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## INFORMATION NOTE

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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Subject: Proposal for a Regulation of the European Parliament and of the Council on European statistics on natural gas and electricity prices and repealing Directive 2008/92/EC of the European Parliament and of the Council concerning a Community  
- Outcome of the European Parliament's first reading  
(Strasbourg, 12 to 15 September 2016)

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## I. INTRODUCTION

In accordance with the provisions of Article 294 of the TFEU and the joint declaration on practical arrangements for the codecision procedure <sup>1</sup>, a number of informal contacts have taken place between the Council, the European Parliament and the Commission with a view to reaching an agreement on this dossier at first reading, thereby avoiding the need for second reading and conciliation.

In this context, the rapporteur, Barbara KAPPEL (ENF, AT), presented one compromise amendment (amendment 7) to the proposal for a Regulation, on behalf of the Committee on Industry, Research and Energy. This amendment had been agreed during the informal contacts referred to above.

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<sup>1</sup> OJ C 145, 30.6.2007, p.5

## II. VOTE

When it voted on 13 September 2016 , the plenary adopted amendment 7 to the proposal for a Regulation. The Commission's proposal as thus amended constitutes the Parliament's first-reading position which is contained in its legislative resolution as set out in the Annex hereto<sup>2</sup>.

The Parliament's position reflects what had been previously agreed between the Institutions. The Council should therefore be in a position to approve the Parliament's position.

The act would then be adopted in the wording which corresponds to the Parliament's position.

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<sup>2</sup> The version of the Parliament's position in the legislative resolution has been marked up to indicate the changes made by the amendments to the Commission's proposal. Additions to the Commission's text are highlighted in ***bold and italics***. The symbol "■" indicates deleted text.

## **Statistics on natural gas and electricity prices \*\*\*I**

**European Parliament legislative resolution of 13 September 2016 on the proposal for a regulation of the European Parliament and of the Council on European statistics on natural gas and electricity prices and repealing Directive 2008/92/EC of the European Parliament and of the Council concerning a Community procedure to improve the transparency of gas and electricity prices charged to industrial end-users (COM(2015)0496 – C8-0357/2015 – 2015/0239(COD))**  
**(Ordinary legislative procedure: first reading)**

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2015)0496),
  - having regard to Article 294(2) and Article 338(1) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0357/2015),
  - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
  - having regard to the undertaking given by the Council representative by letter of 22 June 2016 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
  - having regard to Rule 59 of its Rules of Procedure,
  - having regard to the report of the Committee on Industry, Research and Energy (A8-0184/2016),
1. Adopts its position at first reading hereinafter set out;
  2. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text;
  3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

**P8\_TC1-COD(2015)0239**

**Position of the European Parliament adopted at first reading on 13 September 2016 with a view to the adoption of Regulation (EU) 2016/... of the European Parliament and of the Council on European statistics on natural gas and electricity prices and repealing Directive 2008/92/EC**

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 338(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Acting in accordance with the ordinary legislative procedure<sup>3</sup>,

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<sup>3</sup> Position of the European Parliament of 13 September 2016.

Whereas:

- (1) Competitiveness, sustainability and energy security are the overarching goals of a resilient energy union with a forward-looking climate change policy.
- (2) High-quality, comparable, up-to-date, reliable and harmonised data on natural gas and electricity prices charged to final customers *are* needed in order to draft energy union policy and monitor the Member States' energy markets.
- (3) This Regulation aims to provide for a common framework for European statistics to underpin energy policies in particular towards the creation of a fully integrated internal energy market for customers. Greater transparency on energy costs and prices, as well as on the level of public support, should be made available to improve market integration. ***This Regulation does not entail any harmonisation of the structure of prices or charges across Member States.***
- (4) To date, Directive 2008/92/EC of the European Parliament and of the Council<sup>4</sup> has provided a common framework for producing, transmitting and disseminating comparable statistics on the natural gas and electricity ■ prices charged to industrial customers in the Union.

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<sup>4</sup> Directive 2008/92/EC of the European Parliament and of the Council of 22 October 2008 concerning a Community procedure to improve the transparency of gas and electricity prices charged to industrial end-users (OJ L 298, 7.11.2008, p. 9).

- (5) The collection of data on natural gas and electricity prices charged to final customers in the household sector has so far been carried out on the basis of a voluntary agreement.
- (6) The growing complexity of the internal energy market makes it increasingly difficult to obtain reliable and up-to-date price data on natural gas and electricity in the absence of legally binding obligations to provide such data, in particular on the household sector.
- (7) In order to guarantee the reporting of high-quality price data for the household sector and for the non-household sector, the collection of both types of data should be covered by a legislative act.
- (8) In most Member States, data on transmission systems are available from energy regulators. However, a much larger number of data compilers are involved in distribution costs and the reporting of data is considered to be more difficult in some Member States. Given the significance of distribution costs and the need for transparency on this matter, the collection of data on natural gas and electricity prices *should follow the established practices within the European Statistical System*.

- (9) The system of consumption bands used by the Commission (Eurostat) in its price publications should ensure transparency of the market and broad dissemination of non-confidential price data, and should enable the calculation of European aggregates.
- (10) Regulation (EC) No 223/2009 of the European Parliament and of the Council<sup>5</sup> *is the reference framework for European statistics. That Regulation* provides for statistics to be collected in accordance with the principles of impartiality, transparency, reliability, objectivity, professional independence and cost-effectiveness, while protecting statistical confidentiality.
- (11) *Member States should compile the data on natural gas and electricity prices by using the most appropriate sources and methods to provide the required information.*
- (12) Data on prices charged to final customers of natural gas and electricity should enable comparisons with the prices of other energy commodities.
- (13) Information on the collection of data on prices and on the quality of data should be provided as part of standard reporting procedure.
- (14) Detailed data on the breakdown of consumption bands and their respective market shares are an essential part of natural gas and electricity price statistics.

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<sup>5</sup> Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (OJ L 87, 31.3.2009, p. 164).

- (15) Price analysis can be carried out only if high-quality official statistics are available from Member States regarding the different components and sub-components of natural gas and electricity prices. A revised methodology for generating a detailed breakdown of the various components and sub-components of the prices of natural gas and electricity charged to final customers will make it possible to analyse the impact of different aspects on the final prices.
- (16) The data provided to the Commission (Eurostat) on prices and conditions of sale to final customers, and the breakdown of the number of final customers by consumption in each consumption band, should ***contain all the information necessary to enable*** the Commission ■ to decide on appropriate measures or proposals in relation to energy policy.
- (17) A good understanding of the taxes, ***fees, levies and*** charges in each Member State is essential for ensuring price transparency. The importance of a breakdown of the data on network costs, taxes, fees, levies and charges has been identified.
- (18) Member States in which there is low consumption of natural gas as a proportion of the final energy consumption of households should be exempt from the obligation to provide data on natural gas prices for final household customers.



- (19) To improve data reliability, the Commission (Eurostat), together with the Member States, should assess and, if required, improve the methodology for collecting and processing data in a precise manner, in accordance with the governance framework for statistics. Therefore, quality reports should be prepared regularly and assessments of the quality of price data should be carried out regularly.
- (20) Based on a reasoned request from a Member State, the Commission should be entitled to grant derogations to that Member State in relation to specific obligations for which the application of this Regulation to the national statistical system of that Member State requires major adaptations *or* is likely to lead to a significant additional burden on respondents.

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(21) In order to ensure uniform conditions for the implementation of *this* Regulation, implementing powers should be conferred on the Commission as regards the format of and arrangements for the transmission of data, *technical quality assurance* requirements *regarding the content of standard* quality reports **■**, and the granting of derogations. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council<sup>6</sup>.

**■**

(22) *Since the objective of this Regulation, namely the establishment of a common legal framework for the systematic production of European statistics on natural gas and electricity prices, cannot be sufficiently achieved by the Member States but can rather, by reason of its scale and effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve that objective.*

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<sup>6</sup> Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

- (23) Directive 2008/92/EC *should therefore be* repealed.
- (24) The European Statistical System Committee has been consulted,

HAVE ADOPTED THIS REGULATION:

Article 1  
Subject matter

This Regulation establishes a common framework for the development, production and dissemination of comparable European statistics on natural gas and electricity prices for household and final non-household customers in the *Union*.

Article 2  
Definitions

For the purposes of this Regulation, the following definitions apply:

- (1) '*autoproducers*', 'final energy consumption' and '*household*' have the same meaning as that attributed to those terms in Annex A to Regulation (EC) No 1099/2008 of the European Parliament and of the Council<sup>7</sup>;

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<sup>7</sup> Regulation (EC) No 1099/2008 of the European Parliament and of the Council of 22 October 2008 on energy statistics (OJ L 304, 14.11.2008, p. 1).

- (2) *'transmission', 'distribution', 'customer', 'final customer', 'household customer', 'non-household customer'* and *'supply'* have the same meaning as that attributed to those terms in Article 2 of Directive 2009/72/EC of the European Parliament and of the Council<sup>8</sup>, when used in relation to electricity;
- (3) *'transmission', 'distribution', 'supply', 'customer', 'household customer', 'non-household customer' and 'final customer'* have the same meaning as that attributed to those terms in Article 2 of Directive 2009/73/EC of the European Parliament and of the Council<sup>9</sup>, when used in relation to natural gas;
- (4) 'network component' means the combination of *transmission and distribution* network costs as set out in point 6 of Annex I and in point 5 of Annex II.

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<sup>8</sup> Directive 2009/72/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in electricity and repealing Directive 2003/54/EC (OJ L 211, 14.8.2009, p. 55).

<sup>9</sup> Directive 2009/73/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in natural gas and repealing Directive 2003/55/EC (OJ L 211, 14.8.2009, p. 94).

Article 3  
Data sources

Member States shall compile data on natural gas and electricity prices, and their *components and* sub-components *concerning* network costs, taxes, fees, levies and charges, and on consumption volumes, *in accordance with Annexes I and II. One or more of* the following sources *shall be used, after taking into account the principles of reducing burden on respondents and of administrative simplification:*

(a) statistical surveys ;

■

(b) administrative sources ;

(c) other sources applying statistical estimation *methods*.

## Article 4

### Coverage

1. Member States shall ensure that the data collection and compilation *in accordance with Annexes I and II provide comprehensible and comparable high-quality data that are representative of their respective natural gas and electricity prices and consumption.*
2. Member States shall not be obliged to transmit data on natural gas prices for household *customers* if the consumption of natural gas in the household sector *accounts for less than 1,5 %* of national final energy consumption in the household sector.
3. *At least every three years, the Commission (Eurostat) shall review* which Member States *are not obliged* to transmit data pursuant to paragraph 2.



## Article 5

### Data transmission

1. Member States shall provide to the Commission (Eurostat) the data as set out in Annexes I and II.

2. The Commission shall adopt implementing acts establishing the format and arrangements for the transmission of the data as set out in Annexes I and II. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 10(2).
3. ***Member States shall provide statistics to the Commission (Eurostat) within three months of the end of the relevant reference period.***

## Article 6

### Reference periods and transmission frequency

1. ***The reference periods for the data specified in Annexes I and II shall be annual (January to December) or biannual (January to June and July to December). The first reference periods shall start in ... [the calendar year following the adoption of this Regulation].***
2. The transmission frequency shall be:
  - (a) annual (***for the period from*** January to December) for data referred to in points 6(a) and 7 of Annex I and ***points*** 5(a) and 6 of Annex II;
  - (b) biannual (***for the periods from*** January to June and ***from*** July to December) for data referred to in point 6(b) of Annex I and point 5(b) of Annex II.

Article 7  
Quality *assurance*

1. Member States shall ensure the quality of the data *provided in accordance with this Regulation. To that end, the standard* quality criteria *laid down* in Article 12(1) of Regulation (EC) No 223/2009 *apply*.
2. Member States shall inform the Commission (Eurostat), without delay, of any methodological or other changes that might have a significant impact on natural gas and electricity price statistics, and in any event no later than one month after that change occurs.
3. *Every three years*, Member States shall *provide* the Commission (Eurostat) *with* a *standard* quality report on the data *in accordance with the quality criteria laid down in Article 12(1) of Regulation (EC) No 223/2009*. Those reports shall include information on the scope and collection of the data, the calculation criteria, *the* methodology and data sources used, and any changes *thereto*.



4. The Commission (Eurostat) shall assess the quality of the *data provided* and shall *use that assessment and an analysis of the quality reports referred to in paragraph 3 in order to prepare and publish a report on the quality of European statistics covered by this Regulation.*

5. The Commission shall *adopt* implementing acts *establishing technical quality assurance requirements regarding the content of the* quality reports referred to in paragraph 3 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 10(2).

#### Article 8

#### Dissemination

The Commission (Eurostat) shall disseminate natural gas and electricity price statistics no later than five months after the end of each reference period.

## Article 9 Derogations

1. Derogations may be granted *by the Commission* by means of implementing acts in relation to specific obligations for which the application of this Regulation to the national statistical system of a Member State requires major adaptations *or* is likely to lead to a significant additional burden on respondents. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 10(2) **■**.
2. For the purposes of paragraph 1, the Member State concerned shall submit a duly reasoned request to the Commission by ... [nine months after the date of entry into force of this Regulation].
3. Derogations granted pursuant to paragraph 1 shall remain in force for the shortest period of time possible and in any event for no longer than three years.
4. A Member State that has been granted a derogation pursuant to paragraph 1 shall apply the relevant provisions of Directive 2008/92/EC for the duration of the derogation.

**■**

Article 10  
Committee procedure

1. The Commission shall be assisted by the European Statistical System Committee established by Regulation (EC) No 223/2009. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011 **■** .
2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

Article 11  
Repeal of Directive 2008/92/EC

1. Directive 2008/92/EC is repealed *with effect from 1 March 2017*.
2. *Notwithstanding paragraph 1 of this Article, Directive 2008/92/EC shall continue to apply under the conditions provided for in Article 9 of this Regulation.*
3. References to the repealed Directive shall be construed as references to this Regulation.

Article 12  
Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at ...,

*For the European Parliament*  
*The President*

*For the Council*  
*The President*

## ANNEX I

### NATURAL GAS PRICES

This Annex sets out the methodology for the collection and compilation of statistical data on natural gas prices for household and final non-household customers.

#### 1. Prices

Prices *shall be* those charged to household and final non-household customers buying natural gas for their own use that is distributed through mains.

#### 2. Natural gas

Natural gas *shall include* natural gas and other gaseous fuels blended with natural gas in the transmission and distribution network, such as biogas. Other gaseous fuels that are distributed through dedicated networks without being blended with natural gas (e.g. gas works gas, coke oven gas, blast furnace gas and biogas) *shall be excluded*.

### 3. Reporting units

The data **shall** include all household and final non-household customers of natural gas, but **shall** exclude customers who use natural gas only for:

- electricity generation in power plants or in combined heat and power (CHP) plants; or
- non-energy purposes (e.g. for use in the chemicals industry).

### 4. Units of measurement

Prices **shall be** the national average prices charged to household and final non-household customers.

Prices **shall** be expressed in national currency per gigajoule (GJ). The unit of energy used **shall be** measured on the basis of the gross calorific value (GCV).

Prices **shall** be weighted according to the market share of natural gas supply undertakings in each consumption band. If it is not possible to calculate weighted average prices, arithmetic average prices may be provided. In either case, the data **shall** cover a representative share of the national market.

## 5. Consumption bands

Prices *shall* be based on a system of standard annual natural gas consumption bands.

(a) For household customers, the following bands *shall* be applied:

Consumption band	Annual natural gas consumption (GJ)	
	Minimum	Maximum
Band D1		< 20
Band D2	$\geq 20$	< 200
Band D3	$\geq 200$	

(b) For final non-household customers, the following bands *shall* be applied:

Consumption band	Annual natural gas consumption (GJ)	
	Minimum	Maximum
Band I1		< 1 000
Band I2	$\geq 1\ 000$	< 10 000
Band I3	$\geq 10\ 000$	< 100 000
Band I4	$\geq 100\ 000$	< 1 000 000
Band I5	$\geq 1\ 000\ 000$	< 4 000 000
Band I6	$\geq 4\ 000\ 000$	

#### 6. Level of detail

Prices *shall* include all charges payable: network charges plus energy consumed, minus any rebates or premiums, plus any other charges (e.g. meter rental, standing charges). Initial connection charges *shall* be excluded.



Detailed data shall be transmitted as specified below.

(a) Level of detail required for components and sub-components

Prices **shall** be subdivided into three main components and into separate sub-components.

The final customer price for natural gas by consumption band is the sum of the three main components: the energy and supply component, the network component (transmission and distribution) and the component comprising taxes, fees, levies and charges.

Component & Sub-component	Description
Energy and supply	This component <b>shall</b> include the commodity price for natural gas paid by the supplier or the price of natural gas at the point of entry into the transmission system, including, if applicable, <b>the following end-user costs</b> : storage costs plus costs relating to the sale of natural gas to final customers.
Network	The network price <b>shall</b> include the following <b>end-user</b> costs: transmission and distribution tariffs, transmission and distribution losses, network costs, after-sale service costs, system service costs and meter rental and metering costs.

Sub-component	The network component <i>shall</i> be subdivided into <i>end-user</i> transmission and distribution network costs, as follows:
	1. <i>Average relative share of transmission costs for household customers and average relative share of transmission costs for final non-household customers</i> , expressed as a percentage of total network costs █ .
	2. <i>Average relative share of distribution costs for household customers and average relative share of distribution costs for final non-household customers</i> , expressed as a percentage of total network costs █ .
Taxes, fees, levies and charges	This component is the sum of all the sub-components (taxes, fees, levies and charges) listed below.
Sub-components	The following sub-components <i>shall</i> be transmitted as individual items for each consumption band defined in point 5.
	1. Value added tax as defined in Council Directive 2006/112/EC <sup>10</sup> .
	2. Taxes, fees, levies or charges relating to the promotion of renewable energy sources, energy efficiency and CHP generation.

<sup>10</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

	3. Taxes, fees, levies or charges relating to strategic stockpiles, capacity payments and energy security; taxes on natural gas distribution; stranded costs and levies on financing energy regulatory authorities or market <i>and system</i> operators.
	4. Taxes, fees, levies or charges relating to air quality and for other environmental purposes; taxes on emissions of CO <sub>2</sub> or other greenhouse gases.
	5. All other taxes, fees, levies or charges not covered by any of the previous four categories: support for district heating; local or regional fiscal charges; island compensation; concession fees relating to licences and fees for the occupation of land and public or private property by networks or other devices.

(b) Level of detail based on taxation

Prices *shall* be broken down into the following three levels:

Level	Description
Prices excluding all taxes, fees, levies and charges	This price level shall include only the energy and supply component and the network component.

Prices excluding value added tax (VAT) and other recoverable taxes	This price level shall include the energy and supply component, the network component and taxes, fees, levies and charges considered as non-recoverable for final non-household customers. For household customers this price level shall include the energy and network components and taxes, fees, levies and charges but excludes VAT.
Prices including all taxes	This price level shall include the energy and supply component, the network component, and all recoverable and non-recoverable taxes, fees, levies and charges, <i>including VAT</i> .

## 7. Consumption volumes

Member States *shall* transmit information on the relative share of natural gas in each consumption band based on the total volume to which the prices refer.

The annual consumption volumes for each consumption band *shall* be transmitted once per year, together with the price data for the second semester.

The data *shall* not be older than two years.

## ANNEX II

### ELECTRICITY PRICES

This Annex sets out the methodology for the collection and compilation of statistical data on electricity prices for household and final non-household customers.

#### 1. Prices

Prices *shall be* those charged to household and final non-household customers buying electricity for their own use.

#### 2. Reporting units

The data *shall* include all household and final non-household customers of electricity, but electricity generated and *subsequently* consumed by autoproducers *shall* be excluded from the reporting obligation.

#### 3. Units of measurement

Prices *shall be* the national average prices charged to household and final non-household customers.

Prices *shall* be expressed in national currency per kilowatt-hour (kWh).

Prices *shall* be weighted according to the market share of electricity supply undertakings in each consumption band. If it is not possible to calculate weighted average prices, arithmetic average prices may be provided. In either case, the data *shall* cover a representative share of the national market.

#### 4. Consumption bands

Prices *shall* be based on a system of standard annual electricity consumption bands.

(a) For household customers, the following bands *shall* be applied:

Consumption band	Annual electricity consumption (kWh)	
	Minimum	Maximum
Band DA		< 1 000
Band DB	$\geq 1\ 000$	< 2 500
Band DC	$\geq 2\ 500$	< 5 000
Band DD	$\geq 5\ 000$	< 15 000
Band DE	$\geq 15\ 000$	

(b) For final non-household customers, the following bands *shall* be applied:

Consumption band	Annual electricity consumption (MWh)	
	Minimum	Maximum
Band IA		< 20
Band IB	$\geq 20$	< 500
Band IC	$\geq 500$	< 2 000
Band ID	$\geq 2\,000$	< 20 000
Band IE	$\geq 20\,000$	< 70 000
Band IF	$\geq 70\,000$	< 150 000
Band IG	$\geq 150\,000$	

## 5. Level of detail

Prices **shall** include all charges payable: network charges plus energy consumed, minus any rebates or premiums, plus any other charges (e.g. meter rental, standing charges). Initial connection charges **shall** be excluded.

Detailed data shall be transmitted as specified below.

### (a) Level of detail required for components and sub-components

Prices **shall** be subdivided into three main components and into separate sub-components.

The final customer price for electricity by consumption band is the sum of the three main components: the energy and supply component, the network component (transmission and distribution) and the component comprising taxes, fees, levies and charges.

Component & Sub-component	Description
Energy and supply	This component <b>shall</b> include the following <b>end-user</b> costs: generation, aggregation, balancing energy, supplied energy costs, customer services, after-sales management and other supply costs.



Network	The network price <i>shall</i> include the following <i>end-user</i> costs: transmission and distribution tariffs, transmission and distribution losses, network costs after-sale service costs, system service costs, and meter rental and metering costs.
Sub-component	The network component <i>shall</i> be subdivided into <i>end-user</i> transmission and distribution network costs, as follows:
	1. <i>Average relative share of transmission costs for household customers and average relative share of transmission costs for final non-household customers</i> , expressed as a percentage of total network costs █ .
	2. <i>Average relative share of distribution costs for household customers and average relative share of distribution costs for final non-household customers</i> , expressed as a percentage of total network costs █ .
Taxes, fees, levies and charges	This component is the sum of all the sub-components (taxes, fees, levies and charges) listed below.
Sub-component	The following sub-components <i>shall</i> be transmitted as individual items for each consumption band defined in point 4.

	1. Value added tax as defined by Directive 2006/112/EC.
	2. Taxes, fees, levies or charges relating to the promotion of renewable energy sources, energy efficiency and CHP generation.
	3. Taxes, fees, levies or charges relating to capacity payments, energy security and generation adequacy; taxes on coal industry restructuring; taxes on electricity distribution; stranded costs and levies on financing energy regulatory authorities or market <b>and system</b> operators.
	4. Taxes, fees, levies or charges relating to air quality and for other environmental purposes; taxes on emissions of CO <sub>2</sub> or other greenhouse gases.
	5. Taxes, fees, levies or charges relating to the nuclear sector, including nuclear decommissioning, inspections and fees for nuclear installations.
	6. All other taxes, fees, levies or charges not covered by any of the previous five categories: support for district heating; local or regional fiscal charges; island compensation; concession fees relating to licences and fees for the occupation of land and public or private property by networks or other devices.

(b) Level of detail based on taxation

Prices *shall* be broken down into the following three levels:

Level	Description
Prices excluding all taxes, fees, levies and charges	This price level shall include only the energy and supply component and the network component.
Prices excluding value added tax (VAT) and other recoverable taxes	This price level shall include the energy and supply component, the network component and taxes, fees, levies and charges considered as non-recoverable for final non-household customers. For household customers this price level shall include the energy and the network components and taxes, fees, levies and charges but excludes VAT.
Prices including all taxes	This price level shall include the energy and supply component, the network component, and all recoverable and non-recoverable taxes, fees, levies and charges, <i>including VAT</i> .

## 6. Consumption volumes

Member States *shall* transmit information on the relative share of electricity in each consumption band based on the total volume to which the prices refer.

The annual consumption volumes for each consumption band *shall* be transmitted once per year, together with the price data for the second semester.

The data *shall* not be older than two years.

