



Council of the European Union  
General Secretariat

Brussels, 29 August 2025

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**Interinstitutional files:  
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**NOTE**

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From: Presidency  
To: Working Party on Tax Questions (Indirect Taxation – Excise duties/Energy taxation)

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Subject: Revision of the Energy Taxation Directive  
- Annotated agenda

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With a view to the meeting of the Working Party on Tax Questions on 5 September 2025, delegations will find attached an annotated agenda prepared by the Presidency.

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

### **Annotated agenda**

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

*5 September 2025*

The Presidency would like to outline the structure of the meeting on 5 September 2025 (CM 3518/25 REV 1). Indicative 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. Presidency priorities in relation to the Revision of the Energy Taxation Directive**

The Presidency will present its priorities, especially in relation to the Revision of the Energy Taxations Directive.

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

*- Examination of the Presidency compromise text*

Building on the progress made so far, the Presidency has prepared a revised compromise text (ST 11270/25) which will be the basis for the discussion at the Working Party meeting on 5 September 2025. In particular, the Presidency has taken into account the input received at the Coreper meeting on 9 July and the comments made during and after the Working Party meeting on 20 May as much as possible, while keeping in mind a balance between different positions.

Delegations will be invited to examine the Presidency compromise text (ST 11270/25), focussing on specific topics in the following order:

Article 1 (incl. waste)

Article 2 and Article 3 (incl. delegated acts)

Article 4 (incl. indexation)

Article 5 (electric or hybrid electric vessels and aircrafts)

Article 5a and Article 3(4h) (incl. hydrogen)

Article 5b and Article 6 (incl. mixed products)

Article 7 – 12

Article 13 and Article 14 (incl. air navigation and waterborne navigation)

Article 15, Article 16 and Article 16a (incl. abandoned coalmines and public transportation)

Article 16b – 16e and Article 17 (incl. agriculture and shore side electricity)

Chapter III – Special procedural provisions, Chapter IV – Miscellaneous provision and Chapter V – Final provisions (Article 18 – 32) (incl. state aid and general implementation)

Annex I – Annex IV (incl. natural gas)

### Recitals

The Presidency considers that the text which is not highlighted in grey is in principle acceptable for delegations, pursuing obviously the principle that nothing is agreed until everything is agreed.

In case delegations wish to submit their possible written comments on the compromise text to the Presidency already before the Working Party meeting of 5 September, they are welcome to do so by sending their comments to the following e-mail addresses: [loutaa@um.dk](mailto:loutaa@um.dk), [esd@skm.dk](mailto:esd@skm.dk), [CBN@SKM.dk](mailto:CBN@SKM.dk) and [ecofin2b.taxpolicy@consilium.europa.eu](mailto:ecofin2b.taxpolicy@consilium.europa.eu). This would enable the Presidency to be better prepared for the Working Party meeting of 5 September.

### **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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