

## Annex A

Table A.1. The IEA's classification of fossil fuels

Broad category	IEA Short name	IEA full name
Solid fuels	ANTCOAL	Anthracite
	BITCOAL	Other bituminous coal
	BKB	BKB
	BROWN	Brown coal (if no detail)
	COALTAR	Coal tar
	COKCOAL	Coking coal
	GASCOKE	Gas coke
	HARDCOAL	Hard coal (if no detail)
	LIGNITE	Lignite
	OILSHALE	Oil shale and oil sands
	OVENCOKE	Coke oven coke
	PATFUEL	Patent fuel
	PEAT	Peat
SUBCOAL	Sub-bituminous coal	
Liquid fuels and associated products	ADDITIVE	Additives and blending components
	AVGAS	Aviation gasoline
	BITUMEN	Bitumen
	CRNGFEED	Crude, NGL, or feedstocks (if no detail)
	CRUDEOIL	Crude oil
	ETHANE	Ethane
	JETGAS	Gasoline type jet fuel
	LPG	Liquefied petroleum gases (LPG)
	LUBRIC	Lubricants
	NAPHTHA	Naphtha
	NGL	Natural gas liquids
	NONBIODIES	Gasoil or diesel oil, excl. biofuels
	NONBIOGASO	Motor gasoline excl. biofuels
	NONBIOJETK	Kerosene type jet fuel excl. biofuels
	NONCRUDE	Other hydrocarbons
	ONONSPEC	Other oil products
	OTHKERO	Other kerosene
	PARWAX	Paraffin waxes
	PETCOKE	Petroleum coke
	REFFEEDS	Refinery feedstocks
RESFUEL	Fuel oil	
WHITESP	White spirit & SBP	
Gaseous fuels	BLFURGS	Blast furnace gas
	COKEOVGS	Coke oven gas
	GASWKSGS	Gas works gas
	NATGAS	Natural gas
	REFINGAS	Refinery gas

Source: Adapted from the IEA, [wds.iaea.org/WDS/tableviewer/document.aspx?FileId=1496](https://www.iaea.org/WDS/tableviewer/document.aspx?FileId=1496).

Table A.2. MFN tariffs applied by OECD countries and partner economies on their imports of hydrocarbon fuels (as of January 2015)

Country	Crude oil and liquid petroleum products										Gaseous hydrocarbons						
	Crude oil	Motor gasoline	Aviation spirit	Kerosene	Jet fuel, kerosene-based	Diesel	Heavy fuel oil	LNG	LPG	Gaseous natural gas	HS code	2710.11 ex	2710.19 ex	2710.19 ex	2711.11	2711.12	2711.21
Australia <sup>1</sup>	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	2709	0%	0%	0%	0%	0%	0%
Brazil	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		0%	0%	0%	0%	0%	0%
Canada	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		0%	0%	0%	0%	0%	0%
Chile	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%		6%	6%	6%	6%	6%	6%
China, People's Republic of	0%	0-9%	0-9%	0-9%	0%	0-6%	1%	0%	0%	0%		0%	0%	0%	0%	0%	0-6%
Iceland	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		0%	0%	0%	0%	0%	0%
India	0%	2.5-5%	0%	5%	5%	5%	5%	0%	0%	0%		5%	5%	5%	5%	5%	5%
Indonesia	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		0%	0%	0%	0%	0%	0%
Israel <sup>2</sup>	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		0%	0%	0%	0%	0%	0%
European Union	0%	4.7%	4.7%	4.7%	4.7%	0-3.5%	3.5%	0%	0%	0%		0%	0-3.5%	0%	0-8%	0%	0%
Japan	0%	JPY 934/kL	JPY 934/kL	0-3%	JPY 346/kL	JPY 750/kL	JPY 0-459/kL	0%	0%	0%		0%	JPY 750/kL	0%	0%	0%	4.1%
Korea	3%	5%	5%	3-5%	3-5%	5%	3-5%	0%	0%	0%		2%	5%	2%	2%	2%	2%
Mexico	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		0%	0%	0%	0%	0%	0%
New Zealand	0%	0%	0%	0-5%	0-5%	0%	0%	0%	0%	0%		0%	0%	0%	0%	NZD 0.104/L	NZD 3.17/GJ
Norway	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		0%	0%	0%	0%	0%	0%
The Russian Federation	0-5%	0-5%	0%	5%	5%	5%	5%	0%	0%	0%		5%	5%	5%	5%	5%	5%
South Africa	0%	ZAR 0-0.091/L	0%	ZAR 0.183/L	0%	ZAR 0.183/L	0%	0%	0%	0%		0%	ZAR 0.183/L	0%	0%	0%	0-15%
Switzerland	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		0%	0%	0%	0%	0%	0%
Turkey	0%	4.7%	4.7%	4.7%	4.7%	0-3.5%	3.5%	0%	0%	0%		0%	0-3.5%	0%	0-8%	0%	0%
United States	USD 0.0525-0.21/bbl	USD 0.525-1.05 / bbl	USD 0.0525-1.05/bbl	USD 0.105-0.21/bbl	USD 0.525-1.05/ bbl	USD 0.105-0.525/bbl	USD 0.0525-0.21/bbl	0%	0%	0%		0%	USD 0.105-0.525/bbl	0%	0%	0%	0%

1. Australia applies excise duties at the point of import, and lists these duties in its tariff schedule. Since these (AUD 0.392 per litre for motor gasoline, kerosene, diesel and heavy fuel oil; AUD 0.03556 per litre for aviation spirit and jet fuel; AUD 0.128 per litre for LPG; and AUD 0.268 per kg for LNG and gaseous natural gas) are the same as the normal excise duty applied to domestically produced fuels, the tariffs here are listed as zero.

2. The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Source: European Union: Business Link ([www.businesslink.gov.uk/bdabg/action/tariff](http://www.businesslink.gov.uk/bdabg/action/tariff)); all other countries: European Commission, Market Access Database (<http://macb.europa.eu/madb/indexP.html>).

Table A.3. MFN tariffs applied by OECD countries and partner economies on their imports of solid fossil fuels (as of January 2015)

Country	Hard coal				Lignite		Peat	Coke and semi-coke or coal, lignite or peat
	Anthracite	Bituminous coal	Other	Briquettes of hard coal	Non-agglomerated	Agglomerated		
HS code:	2701.11	2701.12	2701.19	2701.20	2702.10	2702.20	2703	2704
Australia	0%	0%	0%	0%	0%	0%	0%	0%
Brazil	0%	0%	0%	0%	0%	0%	0%	0%
Canada	0%	0%	0%	0%	0%	0%	6.5%	0%
Chile	6%	6%	6%	6%	6%	6%	6%	6%
China	0%	0%	0%	0%	3%	3%	5%	5%
Iceland	0%	0%	0%	0%	0%	0%	0%	0%
India	5%	5%	5%	5%	5%	5%	5%	5%
Indonesia	5%	5%	5%	5%	5%	5%	5%	5%
Israel <sup>1</sup>	0%	0%	0%	0%	0%	0%	6%	0%
European Union	0%	0%	0%	0%	0%	0%	0%	0%
Japan	0%	0%	0%	3.9%	0%	0%	0%	3.2%
Korea	0%	0%	0%	1%	1%	1%	1%	3%
Mexico	0%	0%	0%	0%	0%	0%	0%	0%
New Zealand	0%	0%	0%	0%	0%	0%	0%	0%
Norway	0%	0%	0%	0%	0%	0%	0%	0%
Russia	5%	0-5%	5%	5%	5%	5%	5%	0%
South Africa	0%	0%	0%	0%	0%	0%	0%	0%
Switzerland	CHF 0.80/ tonne	CHF 0.80/ tonne	CHF 0.80/ tonne	CHF 0.80/ tonne	CHF 0.80/ tonne	CHF 0.80/ tonne	CHF 0.80/ tonne	CHF 0.80/ tonne
Turkey	0%	0%	0%	0%	0%	0%	0%	0%
United States	0%	0%	0%	0%	0%	0%	0%	0%

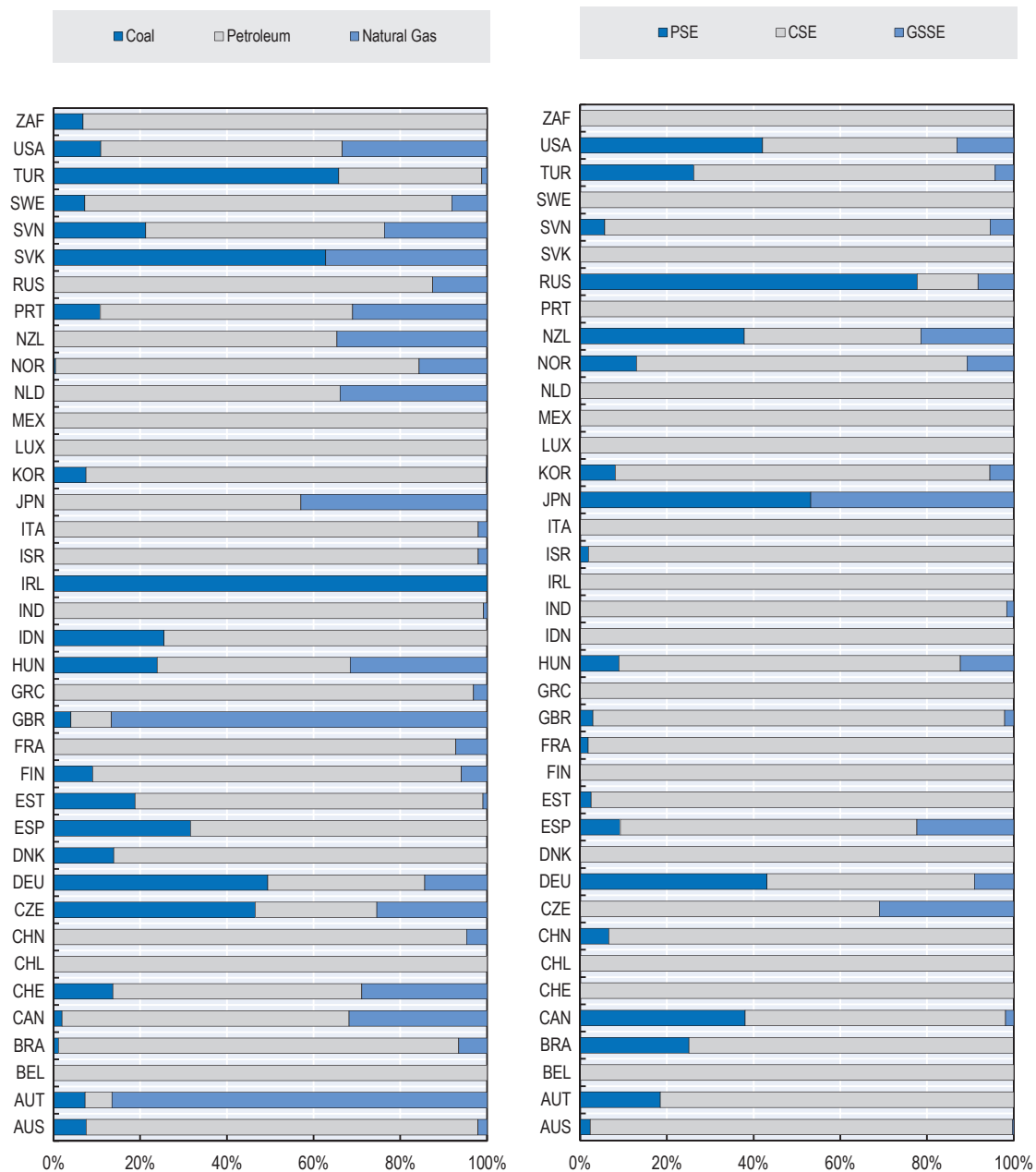
1. The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

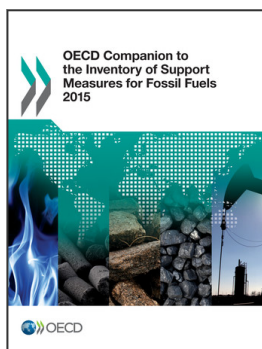
Sources: European Union: Business Link ([www.businesslink.gov.uk/bdatat/action/tariff](http://www.businesslink.gov.uk/bdatat/action/tariff)); all other countries: European Commission, Market Access Database ([madb.europa.eu/madkaccdb/2/indexPubl.htm](http://madb.europa.eu/madkaccdb/2/indexPubl.htm)). The identification of support measures was conducted mainly through searches of official government documents and web sites. In a few cases, unpublished data were requested from, and furnished by, OECD governments.

Table A.4. Matrix of support measures with examples

		Statutory or Formal Incidence (to whom and what a transfer is first given)						Direct consumption		
		Production			Costs of production factors					
Transfer Mechanism (how a transfer is created)	Government revenue foregone	Output returns	Enterprise Income	Cost of intermediate inputs	Labour	Land and natural resources	Capital	Knowledge	Unit cost of consumption	Household or enterprise income
		Direct transfer of funds		Output bounty or deficiency payment	Operating grant	Input-price subsidy	Wage subsidy	Capital grant linked to acquisition of land	Capital grant linked to capital	Government R&D
Tax revenue foregone		Production tax credit	Reduced rate of income tax	Reduction in excise tax on input	Reduction in social charges (payroll taxes)	Property-tax reduction or exemption	Investment tax credit	Tax credit for private R&D	VAT or excise-tax concession on fuel	Tax deduction related to energy purchases that exceed given share of income
Other government revenue foregone				Under-pricing of a government good or service		Under-pricing of access to government land or natural resources; Reduction in resource royalty or extraction tax		Government transfer of intellectual property right	Under-pricing of access to a natural resource harvested by final consumer	
Transfer of risk to government		Government buffer stock	Third-party liability limit for producers	Provision of security (e.g., military supply lines)	Assumption of occupational health and accident liabilities	Credit guarantee linked to acquisition of land	Credit guarantee linked to capital		Price-triggered subsidy	Means-tested cold-weather grant
Induced transfers		Import tariff or export subsidy	Monopoly concession	Monopsony concession; export restriction	Wage control	Land-use control	Credit control (sector-specific)	Deviations from standard IPR rules	Regulated price: cross subsidy	Mandated life-line electricity rate

Figure A.1. Composition of total support by fuel (left) and indicator (right)





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