

EU biogas and biomethane inventory of regulatory framework



Number of legislative act with a link			Last amended 19/08/2015
Name of legislative act			code des douanes
Date of Publication			n.a.
Date of implementation			Last amended 19/08/2015
Purpose			This regulation applies to imports and exports into French territories except when these are to and from EU member states.
Relevance to the biomethane sector			<p>Since April 2014, the biomethane fuel (bioNGV) is taxed under the domestic consumption tax on energy products (TICPE). The bioNGV is targeted by 2711-29 under section 265 of the Customs Code and therefore taxed to the tune of € 1.49 / 100m3 in 2014, € 3.09 / 100m3 in 2015 and € 4.69 / 100m3 for 2016.</p> <p>The tax is due by the holder exercised the factory CNG / bioNGV accordance with the circular of November 27, 2014. Since the Finance Act 2014, fuel biogas (biomethane to differentiate fuel) is subject to TICGN (when mixed with natural gas). The TICGN is caused by the gas supplier to customs; gas supplier then invoices the TICGN to the end user when billing of gas supplies. The amount is € 1.27 / MWh PCS as of April 1, 2014, 2.64 € / MWh for 2015 and PCS € 4.01 / MWh PCS 2016 (see Article 266 d of the Customs Code and the circular of February 17, 2014).</p>
Relation to EU legislation			Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code
Scope			This regulation applies to imports and exports into French territories except when these are to and from EU member states.
Specification of a legislative act	Targets		n.a.
		Support Systems for Biogas	Subsidies
	Feed in Tarrifs		n.a.
	Premiums		n.a.
	Tax exemption		Art 266: Biogas is however exempt from TICGN when not mixed with natural gas
	Support Systems for Biomethane	Subsidies	n.a.
		Feed in Tarrifs	n.a.
		Premiums	The vehicles running on bioNGV may benefit from other tax advantages inherited from CNG vehicles: - Possibility of exemption on the cost of registration certificates (eg carte grise), depending on the owner's home
		Tax exemption	n.a.
	Sustainability		No
	Non-discriminatory access to the grid		No
	Mass-balance		No
	Transport		No
Emissions		No	
Biowaste		No	
Digestate		No	