



Table 2: Implicit Energy Tax Rates for Business Heating Based on Energy Contents

€ per GJ	COAL	GAS OIL	GAS	ELECTR	Weighted for MS	ETDwCO2 (weighted)*
AT	1.70	2.78	1.66	4.17	2.75	1.56
BE	0.40	0.49	0.13	0.83	0.46	1.52
DK	11.55	11.24	10.71	15.12	12.46	1.49
FI	5.20	4.64	2.91	1.95	2.92	1.65
FR <sub>2014</sub>	0.64	1.67	0.39	4.73	2.20	1.51
DE	0.30	1.31	1.14	4.27	2.33	1.51
EL	0.30	9.38	1.50	0.69	4.61	1.68
IE	0.95	2.91	1.03	0.14	1.54	1.53
IT	0.16	11.46	0.34	3.47	3.21	1.45
LU	0	0	0.15	0.14	0.12	1.42
NL	0.52	12.51	5.29	32.36	14.64	1.40
PT	0.16	9.38	0.30	0.28	3.80	1.53
ES	0.65	2.41	0.15	0.14	0.63	1.44
SE	4.13	3.93	2.85	0.16	1.46	1.71
UK	0	3.68	0	0	0.70	1.45
CY	0.31	3.54	2.60	1.39	3.10	1.67
CZ	0.34	12.41	0.34	0.31	2.01	1.61
EE	0.30	3.15	0.70	1.24	1.32	1.49
HU	0.31	11.32	0.31	0.29	1.28	1.45
LV	0.30	1.63	0.46	0.28	0.57	1.37
LT	0.15	0.60	0	0.14	0.13	1.47
MT	0.30	11.43	0.84	0.42	0.42	n.a.
PL	0.31	1.61	0	1.35	0.73	1.76
SK	0.31	10.98	0.37	0.37	1.31	1.61
SI	1.47	3.58	1.33	0.85	1.46	1.43
BG	0.31	0.73	0.05	0.28	0.35	1.64
HR	0.31	1.31	0.55	0.14	0.68	1.50
RO	0.15	9.39	0.17	0.14	1.03	1.41
EU28 average					2.44	1.33
NMS-average					1.10	1.28
EU15-average					3.59	1.37
best3-NMS (SI, CZ, CY)					2.19	
best4-EU15 (DK, NL, EL, PT)					8.88	
best-quartile (DK, NL, FI, , CY, IT, PT, EL)					6.16	
*Excluding electricity for which CO <sub>2</sub> price is determined by ETS						

Source: Member state reporting to European Commission, DG TAXUD excise tables, July 2013. Please refer to these tables for all details on exemptions, reduced and banded rates etc.