

Please note that supporting and promoting our European Citizens' Initiative does not necessarily mean that you, your political party or your organisation are associated to what we proposed in our draft legal act but that you support the introduction of a kerosene tax on flights within the EU. If over one million signatures are collected, then the European Commission will be invited to write its own official policy proposal and can chose to not use any of the elements presented below.

Proposal for a

**REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**

**on the establishment of a kerosene tax**

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 90 and 113 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Central Bank,<sup>18</sup>

Having regard to the Opinion of the European Economic and Social Committee,<sup>19</sup> Acting in accordance with the special legislative procedure,

Whereas:

(1) Article 3(3) of the Treaty on European Union aims to establish an internal market that works for the sustainable development of Europe, based among others on balanced economic growth and a high level of protection and improvement of the quality of the environment.

(2) On 25 September 2015, the UN General Assembly adopted a new global sustainable development framework: the 2030 Agenda for Sustainable Development<sup>1</sup> having at its core the Sustainable Development Goals (SDGs) covering three pillars of sustainability: environmental, social and economic/governance. The Commission's Communication of 2016 on the next steps for a sustainable European future<sup>2</sup> links the SDGs to the Union policy framework to ensure that all Union actions and policy initiatives, within the Union and globally, take the SDGs on board at the outset. The European Council conclusions of 20 June 2017<sup>3</sup> confirmed the commitment of the Union and the Member States to the implementation of the 2030 Agenda in a full, coherent, comprehensive, integrated and effective manner and in close cooperation with partners and other stakeholders.

(3) In 2016, the Council concluded on behalf of the Union the Paris Climate Agreement<sup>4</sup>. Article 2(1)(c) of the Paris Climate Agreement sets the objective to strengthen the response to climate change, among other means by making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development.

(4) Sustainability and the transition to a low-carbon and climate resilient, more resource-efficient and circular economy are key in ensuring long-term competitiveness of the Union's economy. Sustainability has long been at the heart of the European Union project and the Treaties give recognition to its social and environmental dimensions.

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<sup>1</sup> Transforming our World: The 2030 Agenda for Sustainable Development (UN 2015) available at <https://sustainabledevelopment.un.org/post2015/transformingourworld>.

<sup>2</sup> COM(2016) 739 final.

<sup>3</sup> CO EUR 17, CONCL. 5.

<sup>4</sup> Council Decision (EU) 2016/1841 of 5 October 2016 on the conclusion, on behalf of the European Union, of the Paris Agreement adopted under the United Nations Framework Convention on Climate Change (OJ L 282, 19.10.2016, p. 4).

(5) As evidenced in the Action Plan on Financing Sustainable Growth<sup>48</sup> the transport sector represents about 30% of additional annual investment needs for sustainable development in the Union, including by increasing electrification or transition to cleaner modes of transport by promoting modal shift and traffic management.

## **Chapter 1**

### *Article 1*

This regulation amends the Energy Taxation Directive (COUNCIL DIRECTIVE 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity) in deleting its article 14 (b).

### *Article 2*

Energy products supplied for use as fuel for the purpose of air navigation between and within Member states shall be taxed following these rates:

Short flight (up to 600 Km): 0,45€/liter

Medium flight (from 600 to 1500 Km): 0,38€/liter

Long flights (from 1 500 Km): 0,33€/liter

The Council is empowered to modify the rates by means of implementing acts.

The flights from and to islands not connected by bridge or tunnel shall be exempted from the tax.