

## **UFE'S FINAL REMARKS TO THE EC CONSULTATION ON THE ENERGY TAXATION DIRECTIVE**

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UFE welcomes the European Commission consultation on the ETD and highlights that several points should be taken into account:

- The need to **ensure the level playing field between energy sources** whilst reflecting on their **climate performance** in order to foster coherence between the ETD, European competitiveness and the European climate and energy framework.
- The **introduction of a CO<sub>2</sub> Component** in the Energy Directive Taxation as proposed by European Commission in 2011.
- The **need to avoid double taxation for storage** : the ETD should explicitly state that electricity storage is enhancing the flexibility of the system but cannot be considered as an end-consumption under the ETD.
- The **possibility to recover the tax in case of unpaid operations** should be explicitly integrated and mentioned in the ETD.
- **Guarantee a better allocation of the charges** to ensure that taxes and levies that are not related to energy are not included in energy taxes. Such improvement would reduce the overall costs borne by consumers.