


## Taxation and Customs Union

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# Excise Duty on Energy

EU excise duty rules cover all energy products used for heating and transport, as well as electricity.

Current EU rules for taxing energy products and electricity are laid down in the Energy Tax Directive 2003/96/EC .

Other EU legislation, Council Directive 95/60/EC, deals with **fiscal marking of gas oils and kerosene** to identify gas oil and kerosene subject to a reduced excise rate.

EU legislation on excise duties for energy products covers:

- The rates and structure of excise duties for energy products
- Specific provisions for aircraft fuel
- Fiscal marking of gas oils and kerosene

## Rates and structure of excise duties for energy products

The ***Energy Taxation Directive*** establishes the minimum excise duty rates that Member States must apply to energy products for fuel and transport, and electricity.

These rates are:

### Minimum rates for motor fuels

Fuel	Rate expressed per	Rate
Leaded petrol	Euro per 1000 litres	421
Unleaded petrol	Euro per 1000 litres	359
Gas Oil	Euro per 1000 litres	330
Kerosene	Euro per 1000 litres	330

LPG	Euro per 1000 kilograms	125
Natural Gas	Euro per gigajoule	2.6

**Minimum rates for motor fuels used for  
commercial and industrial use**



<b>Fuel</b>	<b>Rate expressed per</b>	<b>Rate</b>
Gas Oil	Euro per 1000 litres	21
Kerosene	Euro per 1000 litres	21
LPG	Euro per 1000 kilograms	41
Natural Gas	Euro per gigajoule	0.3

**Minimum rates for heating and electricity**

<b>Fuel</b>	<b>Rate expressed per</b>	<b>Rate for business</b>	<b>Rate for non- business</b>
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Gas Oil	Euro per 1000 litres	21	21
Heavy fuel oil	Euro per 1000 kilos	15	15
Kerosene	Euro per 1000 litres	0	0
LPG	Euro per 1000 kilograms	0	0
Natural Gas	Euro per gigajoule	0.15	0.3
Coal and Coke	Euro per gigajoule	0.15	0.3
Electricity	Euro per MWh	0.5	1.0

EU legislation only sets harmonised *minimum* rates. Member States are free to apply excise duty rates above these minima, according to their own national needs.

- Full list of the excise duty rates applicable in the EU  (on 1st January 2020).
- Full list of excise duty receipts of Member States  (2008-2018).
- For previous tables please refer to the archive on CIRCABC.

## Aircraft Fuel

Aircraft fuel, other than that used in private pleasure-flying, is exempt from excise duty. The exemption is included in the Energy Tax Directive 2003/96/EC (Article 14(1)(b)).

However, Member States can tax aviation fuel for domestic flights and, by means of bilateral agreements, also fuel used in intra-EU flights. In such cases, Member States may apply a level of taxation below the minimum level set out in the Energy Tax Directive.

## Related links

- [Main page on excise duties](#)
- [Fiscal marking of oil gas and kerosene](#)
- [Evaluation and revision of excise duty for energy](#)
- [The common provisions](#)