

---

# Criteria for the Systematic Assessment of Carbon Taxes in the EU

## Quantitative aspects

Focus: Energy and CO<sub>2</sub> taxes in the EU-28

- Tax rate by energy source and sector, CO<sub>2</sub> component
- Energy tax revenues by energy source
- Share of energy tax revenues in GDP / total tax revenues
- Estimation of the extent of tax exemptions
- Development of energy flows and CO<sub>2</sub> emissions
- Vehicle tax rates (registration and ownership)
- Development of average CO<sub>2</sub> emissions from newly registered passenger cars
- Tax structure
- Elasticities

## Qualitative aspects

Focus: Selected EU Member States

- Tax exemptions / rebates
- Use of tax revenues
- Distribution aspects
- Effects on competitiveness
- Responsibilities
- Administrative costs
- Stakeholder involvement
- Taxable object / taxable subject / ultimate taxpayer
- Dynamics (incl. inflation adjustment, mechanism for external incentives, periodical adjustments depending on goal achievement)
- Compensatory mechanisms
- Interactions with EU ETS / other instruments
- Effectiveness