

# GUIDE+: HFC taxes & fiscal incentives for natural refrigerants in europe



**Alexandra Maratou, Klára Skačanová**

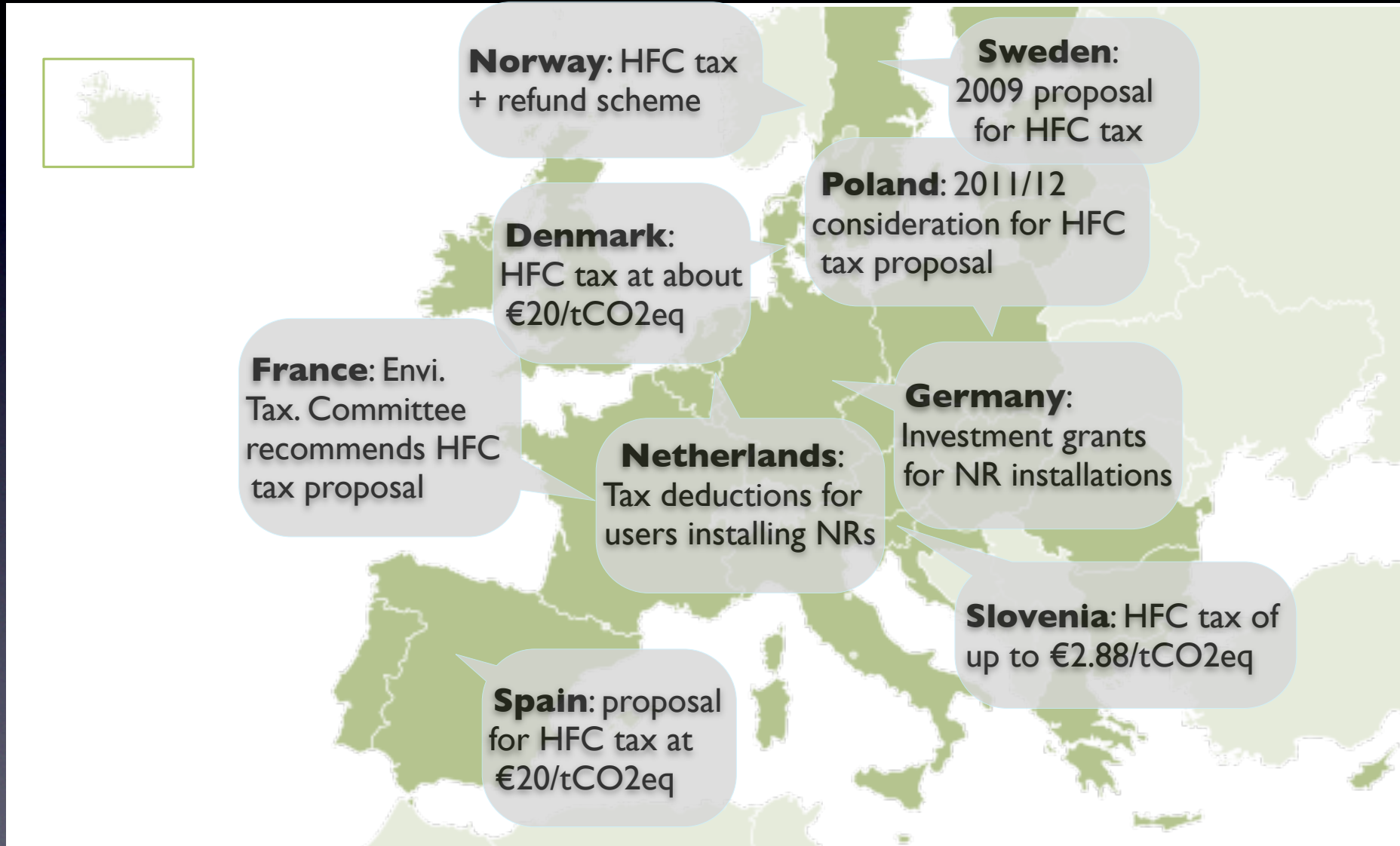
# growing number of countries consider national measures to address HFCs



## Recent developments at national level:

- ✓ June 2013 - Environmental Taxation Committee recommends the **French** government to propose HFC tax
- ✓ July 2013 - **Spanish** government proposes HFC tax, with the view of implementation as of January 2014
- ✓ ...

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## HFC TAXES & FISCAL INCENTIVES FOR NATURAL REFRIGERANTS IN EUROPE

LAUNCH: November 2013 (ex)

An increasing number of countries in Europe are adopting environmental taxes on HFCs or other fiscal incentives that could encourage the adoption of natural refrigerants.

shecco's upcoming **GUIDE+** publication provides an excellent overview of existing and upcoming fiscal measures in key European markets, allowing a comparison of the levels of tax or incentive among different countries in Europe and what they mean in terms of refrigerant cost.

**TYPES OF INITIATIVES COVERED**

- HFC taxes
- HFC deposit & refund schemes
- Financial incentives for natural refrigerants

**TYPE OF INFORMATION**

Levels of taxes, tax level trends, tables with level by refrigerant/application, levels of refund/deposit and incentives; comparative analysis of incentives, forward looking (expectations) ...

**GEOGRAPHICAL SCOPE**

European Economic Area (EEA) countries, including but not limited to:

- EU level
- Denmark
- Norway
- Poland
- France
- Germany
- Slovenia
- Spain
- ...
- Country comparison

**Tax on HFCs (€/tCO<sub>2</sub>eq)**

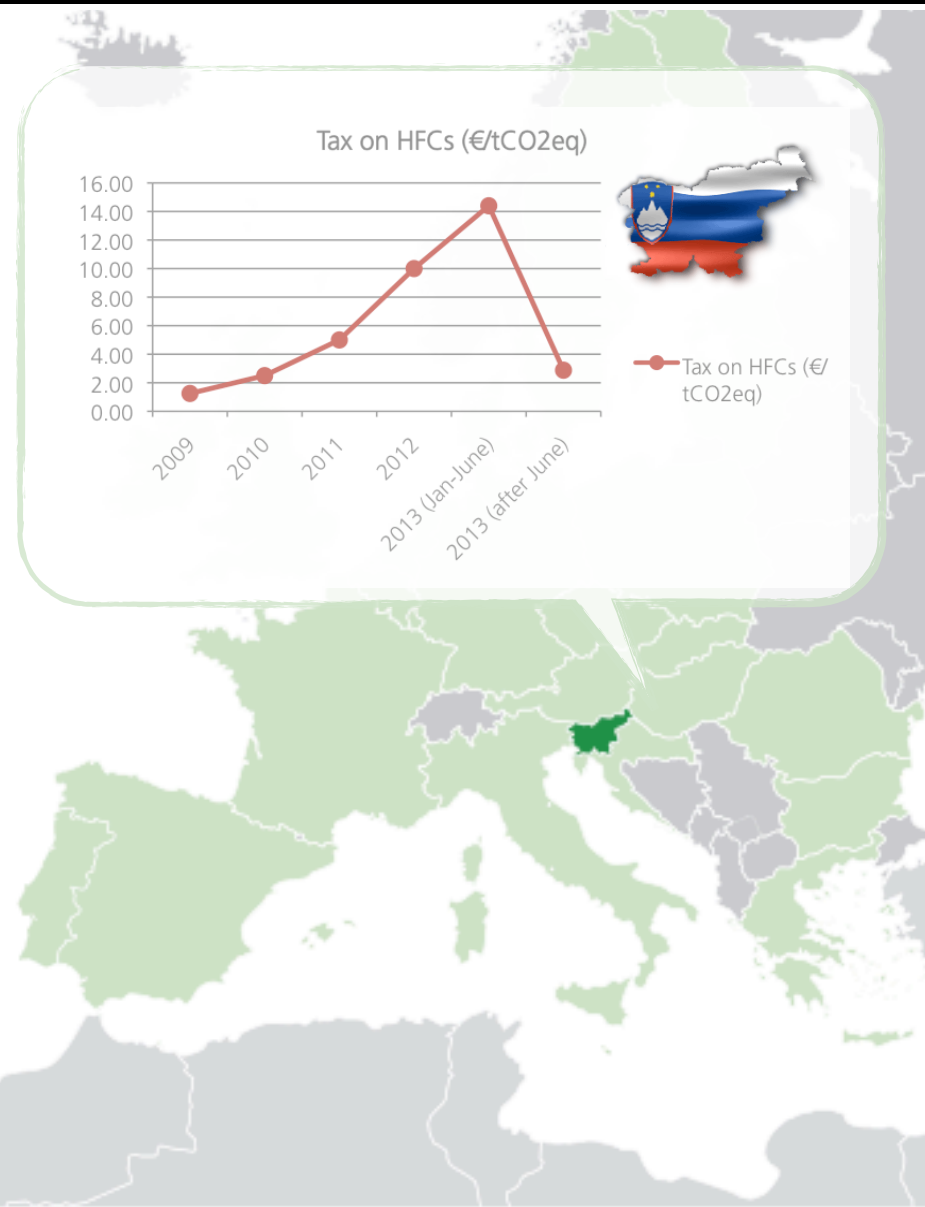


Year	Tax on HFCs (€/tCO <sub>2</sub> eq)
2009	2.5
2010	3.5
2011	5.5
2012	10.0
2013	14.5

- HFC taxes, HFC deposit & refund schemes, fiscal incentives for natural refrigerants ...
- tax levels and trends, comparative analysis of incentives, forward looking (expectations) ...
- **geographical scope:** key European countries (e.g. Denmark, France, Germany, Norway, Poland, Slovenia, Spain ...)
- **launch:** november 2013
- **price:** EUR 500

# the case of slovenia

- ✓ HFC tax since **2009**
- ✓ **current** tax level: up to **2.88€/tCO<sub>2</sub>eq**
- ✓ **differentiated tax levels** for **1<sup>st</sup> charge** and **service & maintenance**
- ✓ gradually increasing tax level until end of May 2013
- ✓ significant drop of tax level since June 2013 (at about 2010 levels)



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