

# ESSCALAND

## Petrol / Diesel Duty

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LIYANG CHEN

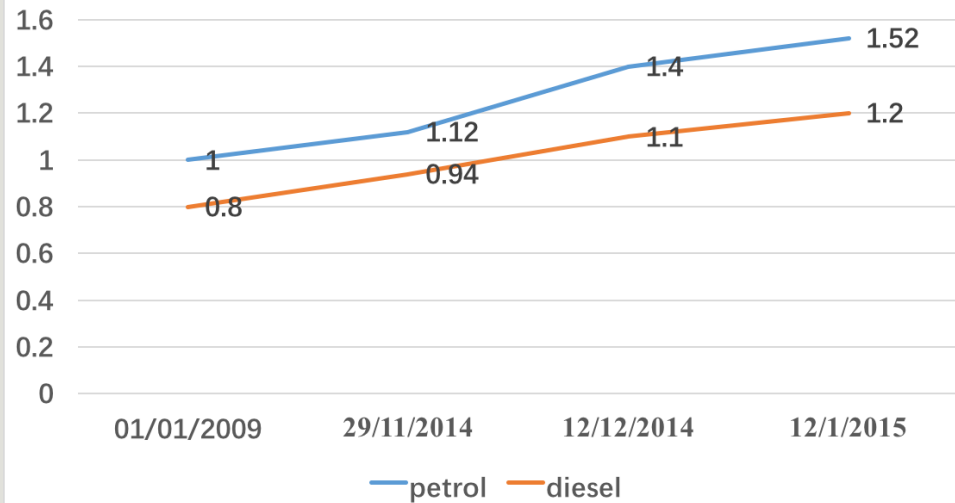
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CHIHYUNG LU

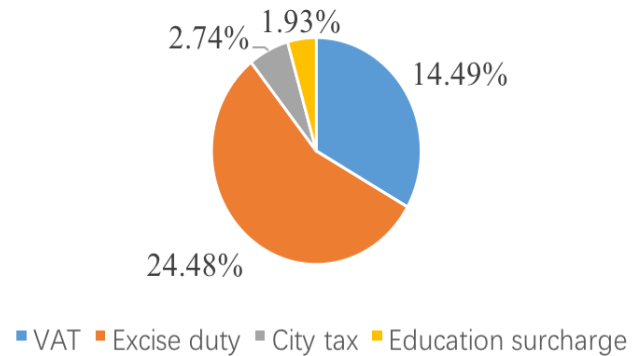
ÉLISE RAUTUREAU

# Petrol/ Diesel Duty in China

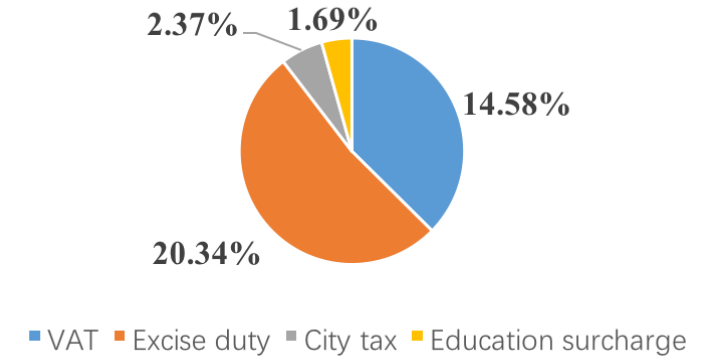
Petrol/Diesel Duty in China  
rmb/litre



Petrol duty as % of total price



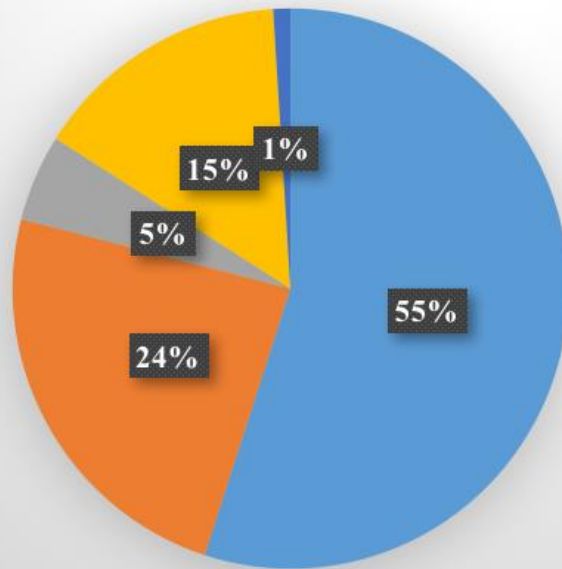
Diesel duty as % of total price



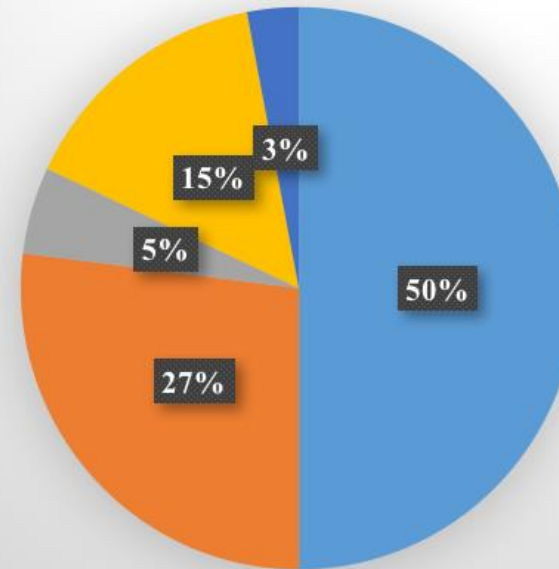
# Petrol/ Diesel Duty in Taiwan

Fuel tax = emission pollution + petroleum fund + excise tax + 5% business tax

## Petrol tax



## Diesel tax

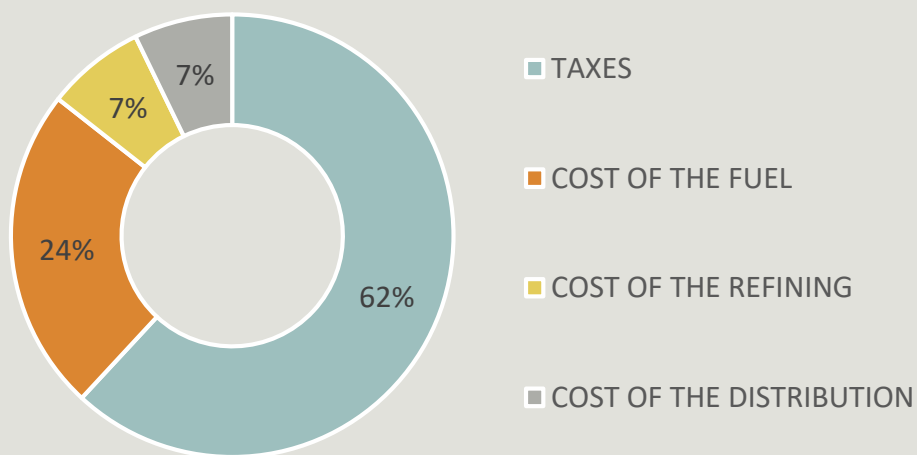


# Petrol/ Diesel Duty in France

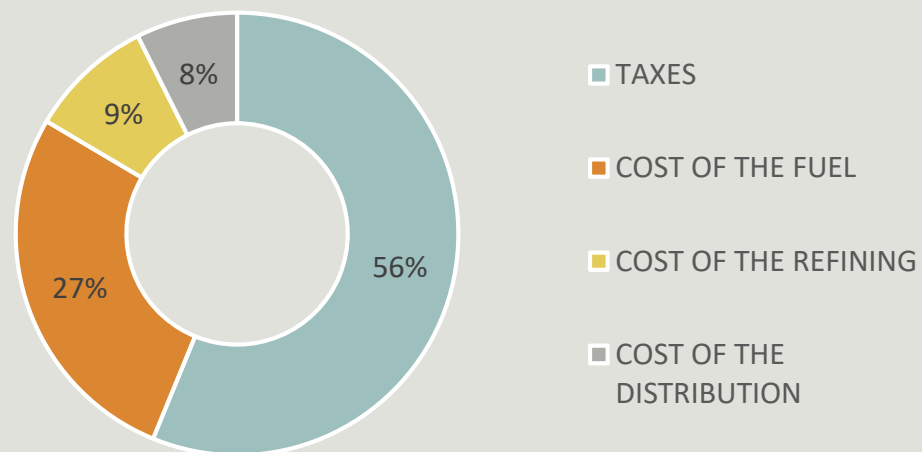
Fuel is taxed by the VAT (20%) and by a specific tax called TICPE which is :

- 0,531€ per liter of diesel
- 0,651€ per liter of petrol

PETROL SP95

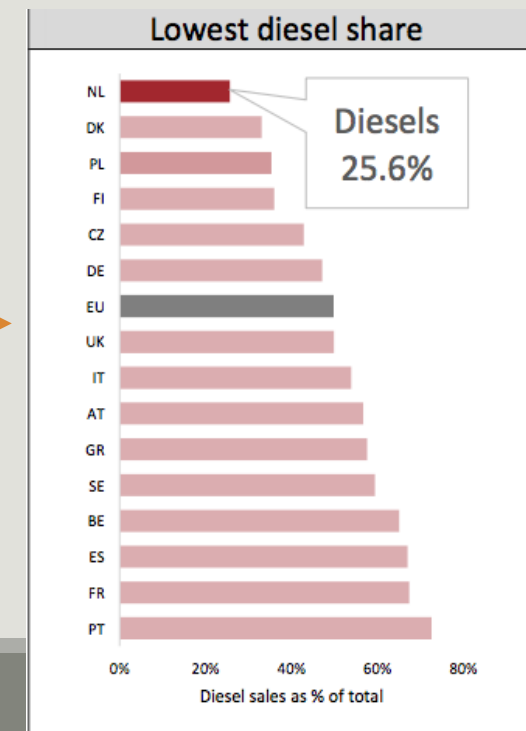
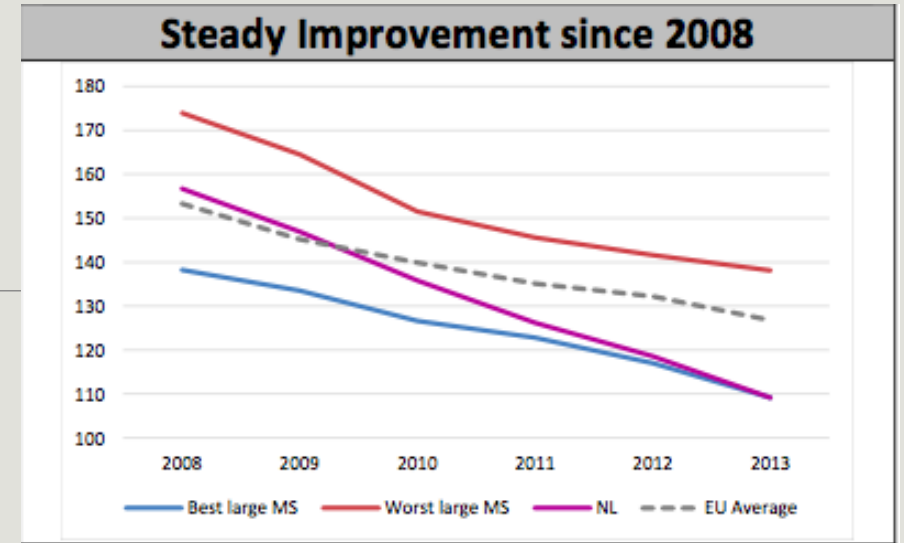


DIESEL



# Petrol/Diesel Duty in Europe as at 01/01/2017

Country	Petrol				Gas Oil	
	Leaded		Unleaded		Propellant	
		EUR/Litre		EUR/Litre		EUR/Litre
AT	With minimum biofuel content of 46 and sulphur content <=10 mg/kg	0.554	With minimum biofuel content of 46 l and sulphur content <=10 mg/kg	0.482	Gasoil with minimum biofuel content of 66 l and sulphur content <=10 mg/kg	0.397
	With biofuel content of less than 46 l or sulphur content >10 mg/kg	0.587	With biofuel content of less than 46 l or sulphur content >10 mg/kg	0.515	Gasoil with biofuel content of less than 66 l or sulphur content >10 mg/kg	0.425
DE		0.721	With a sulphur content not exceeding 10 mg/kg	0.654	With a sulphur content not exceeding 10 mg/kg	0.47
			With a sulphur content exceeding 10 mg/kg	0.669	With a sulphur content exceeding 10 mg/kg	0.486
NL		0.857		0.769		0.484
SE		0.492	Environmental class 1	0.404	Environmental class 1	0.26
			Alcylate based petrol	0.213	Environmental class 2	0.29
			Environmental class 2	0.406	Environmental class 3	0.305
UK		0.775		0.664		0.664



Effective taxes can drive the market for low carbon, fuel-efficient vehicles and reduce the air pollution.

1. Duty On Leaded Petrol > Unleaded Petrol
2. Duty On Petrol > Gas Oil
3. Duties are differentiated by energy's impact towards environment

# ESSCALAND

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## Assumption

A country in Europe

Lack of oil, highly dependent on import

Abundant clean energies: wind, tide

Well-educated people and skilled workers

# ESSCALAND

## Our fiscal policy

## Reasons

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- |  |   |
|--|---|
| 1. Duty on petrol : 45% of the total price<br>Duty on diesel : 38% of the total price  | 1. To reduce dependence on oil from other countries   |
| 2. Exemption tax from circulation tax and car purchase tax for low-emitting cars for the first 8 years. Exemption tax from VAT for clean energies forever. | 2. To protect environment by encouraging the use of public transport and the purchase of new energy cars        |
| 3. Provide subsidies to those who buy new energy cars  | 3. We want to create trade barriers and create our own infrastructures  |
| 4. Impose high import tax for new energy cars imported from other countries.   | 4. To foster a new industry-new energy cars, create new jobs and promote industry transformation and upgrading. |