



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION

The Director-General

Brussels
taxud.c.2(2021)1721630/GT/AE/idlfm

Dear Petitioner,

As laid down in the European Green Deal¹ (EGD), the Commission proposed a new EU target for 2030 of reducing greenhouse gas (GHG) emissions by at least 55% compared to levels in 1990². To deliver on these GHG emissions reductions, the Commission will review and propose to revise where necessary all relevant policy instruments by June 2021.

The EGD communication in particular underlines that “the price of transport must reflect the impact it has on the environment. Fossil-fuel subsidies should end and, in the context of the review of the Energy Tax Directive (ETD), the Commission will look closely at the current tax exemptions including for aviation and maritime fuels and how best to close any loopholes”. To this end, the Commission examines the options on the possible taxation of the aviation sector.

Other relevant ongoing initiatives include the ‘ReFuelEU Aviation’ initiative aimed at boosting the production and uptake of sustainable aviation fuels in the air transport sector and the revision of the EU Emissions Trading System³. The revision of the EU ETS Directive concerning aviation will serve to implement the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) by the EU in a way that is consistent with the EU’s 2030 climate objectives. The initiative will also propose to increase the number of allowances being auctioned under the system as far as aircraft operators are concerned.

The impact assessment for the revision of the ETD is currently ongoing and is part of the package to be adopted in June 2021.

(e-signed)
Gerassimos THOMAS

¹ COM(2019) 640 final, p.4

² The Commission adopted the proposal COM (2020) 563 final, amending the initial Commission proposal (COM(2020) 80 final) on the European climate law to revise the EU emission reduction target to at least 55% by 2030.

³ Directive 2003/87/EC