



**COUNCIL OF  
THE EUROPEAN UNION**

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**COVER NOTE**

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from: The Chairman of the European Union Affairs Committee of the Sejm of the Republic of Poland

date of receipt: 10 June 2011

to: The President of the Council of the European Union

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Subject: Proposal for a Council Directive amending Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity [doc. 9270/11 FISC 39 - COM(2011) 169 final]  
- *Opinion<sup>1</sup> on the application of the Principles of Subsidiarity and Proportionality*

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Delegations will find attached the abovementioned opinion.

Encl.

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<sup>1</sup> This opinion is available in English on the interparliamentary EU information exchange site (IPEX) at the following address: <http://www.ipex.eu/ipex/cms/home/Documents/pid/10>

**Opinion No. 88**  
**of the European Union Affairs Committee of the Sejm of the Republic of Poland**  
**on the “Proposal for a Council Directive amending Directive 2003/96/EC restructuring the**  
**Community framework for the taxation of energy products and electricity (COM(2011) 169**  
**final)”**  
**adopted at the 254<sup>th</sup> meeting on 8 June 2011**

The European Union Affairs Committee of the Sejm of the Republic of Poland:

1. Issues a negative opinion on the “Proposal for a Council Directive amending Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity (COM(2011) 169 final)”.
2. Would like to point to the lack of reliable impact assessment analyses of the new taxation procedure based on CO<sub>2</sub> emissions and the value of consumed energy for individual EU economies.
3. Would like to point out that the general CO<sub>2</sub> emission reduction goals are implemented by the EU without taking into consideration the specifics of fuels consumption in individual Member States. Any measures related to the introduction of a new taxation scheme in non-ETS sectors as well as the implementation of the climate and energy package through ETS should be thoroughly analysed in terms of impact on individual economies and propose more flexible and realistic solutions for shifting individual economies to low or zero emission economic strategies.
4. Would like to point out that the implementation of the directive as proposed by the European Commission, resulting in increased prices for main components of the Polish energy mix, i.e. coal, natural gas, heating oil and diesel oil, will have a negative social impact due to increased prices of heat and manufactured products to be paid by the end users. It will also negatively affect the competitiveness of the Polish economy, which is mainly based on coal.

5. Would like to point out that, pursuant to the provisions of the Lisbon Treaty, Member States have full discretion to select their energy mix and cannot be penalised for their use of natural energy resources that ensure energy safety. In addition, in appreciation of the need to implement the climate and energy package, Poland has adopted “Energy policy until 2030”, which incorporates strategic EU goals in a way which is consistent with the modernisation options available to the Polish economy.
6. Motions that the Council should reject the directive proposal in its present form.
7. Fully supports the position of the government stating that “the proposal to introduce excise duty on energy products in NON ETS sectors based, in part or in whole, the on emission ratio is highly unfavourable to Poland and should be opposed”.

Chairman of the Committee

/-/ Stanisław Rakoczy