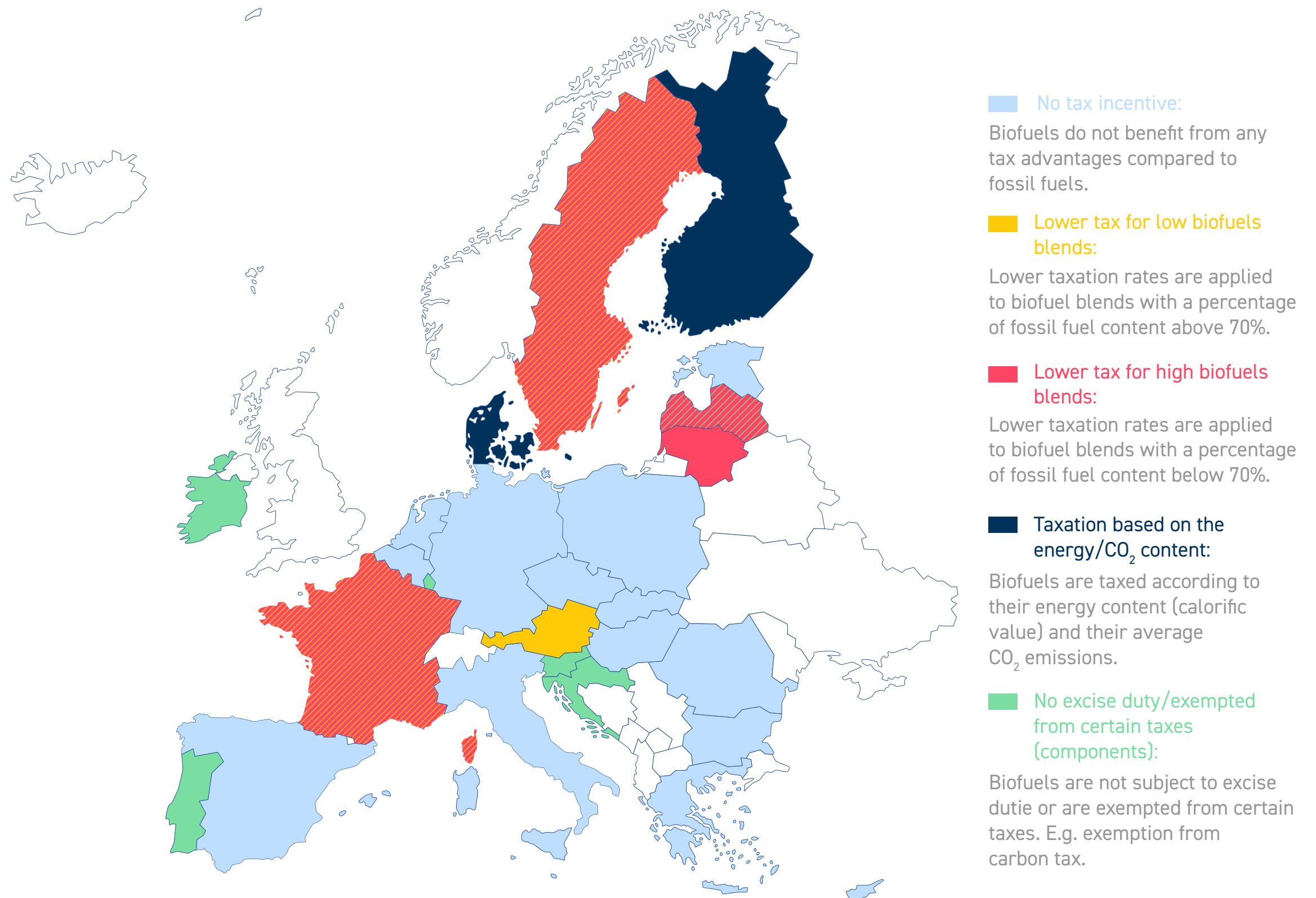


FIG.05

TAX INCENTIVES FOR BIOFUELS IN TRANSPORT IN EU-27

Source: ePURE, National Fuel Industry Associations, Finnish Ministry of Finance & USDA



In the EU, all liquid fuels for a certain purpose or a specific sector are currently taxed at a similar level, regardless of carbon intensity. However, some EU Member States implemented specific taxation incentives to encourage the use of biofuels in the transport sector. The current revision of the Energy Taxation Directive (ETD) included in the Fit for 55 package proposes a taxation based on the climate impact of fuels and energy.