

Implicit CO₂ tax rates in EU MS in € / t CO₂ (January 2017)

	Coal - Heating Business use	Coal - Heating Non-business use	Petrol	Gasoil - Propellant	Gasoil - Heating Business use	Gasoil - Heating Non-business use	Gas - Propellant	Gas - Heating Business use	Gas - Heating Non-business use	Electricity - Business use	Electricity - Non-business use
AT	18.09	18.09	194.85	146.56	40.30	40.30		30.74	30.74	99.24	99.24
BE	4.41	4.41	245.61	183.79	6.40	6.40		5.13	0.00	11.69	7.50
BG	3.30	3.30	141.89	117.78	117.78	117.78	7.96	5.74	0.00	2.89	0.00
CY	0.00	3.30	187.23	160.47	44.48	44.48	48.15	48.15	48.15	17.73	17.73
CZ	3.30	3.30	185.74	144.51	144.51	144.51	12.96	5.74	5.74	3.17	3.17
DE	1.81	3.51	258.81	170.47	19.08	24.55	212.22	160.56	162.22	50.36	67.17
DK	102.29	102.29	258.81	149.56	116.80	116.80	213.95	161.83	161.83	2.68	606.14
EE	9.89	9.89	181.75	159.76	159.76	159.76		16.48	16.48		
ES	1.60	6.91	172.10	118.03	30.21	30.21	21.30	2.78	12.04	17.28	17.28
FI	79.68	79.68	274.59	189.25	81.55	81.55	95.74	95.74	95.74	34.85	111.68
FR	29.57	29.57	254.34	189.25	42.40	42.40	28.33	30.19	30.19	93.07	93.07
GR	3.19	3.19	273.61	146.21	146.21	146.21	0.00	11.11	5.56	13.01	5.73
HR	3.26	3.26	201.03	189.00	20.10	20.10	0.00	2.78	5.55	1.81	3.62
HU	3.19	3.19	155.37	133.47	133.47	133.47	49.49	5.62	5.62	3.82	3.82
IE	20.11	20.11	229.72	170.81	36.47	36.47	48.15	19.07	19.07	1.86	3.72
IT	1.70	3.40	284.71	220.17	143.79	143.79	1.67	6.30	71.94	34.54	94.78
LT	1.60	3.19	169.81	117.68	7.54	7.54	121.48	2.78	5.56	4.08	7.93
LU	53.19	3.19	181.10	120.06	3.57	3.57	0.00	5.49	20.00	2.62	5.25
LV	3.72	3.72	170.42	121.60	13.95	13.95	49.44	8.52	8.52	7.44	7.44
MT	3.19	3.19	214.74	168.32	82.76	82.76		15.56	15.56	5.42	5.42
NL	5.74	5.74	300.93	172.76	172.76	172.76	84.63	47.22	132.59	156.43	383.05
PL	3.19	3.19	158.93	121.19	82.73	82.73	45.93	5.56	5.56	13.87	13.87
PT	6.28	6.28	241.37	143.36	122.17	122.17	57.96	10.93	10.93	3.49	3.49
RO	1.70	3.40	145.47	121.63	121.63	121.63	51.67	3.33	6.30	1.94	3.85
SE	137.13	137.13	263.70	220.35	107.15	154.04	118.52	108.70	164.63	4.80	282.00
SI	19.79	19.79	214.69	167.95	72.19	72.19	63.93	26.33	26.33	9.08	9.08
SK	3.30	10.64	208.14	134.51	134.51	134.51	48.15	6.85	6.85	6.20	0.00
UK	0.00	0.00	259.41	236.66	45.50	45.50	105.00	11.37	11.37	0.00	0.00
EU MED*	1.60	3.19	140.32	117.68	7.49	7.49	48.15	21.30	5.56	1.77	3.55

* Minimum Excise Duty

Note: Implicit CO₂ tax rates using UNFCCC emission factors and energy tax rates as displayed in the EU Excise Duty Tables (January 2017); country-specific exemptions not included.