

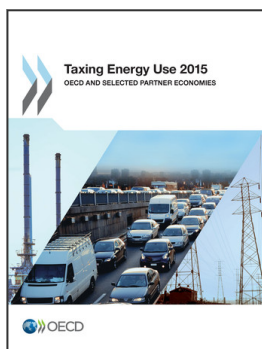
ANNEX B

Effective tax rate – Overview by country

	EUR per GJ						EUR per tonne CO ₂					
	Oil products	Coal and peat	Natural gas	Combustibles and waste	Renewables	Total	Oil products	Coal and peat	Natural gas	Combustibles and waste	Total	
ARG	<i>Road</i>	10.84	0.00	1.71	5.04	0.00	9.18	150.54	0.00	30.55	71.18	132.79
	<i>Non-road</i>	4.06	0.00	0.02	0.00	0.00	2.49	56.44	0.00	0.33	0.00	37.78
	Total transport	10.45	0.00	1.46	5.04	0.00	8.68	145.14	0.00	25.99	71.18	125.95
	<i>Residential and commercial</i>	1.15	0.00	0.24	0.00	0.00	0.37	17.55	0.00	4.24	0.00	6.31
	<i>Industrial and energy transformation</i>	0.15	0.00	0.11	0.00	0.00	0.12	2.09	0.00	1.93	0.00	1.74
	Total heating and process	0.30	0.00	0.16	0.00	0.00	0.20	4.20	0.00	2.84	0.00	3.00
	Electricity	0.10	0.09	0.31	0.07	0.19	0.24	1.30	0.82	5.47	0.64	3.81
	Total	4.71	0.05	0.30	0.13	0.19	1.84	64.76	0.38	5.43	1.20	29.92
BRA	<i>Road</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Non-road</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total transport	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Residential and commercial</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Industrial and energy transformation</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total heating and process	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Electricity	0.76	0.62	0.89	0.89	1.81	1.56	10.24	4.68	15.79	7.90	8.35
	Total	0.03	0.15	0.13	0.05	1.80	0.35	0.41	1.26	2.40	0.46	0.62
CHN	<i>Road</i>	3.23	0.00	0.00	0.00	0.00	3.19	45.17	0.00	0.00	0.00	44.64
	<i>Non-road</i>	1.46	0.00	0.00	0.00	0.00	1.33	19.94	0.00	0.00	0.00	17.64
	Total transport	2.87	0.00	0.00	0.00	0.00	2.78	39.80	0.00	0.00	0.00	38.38
	<i>Residential and commercial</i>	1.49	0.00	0.00	0.00	0.00	0.20	21.40	0.00	0.00	0.00	2.09
	<i>Industrial and energy transformation</i>	1.43	0.00	0.00	0.00	0.00	0.18	20.00	0.00	0.00	0.00	1.79
	Total heating and process	1.45	0.00	0.00	0.00	0.00	0.19	20.43	0.00	0.00	0.00	1.88
	Electricity	2.18	0.00	0.00	0.00	0.00	0.01	29.69	0.00	0.00	0.00	0.13
	Total	2.18	0.00	0.00	0.00	0.00	0.31	30.48	0.00	0.00	0.00	3.40
IND	<i>Road</i>	2.35	0.00	0.00	0.00	0.00	2.24	32.38	0.00	0.00	0.00	31.15
	<i>Non-road</i>	1.09	0.00	0.00	0.00	0.00	1.09	14.76	0.00	0.00	0.00	14.76
	Total transport	2.21	0.00	0.00	0.00	0.00	2.12	30.45	0.00	0.00	0.00	29.41
	<i>Residential and commercial</i>	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.43	0.00	0.00	0.02
	<i>Industrial and energy transformation</i>	1.06	0.04	0.00	0.00	0.00	0.29	15.40	0.35	0.00	0.00	3.15
	Total heating and process	0.68	0.04	0.00	0.00	0.00	0.14	9.98	0.36	0.00	0.00	1.43
	Electricity	1.55	0.04	0.00	0.00	0.00	0.10	20.86	0.44	0.00	0.00	1.19
	Total	1.36	0.04	0.00	0.00	0.00	0.28	19.33	0.41	0.00	0.00	3.12
IDN	<i>Road</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.01
	<i>Non-road</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total transport	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.01
	<i>Residential and commercial</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Industrial and energy transformation</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total heating and process	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00
RUS	<i>Road</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.05
	<i>Non-road</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00
	Total transport	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.00	0.00	0.00	0.03
	<i>Residential and commercial</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00
	<i>Industrial and energy transformation</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00
	Total heating and process	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00
	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.01

		EUR per GJ						EUR per tonne CO ₂				
		Oil products	Coal and peat	Natural gas	Combustibles and waste	Renewables	Total	Oil products	Coal and peat	Natural gas	Combustibles and waste	Total
ZAF	<i>Road</i>	8.75	0.00	0.00	0.00	0.00	8.75	122.65	0.00	0.00	0.00	122.65
	<i>Non-road</i>	0.54	0.00	0.00	0.00	0.00	0.54	7.59	0.00	0.00	0.00	7.59
	Total transport	8.17	0.00	0.00	0.00	0.00	8.17	114.56	0.00	0.00	0.00	114.56
	<i>Residential and commercial</i>	0.43	0.00	0.00	0.00	0.00	0.04	5.98	0.00	0.00	0.00	0.35
	<i>Industrial and energy transformation</i>	3.10	0.00	0.00	0.00	0.00	0.24	45.51	0.00	0.00	0.00	2.60
	Total heating and process	2.28	0.00	0.00	0.00	0.00	0.18	32.87	0.00	0.00	0.00	1.90
	Electricity	8.79	0.33	0.00	0.00	0.30	0.33	118.58	3.45	0.00	0.00	3.46
	Total	6.90	0.19	0.00	0.00	0.29	1.25	97.20	2.02	0.00	0.00	13.86

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