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To what extent are you familiar with the following climate and energy related initiatives: 1) The EU Energy Tax Directive (ETD) and its planned revision	a) Very familiar	
To what extent are you familiar with the following climate and energy related initiatives: 2) The EU Emissions Trading System (ETS)	a) Very familiar	
To what extent are you familiar with the following climate and energy related initiatives: 3) The EU Energy Union	b) Moderately familiar	
To what extent are you familiar with the following climate and energy related initiatives: 4) The EU policies on energy efficiency	c) Slightly familiar	
To what extent are you familiar with the following climate and energy related initiatives: 5) The revised Renewable Energy Directive (RED II)	a) Very familiar	
To what extent are you familiar with the following initiatives?: 1) The European Green Deal	a) Very familiar	
To what extent are you familiar with the following initiatives?: 2) The EU Climate Policy	a) Very familiar	
To what extent are you familiar with the following initiatives?: 3) The Paris Agreement on climate change	a) Very familiar	
To what extent do you agree with the following objectives?: 1) EU's plans to increase climate ambition for 2030	b) Somewhat agree	
To what extent do you agree with the following objectives?: 2) EU's economy and society becoming climate-neutral by 2050	b) Somewhat agree	

To what extent do you agree with the following objectives?: 3) EU's Green Deal zero-pollution ambition for a toxic-free environment	b) Somewhat agree
To what extent do you agree with the following statements about the EU Energy Taxation Directive (ETD)?: 1) The ETD should be revised in order to support the transition towards climate neutrality	b) Somewhat agree
To what extent do you agree with the following statements about the EU Energy Taxation Directive (ETD)?: 2) The ETD has to be revised in order to better tackle environmental concerns, like air pollution	d) Strongly disagree
To what extent do you agree with the following statements about the EU Energy Taxation Directive (ETD)?: 3) The ETD has to be revised in order to better ensure the smooth functioning of the internal market	c) Somewhat disagree
To what extent do you agree with the following statements about the EU Energy Taxation Directive (ETD)?: 4) The ETD has to be revised in order to take into account the changed energy mix with higher share of renewables and electricity	b) Somewhat agree
To what extent do you agree with the following statements about the EU Energy Taxation Directive (ETD)?: 5) The ETD should better promote energy saving/efficiency	b) Somewhat agree
To what extent do you agree with the following statements about the EU Energy Taxation Directive (ETD)?: 6) The ETD de facto favours fossil fuels consumption	d) Strongly disagree
To what extent do you agree with the following statements about the EU Energy Taxation Directive (ETD)?: 7) The ETD is applied in a too diversified way across the Member States	e) Do not know
To what extent do you agree with the following statements?: 1) The recent sanitary and economic crisis increases the need to comply with the objectives of EU's Green Deal	c) Somewhat disagree
To what extent do you agree with the following statements?: 2) Fiscal reforms	c) Somewhat disagree

consisting in shifting taxation from labour to environment can contribute to the economic recovery	
Which of the following priorities are important for the EU Energy Taxation Directive (ETD)?: 1) The ETD should ensure adequate amounts of tax revenues	d) Strongly disagree
Which of the following priorities are important for the EU Energy Taxation Directive (ETD)?: 2) The ETD should not tax the energy use in sectors or companies which are at risk of carbon leakage	b) Somewhat agree
Which of the following priorities are important for the EU Energy Taxation Directive (ETD)?: 3) The ETD revision should reduce the possibility of favouring fossil fuels via tax reductions, exemptions and rebates	d) Strongly disagree
Which of the following priorities are important for the EU Energy Taxation Directive (ETD)?: 4) The tax system should ensure compensations for low income households when implementing energy taxation	e) Do not know
Which of the following priorities are important for the EU Energy Taxation Directive (ETD)?: 5) The ETD revision should take into account energy content in the definition of rates	e) Do not know
Which of the following priorities are important for the EU Energy Taxation Directive (ETD)?: 6) The ETD revision should take into account greenhouse gas emissions in the definition of rates	b) Somewhat agree
Which of the following priorities are important for the EU Energy Taxation Directive (ETD)?: 7) The ETD should not tax greenhouse gas emissions if these are already subject to the carbon price of the EU Emissions Trading System (EU ETS)	a) Strongly agree
Which of the following priorities are important for the EU Energy Taxation Directive (ETD)?: 8) The ETD revision should introduce incentives for alternative energy sources (e.g. sustainable biofuels, clean hydrogen)	a) Strongly agree
Which of the following priorities are important for the EU Energy Taxation Directive (ETD)?: 9) The ETD revision	a) Strongly agree

should support the objective to minimise the use of whole trees and food and feed crops for energy production, whether produced in the EU or i

Which of the following priorities are important for the EU Energy Taxation Directive (ETD)? 10) Other

Please specify the other important priority(ies) for the ETD

Which of the following accompanying measures do you consider as most relevant social policies?: 1) The reduction of other tax e.g. taxes on labour or social contributions

Which of the following accompanying measures do you consider as most relevant social policies?: 2) Direct compensation to lower income groups via a lump sum

Which of the following accompanying measures do you consider as most relevant social policies?: 3) Direct compensation to all households via lump sum

Which of the following accompanying measures do you consider as most relevant social policies?: 4) Social welfare programs directed at poor households, reducing their energy costs for both home owners and rental dwellings

Which of the following accompanying measures do you consider as most relevant social policies?: 5) Tax-free base/threshold for heating and electricity taxes for basis energy consumption. For instance, the first 1000 kWh and 100 GigaJoule for heating per y

Which of the following accompanying measures do you consider as most relevant social policies?: 6) The possibility for lower taxation for local public transport should be kept

Which of the following accompanying measures do you consider as most relevant social policies?: 7) No accompanying social measures are needed

Which of the following accompanying measures do you consider as most relevant social policies?: 8) Other

Please specify the other accompanying measure(s) you consider as most relevant social policies

Which options do you consider as relevant for minimum tax rates. Multiple options are possible

Which option do you consider as most relevant for nominal tax rates.

Please select the proposal in the list below that is most relevant to you for Agriculture and Forestry.

Please select the proposal in the list below that is most relevant to you for Fishery

What is your opinion on the tax treatment of energy products and electricity for the aviation sector? Multiple options are possible.

What is your opinion on the energy tax treatment of energy products and electricity for maritime transport?

What is your opinion on the energy tax treatment of energy products and electricity for the navigation on inland waterways?

Shore Side Electricity (SSE) is an option for reducing environmental impact of ships using fossil fuels while in the port, i.e. greenhouse gas emissions, air pollutant emissions and noise pollution. In the current EU energy tax legislation, there are no g

What is your opinion on the tax treatment of diesel or other motor fuels used as a propellant for commercial purposes? Multiple options are possible.

What is your opinion on the tax treatment of electricity used in electric vehicles in road transport? Multiple options are possible.

Please specify the other tax treatment(s) you consider possible for electricity used in electric vehicles

What is your opinion on the energy tax treatment of energy products in industry? Multiple options are possible.

What is your opinion on the EU rules for the taxation of energy products and electricity used in the Industry sector? Multiple options are possible.

1) The current rules should be kept | 5) Taxing kerosene and other aviation fuels for intra EU flights would be counterproductive because of the risk of “tankering” (i.e. planes filling in their tank in third countries where fuel is not taxed)

To what extent do you agree with the following statements taking into account environmental and efficiency goals and the functioning of the internal market?:  
1) The relevant provisions of the Energy Taxation Directive (ETD) are sufficiently comprehensive

To what extent do you agree with the following statements taking into account environmental and efficiency goals and the functioning of the internal market?:  
2) The provisions related to the tax exemption for energy products used to produce energy product

To what extent do you agree with the following statements taking into account environmental and efficiency goals and the functioning of the internal market?:  
3) The mandatory exemption for energy products for electricity production, which can be waived fo

To what extent do you agree with the following statements taking into account environmental and efficiency goals and the functioning of the internal market?:  
4) The ETD can play a significant role in supporting production of energy from renewable sources

To what extent do you agree with the following statements taking into account environmental and efficiency goals and the functioning of the internal market?:  
5) The ETD should particularly support self-consumption and small producers of electricity coming

To what extent do you agree with the following statements taking into account environmental and efficiency goals and the functioning of the internal market?:  
6) The possibility of granting tax exemptions or reductions related to combined heat and power ge

In your opinion, should the Energy Taxation Directive ensure differentiated tax treatment for low-carbon fuels and applications that drive the EU's green transition?

1) Yes

In the absence of a tax structure for minimum tax rates (including energy content and/or greenhouse gases emissions), do you think that the Energy

1) Yes

Taxation Directive need differentiated tax treatment for selected fuels (e.g. advanced biofuels and syntheti

As hydrogen will play an important role in achieving climate neutrality, which particular uses should be addressed in the Energy Taxation Directive? (Multiple options are possible)

Liquefied Natural Gas (LNG) and Compressed Natural Gas (CNG) currently provide lower carbon alternatives to gasoline and diesel and coal/lignite. Yet, CNG and LNG are also fossil fuels and their consumption produces significant amounts greenhouse gas emis

please specify the conditions for a differentiated tax treatment of LNG/CNG to avoid lock-in

Are there other key aspects which you did not find reflected in the questions and you would like to comment upon?

4) When used in the production processes of e-fuels (electricity-based gaseous or liquid fuels which can be used in internal combustion engines)

To conclude, we would like to stress:

Air France-KLM has led the airline industry in terms of measures to reduce emissions. It holds the number 1 position among all airlines in the ranking of the Dow Jones Sustainability Index, and has done so for 13 of the past 15 years, never leaving the top 3.

Despite the COVID-19 crisis, we continue to invest heavily in cleaner aircraft, weight reduction, recycling and sustainable aviation fuel (SAF), for example through KLM's investment in Europe's first dedicated plant for the production of SAF in Delfzijl, the Netherlands. At the same time, we realise that more needs to be done to make aviation more sustainable and fit for the future. All sectors of the economy should contribute to the EU's economy-wide emission reduction commitments, including aviation.

Carbon pricing has an important role to play in meeting climate ambitions (e.g. through EU ETS and CORSIA). However, measures that merely add costs and do not help us in this green transition such as additional national or European fuel, CO2 or ticket taxes must be avoided. They do not help the environment or us to reduce CO2 emissions. Even more so in these for aviation devastating COVID-times, we have limited investment capacity and can spend a euro only once; we must invest in actually making the sector more sustainable. EU focus should be much more on helping the aviation industry (which has far less options to quickly decarbonise and less alternative energy sources) to become more sustainable rather than adding extra (financial) burdens.

Incentivisation instead of taxation is what we need.  
Example: Sustainable Aviation Fuels (SAF) emit up to 80% less CO<sub>2</sub> yet SAF is 3,5 to 6 times more expensive than conventional Jet A-1 fuel. We need the EU to help bridge this price gap by supporting the production and deployment of SAF in Europe with the right policies (ReFuelEU) and appropriate EU funding to bridge such price gaps to make the Green Deal a success!

**If appropriate, please upload position papers or policy briefs that express the position or views of yourself or your organisation.**