2	<b>TRAFFIC IMPACTS</b>	<b>AFFECTED SEGMENTS</b>													<b>Geographical level</b>		<b>Source</b>				
		<b>Passengers</b>					<b>Transport operators</b>							1st level	2nd level	Source of assessment	Spatial level of source				
		Road	Rail	Air	Public transport	Slow modes	Road	Rail	IWW	Air	Maritime	Public transport	Employees in transport	Residents	Economy	Public bodies	Society				
B 2.1	Travel or transport time																				
B 2.2	Risk of congestion																				
B 2.3	Vehicle mileage																				
B 2.4	Service and comfort																				
B 2.1	<b>Overall impacts on social groups</b>																				
B 2.1	<b>Implementation phase</b>																				
B 2.1	<b>Operation phase</b>																				
B 2.1	<b>Summary / comments concerning the main impacts</b>																				
B 2.1	<b>Quantification of impacts</b>																				

B 3	<b>ECONOMIC IMPACTS</b>	<b>AFFECTED SEGMENTS</b>													<b>Geographical level</b>		<b>Source</b>				
		<b>Passengers</b>					<b>Transport operators</b>							1st level	2nd level	Source of assessment	Spatial level of source				
		Road	Rail	Air	Public transport	Slow modes	Road	Rail	IWW	Air	Maritime	Public transport	Employees in transport	Residents	Economy	Public bodies	Society				
B 3.1	Transport costs																				
B 3.2	Private income / commercial turn over																				
B 3.3	Revenues in the transport sector																				
B 3.4	Sectoral competitiveness																				
B 3.5	Spatial competitiveness																				
B 3.6	Housing expenditures																				
B 3.7	Insurance costs																				
B 3.8	Health service costs																				
B 3.9	Public authorities & adm. burdens on businesses																				
B 3.10	Public income (e.g.: taxes, charges)																				
B 3.11	Third countries and international relations																				
B 3.1	<b>Overall impacts on social groups</b>																				
B 3.1	<b>Implementation phase</b>																				
B 3.1	<b>Operation phase</b>																				
B 3.1	<b>Summary / comments concerning the main impacts</b>																				
B 3.1	<b>Quantification of impacts</b>																				

B 4	<b>SOCIAL IMPACTS</b>	<b>AFFECTED SEGMENTS</b>													<b>Geographical level</b>		<b>Source</b>				
		<b>Passengers</b>					<b>Transport operators</b>							1st level	2nd level	Source of assessment	Spatial level of source				
		Road	Rail	Air	Public transport	Slow modes	Road	Rail	IWW	Air	Maritime	Public transport	Employees in transport	Residents	Economy	Public bodies	Society				
B 4.1	Health (incl. well-being)																				
B 4.2	Safety																				

**ASSIST - Assessing the social and economic impacts of past and future sustainable transport policy in Europe**

**Workpackage 2: Transport Policy Measure Impact Assessment**

B 4.3	Crime, terrorism and security																							
B 4.4	Accessibility of transport systems																							
B 4.5	Social inclusion, equality & opportunities																							
B 4.6	Standards and rights (related to job quality)																							
B 4.7	Employment and labour markets																							
B 4.8	Cultural heritage / culture																							
B 4.I	<b>Overall impacts on social groups</b>																							
B 4.II	<b>Implementation phase</b>																							
B 4.III	<b>Operation phase</b>																							
B 4.IV	<b>Summary / comments concerning the main impacts</b>	The taxation on energy may increase energy prices. This has some impact upon road and rail transport, a small reduction is expected. For society a decrease of traffic leads to an improvement of health and well-being. This will be especially the case for residents living near motorways and coal power plants. The taxation might have an impact on employment in transport / transport operators, though there has not been found any written evidence.																						
B 4.V	<b>Quantification of impacts</b>																							

	ENVIRONMENTAL IMPACTS	AFFECTED SEGMENTS																Geographical level		Source				
		Passengers					Transport operators						Employees in transport	Residents	Economy	Public bodies	Society	1st level	2nd level	Source of assessment	Spatial level of source			
		Road	Rail	Air	Public transport	Slow modes	Road	Rail	IWW	Air	Maritime	Public transport												
B 5.1	Air pollutants																							
B 5.2	Noise emissions																							
B 5.3	Visual quality of the landscape																							
B 5.4	Land use																							
B 5.5	Climate																							
B 5.6	Renewable or non-renewable resources																							
B 5.I	<b>Overall impacts on social groups</b>																							
B 5.II	<b>Implementation phase</b>																							
B 5.III	<b>Operation phase</b>																							
B 5.IV	<b>Summary / comments concerning the main impacts</b>	The impact is greater in the new Member States as the level of energy taxation remain lower there than in most EU15 countries, even with the implementation of the minimum tax. The reduction in CO2 emissions in the New Member States varies between 4 and 12%, compared to an average of 2% in EU15. [2], p.15																						
B 5.V	<b>Quantification of impacts</b>																							

**C REFERENCES**

C 1	<b>Other TPMs of this subcategory</b>	Adaption of HGV charge based on fuel efficiency (Schade, W. et al. (2009): IEKP-Makro - Gesamtwirtschaftliche Wirkungen von Energieeffizienzmaßnahmen in den Bereichen Gebäude, Unternehmen und Verkehr.) Uniform taxation for commercial transport fuel in order to make tax system more consistent (White Paper, European Transport Policy for 2010: Time to decide)
C 2	<b>References</b>	<b>International:</b> [1] EU Directive 2003/96/EC; <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2003:283:0051:0070:EN:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2003:283:0051:0070:EN:PDF</a> accessed 16/12/2011 [2] Kouvaritakis, N., Stroblos, N., Paroussos, L., Revesz, T., Zalai, E., Van Regemorter, D. (2005). Impacts of energy taxation in the enlarged European Union, evaluation with GEM-E3 Europe. Study for the European Commission DG TAXUD European Commission (2003): COUNCIL DIRECTIVE 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity. Brussels, European Commission European Commission (2011): Proposal for a Council Directive amending Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity. COM(2011)169, Brussels.