



Council of the European Union  
General Secretariat

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**Interinstitutional files:  
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**Brussels, 26 March 2025**

**WK 3941/2025 INIT**

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**NOTE**

From:	Presidency
To:	Working Party on Tax Questions (Indirect Taxation – Excise duties/Energy taxation)
Subject:	Revision of the Energy Taxation Directive - Annotated agenda

With a view to the meeting of the Working Party on Tax Questions on 1 April 2025, delegations will find attached an annotated agenda prepared by the Presidency.

## **Revision of the Energy Taxation Directive**

### **Annotated agenda**

*Working Party on tax Questions (Indirect taxation – Excise duties/Energy taxation)*

*1 April 2025*

The Presidency would like to outline the structure of the meeting on 1 April 2025 (CM 1826/25). Time schedule: Morning session 10 a.m. – 1 p.m. Lunch 1 p.m. – 2.30 p.m. Afternoon session 2.30 p.m. – 6 p.m. The agenda contains three items which will be taken in the order they appear on the agenda.

#### **I. Commission communications “Clean Industrial Deal” and “Action Plan for Affordable Energy” – energy taxation aspects**

*- Presentation by the Commission*

*- Exchange of views*

The Commission will be invited to make a presentation on the energy taxation aspects of its Communications “The Clean Industrial Deal: A joint roadmap for competitiveness and decarbonisation” (st 6515/25) and “Action Plan for Affordable Energy – Unlocking the true value of our Energy Union to secure affordable, efficient and clean energy for all Europeans” (st 6601/25). Furthermore, the Commission will be invited to elaborate on the energy taxation aspects of its Communications “A Competitiveness Compass for the EU” (st 5785/25) and “A European Steel and Metals Action Plan” (st 7288/25). After that the delegations will be invited to exchange views.

#### **II. Draft Council Directive restructuring the Union framework for the taxation of energy products and electricity (recast)**

*- Examination of the Presidency compromise text*

Delegations will be invited to examine the Presidency compromise text (ST 7234/25 REV 1), focussing on specific topics in the following order:

1. Article 4 (indexation), together with the Presidency note on indexation (WK 3782/2025)
2. Article 1 (mineralogy and waste – out of scope)
4. Article 5 (including the definition of single use and changes in this respect in other provisions of the compromise text; implemented acts vs delegated acts)
5. Article 16 (exemption for public transport; exemptions for energy-intensive industry; transfer of exemptions from Article 5 – proposed in Article 16 paragraphs 5-9)
6. Article 24 (State aid)

7. Annex II (net calorific values)

8. Recitals

9. Other changes

**III. Any other business**

In case delegations would like to raise AOB items, they are welcome to flag them to the Presidency already before the meeting, if possible.

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