

Annex 2.

Examples of Member States' investments in different sectors¹

Sector	Member State	Measure	Foreseen Budget	Timing
Energy efficiency	AT	Investment in thermal renovation of public buildings	€ 91 million	2009 - 2010
		Thermal renovation by private households, and Companies supported by the government	€50 million €50 million	2009-2010
		Additional credit volume in subsidised credit for energy efficiency projects	€ 500 million <i>(partly EIF money)</i>	2009 - 2010
		State guarantees for the Austria Wirtschaftsservice	€ 800 million	2009 - 2010
		Low-interest loans especially for energy efficiency projects, also for emissions and waste reduction	€ 100 million	2009 - 2010
	BE	Reduction of energy cost - loans for energy saving investment	€ 200million	n/a
		Energy saving investment in public buidings (GPP)	€ 100 million	n/a
	CZ	Subsidy for the high quality heat cladding for residential buildings (part of € 900 million Green Investment Scheme Programme)	€ 656 million	2009-2012
		Subsidy Programme of an Energy Buildings' Demand Reduction (it is not clear whether the preceding one is not the same)	€ 240 million	n/a
		Boost of the Subsidy Programme "PANEL" (it is not clear whether the preceding one is not the same)	€ 24 million	n/a
	CY	Diversification of energy supply sources. (Establishment of the Vassilikos Energy Centre in order to decrease the dependency on imported oil and increase energy efficiency of the country's energy sector, reduce green house gases and emissions etc.)	€ 8 million	2004-2013
		Subsidy Scheme for enterprises, households and government services to adopt energy saving measures	n/a	2006-2010
	DE	Renovation of public buildings (among them educational infrastructure mainly – 33%), large residential estates, hospitals city planning, rural areas	€3.2 billion	2009-2011

¹ Some of the measures below contain "green" as well as "non-green" elements. Where the available information does not allow the quantification of the green elements, the measure is put in italics.

Energy efficiency	DK	Renovation subsidy scheme: Funds set aside to subsidies for maintenance and construction works, including energy savings, in owner-occupied housing	€ 200 million	2009-2010
	EE	Low interest rate loans (+loan guarantee scheme) for investments in energy conservation in housing/ energy efficiency of block houses	€ 17 million (grant) + loan	2009-2013
	ES	Modernisation of buildings in touristic regions	€401.2 million	n/a
		Energy efficiency initiatives plus renewables and energy savings projects (initiatives aiming at lowering energy consumption in private and public buildings, labelling policy, social campaigns on energy savings)	€ 245 million	2008-2011
		<i>Energy efficient construction and rehabilitation. Foreseen investment of € 4.100 bn, however, the share to be allocated to energy efficiency is not specified</i>	n/a	2009-2012
	FI	Household tax deduction for renovation, including energy-efficiency related repairs, an increase in energy renovation allowance	€50 million (on-budget) €725 million (off-budget guarantees)	n/a
		Transport projects, adjustment in the level of energy subsidies	€632 million	n/a
		Renovation subsidy of 10% for housing companies	€ 25 million	2009-2011
		Increase energy subsidies, and Support for rapidly launched projects with a positive impact on employment that promote the use of <u>renewable energy</u> and <u>energy efficiency</u>	by €8 million by €2 million	2008
	FR	Renovation public buildings	€ 200 million.	2009-2010
		Energy efficiency in agriculture (tractors, buildings)	€ 30 million	2009-2013
		Energy efficiency RATP (0,45)	€ 7.5 million	2009
		Renovation poor housing	€ 200 million	2009
		80 % of the French population allowed to cumulate zero-rate loan for buying or building low energy house, and tax credit for renovate for thermo-insulation	€83 million	2009 - 2010
	HU	Support the upgrade of the energy efficiency of municipal infrastructure, including rehabilitation of heating and power distribution systems, replacement of outdated boilers and improvement of thermal insulation of buildings	€ 25 million (from EBRD loan)	n/a
		energy efficiency in buildings	€ 98 million from AAU (Assigned Amount Unit) sale	n/a
	IE	Introduction of smart meters as a test project prior to the roll out of the new smart grid to every home in the country	n/a	n/a
Better insulation in over 30,000 houses in 2009; the budget for 2010-2011 is yet to be		€49 million	2009-td	

Energy efficiency		determined		
		The <u>Warmer Homes Scheme</u> : to assist private households on low incomes, including improvement of the thermal efficiency of 15,000 dwellings in 2009. The budget for 2010-2011 is yet to be determined.	€ 20 million	2009-tbd
		Grant support to efficiency upgrades and retrofits in business and the public sector. The budget for 2010-2011 is yet to be determined.	€ 6 million	2009-tbd
		Revision of Building Regulations by 2010: to improve energy consumption and CO ₂ emissions by 60% for new dwellings over 2005 standards (in 2007 the standards were increased by 40% over the 2005 baseline). IE is considering an introduction of new standard for Carbon Neutral Building Standard in 2013.	n/a	2007-2016
		Sustainable Energy Ireland: to support energy efficient demonstration projects in the social housing sector, including: - <u>Towards Carbon Neutral</u> : support local authorities in building their expertise in delivering highly energy efficient dwellings; - <u>Retrofitting Demonstration Projects</u> : support a number of demonstration projects for the retrofitting of insulation and improvement of energy efficiency in existing stock.; - <u>Energy Efficiency Improvements to Vacant Local Authority Stock</u> : retrofitting of insulation and improvements in energy efficiency measures of vacant properties	€20 million €5 million €20 million	2009-ongoing 2009
		Increase the range of energy efficient equipment (e.g. lighting, lighting controls, motors, variable speed drives and building energy management systems, heating and electricity provision, ICT, process and heating, ventilation and air-conditioning control systems, electric and alternative fuel vehicles) purchased by companies that can qualify for accelerated capital allowances (e.g. energy efficient data-server systems, electricity provision equipment and control systems). The budget for 2011 is yet to be determined.	€ 6 million	2008-2010
	IT	Allocation to energy efficiency initiatives	€ 940 million	n/a
		55% income tax deduction for building restructuring is renewed. Works done in 2008 will be spread over 3 years, from 2009 on over 5 years.	n/a	n/a
	LT	Requirements for a passive energy consumption, which will be applied for newly constructed buildings financed from state and municipality budgets; and in a more distant future such requirements will be applied to building modernisation.	n/a	n/a
		Renovation of public buildings (schools, hospitals, day-care centres and foster homes).	€232 million <i>(from Structural Funds)</i>	2009-2010.
		Renovation of residential buildings	€290 million <i>(up to €203 million)</i>	2009-2010

Energy efficiency			<i>from Structural Fund, €87 million from EIB loan)</i>	
	LU	Subventions for the promotion of refrigerating equipment of low energy consumption (A++).	n/a	n/a
	LV	Renovation of residential buildings	€ 57 million	2009-2013
		Renovation of public buildings including social buildings	€ 35 million	2009-2013
	MT	Increase in subsidies for the purchase of energy efficient equipment	€ 24 million	n/a
		Introduction of a scheme to encourage use of energy efficient appliance	n/a	n/a
		Grants to enterprises to carry out audits for their systems and energy use	n/a	n/a
		Distribution of energy saving lamps to all families	n/a	n/a
	NL	Energy saving in housing through lower tax for housing corporations	€ 277.5 million	2009-2010
	PL	Introduction of white certificates that gives incentives to decrease the energy use	n/a	n/a
	PT	Renovation of most energy-consuming public buildings (hospitals, universities, law courts, offices of public services, etc.)	€100 million	2009
		Investment in energy metering networks	€15 million	2009
	SE	Improving energy efficiency in different sectors	€142.9 million	2010-2014
	SI	Weatherproofing public buildings and broadband connections	€20 million	2009-2011
	SK	Loans from the EBRD (€ 125 mil. for 2009-2010) aimed at enhancement of energy efficiency and improvement of energy infrastructure from 2009.	€125 million	n/a
		programme to support home renovations	€ 10 million	n/a
	UK	Bringing forward capital spending from 2010-11 (housing and regeneration investment)	€ 878 million	n/a
Increased energy efficiency obligations for energy suppliers		n/a	n/a	
New/accelerated public spending on heating and energy efficiency in households at risk of fuel poverty.		€ 57 million	n/a	
CZ	Replacement of non-ecological heating by low-emission boilers using biomass and effective heat pumps	€ 244 million <i>(part of € 900 million GIS Programme)</i>	2009-2012	
CY	Increase of the subsidised capacity of photovoltaic systems from 5KW to 20KW.	n/a	2007-2010	

Renewables	EE	To meet 30 percent of its energy needs with wind farms within the next decade.	n/a	2009-2019
		Investments in renewable energy development (incl alternative energy sources in transport) and protection of ambient air and mitigation of climate change	€ 68 million	2009-2013
	ES	To reach 20% share of renewable energy in total consumption (financed under energy efficiency measures).	n/a	By 2012
	FI	Energy subsidies - a major part of the funding will be directed to wind energy projects. The rest of the funding is allocated to promote use of other renewable energy sources and energy efficiency.	€ 69 million	2009-2011
	FR	Renewable energy investments by EDF	€ 300 million	2009
		New energies and durable development by SNCF	€ 20 million	2009-2010
		Sustainable development investments in solar energy	€ 120 million	2009
	HU	Investment in renewal energy sources (wind, solar, biomass and geothermal)	n/a	n/a
	IE	New electricity transmission system to tap into renewable energy resources	€4 billion	2009-2025
		Zero emissions corporate plan and a related long term investment budget	€22 billion	by 2030
		Investment strategy to develop gas network and clean energy technologies	€5 billion	n/a
		The Strategic Infrastructure Act is to be amended, providing for a fast track consent process for inter alia major wind, wave and tidal energy projects on State foreshore. Foreseen commencement from January 2010.	n/a	2010-ongoing
		Development and commercialisation of ocean energy technologies	n/a	n/a
	IT	A feed-in tariff for solar thermodynamic energy	n/a	
	LT	To build 200 megawatts of renewable energy. Landowners with suitable sites for renewable energy sources will be able to get a large rebate to build.	n/a	2009- 2010
	LU	To increase and introduce the subventions in the domain of renewable energy for buildings.	n/a	n/a
	LV	Development of Biomass Co-generation electro stations	€ 24 million	2009-2013
		Promotion of biogas production	€ 20 million	2009-2013
	MT	Refunds to solar water heaters, photovoltaic cell systems and roof insulation	n/a	n/a
		Scheme to invest in renewable energy generation/alternative sources of energy	n/a	n/a
		Construction of offshore wind farm	n/a	n/a
Tax credit to photovoltaic cells		n/a	n/a	
NL	Wind Energy at Sea (15 in 2010 and 160 in 2011 and 160 per year since 2011 till 2025)	€ 2.255 billion	2009-2025	

Renewables		Stimulation of biomass for advanced use in chemicals, materials and combustion for heat and power and other measures	€ 346.1 million	2009-2010
	PL	National Environmental fund will elaborate new instruments to finance and co-finance investments in renewables. The fund will be fed by 250 million euro (coming mainly from car registration tax revenues) (1bnPLN) by the mid of 2009. This action is expected to produce investment worth 250-800 M€ (1,5-2,5 bnPLN) boosting demand in construction sector at the same time.	€ 250 million	n/a
	PT	Installation of solar panels and micro-generation units (mini-wind turbines).	€ 145 million	2009
	SK	Programme to support biomass and solar energy use in households	€ 8 million	n/a
	UK	Review on uplift to the renewables obligations in order to secure appropriate returns to wind investment Offshore wind industry, in the current economic climate	€ 3,000 million	2009-2010
		<i>Lending from the EIB for energy projects (there is a reference to renewables but not clear whether all projects are renewable ones)</i>	Up to € 4200 million	n/a
		Investment in anaerobic digestion technology, which converts food waste into energy. Five new waste treatment plants using the technology were announced under the Defra Anaerobic Digestion Demonstration Programme	€ 10 million	2009-2011
		A renewable heat incentive to reward households and businesses that generate renewable energy on site.	n/a	n/a
Car scrapping	AT	€ 1.500 “eco-premium” (scrapping premium)	€22.5 million	2009
	CZ	A state subsidy for citizens (not for enterprises) when buying an ecological car and scrapping a car more than 10 years old at the same time. The new car should either fulfilling EURO 4 (or higher EURO), with combined CO2 emissions lower than 160 g per km and its price is lower than 500 000 CZK (the subsidy is then 30 000 CZK), or the price of the new car is lower than 700 000 CZK and the car is fulfilling one of the following: 1. it is using only an electric drive, 2. it is a hybrid using electric drive combined with a combustion engine, 3. it uses CNG engine (the subsidy is 60 000 CZK. Approved by the lower chamber of the Parliament in May 2009 (the legislative process not yet completed); expected time-frame - 2009-2010. Details shall be stated in a government decree.	n/a	n/a

Car scrapping	DE	Tax breaks on purchase of new more environment-friendly for 2009 and 2010. An environmental bonus for scrapping a car more than 9 years old	Up to €5000 million	2009
	ES	Interest –free loan up to €10,000 for scrapping a car more than 10 years old and more than 25,000 km mileage	€1200 million	2009-2010
	FR	€ 1000for car older than 10 years, new car with less than 160 gCO2/km or light utility vans	€ 220 million	2009-2010
	IT	€ 1,500-3,000 "eco-premium" for purchase of a Euro 4-5 car (below 130 gCO2/Km if diesel, below 140 if gas) and at the same time scrapping of vehicle older than 10 years; € 2,500-6,500 "eco-premium" for purchase of new LCVs if at the same time scrapping Euro 0-1-2 LCV registered before 31 st December 1999 , . A bonus of 1.500 Euro for the purchase of an ecologic car (methane/ electric/ hydrogen) without scrapping. Ecologic cars with particularly low CO2 emissions can reach a bonus of 3.500 Euro, and up to 4.000 Euro for the purchase (without scrapping) of innovative new vehicles (methane/electric/hydrogen). Incentives can be cumulated with scrapping	n/a	2009
	LU	Governmental subventions for the green consumption: "Prime à la casse" bonus (€ 1,500-1,750) when scrapping a car more than 10 years old	€35 million	n/a
	MT	car scrapping scheme for purchase of smaller and cleaner cars (no details available)	€ 65 million	n/a
		increase in incentives on the purchase of electric vehicles	n/a	n/a
	NL	€ 750 - 1,750 for scrapping cars and vans older than 13 years (9 years for diesel), and purchasing a newer vehicle (petrol cars produced after 1 January 2001, for vans – having a 'soot filter')	€ €80 million	2009-2010
	PT	€ 1,000 "eco-premium" for scrapping cars older tan 10 years, and € 1,250 for cars older than 15 years	n/a	2009
	RO	Approx € 900 "eco-premium" for scrapping a car more than 10 years old	€2 billion	2009
	SE	State loan guarantees for 'greening'.	€ 1.75 billion	n/a
SK	€ 1,000-1,500 "eco-premium" for cars older than 10 years	€ 33 million	2009	
	AT	Rail infrastructure	€699 million	2009 - 2012
	BE	investment projects in public transport (metro, SNCB)	€ 500 million	n/a

Public transport/ infrastructure	CZ	Rail infrastructure	€315 million ²	2009
	DE	<i>Innovation and investment programme for railways, and to maintain waterways.</i>	Part of € 2 billion <i>(this also includes maintenance and expansion of federal highways)</i>	n/a
		<i>Infrastructure improvement – among that measures to mitigate the noise</i>	€3.5 billion	2009-2010
	DK	<i>Investment in rail infrastructure (investment includes roads, trams, railways (signals), bicycle trails etc. with focus on public transport). The policy also contains initiatives on green car taxation, the main one being the introduction of road pricing throughout DK.</i>	€ 12.5 million <i>(possibly includes spending on all infrastructure, not just rail)</i>	2009-2020
	EE	Investments in public transport infrastructure	€ 12 million	2009-2013
	EL	The extension of the existing metro lines, electric railway, tram lines. These projects are either private self-financed projects or PPP. for which engagement of public funds is minimum.	n/a	n/a
	ES	Incentivise public transport and shift it (both personal and commercial) from roads to rail	€ 4.717 million	n/a
	FI	Launching 6 new transport projects, adjustment in the level of energy subsidies and some smaller investments. On-budget authorisation €632mln; plus bringing forward some smaller investments.	n/a	n/a
		<i>basic road maintenance - (improvements for the prerequisites of public transport, the construction of pedestrian and bicycle paths and improving protection against noise)</i>	€ 40.9 million	2009
	FR	regeneration of railway network	€ 72 million	2009-2010
		acceleration and new railway construction projects	€ 150 million	2009-2010
		anticipation of future projects (land acquisition etc)	€ 61 million	2009-2010
	IE	Electricity interconnections	n/a	2012

² a loan from the EIB is now being prepared

	IT	Railway infrastructure investments. New resources (€480 mln for each year of the 2009-2011 period) allocated to ensure the necessary public-transport service by rail	€1,440 million	2009-2011
		Installation of antiparticulate devices on public transport vehicles: financing of contributions for the installation of particulate emissions abatement devices by local public transport companies. 25% of cost is reimbursed with a maximum of 1.000 Euro per vehicle	€ 55 million (€ 44 million of which to be drawn from higher VAT revenue)	
	LT	A cut from 80 percent to 60 percent of excise revenues generated from the sale of petrol, diesel fuel and energy products contributing to the Road Maintenance and Development Programme.	n/a	n/a
	MT	bicycle grant	n/a	n/a
	SE	- Tightened the requirements for the share of environmental cars in public procurement. - All cars bought or leased from central government have to be environmental cars.	n/a	n/a
	UK	Support for expansion of rail network capacity	€ 315 million	2009-2010
Capital spending on energy efficiency, rail transport, and adaptation measures.		€ 600 million	n/a	
Eco-innovation and R&D	CZ	Investment in environment related R&D	€25.9 million	2007-2012
	DE	Electric vehicles (for research and development)	€ 500 million	2009-2011
	DK	Use of new technologies such as modern electrical cars and plug-in hybrid cars. Improvement of fuel efficiency.	n/a	2009-2010
	EE	Investments in R&D and innovation of environmental technologies	€ 13 million	2009-2013
	ES	Hybrid and electric cars research and development support	€ 800 million	n/a
		Support for R&D in field of Health, energy and environment	€ 490 million ³	2008-2011
	FI	Additional budget authority for the Finnish funding agency for technology and innovation (TEKES)	€ 15 million	2009-2011
	FR	creation of fund 'demonstrateur' for ADEME (Agence de l'Environnement et de la Maîtrise de l'Energie)(terrestrial mobility)	€400 million	2009-2012
clean car aid from PREDIT (National Programme for Experimental Research and Innovation in terrestrial transport)		€200 million	2009-2012	

³ Distribution between those three fields is not defined

	IE	10% of Ireland's road transport fleet to be electrically powered	n/a	by 2020
		Competence Centre Programme, which involves the establishment of industry groups to form research initiatives under the Competence Centres programme. The centres that have particular environmental emphasis are: Composites Competence Centre, Innovation for Ireland's Energy Efficiency, BioEnergy and BioRefinery Competence Centre and Innovation Value Institute Consortium Competence Centre.	€ 7 million <i>(for 2009)</i>	2009-2014
	LV	Promotion of eco technologies and eco-innovations	€ 558 million	2009-2013
	MT	scheme for industry on eco-innovation	n/a	n/a
	NL	investment in energy innovation	€ 103 million	n/a
		electric car development (65 m by govnt and the rest with help of local authorities)	€ 400 million	2009-2011
	SE	To commercialize green technologies	€ 32.3 million	2009-2011
		To support pilot and demonstration projects for second-generation biofuels	€ 83.3 million	2009-2011
		Support for green investment in car industry (including EIB loans)	€ 2664 million	2009-2009
	SI	Support to the strategic projects in the field of clean and technologically advanced industry: Priority fields for intensified investment in R&D are: environment and efficient use of energy, safety, comfort and new materials and technologies for the first three fields, including the investments in technological and non-technological innovations.	€ 100 million	2009
		Funds to support R&D	€ 98 million	n/a
	SK	reallocation of funds in the Operational Programme for the R&D to the energy and environmental sector	€ 42 million	n/a
	UK	Low carbon technologies and manufacturing	€ 670 million	2009-2011
		<i>Lending which could be enabled, including EIB, to support investment in the automotive sector which includes contributing towards meeting environmental and energy efficiency targets</i>	Up to € 2300 million	n/a
Financial support for ultra low carbon vehicles (development, manufacturer, purchase)		€ 265 million	2010-2014	
Water	FI	water supply and sewerage projects + waste water projects	€ 19.2 million	2009-2011
	FR	anticipation of maritime project (land acquisitions)	€ 20 mio	2009-10
		maritime project and damn reconstruction	€ 100 mio	2009-10
		water, waste water and waste investments in Corsica	€ 20 mio	2009-10

	MT	increase in yacht licences (maritime pollution control)	n/a	n/a
	NL	New Delta programme, measures against rising sea level	€ 130million	2009-2010
	UK	investment on flood defences supporting 27,000 homes.	€ 23.3 million	n/a
Waste recycling	EE	Investments in reduction of waste generation, development of waste recycling	€ 40 million	2009-2013
	FR	water, waste water and waste investments in Corse	Listed above in water-related	
	MT	converting disused dump through a gas treatment plant installation project	n/a	n/a
		investment in waste management infrastructure and water treatment	€ 8 million	n/a
Nature conservation	DK	Green Growth plan combines environmental and climate protection, and nature conservation with agricultural sector. The foreseen outcome: reduction of nitrate leaching with 19,000 tons and of phosphor with 210 tons by 2015; reduction of pesticide load from 2.1 to 1.4 by 2013; reduction of GHG emissions from agriculture by 700,000 tons CO2 equiv. by 2020; up to 75,000 ha increase in nature area by 2015. No information on concrete measures.	€ 7000 million	2010-2015
	MT	New afforestation initiatives, management of protected sites	n/a	n/a
Other	IE	Ireland will establish a <u>High-Level Action Group on Green Enterprise</u> . The Group will report to Government within four months, setting out an Action Plan for developing green enterprise in Ireland. This Action Plan will include a response to the policy recommendations of the Forfás/Inter Trade Ireland report in the areas of: <ul style="list-style-type: none"> • development of skills through the education and training systems; • environmental research and development; • the role of public procurement; • environmental legislation; • incentives for developing the sector; • access to start-up and growth finance; and collaborative business networks	-	2009-2014

	IT	Incentive of 500 Euro for the purchase of a new motorcycle Euro 3 up to 400 cubic centimetres, with contemporary scrapping of a motorbike or moped Euro 0-1. This one is not scrapping (should it be a new category?): The State contribution for transforming gas engine cars towards low-environmental impact increases from 350 to 500 € (for Lpg) and from 500 to 600 € (for methane)	n/a	2009
	UK	Financial support for ultra low carbon vehicles	€ 265 million	2010-2014
Green procurement	IE	Plans to introduce environmental considerations into the public procurement process in 2009	n/a	2009
	LV	Promotion of green procurement	n/a	2009-2013
	SE	Intends to tighten the requirements for the share of environmental cars in public procurement.	n/a	n/a
Green jobs	EL	Training programme for unemployed in “green jobs” combined with guaranteed employment of 30% of the trainees in “green jobs” in relevant places (in the field of sustainable growth, renewable energy, sustainable production of energy, management of outcast litter, HYTA (“Sanitary Legal Waste Disposal Sites”), re-establishment of landscape etc). Implemented 1st quarter 2009 in the framework of hte O.P. "Human Ressearch Development" 2007-2013 and targeted at 7.000 unemployed.	€ 94 million	2009-2013
	IE	To support workers affected by the construction slowdown, including retraining in areas such as installation of sustainable technologies, environmentally sustainable building activities, and compliance and regulatory work.	To be confirmed	2009-2014
	UK	Environmental initiatives such as installing energy-efficient insulation in the housing sector have already involved re-training and up-skilling.	n/a	n/a

Fiscal measures introduced by MS

Fiscal instruments	CZ	Support to exporting activities of Czech firms (including green products), road tax exemptions for environmentally friendly cars, environment related excise tax	n/a	n/a
		Broadening of VAT deductions on private vehicles. This measure is targeted at business investment as it allows companies to buy personal cars with VAT deduction. It is also intended to support car industry.	96 million €	n/a
	DE	Circulation taxes on motor vehicles will in future policy be linked to the emission of carbon dioxide	n/a	n/a

	DK	Higher green taxes. The tax reform implies that income taxes are reduced by more than 28 billion DKK (1½ per cent of GDP), while taxes on pollution and energy consumption are raised.	€ 2.9 million	2010-11 (2019?)
		Green Transportation Policy: also contains initiatives on green car taxation, the main one being the introduction of road pricing throughout Denmark.	n/a	2009-2020
	FI	Household tax deduction to boost repairs in household energy and other renovations, an increase in energy renovation allowance		
	FR	Eco-loan at 0% for energy efficiency building renovations	€ 83 mio	2009-2010
	HU	8% extra tax to be collected from energy providers and traders for the next two years. The revenue will allow funds for all panel buildings to introduce individual heating measurement.	n/a	2009-2010
	IE	<u>Environmental Taxes:</u> A flat rate levy of €200 per annum on the provision of car parking spaces in major urban areas was announced in Budget 2009. A tax incentive to promote cycling to work was also introduced in Budget 2009. Measures to further lower carbon emissions and to phase in on a revenue neutral basis appropriate fiscal measures including a carbon levy over the lifetime of the Government is being examined, and fiscal measures to protect and enhance the environment are being investigated. Further appropriate modifications of the motor tax system will be considered to encourage continuous improvements in the efficiency of the car fleet and to encourage a move from advanced plug-in hybrid vehicles to <u>full electric vehicles, as part of the wider review.</u>	n/a	n/a
	IT	55% income tax deduction for building restructuring is renewed. Works done in 2008 will be spread over 3 years, from 2009 on over 5 years.	n/a	n/a
		In June 2008, the government had issued a decree introducing a 5.5 point surcharge on the corporate tax, applicable to companies operating in research and exploitation of hydrocarbons, oil refining, production and sale of petrol, gas and similar products, and to production and sale of electricity ('Robin tax')	n/a	n/a
		Tax deductions (split over 5 years) are introduced for the purchase of furniture, <u>high-energy efficiency domestic electric appliances, televisions and computers;</u> they must be connected to domestic restructuring works, with a 20% deduction of costs incurred, up to a maximum of 10.000 Euro	n/a	n/a
	LT	A cut from 80 percent to 60 percent of excise revenues generated from the sale of petrol, diesel fuel and energy products contributing to the account of the Road Maintenance and Development Programme.	n/a	n/a

LU	The motor vehicle tax on company cars, other than buses and taxis, used for the transport of employees is no longer deductible from corporate tax. These cars also benefit from a subsidy of € 750 if they emit less than 120g CO2/km	n/a	n/a
MT	Tax credit to photovoltaic cells	n/a	n/a
	In 2009, a primarily CO2 emission-based registration tax has been introduced for vehicles in Malta.	n/a	n/a
	eco-contribution on plastic bags	n/a	n/a
NL	increase in green tax allowances for companies investing in sustainable production facilities.(VAMIL/MIA). The tax allowance is given to companies that invest in technologies that are demonstrably at the top-end of sustainability	€ 60 million	2009-2010
RO	Increase in excise duties on fuel and others as April 2009	n/a	n/a
SE	A tax credit for renovations, conversions and building maintenance (for households) was also introduced in January 2009	n/a	n/a
SI	Study on the introduction of “green tax reform”	n/a	n/a
	In 2008, the government increased the excise duties on unleaded petrol, diesel fuel with effect from January 2009	n/a	n/a
	Increase in investment allowance for agriculture and forestry activities	n/a	n/a
UK	Between 1 December 2008 and 31 December 2009, several reductions and exemptions apply. In particular, a reduced rate of VAT 5 % applies, for example to fuel and power, but also on the installation of energy-saving materials	n/a	n/a
	Tax differentials between leaded and unleaded petrol have been increased and new differentials introduced between ultra-low sulphur and standard petrol and diesel. The fuel duty rates will increase in the coming years (by 1.84 pence per litre from April 2009 and by 0.5 pence per litre above indexation in April 2010).	n/a	n/a
	From November 2009, the government will restructure the air passenger duty to a four-distance band structure at 2 000 mile intervals from London with the aim of sending better environmental signals. New rates will also be introduced	n/a	n/a

Sources:

1. National Recovery Plans
2. ECFIN data

3. EREF Report (See list of references, section 7)
4. HSBC Report (See list of references, section 7)
5. Deutsche Bank Group Report (See list of references, section 7)
6. OECD Green growth: overcoming the crisis and beyond
7. Taxation trends in the European Union, Data for the EU Member States and Norway, Eurostat 2009