

Energy Taxation Directive

Fields marked with * are mandatory.

Introduction

Directive 2003/96/EC has been in force since 2004. Its effect on the single market, including on competition, has never been assessed. The Energy Taxation Directive contains a set of minimum rates and a number of optional tax schemes which reduce the level of harmonisation but which have never been given a proper assessment. Since its entry into force, the Energy Taxation Directive has been subject to a growing number of interpretations by the European Court of Justice, indicating that certain provisions lack clarity.

Before deciding on whether any action is required and before making concrete proposals for change, it is important to capture effectively the current state of play as regards the effects from the application of the Energy Taxation Directive.

The objective of this consultation is therefore to gather factual information, data, knowledge and perception about the application of the Energy Taxation Directive in order to identify whether the current levels of taxation applied to motor fuels, heating fuels and electricity in accordance with the different provisions of the Directive, are still fit for purpose, in particular to ensure the proper functioning of the internal market.

The questionnaire takes about 30 minutes to complete. The questionnaire is accessible in all official EU languages.

Background

Ensuring the sustainable development of Europe has become a key policy priority for the European Union. It is based on multiple economic objectives – balanced economic growth, price stability, a highly competitive market economy – but also objectives of a social, environmental, technical and scientific nature. In order to facilitate the achievement of these objectives, the internal market concept had to be adapted (i.e. focusing on the protection of rights and avoiding hindering the free movement).

The EU excise duty framework on energy products and electricity aims to fulfil following mission:

- Eliminating all tax discriminations and ensuring the proper functioning of the internal market;
- Serving the realisation of all objectives laid down in the Treaties and relating to the realisation of the internal market;
- Avoiding the distortion of competition;

- EU policies in the Energy Union.

Council Directive 2003/96/EC lays down the European Union rules on the taxation of energy products and electricity. It covers products used as motor fuel or heating fuel (i.e. to operate engines or to produce heat) and electricity. Other uses of energy products, such as their use as raw material, and some uses of electricity fall outside the scope of the Directive.

The Energy Taxation Directive sets minimum levels of taxation for products used as motor or heating fuel and for electricity. Above the minima, Member States are free to set their national rates as they see fit.

The Energy Taxation Directive defines what exemptions and reductions to the Member States' standard rates are allowed and under which conditions. Some exemptions are mandatory, such as those applying to energy products and electricity used to produce electricity. Optional exemptions and reductions also apply, for instance in favour of energy-intensive businesses. Most Member States have also made use of the possibility to apply differentiated national rates of taxation to the same products under certain circumstances or conditions, thereby integrating different policy objectives in their energy policy.

The objective of the Energy Taxation Directive is to ensure that the internal market operates smoothly and avoid double taxation or major distortions of trade and competition between energy sources and energy consumers and suppliers which could result from considerable differences in national tax rates. The excise framework has led to the convergence of the EU Member States' national legislations but still faces a number of structural challenges. These challenges relate in particular to the creation of a level playing field in the single market and to the movement of energy products within the Union.

Your contribution

* Your reply:

(Note that, whatever option chosen, your answers may be subject to a request for public access to documents under Regulation (EC) N° 1049/2001)

- Can be published with your personal information (I consent to the publication of all information in my contribution in whole or in part including my name or my organisation's name, and I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent publication)
- Can be published provided that you remain anonymous (I consent to the publication of any information in my contribution in whole or in part (which may include quotes or opinions I express) provided that it is done anonymously. I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent the publication.

* Are you responding on behalf of an organisation or as an individual?

- Individual
- Business
- Business organisation (e.g. trade association) or advisory body (e.g. law firm, consultancy)
- Public authority
- Civil society organisation
- Academic/research institution

- International organisation
- Other (please specify)

If other, please specify:

Please indicate your name/the name of your business/organisation/the institution for which you respond to this consultation:

Transparency Register number:

* Where do you live/where are the headquarters of your organisation (main headquarters in the case of multinational companies)/where is your public authority located?

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- United Kingdom

Other (please specify)

If other, please specify:

Current application of the Energy Taxation Directive

Relevance of the objectives of the Energy Taxation Directive

In your view, to what extent do the following objectives of the Energy Taxation Directive meet the needs of stakeholders in your field of interest?

	To a large extent	To a rather large extent	To a limited extent	Not at all	N /A
* Creating a common energy market to ensure the smooth functioning of the internal market	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Protecting the environment and achieving international commitments in that regard	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
* Safeguarding and improving the competitiveness of EU companies	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

Comment:

Regarding the improvement of the competitiveness of EU businesses:

- 1) Extension of allowing different taxation between commercial and private use for all types of alternative fuels, including CNG and bioCNG, and in line with the Alternative Fuel Infrastructure Directive (DAFI), would ensure a level playing field between operators (Article 7)
 - 2) Different taxation between fossil and renewable gas should also be allowed to support renewable fuel market and competitiveness of European industry to achieve and enlarge their leadership in technological innovation.
 - 3) As electricity is now being recognized as a fuel of the future, a minimum level of taxation should also be defined for this energy in the annex reserved for this purpose, rather than only in the "combustible use" annex. Fair competition would thus be ensured between the fuel-consuming companies. [Annexes I and II]
- Finally, an explanation for the way how the minimum levels of taxation were created by the European Commission (selection criteria, reason for the differences in taxation for the same energy product according to its use) would also allow better understanding of the relevance of this directive. and the differences in the tax structures provided for energy products.

* In your view, should the Energy Taxation Directive pursue other objectives? If so, which? Please explain:

The Directive should promote polluter-pays-principle based on real factor on environmental pollution. So far ETS does not reflect at all to the negative impact CO2 has to the environment. If it would carbon tax would have to be raised above 200 € per tonne. In addition to improving ETS, the EU should also focus on developing measures for the non-ETS sectors such as transport and heating.

Effectiveness and EU added value of the Energy Taxation Directive

Functioning of the internal market

The Energy Taxation Directive seeks to harmonise energy taxation by reducing energy tax competition between EU Member States. This aims at strengthening the internal market by tackling the negative effects of the relocation of energy consumption.

* The Energy Taxation Directive sets minimum levels of taxation for products used as motor or heating fuel and for electricity. Above the minima, Member States are free to set their national rates as they see fit.

In your view, are the current minimum levels of taxation set by the Directive still fit for purpose when it comes to ensuring the good functioning of the internal market?

- To a large extent
- To some extent
- To a limited extent
- Not at all
- N/A

* Please explain:

At the moment only parts of CO2 emissions are taxed indirectly and completely insufficient. UBA DE calculated the follow up costs of CO2 release from fossil fuel at at medium of 260 € per tonne CO2.

In your view, what are the benefits of having the minimum levels of taxation set at the EU- rather than national level? *(Select all that apply)*

	Strong benefits	Some benefits	Limited benefits	No benefits	N /A
* Limited race to the bottom in taxation rates	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Legal certainty for economic operators, particularly in cross-border situations	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Transparency of rules	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Level playing field between economic operators	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Other (please explain):

additional: There has to be a clear focus on caused follow up costs from burning fossil fuels based on scientific evidence.

In your view, is there an impact (positive or negative) of the differentiated national rates granted by the following provisions of the Energy Taxation Directive on the level-playing field?

	Strongly positive	Positive	Negative	Strongly negative	N /A
* Differentiated national rates linked to product quality (Article 5)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Differentiated national rates depending on quantitative consumption levels for electricity and energy products used for heating purposes (Article 5)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Differentiated national rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances (Article 5)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Differentiated national rates between business and non-business use for heating fuels, heating gas oil and electricity (Article 5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Differentiated national rates between commercial and non-commercial use of gas oil used as propellant (Article 7(2))	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Differentiated national rates for energy products and electricity used to produce electricity and electricity used to maintain the ability to produce electricity for reasons of environmental policy (Article 14(1)(a))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Differentiated national rates for energy products supplied for use as fuel for the purpose of air navigation other than in private pleasure-flying, energy products supplied for use as fuel for the purposes of navigation within Community waters other than private pleasure craft and electricity produced on board a craft (Article 14(2))	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Other (please explain):

- Applying a differentiated national rate linked to the quality of the product guarantees the promotion of the most viable renewable energy sectors.
- The application of the national differentiated rates according to the quantitative level of consumption must be possible for both fuel for transport and other fuel use. These differentiated rates must also meet the objectives of decarbonising the energy mix
- Differentiated national rates should be applicable for all public passenger transport and waste collection; not only for local public passenger transport (which is too restrictive with regard to ensuring effective promotion of alternative fuels).
- The application of different national rates for private fuel use or for commercial use should be extended to all fuels in order to avoid creating distortions of competition.

In your view, to what extent and how do the exemptions and reduced taxation levels granted by the following provisions of the Energy Taxation Directive impact the creation of a level-playing field across sectors?

	Strongly positive	Positive	Negative	Strongly negative	N /A
* Energy products and electricity used to produce electricity and electricity used to maintain the ability to produce electricity (Article 14(1)(a))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Energy products supplied for use as fuel for the purpose of air navigation other than in private pleasure-flying (Article 14(1)(b))	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Energy products supplied for use as fuel for the purpose of navigation within Community waters (including fishing) other than private pleasure craft and electricity produced on board a craft (Article 14(1)(c))	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Taxable products used under fiscal control in the field of pilot projects for the technological development of more environmentally-friendly products or in relation to fuels from renewable resources (Article 15(1)(a))	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Electricity (Article 15(1)(b))	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
* Refund to the producer of some or all of tax paid by consumers on electricity produced from products specified in Article 15(1)(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
* Energy products and electricity used for agricultural, horticultural or piscicultural works and in forestry (Article 15(3))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Taxable products from biomass (Article 16)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

* Consumption of energy products used for heating purposes, for stationary motors or for plant and machinery used in construction, civil engineering and public works and electricity in favour of energy-intensive businesses and undertakings which concluded agreements leading to the achievement of environmental protection objectives or to improvements in energy efficiency (Article 17(1)(b))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Please specify:

- Promoting renewable energies produced by power-to-gas through the exemption / reduction of the renewable electricity required for the electrolysis process ensures a level playing field between the different renewable energies [Article 14(1)(a)]
- Exonerating / reducing the level of taxation of energy products used in pilot projects guarantees equitable development of renewable energies [Article 15 (1) (a)]
- The exemptions / reductions in taxation provided for renewable electricity [Article 15 (1) (b)] should be extended to the renewable type of gas according to REDII in order to promote equitable development of renewable energies.
- Exonerate / reduce the level of taxation of energy products used in agricultural, horticultural fish farming and forestry enhances the competitiveness of these sectors while encouraging them to decarbonize their activities. [Article 15 (3)]
- Exonerate / reduce the level of taxation of energy products from biomass ensures fair competition between renewable energies from these materials.
- Exonerating / reducing the level of taxation of energy products used by energy-intensive companies ensures fair conditions of competition between these players; provided that the exemptions are applied by the Member States on all energy products mainly used by these companies (example: electricity and gas sector) [Article 17 (1) (b)]

In accordance with Article 16 of the Energy Taxation Directive, Member States may apply exemptions or reduced taxation rates on taxable energy products if they contain biofuels or water. What are the impacts of these reductions, if any, on the following fields:

	Strongly positive	Positive	Negative	Strongly negative	N /A
* Tax revenues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Transport	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Agriculture	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Energy	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Industry	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Environment	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Competitiveness	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

* Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
---------	-----------------------	-----------------------	-----------------------	-----------------------	----------------------------------

Article 17 of the Energy Taxation Directive provides that under certain conditions, Member States can apply tax reductions in favour of energy-intensive businesses and undertakings which have concluded agreements leading to the achievement of environmental protection objectives or to improvements in energy efficiency.

What are the impacts (positive or negative) of the reductions granted by Article 17 on the following fields:

	Strongly positive	Positive	Negative	Strongly negative	N /A
* Tax revenues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Transport	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Agriculture	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Energy	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Industry	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Environment	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Competitiveness	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Please explain:

Can you name any discrepancies with other relevant EU policies in the application of the Energy Taxation Directive in terms of coverage of energy products and their use?

- The Energy Tax Directive does not lay down a principle of exemption / reduction of taxation for renewable gases within the meaning of the Renewable Energy Directives REDII and Alternative Fuels (DAFI). In order to ensure effective decarbonisation of the European energy mix and coherence with its texts, the Energy Taxation Directive should also mention renewable gases according to REDII and DAFI in these derogatory Articles, and not only to products derived from biomass or renewable electricity. The European principle of non-discrimination assumes that electricity is also given a minimum level of taxation in the annex reserved for fuel use and that the publication of exemption for energy products consumed by large energy-consuming companies be done jointly for all the energies mainly used by these actors in the Member State concerned (eg gas and electricity)

Protection of the environment

The Energy Taxation Directive acknowledges that environmental protection requirements must be integrated into the definition and implementation of other EU policies such as the energy taxation framework. Indeed, energy prices are seen as a key element of the EU environmental policy.

* The Energy Taxation Directive sets different minimum levels of taxation for well-defined products used as motor or heating fuel and for electricity.

In your view, is the current categorisation set by the Directive still fit for purpose when it comes to ensuring the protection of the environment?

- Differentiated rates should also be applied according to the quantitative levels of fuel consumption of energy products (not only for heating).
- Ensure the promotion of renewable energies by allowing exemption / reduction of the level of taxation for renewable gases in the sense of REDII, and not only for renewable electricity, would be beneficial in terms of decarbonisation of the European energy system. [Article 15 (1) (b)]
- The 'REDII' directive currently negotiated will eventually oblige Member States to put on the market a minimum proportion of products derived from biomass. The inability to exonerate and / or reduce the tax rate of these energy products as mentioned in Article 16 (6) would be detrimental to the development of renewable energies. Therefore, the Energy Taxation Directive must be amended to allow continued support for renewable energies which is still currently very necessary.
- Considering the use of on-site generated energy to power the structure's vehicles as a tax-generating event hinders the development of alternative fuels, including bioCNG, and is contrary to the principle of fair competition: on-site fuel use of this same energy not being considered as a chargeable factor [Article 21 (3)]
- Finally, if a tax was developed on the basis of the environmental impact of the energy product, the latter should take into account all pollutants (not just CO2).

The 7th Environmental Action Programme constitutes the cornerstone of the EU environmental policy. It spells out three key objectives: protecting the Union's natural capital; turning the Union into a resource-efficient, competitive low-carbon economy; and safeguarding citizens from environment-related pressures and risks to health and well-being.

In your view, to what extent do the following exemptions and reduced taxation rates granted by the Energy Taxation Directive contribute to the following environmental objectives:

	To a large extent	To some extent	To a limited extent	Not at all	N /A
* Differentiated national rates for energy products and electricity used to produce electricity and electricity used to maintain the ability to produce electricity for reasons of environmental policy (Article 14(1)(a))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Exemptions or reduced taxation rates for taxable products used under fiscal control in the field of pilot projects for the technological development of more environmentally-friendly products or in relation to fuels from renewable resources (Article 15(1)(a))	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

* Exemptions or reduced taxation rates for electricity produced from combined heat and power generation, provided that the combined generators are environmentally-friendly (Article 15(1)(d))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Tax reductions on electricity where agreements are concluded with undertakings leading to the achievement of environmental protection objectives or to improvements in energy efficiency (Article 17(1)(b))	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Other (please specify):

Competitiveness of EU companies

The Energy Taxation Directive aims at reducing existing disparities in energy taxation in the European Union by establishing a level playing field in the internal market. The Energy Taxation Directive should also contribute to the international competitiveness of European companies.

* In your view, to what extent does the possibility for Member States to apply optional exemptions, reduced rates and non-harmonised taxes under the Energy Taxation Directive influence the competitive position of EU businesses in the international market?

- To a large extent
- To some extent
- To a limited extent
- Not at all
- N/A

* Please explain:

If the European Union wants to become the leader in renewable energy on the international market and enlarge European companies leadership in technological innovation, it must promote these sources of energy. Creating a tax exemption / reduction mechanism for this type of energy product is an appropriate lever.

* In your view, to what extent has the introduction of minimum levels of taxation for certain products impacted (either positively or negatively) the international competitiveness of EU businesses?

- To a large extent
- To some extent
- To a limited extent
- Not at all
- N/A

* Please explain:

The introduction of new tax minimum levels for certain products does have an impact on the international competitiveness of EU businesses. However, it is a relevant mechanism promoting renewable energies in compliance with the Union obligations

* In your view, what are the main obstacles to the competitiveness of EU companies created by the Energy Taxation Directive? *(Select all that apply)*

- Obstacles to innovation
- Obstacles to procurement
- Obstacles to production
- Obstacles to mobility
- Other (please specify)
- N/A

* Please explain:

NA

Coherence

To your knowledge, to what extent are the provisions of the Energy Taxation Directive contribute to the following EU policy objectives?

	To a large extent	To some extent	To a limited extent	Not at all	N /A
* Reduction of greenhouse gas emissions (e.g. CO ₂ , CH ₄ , N ₂ O)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Promotion of the use of renewable energy	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Increased energy efficiency	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Security of energy supply	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
* Energy diversification	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Reduction of other gases (e.g. ammonia NH ₃ , SO ₂ , particulate matter)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
* Other (please specify)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Final remarks

If you wish to add further information, comments or suggestions - within the scope of this questionnaire - please feel free to do so here. You can also upload a concise document, such as a position paper. The maximal file size is 2 MB.

Please note that the uploaded document will be published alongside your response to the questionnaire which is the essential input to this open public consultation. The document is an optional complement and serves as additional background reading to better understand your position.

In case you have chosen to remain anonymous, please make sure you remove any personal identification data from the document.

Please upload your file

The maximum file size is 1 MB

66e976c6-1abd-4931-8d4b-85e21d49d09d/2018_04_30_request_on_nomenclature_for_biomethane.pdf

Contact

cgavard@deloitte.com
