

The European Voice of Freight Logistics and Customs Representatives

Brussels, 5th of September 2011

RE: Proposal for a Council Directive amending Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity (COM(2011-169/3))

CLECAT represents European freight forwarders, logistics service providers and Customs agents, who are all neutral users of transport services in all modes of transport. CLECAT members would like to react on the publication by the European Commission of a proposal intended to review the rules on the taxation of energy products and electricity in the European Union. This is considered as an important topic for CLECAT because many future decisions that will be taken concerning the freight transport sector will also depend on the approximation of several elements including the cost of energy, for instance the cost of fuels for the road freight transport industry. This Commission's proposal therefore gives CLECAT the opportunity to reiterate that in principle all our Members support the principle of harmonisation and of the completion of the single transport market in Europe. In this respect, we would like to raise the following comments:

- **CLECAT is in favour of an approximation of fuel charges in the European Union:** We believe it would be beneficial for the freight transport sector to have the calculation of fuel charges harmonised at EU level and mandatory for all Member States. Preceding the calculation, a comprehensive inventory of the existing taxation and infrastructure charging schemes should be made and any temptation to adjust taxation to the top level should be avoided.
- **Harmonisation should not only happen at the level of fuel charges but also for other elements that have an impact on the final cost for transport:** We generally support any type of initiative from the European Commission that intends to make the EU market as harmonised as possible in the way the price for freight transport is calculated (for instance in terms of security, social aspects, fiscal charges or energy).
- **The future directive must avoid making transport costs more expensive for Member States which already apply a taxation system for fuel:** There is concern about the approximation of the diesel and gasoline excise, for example in a Member State like Germany where the Commission's proposal may lead to a significant increase of the tax rate of diesel of up to 60%¹, if the approximation is made without prudent assessment of the consequences. This would not be acceptable as such an effect would obvi-

¹ <http://dslv.org/de/site/1555//sn2/page/presse/index.xml>

ously lead to higher costs, be harmful for the EU economy and be in contradiction with the Lisbon Strategy. We therefore believe that the future directive should foresee a careful assessment of the situation in each individual Member State and possibly include a compensation scheme, at least for professional diesel.

- **A double taxation of external costs like CO₂ emissions (in fuel charges and Eurovignette) must be avoided**: The future directive shall take account of existing fiscal burdens on transport users by taking into account those costs that are already (fully or partly) internalised through existing excise, taxes or charges. In this respect, our recent study shows that the road transport sector is already paying taxes and charges that substantially manage to cover most of its externalities². As we repeatedly said during the legislative debate on Eurovignette, a double taxation scheme would increase the pressure on an industry that is substantially without real alternatives for the end user; it would also create inflation and jeopardise many road haulage businesses, particularly smaller companies, which are the most exposed.

CLECAT hopes that the relevant institutional interlocutors will give due consideration to these points during the legislative procedure. We remain at the entire disposal of the Commission and all other institutions, should there be a need to clarify or explain the contents of this position paper in greater detail.

² <http://www.clecat.org/dmdocuments/pp010oetro101014eurovclecatexcerpt.pdf>
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