

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

## ANNEX I

Table C. —

### MINIMUM LEVELS OF TAXATION APPLICABLE TO HEATING FUELS AND ELECTRICITY

	<b>Business use</b>	<b>Non-business use</b>
Gas oil (in euro per 1 000 l) CN codes [ <sup>F1</sup> 2710 19 43 to 2710 19 48 and 2710 20 11 to 2710 20 19]	21	21
Heavy fuel oil (in euro per 1 000 kg) CN codes [ <sup>F1</sup> 2710 19 62 to 2710 19 68 and 2710 20 31 to 2710 20 39]	15	15
Kerosene (in euro per 1 000 l) CN codes 2710 19 21 and 2710 19 25	0	0
LPG (in euro per 1 000 kg) CN codes 2711 12 11 to 2711 19 00	0	0
Natural gas (in euro per gigajoule gross calorific value) CN codes 2711 11 00 and 2711 21 00	0,15	0,3
Coal and coke (in euro per gigajoule gross calorific value) CN codes 2701, 2702 and 2704	0,15	0,3
Electricity (in euro per MWh) CN code 2716	0,5	1,0

#### Textual Amendments

- F1** Substituted by [Commission Implementing Decision \(EU\) 2018/552 of 6 April 2018 updating the references in Council Directive 2003/96/EC to the codes of the Combined Nomenclature for certain products.](#)