



EUROPEAN COMMISSION

Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
Single Market Enforcement
Notification of Regulatory Barriers

Notification Number : 2024/0635/DK (Denmark)

Draft Order on the entry into force of Section 2(3) to (6) and Section 6(5) and (6) of the Act on the taxation of CO₂e-emissions from ETS sectors (the Emission Tax Act)

Date received : 22/11/2024

End of Standstill : 25/11/2024

Fiscal Measures : Yes

Message

Message 001

Communication from the Commission - TRIS/(2024) 3122

Directive (EU) 2015/1535

Notification: 2024/0635/DK

Notification of a draft text from a Member State

Notification - Notificación - Notifizierung - Нотификация - Oznámení - Notifikation - Γνωστοποίηση - Notificación - Teavitamine - Ilmoitus - Obavijest - Bejelentés - Notifica - Pranešimas - Paziņojums - Notifika - Kennisgeving - Zawiadomienie - Notificação - Notificare - Oznámenie - Obvestilo - Anmälan - Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késéset - Non fa decorrere la mora - Atidējimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħ il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20243122.EN

1. MSG 001 IND 2024 0635 DK EN 22-11-2024 DK NOTIF

2. Denmark

3A. Erhvervsstyrelsen
Langelinje Alle 17
2100 København Ø
Tlf.: +45 35291000
e-mail: notifikationer@erst.dk

3B. Skatteministeriet
Nicolai Eigtvædsgade 28
1402 København K
Tlf.: +45 33923392
e-mail: skm@skm.dk



EUROPEAN COMMISSION

Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
Single Market Enforcement
Notification of Regulatory Barriers

4. 2024/0635/DK - S90E - Greenhouse gases or gases that deplete the ozone layer

5. Draft Order on the entry into force of Section 2(3) to (6) and Section 6(5) and (6) of the Act on the taxation of CO₂-emissions from ETS sectors (the Emission Tax Act)

6. The draft Order concerns the entry into force of provisions in the Emission Tax Act.

7.

8. The Emission Tax Act introduces a new tax on emitted CO₂ for enterprises covered by the EU Emissions Trading System (EU ETS 1). The tax is DKK 375 per tonne of CO₂ emitted for the enterprises covered by the EU Emissions Trading System (ETS I) and DKK 125 per tonne of CO₂ emitted for mineralogical processes, etc.

The tax relief for mineralogical processes, etc. is State aid approved by the Commission, and thus the relevant provisions are put into effect with an entry into force order.

9. The Emission Tax Act introduces a new tax on emitted CO₂ for enterprises covered by the EU Emissions Trading System (EU ETS 1). The tax is DKK 375 per tonne of CO₂ emitted for the enterprises covered by the EU Emissions Trading System (ETS I) and DKK 125 per tonne of CO₂ emitted for mineralogical processes, etc.

The tax relief for mineralogical processes, etc. is State aid approved by the Commission, and thus the relevant provisions are put into effect with an entry into force order.

10. References in the basic text: Basic texts have been forwarded as part of an earlier notification:
2024/0263/DK

11. No

12.

13. No

14. Yes

15. No

16.

TBT aspects: No

SPS aspects: No

European Commission

Contact point Directive (EU) 2015/1535

email: grow-dir2015-1535-central@ec.europa.eu