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2000 Int'l Energy Agency Data

# Tax

| Country | Body Text | Sector | Energy | Status | Key Code |
|---|---|---|---|---|---|
| *EU | The European Commission is considering to tax kerosene used by commercialairliners within the EU.The European Parliament suggested in September 2000 that the European Union should impose environmental levies on airlines if ongoing international talks on taxing aviation fuel fail to achieve agreement. The suggestion came in the Parliament's response to a policy document from the executive European Commission, presented in December 1999, on environmental issues in aviation, Air Transport and the Environment: Towards Meeting the Challenges of Sustainable Development (COM [1999] 40). | Travel | Fossil Fuels | Planned | 1041 |
| | In November 2000, the European Commission approved a five-year oil tax exemption for high-efficiency combined cycle gas turbine plants in Germany. This measure aims at helping to stimulate energy-saving technologies that will aid the EU in meeting its Kyoto Protocol greenhouse gas reduction requirements. | Electricity Generation | Electricity | Implemented | 1053 |
| Belgium | The Government is considering a new vehicle taxing systems, which should stimulate the purchase and use of new cars and other vehicles with relatively low energy consumption and with emission values in accordance with the Euro 3 or Euro 4 emission standards. These new taxing schemes would (partly) replace the existing vehicle and fuel taxes. | Travel | Fossil Fuels | Planned | 1032 |

| Country | Body Text | Sector | Energy | Status | Key Code |
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| Czech Republic | The Energy Economy Act approved by the Czech Parliament in 2000 requires electricity producers to pay from every supplied kWh a fee to the State Environmental Fund. The Act introduces a 0.01 Czech crown tax per kilowatt hour of electricity. | All | Electricity | Implemented | 903 |
| | A 'Draft plan of gradual ecologisation of the tax system' has been submitted to the Czech government for approval in September 2000. The draft reform imposes a consumer taxes on fuels and electricity (at the end of the consumer chain). It exempts from tax renewable energy sources, utilisation of waste and exhaust heat. However, the Acts in their final wording will not be discussed in Parliament before in 2002. | All | Fossil Fuels<br>Electricity | Planned | 909 |
| France | The extension of the general tax on polluting activities (TGAP) to intermediate energy consumption by companies was planned for the year 2000 but was rejected by the Constitutional Council on December. The TGAP covers a number of sectors including transport, industry and construction. Energy-intensive industries are exempted from this tax in exchange for voluntary agreements on emission reduction targets. The tax on polluting activities was to be extended from January 1, 2001 on to 40, 000 corporate users. | Industry | Fossil Fuels<br>Electricity | Planned | 979 |
| Germany | The second stage of the ecological tax reform entered into force in 2000. In a first step, the coalition introduced in 1999 a one-time tax hike of DM0.06 per litre on gasoline, DM0.04 on heating fuel, and DM0.02 per kilowatt-hour on electricity. Starting January 1, 2000, the tax increases in yearly steps of DM0.06 (3 cents) per litter on gasoline and DM0.005 (0.25 cents) per kilowatt-hour on electricity through 2003. The German government has planned compensation for some groups hit hardest by its "ecological tax" on gasoline and heating fuel. Measures have been decided such as tax breaks for commuters and grant one-time financial support of DM5 ($2.20) per square meter of living space for low-income | Travel<br>Residential + Buildings | Fossil Fuels<br>Electricity | Implemented | 1007 |

| Country | Body Text | Sector | Energy | Status | Key Code |
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| Japan | Special tax measures for more energy efficient vehicles have been implemented in Japan in 2000, such as an expansion of special tax measures relating to the automobile acquisition tax and favorable taxation for high fuel-efficient vehicle. | Travel | Fossil Fuels | Implemented | 879 |

# Tax Credit

| Country | Body Text | Sector | Energy | Status | Key Code |
|---|---|---|---|---|---|
| France | The Budget for 2001 introduces a tax credit for acquiring energy production equipment which uses a renewable source of energy, and installed in new housing. The credit is equal to 15% of the amount of the purchase price. | Residential + Buildings | Renewables | Implemented | 946 |
| US | The US Administration proposed in February 2000 a tax incentives package to encourage the use of clean-energy technologies, and increased research and development funding in energy-efficient technology and renewable sources of energy. The tax incentives would amount to $4 billion over five years. Consumers who buy energy-efficient products and producers of energy from renewable sources would receive the incentives. The incentives include a $1,000 to $2,000 credit toward the purchase of a new energy-efficient home, a 20 percent tax credit for the purchase of certain energy-efficient products for homes and buildings, and a $1,000 to $2,000 credit for installing a solar energy system. Tax credits would be provided for 'clean energy' by extending by 30 months the 1.5 cent per kilowatt hour tax credit for production of electricity from wind and biomass. | Residential + Buildings<br>Travel<br>Electricity Generation | Renewables<br>Electricity | Planned | 996 |
| | A Law adopted in Maryland in May 2000 introduces a new package of tax incentives for energy efficiency and renewable energy efficiency. Among the specific provisions included in this legislation is a $2,000 reduction in the state titling taxes for buyers of new electric or qualified hybrid vehicles. | Travel<br>Industry | Electricity<br>Renewables | Implemented | 1001 |

# Tax Exemption

| Country | Body Text | Sector | Energy | Status | Key Code |
|---|---|---|---|---|---|
| *France | In January 2000, the exemption of the so-called internal tax on natural gas, refinery gas, and low-sulphur heavy fuel used in co-generation facilities became effective. This measure, promulgated in the Finance Law for 2000, runs until December 2003. The exemption aims at establishing fiscal neutrality in comparison with primary energy used for the production of nuclear, carbon and hydro-based electricity. | Electricity Generation | Fossil Fuels | Implemented | 1065 |
| Belgium | Various financial incentives have been introduced by the regions in 2000 for the retrofitting of buildings. For example, two regions allocates subsidies to municipalities, local public bodies schools and hospitals for energy efficient investments; the Region Brussels-Capital subsidies the energy audits (50%) and the Walloon MEBAR programme allocates a maximum subsidy of 55 000 BF to low-income households to improve the energy efficiency of their dwellings. | Residential + Buildings | All | Implemented | 1027 |
| | The federal Council of Ministers has decided in October 2000, to promote energy efficiency measures in the residential sector by means of a fiscal deduction. The decision will be investigated by the Superior Finance Council and should enter into force by 2002 for an annual account of 1,5 billion BEF. Suggested energy efficiency investments are improved insulation of dwellings, the installation of high quality double glazing and energy efficient boilers, regular inspection of boilers. | Residential + Buildings | All | Planned | 1028 |