

"Tax what you burn - not
what you earn" -
Das EU-Budget neu denken

Strommarkttreffen CO2-Mindestpreis & Abgaben/Umlagen/Steuern &
regulatorischer Rahmen der Sektorkopplung · Berlin · 6. April 2018 · Dr. Constanze Adolf



SZ-ZEICHNUNG: BURKHARD MOHR



Steuereinnahmen der EU-28

in % des BIP (2014)

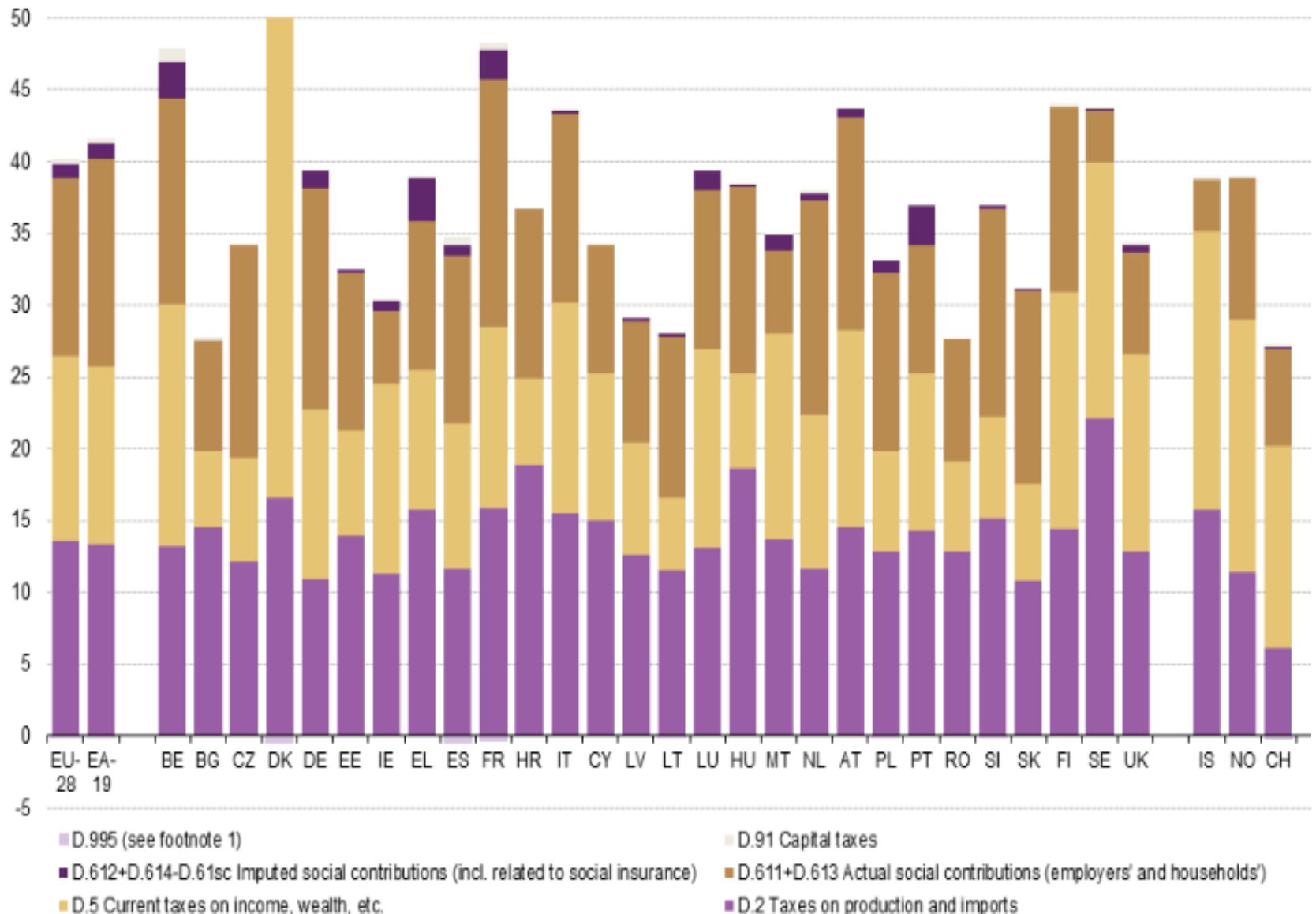
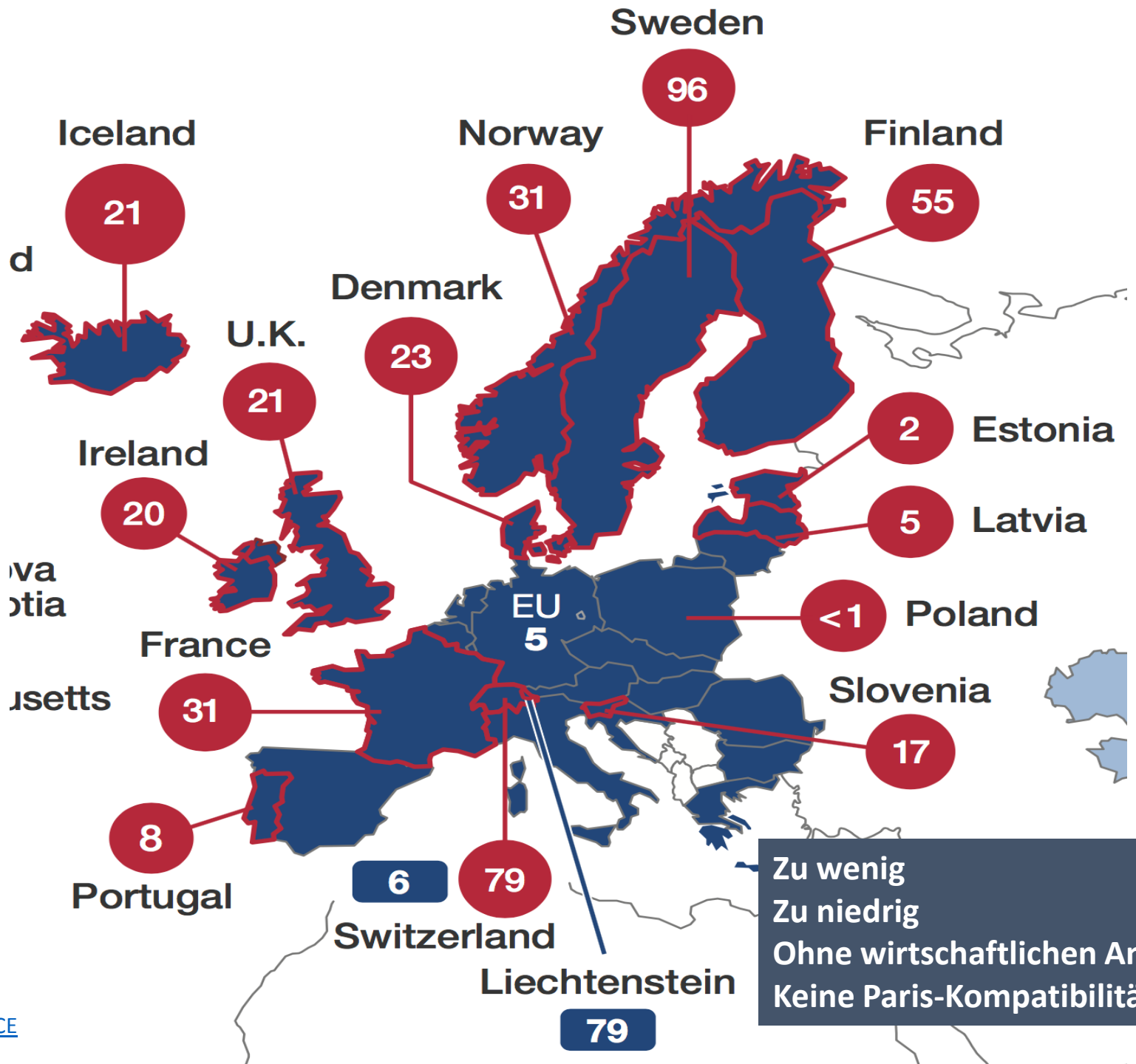




Photo: iStock



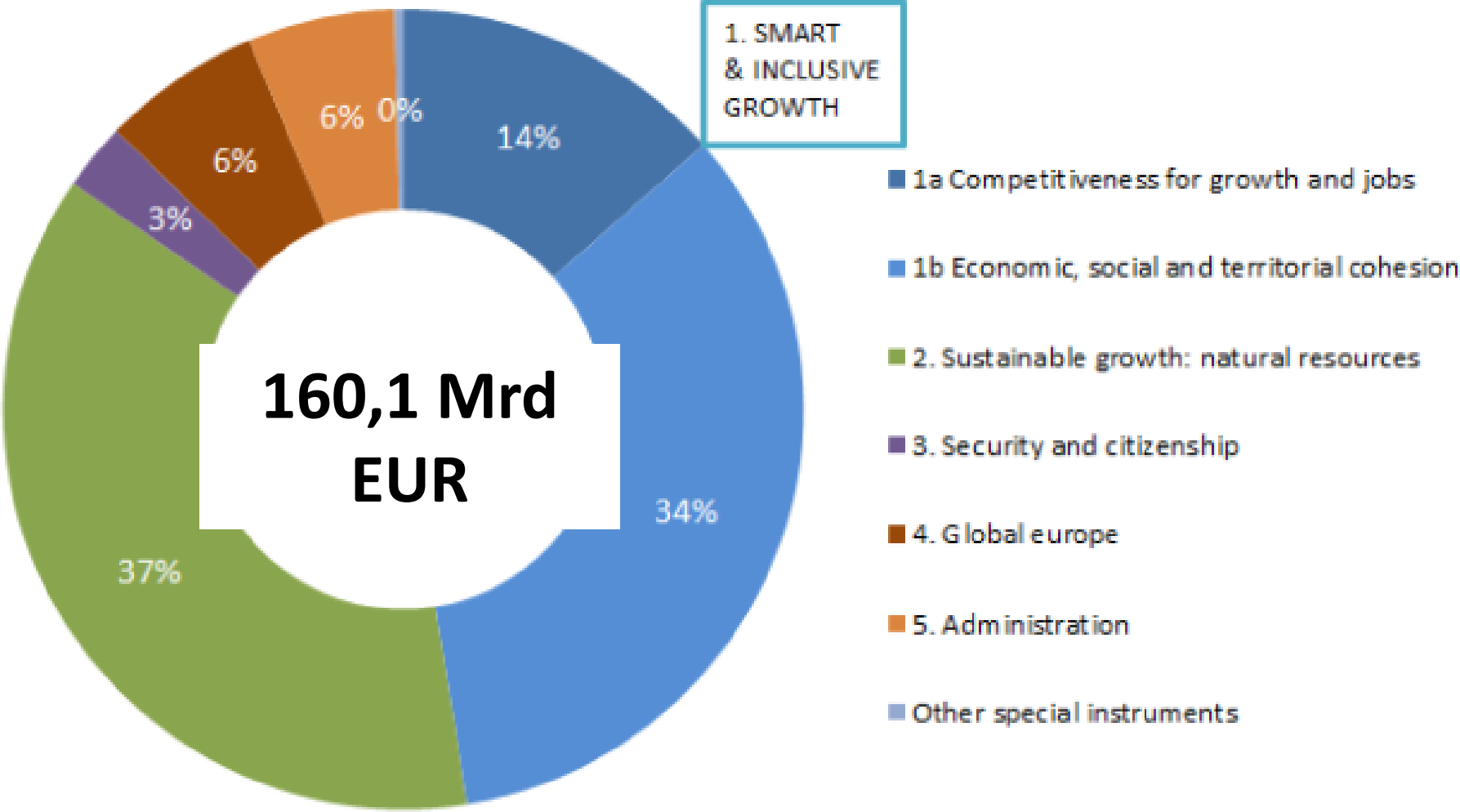
Zu wenig
 Zu niedrig
 Ohne wirtschaftlichen Anreize
 Keine Paris-Kompatibilität





So..... und Nun???

EU Budget 2018 – Ausgabenseite



Source: European Commission , DG Budget

Hintergrund



GreenBudgetEurope

GREEN TAXES AS A MEANS OF FINANCING THE EU BUDGET: POLICY OPTIONS

Dr Constanze Adolf & Klaus Röhrig

July 2016

63 policy makers, leading academics, businesses and civil society call for an innovative reform of the EU budget

26th January 2017 Briefings, News, Press releases, Publications



The EU budget in its current form is not a driver of sustainable development – neither in terms of how revenues are raised, nor how they are spent. A reform of the budgetary system to address and overcome current complexities could green EU budgets and enhance the transparency and visibility of the EU.

Ahead of the presentation of the final report of the [High-Level Group on Own Resources](#) chaired by Mario Monti to the Council of Ministers on 27 January, Green Budget Europe led a [joint call](#) for green own resources.

Background:

The founding treaties of the Union envisaged a directly controlled funding model, yet currently less than 13% of total revenues for the EU budget stem from genuine 'own resources', i.e. funding streams under the EU's direct control. As a consequence, EU budget negotiations have turned into a zero-sum game between national governments that focus on minimising their national contributions rather than a shared responsibility to deliver a fairer and more sustainable distribution of wealth for all Europeans.



COMMUNICATING GREEN OWN RESOURCES

A New Narrative for the EU Budget

October 2016

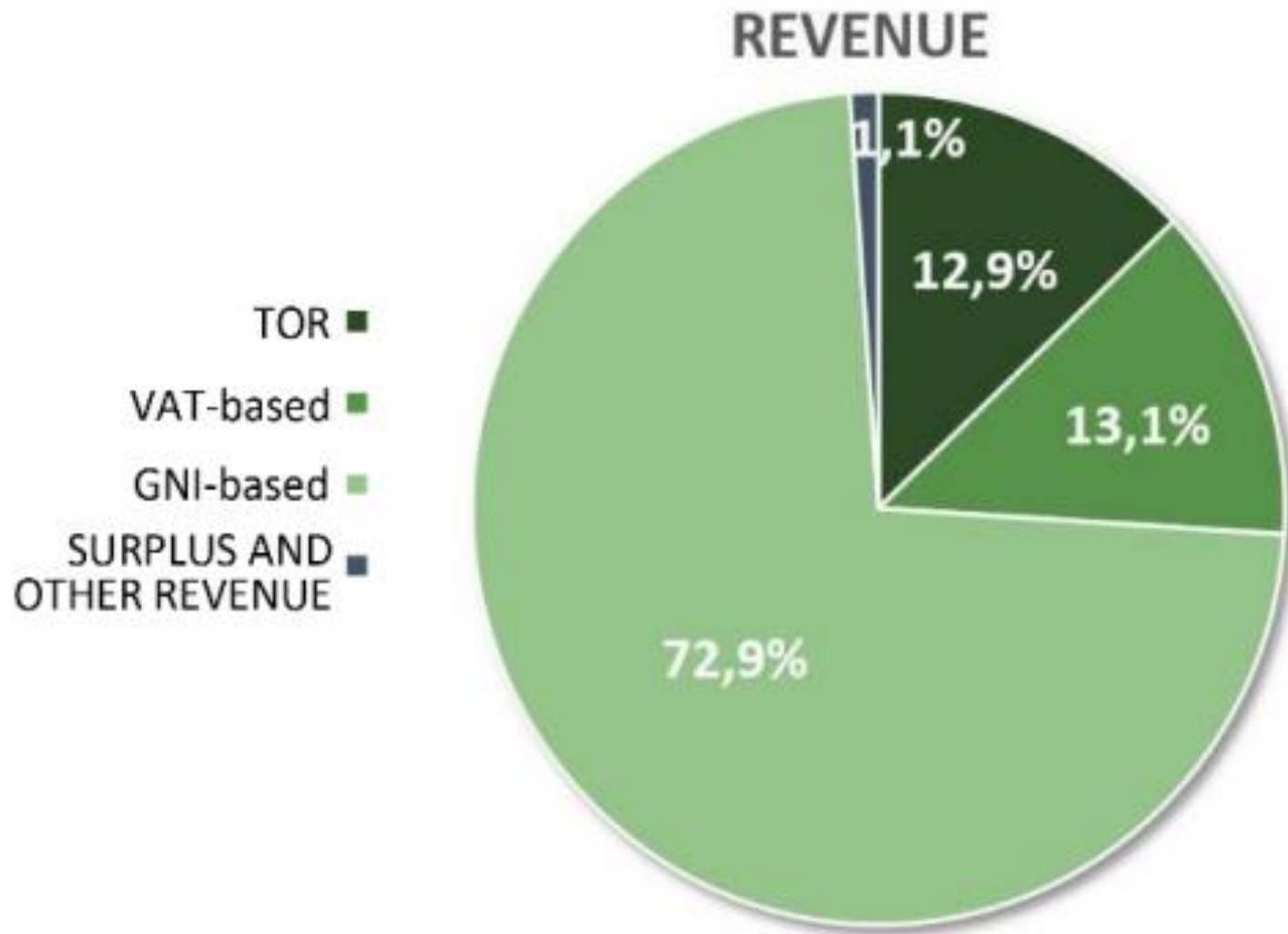
Authors:
Dr Constanze Adolf
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Study commissioned by:
MEP Helga Trüpel
MEP Ernest Maragall
MEP Monika Vana
MEP Indrek Tarand



[Downloads](#)

Eigenmittelrahmen ohne Lenkungswirkung



Source: Green Budget Europe (2016). Green Taxes as a Means of Financing the EU Budget: Policy Options. Study published in July 2016.

Steuerkandidaten für Grüne Eigenmittel

- CO2 Steuer
- Energiesteuer
- Benzinsteuern
- Flugticketsteuer
- Grenzsteuerausgleich
- EU Körperschaftssteuer
- Finanztransaktionssteuer
- Strafzahlungen des EUGH





Hey!
Schaut mal her!!!!

Ziel: Gestaltungsspielraum des EU-Budgets optimieren



- Faire Wettbewerbsbedingungen im Binnenmarkt
- Verursacherprinzip
- Weniger Steuerwettbewerb
- Bessere Ressourcenallokation

Bewertungskriterien für Grüne Eigenmittel

ECONOMIC DIMENSION	Sufficiency	Would the revenues of the instrument be sufficient to cover the expenditures of the EU in the long run?
	Stability	Would the instrument bring about stable revenues to the EU budget?
	Low operating costs	Would the instrument be simple to administer and involve low compliance costs?
SOCIAL DIMENSION	Horizontal equity	Would the instrument have an equal impact on equivalent taxpayers across the EU?
	Vertical equity	Would the instrument involve income redistribution?
POLITICAL DIMENSION	Political feasibility includes various issues concerning the option's visibility, potential perception among European voters and current political opposition or windows of opportunity.	



Mythen entmystifizieren – Silos von Meinungsführern aufbrechen

1. Schlecht für die Wettbewerbsfähigkeit?

- Beispiele Schweden und Dänemark

2. Sozial ungerecht?

- Umweltsteuern sind weniger regressiv als andere Formen von Steuern (1)

3. Umweltpolitisch ineffektiv ineffektiv?

- Viele Beispiele beweisen das Gegenteil (2)

4. Einkommensstabilität

- Abhängig vom Steuerdesign

5. Missachtung des Subsidiaritätsprinzips?

- Grüne Eigenmittel schaffen einen europäischen Mehrwert, der von den einzelnen Mitgliedstaaten unerreichbar ist

(1) Carbon Taxation and Fiscal Consolidation: The potential of Carbon Pricing to reduce Europe's fiscal deficits, [report](#) prepared for the European Climate Foundation and Green Budget Europe, 2012.

(2) Overview of environmental tax reforms and their ecological outcomes in the [final report](#) of the Green Fiscal Commission, 2009.



EU-weite CO₂-Steuer

STRENGTHS

- Potential to tackle 55% GHG emissions outside the ETS/comprehensive implementation of ESD
- Internalise costs of carbon emissions and incentivise low-carbon patterns of consuming and producing
- Revenue estimate: at least EUR 40bn

WEAKNESSES

- Possible trade-off between political consensus and environmental effectiveness (tax exemptions and tax expenditures)
- Careful examination of redistributive effects (best design may require compensatory measures/broader tax shift)

OPPORTUNITIES

- Open policy window after Paris and the adoption of the SDGs in 2015
- Cross-sectoral approach with multiple spill-over effects (energy, transport, investment, infrastructure etc.)
- Stepwise increase of tax rate allows for a period of gradual transition
- Potential to stimulate ETS to deliver similar carbon price level
- Enhance decoupling of economic growth and carbon emissions

THREATS

- Experience with the ETD (strong opposition to carbon component by several EU MS)

New momentum after Paris

- Concerns about carbon leakage

What about 'low-carbon leakage'?

- Could slow down ETS reform

Could also provide new dynamic

CO2-Steuer – Narrativ

	Economy	Ecology	Equity	Europe
Green Community	<ul style="list-style-type: none"> Decoupling economic growth from GHG emissions Prevent “Low-carbon leakage” Boost investments in low-carbon technology 	<ul style="list-style-type: none"> Effective instruments to achieve climate commitments Applying the polluter-pays-principle Immediate action 	<ul style="list-style-type: none"> Guarantee social justice No disproportionate burden on low-income households 	<ul style="list-style-type: none"> EU-wide carbon tax In favour of a stronger and more united Europe, in particular on climate matters
Citizens	<ul style="list-style-type: none"> No further financial burden, no overall tax increases No negative impact on jobs and growth 	<ul style="list-style-type: none"> Polluter-pays-principle Health issues connected to environmental pollution 	<ul style="list-style-type: none"> No disproportionate burden on low-income households Burden should be compensated 	<ul style="list-style-type: none"> More Europe only, if Member states cannot provide the public good effectively Decisions on budget need to become more transparent and democratic
Local Councillors	<ul style="list-style-type: none"> Secure competitiveness of regions (especially those with energy-intensive industry) 	<ul style="list-style-type: none"> Beneficial impact on local environment (regions with high air pollution levels) 	<ul style="list-style-type: none"> Interregional equity: no disproportionate negative impact on poorer regions (regions with high emission levels and low economic growth) 	<ul style="list-style-type: none"> Participation in policy-process Decisions on budget need to become more transparent and democratic
Industry & Trade Unions	<ul style="list-style-type: none"> Secure international competitiveness of energy-intensive industry (tax exemptions) Enable investments 	<ul style="list-style-type: none"> Clear long-term strategy for emission reduction Allow for gradual transition process 	<ul style="list-style-type: none"> No disproportionate burden on workers and low-income households (Trade Unions) 	<ul style="list-style-type: none"> More Europe only, if Member states cannot provide better market conditions
Member States	<ul style="list-style-type: none"> No harm to national industry No big shift in contribution ratio Revenue stability 	<ul style="list-style-type: none"> Assistance in Effort sharing Allow for gradual transition process 	<ul style="list-style-type: none"> Interstate equity: no disproportionate negative impact on poorer countries with high emission levels 	<ul style="list-style-type: none"> No transfer of fiscal competences Retain discretion on tax rate and exemptions

CO2-Steuer – Narrativ

	Economy	Ecology	Equity	Europe
Green Community	<ul style="list-style-type: none"> Enhance the development of low-carbon industry and the decoupling of economic growth from GHG emissions in the medium- and long-term 	<ul style="list-style-type: none"> Internalise the costs of up to 55% of the EU's total GHG emissions Carbon content directly taxed (polluter-pays-principle) Implement Paris Agreement and SDGs 	<ul style="list-style-type: none"> Less regressive than other forms of taxation (income tax, VAT) Compensatory measures can offset regressive effects 	<ul style="list-style-type: none"> Strong case for European collective action Most effective if EU-wide and aligned tax rates Provide transnational public good (GHG reduction)
Citizens	<ul style="list-style-type: none"> Contribute to economic growth, if implemented as a tax shift Secure competitiveness among Member States 	<ul style="list-style-type: none"> Carbon content directly taxed (polluter-pays-principle) Incentivise a shift in consumer and producer behaviour towards low-carbon activities 	<ul style="list-style-type: none"> Less regressive than other forms of taxation (income tax, VAT) Compensatory measures can offset regressive effects 	<ul style="list-style-type: none"> Most effective if EU-wide and aligned tax rates Provide transnational public good (GHG reduction)
Local Councillors	<ul style="list-style-type: none"> Secure competitiveness among Member States 	<ul style="list-style-type: none"> Incentivise a shift in consumer and producer behaviour towards low-carbon activities 	<ul style="list-style-type: none"> Use of transition periods and tax reductions for specific industries/regions 	<ul style="list-style-type: none"> Need to ensure participation in national decision-making on tax rates, tax exemptions and compensatory measures (subsidiarity)
Industry & Trade Unions	<ul style="list-style-type: none"> Stimulate the investment in clean energy and low-carbon technology Provide investor certainty and allow for a clearly specified transition period 	<ul style="list-style-type: none"> Incentivise a shift in consumer and producer behaviour towards low-carbon activities 	<ul style="list-style-type: none"> Possibility of country-specific tax reductions for energy-intensive industry 	<ul style="list-style-type: none"> Most effective if EU-wide and aligned tax rates Provide transnational public good (GHG reduction)
Member States	<ul style="list-style-type: none"> Secure competitiveness among Member States Redistribution of national contributions might entail compensations to 'net losers' 	<ul style="list-style-type: none"> Make sure the EU is on track for its commitments under the ESD/ESR, the Paris Agreement and the Sustainable Development Goals 	<ul style="list-style-type: none"> Use of transition periods and tax reductions for specific industries/regions 	<ul style="list-style-type: none"> Power to levy taxes remains at MS level Need to ensure participation in national decision-making on tax rates, tax exemptions and compensatory measures (subsidiarity)

C. Ziel: Förderung der Energiewende und des Klimaschutzes – Umweltsteuern und -abgaben

- bestätigt, dass Klimaschutz und der Übergang zu einer nachhaltigen, CO₂-armen Kreislaufwirtschaft sowie die gemeinsam vereinbarten Ziele der Energieunion zu den **wichtigsten Zielen** der EU-Politik zählen;
- verleiht erneut seiner Überzeugung Ausdruck, dass ein fairer Wettbewerb zwischen den Unternehmen und das reibungslose **Funktionieren des Binnenmarktes nur mit gemeinsamen, EU-weit geltenden Energie- oder Umweltsteuern zu erreichen sind**, die somit den Übergang zu einem progressiveren und nachhaltigeren Entwicklungsmodell befeuern;
- betont, dass sich eine ökologisch ausgerichtete Steuerpolitik **besonders gut** als Quelle für EU-Eigenmittel eignet und ihr deshalb eine große Bedeutung zukommt;
- fordert die Kommission auf, sich mit Blick auf die Schaffung weiterer Eigenmittel der EU die in dem Bericht der Hochrangigen Gruppe „Eigenmittel“ und von dem für den EU- Haushalt zuständigen Mitglied der Kommission geäußerten Vorschläge für zusätzliche ökologische Eigenmittel, die bestimmten Strategien der Union – z. B. in den Bereichen **Energie (Energiesteuer), Umwelt und Klima (CO₂-Grenzausgleichssystem, Kunststoffsteuer und das Emissionshandelssystem EHS) sowie Verkehr (Steuer auf Kfz-Kraftstoff und Flugtickets)** – entsprechen, zu eigen zu machen;

(...)

- fordert die Kommission auf, die Einführung einer **Abgabe auf Kunststoff und Einwegartikel** zu erwägen, um die Verwendung nachhaltigerer Alternativen zu fördern;



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