

Please find enclosed my personnel thoughts:

Alignment of the national tax policies and the CO2 reduction policy:

For an optimal fuel consumption and pollution emission, the size of the motor has an optimum in relation to the weight and the air resistance of the vehicle. Currently in most of the member states the road taxes for cars are primarily based on the cylinder volume of the car. Road taxes should support the CO2 reduction policy and not included as an additional tax reduction like the EURO4 emission compliance in some member states. So your option 3B might be the most appropriate ones. Further in this context a CO2 taxation on the fuel need to be discussed.

CO2 emission should be evaluated globally for cars. On one side the fabrication of new cars contribute to major emission of CO2. Especially hybrid cars (cars powered by a thermal and electrical motor) need to be analysed, if overall the emission of CO2 for the production of additional components like the electrical motor and the batteries is lower than the potential saving in CO2 over the batteries life time of the car. Further today hybrid cars only give a potential fuel economy during urban driving conditions.

Best regards,

Thomas Reibe