

## PROJECT

Climate  
Energy  
Policy Assessment

# Energy taxes in Europe

Several European countries have introduced specific energy taxes or comprehensive ecological tax reforms in order to set economic incentives for the reduction of greenhouse gas emissions. These taxes and tax reforms are based on various approaches and models and have thus different impacts on the environment, economy and employment. In a systematic review of existing evaluations of energy taxes, INFRAS and Ecologic examined international experiences to inform the design of similar measures for Switzerland, such as the CO<sub>2</sub> tax introduced in the beginning of 2008.

Effects of existing energy taxes and ecological tax reforms were analysed in order to derive conclusions for the Swiss policy on energy taxation. The first step was to systematically review existing models of energy taxation in European countries. . This systematic review encompassed the energy taxes' impacts on energy use, energy intensity and emissions as well as economic and social aspects, such as competitiveness, employment, incentives for innovation and distributional effects.

For Denmark, Germany, Sweden, the Netherlands and the United Kingdom, an in-depth analysis was carried out to check both the significance of existing evaluation results and the transferability of taxation concepts to the Swiss context.

The [study](#) [1] is available for download [pdf, 1.1 MB, German].

## Related Articles

- Effects of Germany's Ecological Tax Reforms

## Further Links

- SFOE press release [German]
- SFOE press release [French]

- SFOE press release [Italian]
- Information on the Swiss CO2 tax [German, French and Italian only]

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**Links**

[1] [https://www.ecologic.eu/download/projekte/200-249/201-32/201-32\\_Energiesteuern\\_Endbericht.pdf](https://www.ecologic.eu/download/projekte/200-249/201-32/201-32_Energiesteuern_Endbericht.pdf)