

Dirty Subsidies

How to track European governments' support for fossil fuel

Dirty Subsidies





Definition

- IMF calculates the gap between the actual prices paid by the consumers for petrol, coal and electricity and how much they „would pay if prices fully reflected supply costs plus the taxes needed to reflect environmental costs and revenue requirements.“
- OECD uses the term „fossil fuel support“, which includes direct budgetary transfers; tax expenditures that provide a benefit or preference for fossil-fuel production or consumption, either in absolute terms or relative to other activities or products
- EU has delegated task to a Dutch think tank, trinomix, and is not transparent about its definition of fossil fuel subsidies. In public communication, the EU remains vague. The Energy Union regulation states: „When reporting, Member States may choose to base themselves on existing definitions for fossil fuel subsidies used internationally.“




Definition

- IE used the OECD definition. It is the support of all kind, what leads to fossil fuel consumption and thus more greenhouse gas emissions.
- The OECD figures were therefor the basis for the estimate of fossil fuel subsidies in the EU and the European Economic Area.
- Further research was added by the team.

Sources

- OECD
- Climate Action Network
- ETS
- National governments
- Local NGOs; Think Tanks

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 - Fossil Fuel Support - AUS
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Fossil Fuel Support - DEU

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Mechanism		Tax expenditure												
Level		Federal												
Unit		Euro												
Year		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019			
Measure	Incidence	Indicator	Stage	Fuel Type										
Energy Tax Breaks for Agriculture and Manufacturing	Direct Consumption	Consumer Support Estimate	Use of fossil fuels in the industrial sector	Petroleum Liquefied petroleum gases (LPG)	3 872 706	2 751 473	1 663 710	664 001	615 862	709 103	473 172	460 634	482 569	479 435
				Gas/diesel oil excl. biofuels	24 507 488	17 191 415	10 663 258	7 607 463	6 486 431	6 324 430	5 566 035	4 956 925	5 192 969	5 159 248
				Natural gas	289 619 806	254 057 112	171 673 031	136 728 536	145 897 707	151 966 467	146 960 793	141 582 442	148 324 463	147 361 317
Peak Equalisation Scheme				Petroleum Liquefied petroleum gases (LPG)	2 106 850	1 707 118	1 573 291	764 745	792 973	825 057	531 931	495 103	498 236	498 236
				Gas/diesel oil excl. biofuels	13 332 690	10 666 207	10 083 733	8 761 699	8 351 810	7 358 614	6 257 242	5 327 851	5 361 572	5 361 572
				Natural gas	157 560 460	157 626 675	162 342 975	157 473 556	187 855 217	176 816 330	165 210 826	152 177 046	153 140 192	153 140 192
Energy Tax Relief for Energy Intensive Processes				Coal Anthracite	11 296 216	17 955 263	19 866 939	22 702 349	21 512 858	27 255 226	25 787 256	22 945 720	19 042 582	19 042 582
				Other bituminous coal	31 434 021	33 967 244	31 297 934	22 863 412	29 614 347	41 586 415	35 864 916	36 467 799	30 264 514	30 264 514
				Lignite	3 839 481	3 677 295	4 217 824	3 624 229	3 995 120	3 335 421	3 572 782	3 657 326	3 035 204	3 035 204
				Coke oven coke	8 935 423	12 037 806	5 396 940	8 382 594	4 291 774	3 469 718	3 135 577	3 192 476	2 649 426	2 649 426
				BKB	41 713 200	45 625 282	48 728 281	46 083 940	48 349 153	44 595 609	45 238 982	47 362 460	39 305 959	39 305 959
				Petroleum Liquefied petroleum	3 909 043	3 214 984	3 365 145	653 723	672 276	784 636	745 845	645 472	535 675	535 675


Data extracted on 14 Sep 2020 18:33 UTC (GMT) from OECD.Stat

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Environmental policy

Environmental Policy Stringency

OECD Inventory of Support Measures for Fossil Fuels

Fossil Fuel Support - AUS

Fossil Fuel Support - AUT

Fossil Fuel Support - BEL

Fossil Fuel Support - CAN

Fossil Fuel Support - CHL

Fossil Fuel Support - CZE

Fossil Fuel Support - DNK

Fossil Fuel Support - EST

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Fossil Fuel Support - IRL

Fossil Fuel Support - ISR

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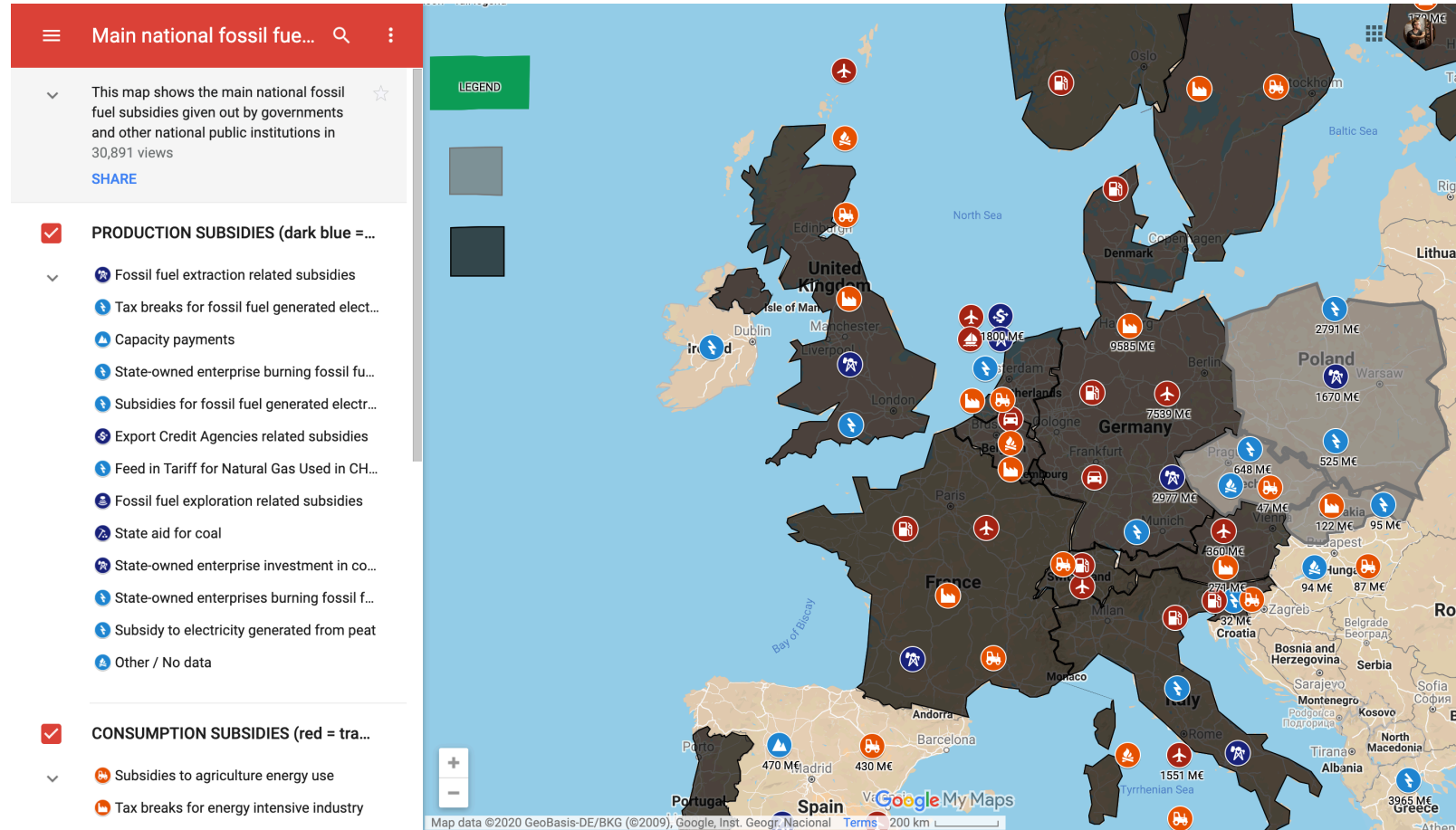
Measure	Incidence	Indicator	Stage	Fuel Type	Value
Energy Tax Breaks for Agriculture and Manufacturing	Direct Consumption	Consumer Support Estimate	Use of fossil fuels in the industrial sector	Petroleum Liquefied petroleum gases (LPG)	479 435
				Gas/diesel oil excl. biofuels	5 159 248
				Natural gas	147 361 317
Peak Equalisation Scheme				Petroleum Liquefied petroleum gases (LPG)	498 236
				Gas/diesel oil excl. biofuels	5 361 572
				Natural gas	153 140 192
Energy Tax Relief for Energy Intensive Processes				Coal Anthracite	19 042 582
				Other bituminous coal	30 264 514
				Lignite	3 035 204
				Coke oven coke	2 649 426
				BKB	39 305 959
				Petroleum Liquefied petroleum gases (LPG)	535 675
				Coke oven gas	17 623 389
				Blast furnace gas	38 356 151
				Natural gas	332 187 100
Manufacturer Privilege	Cost of Intermediate Inputs	Producer Support Estimate	Refining or processing stage	Coal Lignite	8 829 508
				Petroleum Refinery gas	214 093 220
				Liquefied petroleum gases (LPG)	2 614 967
				Fuel oil	25 060 088

Data extracted on 14 Sep 2020 18:33 UTC (GMT) from OECD.Stat

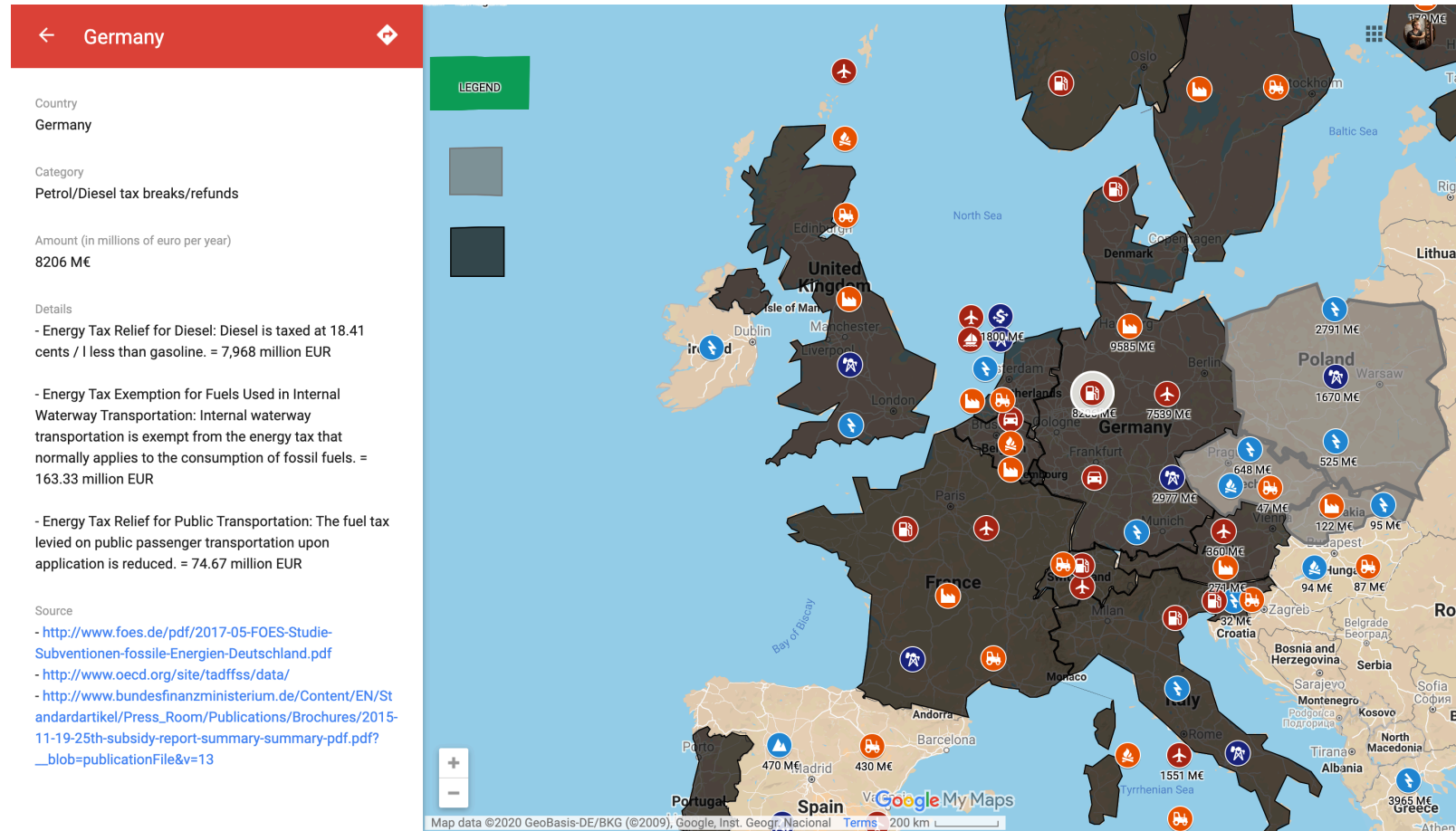
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Climate Action Network CAN - GOOD.xlsx

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	A	B	C	D	E	F	G	H	I
			Amount (in Mio. Euro)		National Total (in Mio. €)				
1	Country	Category		Details		Source 1	Source 2	Source 3	Source 4
2	Portugal	Subsidies to agriculture energy use	87	Fuel Tax Reduction for Agriculture Machinery: The use of coloured and marked diesel fuel in tractors and other farm machinery in Portugal attracts a lower rate of excise tax than that applied to most other uses of such fuels. This measure is entirely allocated to diesel fuel given the very small use of gasoline in farming activities in Portugal.		http://www.oecd.org/site/tadffss/data/			
3	Portugal	Tax breaks for energy intensive industry	64	Fuel-Tax Exemption for Certain Industrial Processes: The use of petroleum products as industrial fuels in electrolytic, metallurgical, and mineralogical processes in Portugal is exempt from the country's fuel excise tax. To qualify for this exemption, approved installations must be under an emissions licence scheme or an energy-efficiency agreement. This measure is allocated to diesel fuel, LPG, and fuel oil on the basis of the IEA's Energy Balances for the following sectors: iron and steel, and non-ferrous metals.		http://www.oecd.org/site/tadffss/data/			
4	Portugal	Tax breaks for fossil fuel generated electricity	68			http://www.oecd.org/site/tadffss/data/			
5	Portugal				219				
6	Spain	Capacity payments	470	Capacity mechanism: payments to electricity generation facilities, for staying open regardless of the capacity generated. (This applies to capacity payments to oil, gas, coal and hydropower. The estimate was calculated based on the contributions of fossil fuels (43.7%) and hydroelectricity (10.1%) to the electricity grid.)		http://ieefa.org/wp-content/uploads/2017/11/Spains-Capacity-Market-Energy-Security-or-Su			
7	Spain	State aid for coal	353	Inherited Liabilities Due to Coal Mining: provides certain non-profit organizations — along with coal miners and their families — with budgetary transfers to help address the social and technical costs that stem from the decline of the coal-mining sector in Spain.		Missing			
8	Spain	Subsidies to agriculture energy use	430	* Fuel tax reductions for farming and mining: This tax provision provides both the farming and the mining sectors with reduced rates of excise tax on their purchases of petroleum products. = 380.8 million EUR		http://www.oecd.org/site/tadffss/data/			
9	Spain	Tax breaks for aviation	339	* Fuel tax partial refund: This tax provision was introduced in 2006 to provide eligible taxpayers with partial refunds of the special tax on hydrocarbons (Impuesto Especial sobre Hidrocarburos) in cases where diesel fuel is used for commercial activities such as farming and livestock. = 48.9 million EUR		http://www.oecd.org/site/tadffss/data/			
10	Spain			Fuel tax exemptions for certain users of fuel: The Spanish Tax Code exempts certain users of fuel from the tax that is normally levied on sales of petroleum products. Major eligible activities include aviation, navigation, and railway transport.	1592	http://www.oecd.org/site/tadffss/data/			
				* Tax exemptions for tanker products used in refineries = 195.0 million EUR					
				* Excise Tax Exemption for Fuel Used by Refiners: The petroleum products and natural gas used by refiners as process-energy are exempted from the excise tax that is normally levied on most sales of such products in France. = 153.3 million EUR					
11	France	Fossil fuel extraction related subsidies	351	* Excise Tax Exemption for Natural Gas Producers: Companies engaged in natural-gas extraction and production activities in France are exempted from paying any excise tax on the energy products they use as process energy (i.e. not as feedstock). = 3.0 million EUR		http://www.oecd.org/site/tadffss/data/	https://www.ecologie-solidaire.g		
				* Excise Tax Exemption for Fuel Used in Certain Boats: exempts the fuel used in certain boats from the excise tax that normally applies to most sales of petroleum products in France. The boats concerned by the exemption are those that					

←

→

+

Countries-CAN-researched(and-or IE updated)

Source

Countries with only OECD-Data

Zoom 70%

ETS

- ETS: EU states are tempting the companies concerned to stick to obsolete technologies that will sooner or later become worthless as stranded assets
- Total number of Free Emission Allowances per country are publicly available
- We matched this data with the annual average Emission Allowances Price (~24,92€)

ETS

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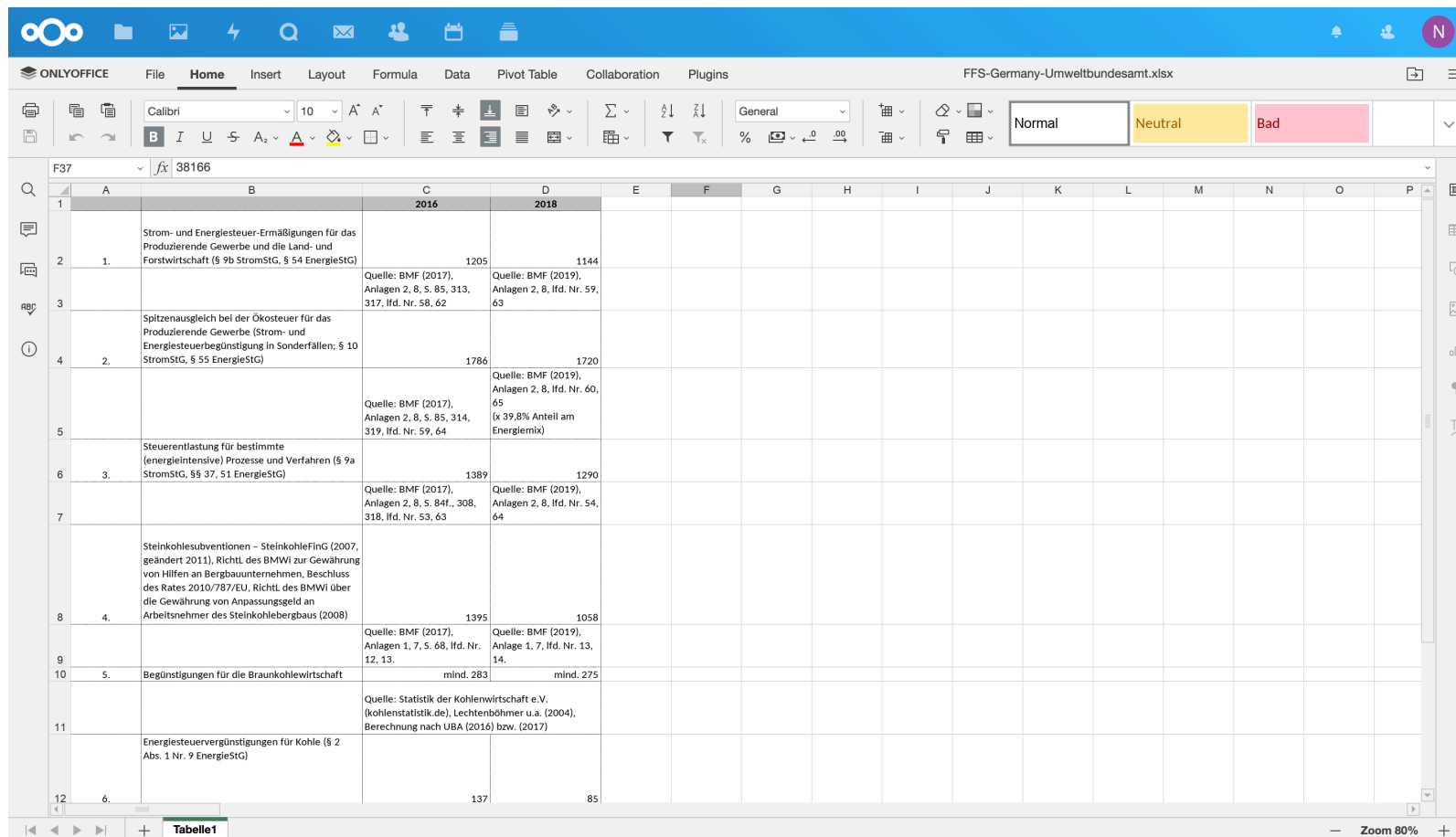
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	A	B	C	D	E	F	G	H	I	J	K
	Country	Checked	Category	Amount (in Mio. Eur)	Details	Year	Source	ETS			
1	Germany	Yes	EU Emissions Trading System	3513	* Freely allocated allowances (All stationary installations)	2019	European Commission	140985762			
2	France	Yes	EU Emissions Trading System	1650	* Freely allocated allowances (All stationary installations)	2019	European Commission	66212237			
3	Italy	Yes	EU Emissions Trading System	1603,97	* Freely allocated allowances (All stationary installations)	2019	European Commission	64364844			
4	Poland	Yes	EU Emissions Trading System	1535,1	* Freely allocated allowances (All stationary installations)	2019	European Commission	61601486			
5	Spain	Yes	EU Emissions Trading System	1437,66	* Freely allocated allowances (All stationary installations)	2019	European Commission	57691106			
6	United Kingdom	Yes	EU Emissions Trading System	1229,68	* Freely allocated allowances (All stationary installations)	2019	European Commission	49345106			
7	Netherlands	Yes	EU Emissions Trading System	1054,83	* Freely allocated allowances (All stationary installations)	2019	European Commission	42328476			
8	Belgium	Yes	EU Emissions Trading System	796,51	* Freely allocated allowances (All stationary installations)	2019	European Commission	31965942			
9	Czech Republic	Yes	EU Emissions Trading System	566,59	* Freely allocated allowances (All stationary installations)	2019	European Commission	22736442			
10	Romania	Yes	EU Emissions Trading System	520,07	* Freely allocated allowances (All stationary installations)	2019	European Commission	20869552			
11	Sweden	Yes	EU Emissions Trading System	512,68	* Freely allocated allowances (All stationary installations)	2019	European Commission	20573173			
12	Austria	Yes	EU Emissions Trading System	467,72	* Freely allocated allowances (All stationary installations)	2019	European Commission	18768698			
13	Finland	Yes	EU Emissions Trading System	398,56	* Freely allocated allowances (All stationary installations)	2019	European Commission	15993636			
14	Norway	Yes	EU Emissions Trading System	390,81	* Freely allocated allowances (All stationary installations)	2019	European Commission	15682389			
15	Greece	Yes	EU Emissions Trading System	341,58	* Freely allocated allowances (All stationary installations)	2019	European Commission	13706993			
16	Slovakia	Yes	EU Emissions Trading System	334,26	* Freely allocated allowances (All stationary installations)	2019	European Commission	13413279			
17	Portugal	Yes	EU Emissions Trading System	267,83	* Freely allocated allowances (All stationary installations)	2019	European Commission	10747606			
18	Bulgaria	Yes	EU Emissions Trading System	253,04	* Freely allocated allowances (All stationary installations)	2019	European Commission	10154073			
19	Hungary	Yes	EU Emissions Trading System	236,91	* Freely allocated allowances (All stationary installations)	2019	European Commission	9508482			
20	Denmark	Yes	EU Emissions Trading System	183,08	* Freely allocated allowances (All stationary installations)	2019	European Commission	7346528			
21	Lithuania	Yes	EU Emissions Trading System	127,07	* Freely allocated allowances (All stationary installations)	2019	European Commission	5099049			
22	Ireland	Yes	EU Emissions Trading System	120,95	* Freely allocated allowances (All stationary installations)	2019	European Commission	4853729			
23	Croatia	Yes	EU Emissions Trading System	108,37	* Freely allocated allowances (All stationary installations)	2019	European Commission	4348866			
24	Estonia	Yes	EU Emissions Trading System	75,33	* Freely allocated allowances (All stationary installations)	2019	European Commission	3022725			
25	Cyprus	Yes	EU Emissions Trading System	46,65	* Freely allocated allowances (All stationary installations)	2019	European Commission	1872007			
26	Slovenia	Yes	EU Emissions Trading System	41,81	* Freely allocated allowances (All stationary installations)	2019	European Commission	1677584			
27	Latvia	Yes	EU Emissions Trading System	36,89	* Freely allocated allowances (All stationary installations)	2019	European Commission	1480283			
28	Luxembourg	Yes	EU Emissions Trading System	29,51	* Freely allocated allowances (All stationary installations)	2019	European Commission	1184023			
29											
30											
31											
32											

FFS data quality FFS_Country_Total **ETS** Filter mode Zoom 90%

National governments



The screenshot shows a spreadsheet titled "FFS-Germany-Umweltbundesamt.xlsx" in ONLYOFFICE. The spreadsheet contains a table with 12 rows and 16 columns (A-P). The table lists various tax incentives and their values for the years 2016 and 2018. The data is as follows:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
			2016	2018												
1																
2	1.	Strom- und Energiesteuer-Ermäßigungen für das Produzierende Gewerbe und die Land- und Forstwirtschaft (§ 9b StromStG, § 54 EnergieStG)	1205	1144												
3			Quelle: BMF (2017), Anlagen 2, 8, S. 85, 313, 317, lfd. Nr. 58, 62	Quelle: BMF (2019), Anlagen 2, 8, lfd. Nr. 59, 63												
4	2.	Spitzenausgleich bei der Ökosteuer für das Produzierende Gewerbe (Strom- und Energiesteuerbegünstigung in Sonderfällen; § 10 StromStG, § 55 EnergieStG)	1786	1720												
5			Quelle: BMF (2017), Anlagen 2, 8, S. 85, 314, 319, lfd. Nr. 59, 64	Quelle: BMF (2019), Anlagen 2, 8, lfd. Nr. 60, 65 (x 39,8% Anteil am Energiemix)												
6	3.	Steuerentlastung für bestimmte (energieintensive) Prozesse und Verfahren (§ 9a StromStG, §§ 37, 51 EnergieStG)	1389	1290												
7			Quelle: BMF (2017), Anlagen 2, 8, S. 84f., 308, 318, lfd. Nr. 53, 63	Quelle: BMF (2019), Anlagen 2, 8, lfd. Nr. 54, 64												
8	4.	Steinkohlesubventionen – SteinkohleFinG (2007, geändert 2011), Richtl. des BMWi zur Gewährung von Hilfen an Bergbauunternehmen, Beschluss des Rates 2010/787/EU, Richtl. des BMWi über die Gewährung von Anpassungsgeld an Arbeitnehmer des Steinkohlebergbaus (2008)	1395	1058												
9			Quelle: BMF (2017), Anlagen 1, 7, S. 68, lfd. Nr. 12, 13.	Quelle: BMF (2019), Anlage 1, 7, lfd. Nr. 13, 14.												
10	5.	Begünstigungen für die Braunkohlewirtschaft	mind. 283	mind. 275												
11			Quelle: Statistik der Kohlewirtschaft e.V. (kohlenstatistik.de), Lechtenböhrer u.a. (2004), Berechnung nach UBA (2016) bzw. (2017)													
12	6.	Energiesteuervergünstigungen für Kohle (§ 2 Abs. 1 Nr. 9 EnergieStG)	137	85												

Source: German Federal Environmental Agency

Country Data - Template

A
Categories
Capacity payments
Fossil fuel exploration/extraction related subsidies
Other
Petrol/Diesel tax breaks/refunds
State aid for coal
State-owned enterprises burning fossil fuels for electricity production
State-owned enterprises investment in coal, oil and gas production
Subsidies for fossil fuel generated electricity
Subsidies to energy use in agriculture, forestry and fishing
Subsidies to domestic fossil fuel use
Tax breaks for aviation
Tax breaks for combustion engine vehicles
Tax breaks for energy intensive industry
Tax breaks for fossil fuel generated electricity
Tax breaks for shipping
Tax breaks work related car use

Country Data - Template

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General

Normal

Neutral

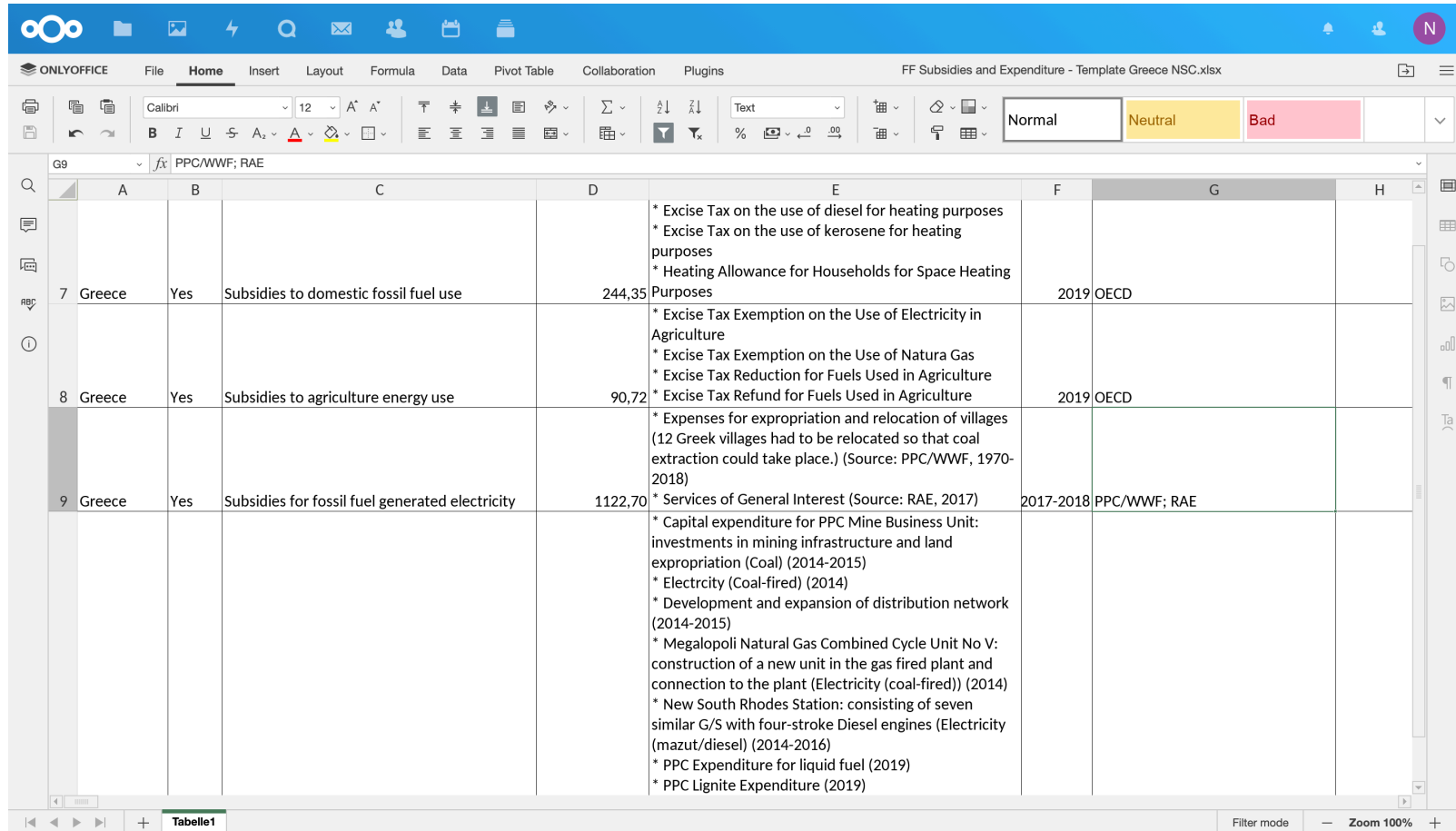
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A1fxCountry

Country	Category	Amount (in Mio. Euro) - average 2014-2016	Daphne update: numbers	Details	Daphne notes, new sources (2019):	Source 1	
1				<ul style="list-style-type: none">- EU ETS compensation: The government expected that the EU-ETS could lead to higher electricity prices, which could harm the competitiveness of energy intensive industries. To compensate companies for this the Dutch government gave, from 1-1-2014 onwards, a subsidy to both companies participating in the permit system and those outside of the system. In order to receive the subsidy companies must participate in existing long-term agreements between the government and industry on the improvement of energy efficiency (the MEE and MIA3 agreements). Given that the subsidy incentivizes the use of electricity, and given the 81 percent share of fossil fuels in the electricity mix, this subsidy mainly benefits the use of fossil fuels. In addition, the subsidy does not actually compensate for anything since the expected price increases in electricity did not materialize. = 49.9 million EUR- Refinery fuel tax exemption: the use of fuels in refineries is exempted from excise taxes. = 48 million EUR- Energy Tax Rebate for Non Profit Organisations: Not for profit organisations benefits from a 50% energy tax rebate for natural gas and electricity for heating. = 20.5 million EUR- Energy Tax Rebate for Religious Institutions: Since 2000, public religious service buildings can benefit from a 50% energy-tax rebate for natural gas and electricity for heating. = 6.5 million EUR- Refund energy tax large commercial users: Since 2004, the largest commercial electricity users (>10 million kWh/year) receive a refund from the energy tax they have paid in the in the highest tax category (0.05 Eurocent/kWh), if they participate in energy efficiency covenants (BM-covenant, MEE-Covenant, MIA-III) and as long as they pay more than the European minimum rate on average. = 1.9 million EUR	Daphne notes, new sources (2019): - Subsidies to companies participating in the permit system and those outside of the system. In order to receive the subsidy companies must participate in existing long-term agreements between the government and industry on the improvement of energy efficiency (the MEE and MIA3 agreements). Given that the subsidy incentivizes the use of electricity, and given the 81 percent share of fossil fuels in the electricity mix, this subsidy mainly benefits the use of fossil fuels. In addition, the subsidy does not actually compensate for anything since the expected price increases in electricity did not materialize. = 45 million EUR		
2	Netherlands	Tax breaks for energy intensive industry	127	No clear/complete update available yet	<ul style="list-style-type: none">- Refinery fuel tax exemption: the use of fuels in refineries is exempted from excise taxes. = 48 million EUR- Energy Tax Rebate for Religious Institutions: Since 2000, public religious service buildings can benefit from a 50% energy-tax rebate for natural gas and electricity for heating. = 6.5 million EUR- Refund energy tax large commercial users: Since 2004, the largest commercial electricity users (>10 million kWh/year) receive a refund from the energy tax they have paid in the in the highest tax category (0.05 Eurocent/kWh), if they participate in energy efficiency covenants (BM-covenant, MEE-Covenant, MIA-III) and as long as they pay more than the European minimum rate on average. = 1.9 million EUR	<ul style="list-style-type: none">- Refinery fuel tax exemption: the use of fuels in refineries is exempted from excise taxes. = ?? million EUR(n/a)- Energy Tax Rebate for Religious Institutions and Non Profit Organisations: Since 2000, public religious service buildings and non profit organisations can benefit from a 50% energy-tax rebate for natural gas and electricity for heating. = 30 million EUR- Refund energy tax large commercial users: Since 2004, the largest commercial electricity users (>10 million kWh/year) receive a refund from the energy tax they have paid in the in the highest tax category (0.05 Eurocent/kWh), if they participate in energy efficiency covenants (BM-covenant, MEE-Covenant, MIA-III) and as long as they pay more than the European minimum rate on average. = 8 million EUR	Missing
3	Netherlands	Subsidies to agriculture energy use	100	161 (2019)	<ul style="list-style-type: none">- Reduced Energy Tax Rate in Horticulture: An energy tax discount applies to fuels used in the horticulture industry. This discount has been in place since the introduction of the energy tax in 1996 (from 1996 till 2000 the use of fuels in the horticultural sector was fully exempted from the energy tax) under the condition that those benefitting from this scheme would participate in voluntary agreements to improve energy efficiency.	<ul style="list-style-type: none">- Tax rates and deduction map for 2019: https://www.rijksoverheid.nl/binaries/rijksoverheid/documenten/rapporten/2019/01/14/beleidsinformatiekaart-2019/Beleidsinformatiekaart+2019+kleur.pdf	Missing
4	Netherlands	Tax breaks for fossil fuel generated electricity	513	No clear/complete update available yet	<ul style="list-style-type: none">- Co-firing of biomass in electricity generation = 450 million EUR- Energy tax exemption for the use of coal in electricity production = 63 million EUR- EBN investments- Investments by 50% state-owned = 536.67 million EUR- Total Gasunie investments in gas infrastructure = 406 million EUR- Government accounting for costs linked to the damages caused by earthquakes caused by gas extraction in Groningen = 144	<ul style="list-style-type: none">- Co-firing of biomass in electricity generation = 450 million EUR- Energy tax exemption for the use of coal in electricity production = ??? million EUR	https://www.rijksoverheid.nl/binaries/rijksoverheid/documenten/rapporten/2019/01/14/beleidsinformatiekaart-2019/Beleidsinformatiekaart+2019+kleur.pdf
5	Netherlands	Fossil fuel extraction related subsidies	1090	No clear/complete update available yet	<ul style="list-style-type: none">- GasTerra (company that is active in gas trade and supply) = 3.57 million EUR*- Energy Tax Exemption for Fuels used in Waterway Transportation: Waterway transportation is exempt from the energy tax that normally applies to the consumption	<ul style="list-style-type: none">- Numbers 2017 from Tax report 2017, can be downloaded here (https://www.rijksoverheid.nl/binaries/rijksoverheid/documenten/rapporten/2019/01/14/beleidsinformatiekaart-2019/Beleidsinformatiekaart+2019+kleur.pdf)	

Sheet1

Country Data - Template



The screenshot shows the ONLYOFFICE spreadsheet application. The title bar indicates the file is "FF Subsidies and Expenditure - Template Greece NSC.xlsx". The interface includes a menu bar (File, Home, Insert, Layout, Formula, Data, Pivot Table, Collaboration, Plugins) and a toolbar with various editing and formatting options. The spreadsheet itself has columns A through H. The data is organized into rows, with the first three rows (7, 8, 9) containing information about subsidies for Greece. The table is titled "Tabelle1" at the bottom.

	A	B	C	D	E	F	G	H
7	Greece	Yes	Subsidies to domestic fossil fuel use	244,35	* Excise Tax on the use of diesel for heating purposes * Excise Tax on the use of kerosene for heating purposes * Heating Allowance for Households for Space Heating Purposes	2019	OECD	
8	Greece	Yes	Subsidies to agriculture energy use	90,72	* Excise Tax Exemption on the Use of Electricity in Agriculture * Excise Tax Exemption on the Use of Natura Gas * Excise Tax Reduction for Fuels Used in Agriculture * Excise Tax Refund for Fuels Used in Agriculture	2019	OECD	
9	Greece	Yes	Subsidies for fossil fuel generated electricity	1122,70	* Expenses for expropriation and relocation of villages (12 Greek villages had to be relocated so that coal extraction could take place.) (Source: PPC/WWF, 1970-2018) * Services of General Interest (Source: RAE, 2017) * Capital expenditure for PPC Mine Business Unit: investments in mining infrastructure and land expropriation (Coal) (2014-2015) * Electricity (Coal-fired) (2014) * Development and expansion of distribution network (2014-2015) * Megalopoli Natural Gas Combined Cycle Unit No V: construction of a new unit in the gas fired plant and connection to the plant (Electricity (coal-fired)) (2014) * New South Rhodes Station: consisting of seven similar G/S with four-stroke Diesel engines (Electricity (mazut/diesel) (2014-2016) * PPC Expenditure for liquid fuel (2019) * PPC Lignite Expenditure (2019)	2017-2018	PPC/WWF; RAE	

Final Dataset

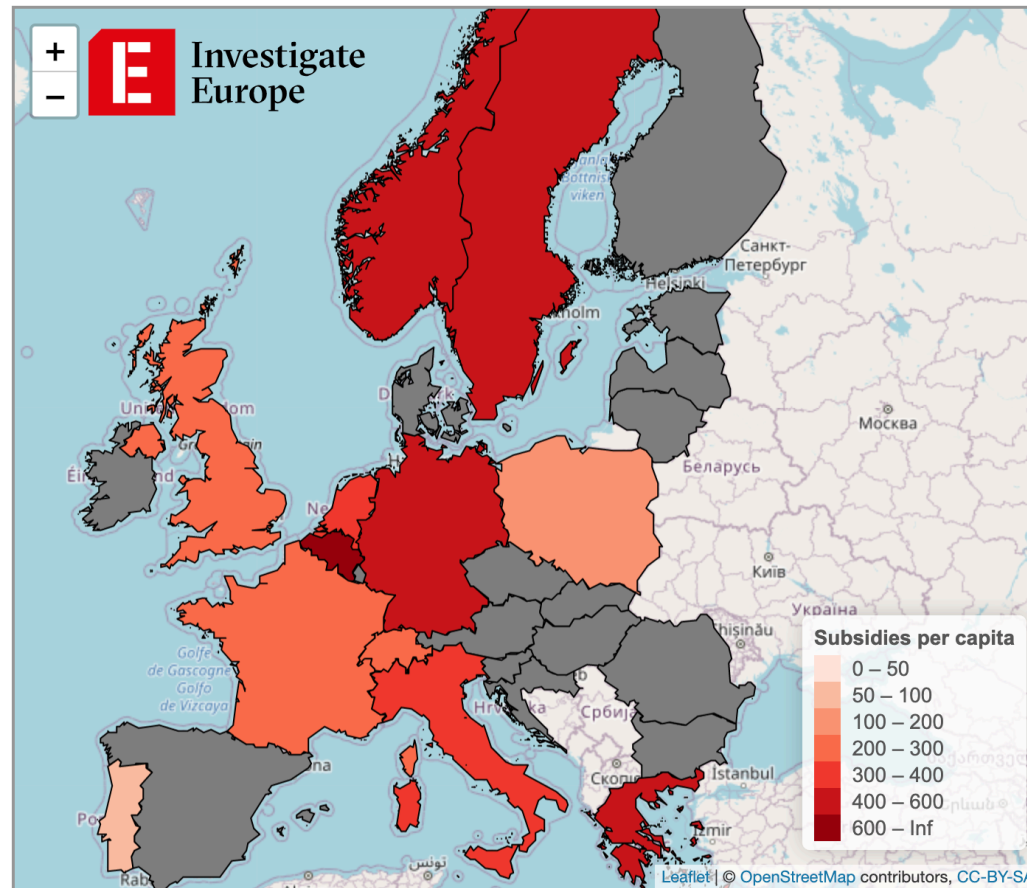
ONLYOFFICE File Home Insert Layout Formula Data Pivot Table Collaboration Plugins Master Data FFS Final.xlsx

D30 * Gas/Diesel Oil Subsidy for Suppliers of Fuels to Remote Areas (0.006)

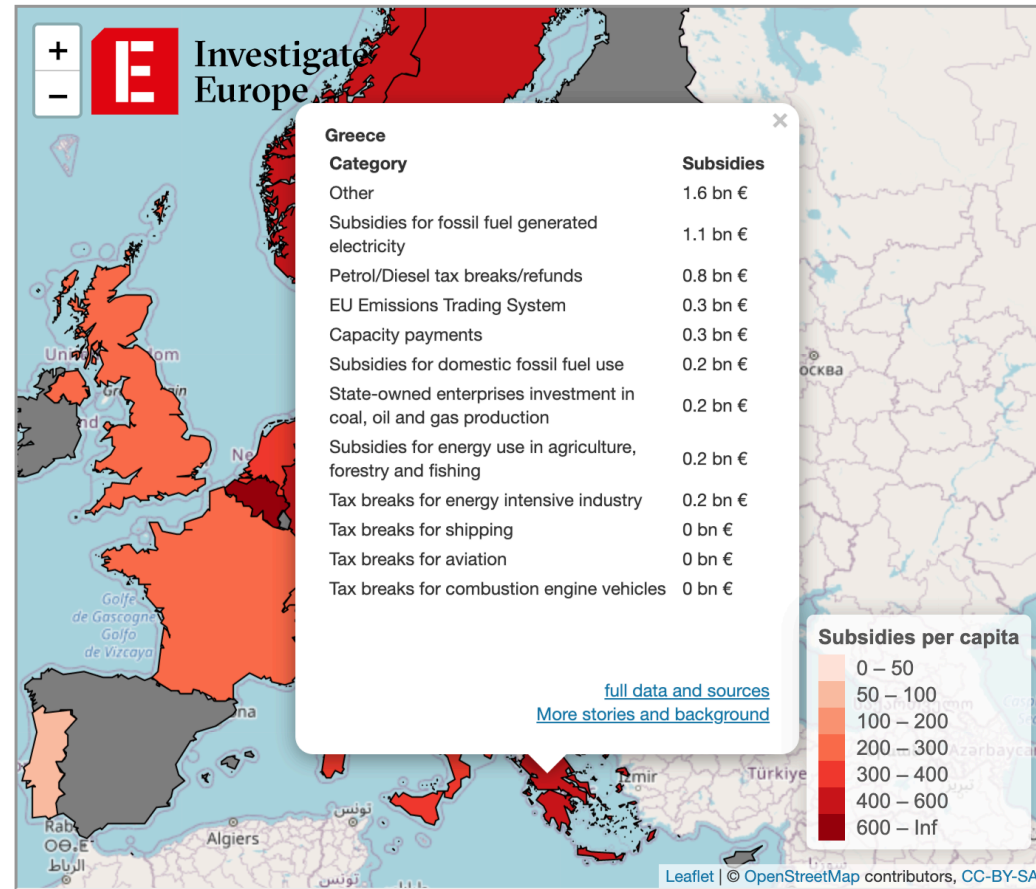
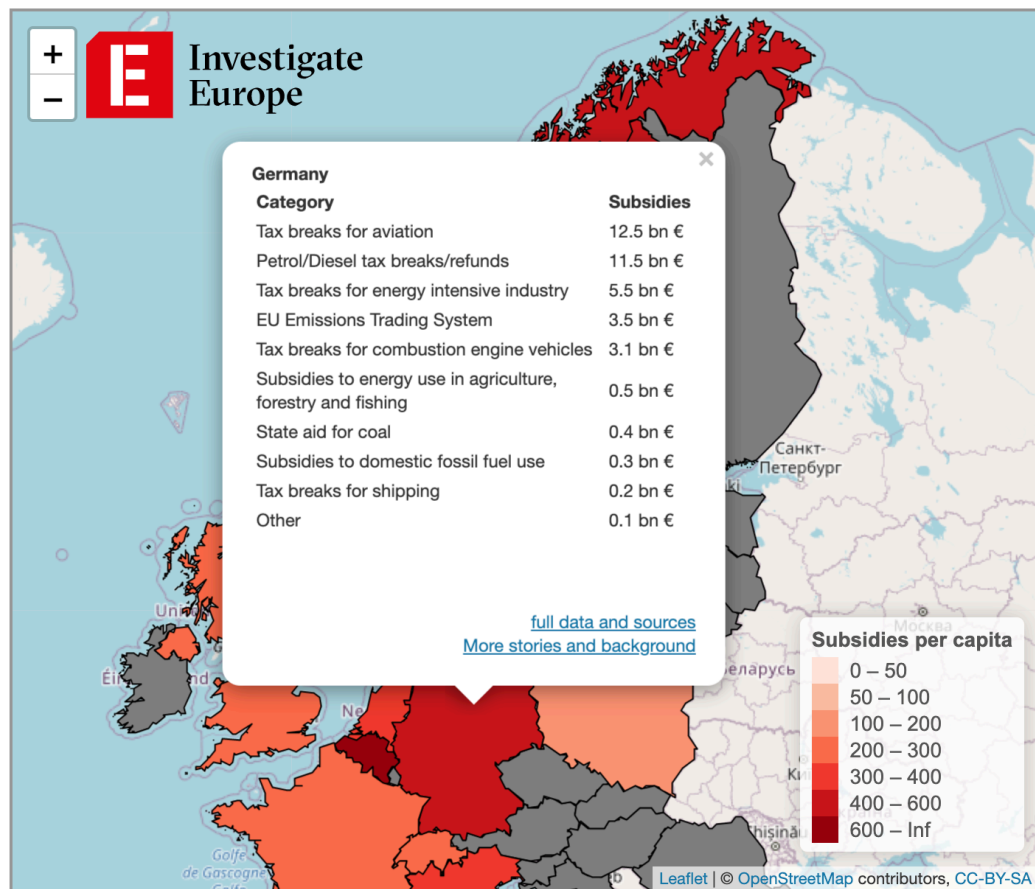
This file is automatically read for data analysis. Do not change the structure					only OECD + ETS FA data		full data	only ETS FA
Country	Category	Amount (Million Euro)	Details	Year	Source			
Denmark	Tax breaks for shipping	26,30	* Energy Duty Exemption for Ferries	2017	https://st			
Germany	Tax breaks for shipping	166,00	* Energy tax exemption for inland waterway transport	2018	German M			
			* Energy tax relief for machinery and vehicles used exclusively for cargo handling in seaports					
			* Excise Tax Refund for Fuels Used in Domestic Shipping Including Fishing (1.86)	2019	OECD			
Greece	Tax breaks for shipping	8,64	* Excise Tax Refund for Fuels Used in Tourist Boats (1.39)	2019	OECD			
Italy	Tax breaks for shipping	460,90	* Maritime fuel tax break	2019	Italian Mir			
Latvia	Tax breaks for shipping	1,78	Excise Tax Exemption for Oil Products used for Domestic Shipping	2019	https://st			
Netherlands	Tax breaks for shipping	1293,00	Energy Tax Exemption for Fuels used in Waterway Transportation	2017				
Slovenia	Tax breaks for shipping	0,07	Exemption from Excise Duty on Fuels Used in Fishing Boats	2019	https://st			
Sweden	Tax breaks for shipping	127,00	* Energy Tax Exemption and CO2 Tax Exemption for Domestic Shipping	2018	Swedish G			
Ireland	Tax breaks for shipping	97,14	Mineral Oil Tax Repayment for Commercial Sea Navigation	2017	OECD			
Estonia	Subsidies for fossil fuel generated electricity	0,91	Feed-In Premium for Fossil Fuels Used in efficient CHP Plants	2019	https://st			
			* Energy Tax Rebate for Non Profit Organisation (Since 2000, public religious service buildings and non profit organisations can benefit from a 50% energy-tax rebate for natural gas and electricity for heating.) (20,5 Million Euro, 2014-2016)					
			* Energy Tax Rebate for Religious Institutions (Since 2000, public religious service buildings and non profit organisations can benefit from a 50% energy-tax rebate for natural gas and electricity for heating.) (6,5 Million Euro, 2014-2016)					
			* Refund energy tax large commercial users (Since 2004, the largest commercial electricity users (>10 million kWh/year) receive a refund from the energy tax they have paid in the in the highest tax category (0,05 Eurocent/kWh), if they participate in energy efficiency covenants (BM-covenant, MEE-Covenant, MJA-III) and as long as they pay more than the European minimum rate on average) (1,9 Million Euro, 2014-2016)	2014-2016				
13 Netherlands	Subsidies for fossil fuel generated electricity	28,90	* Carbon Price Floor Exemption for fuels used in combined heat and power stations to produce non-electrical outputs = €105m (Eur117) (2017-18)					
			* Climate change levy exemption: of supplies (other than self supplies) to CHP stations = €90m (Eur113) (2017-18)					
14 United Kingdo	Subsidies for fossil fuel generated electricity	308,00	* Carbon Price Floor Exemption for fossil fuels used in a combined heat and power station to generate good quality electricity consumed on-site = €70m (Eur78m) (2017-18)		British Gov			

FFS data quality FFS_Country_Total ETS Filter mode Zoom 90%

Presentation



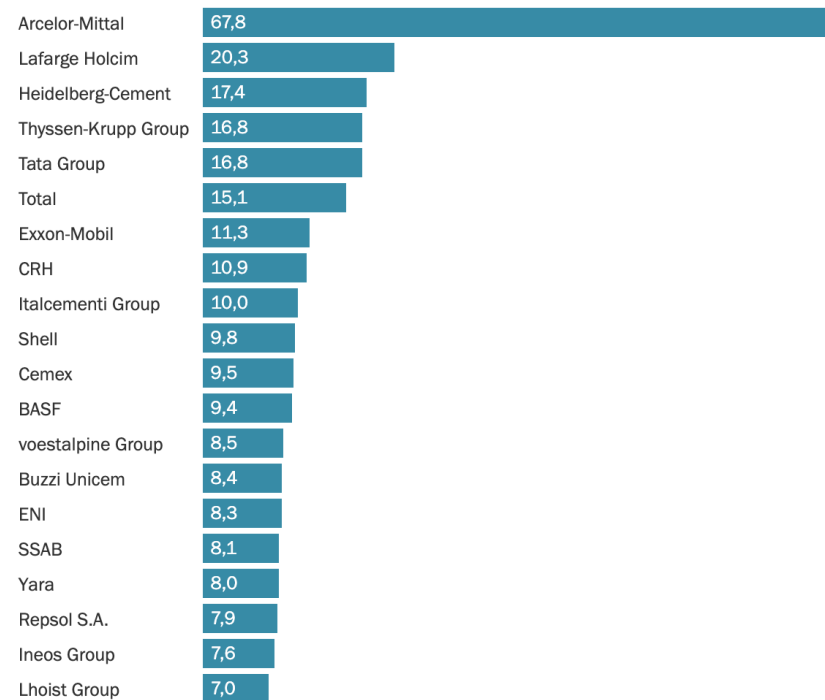
Presentation



Special Case: ETS

Kostenlose Zertifikate

Top-20 der Konzerne, die 2019 am meisten Emissions-Zertifikate kostenlos erhielten



Grafik: Tagesspiegel/Bartel • Quelle: EU-Kommission, Sandbag



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Spain



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IE: <https://www.investigate-europe.eu/en/>

Investigation: <https://www.investigate-europe.eu/en/2020/fossil-subsidies/>

Data set: <https://www.investigate-europe.eu/en/2020/data-sources-subsidies/>