

Impact of V.A.T. rates and excise duties harmonisation among member states of the E.C. on final energy demand (% of difference from Case 1)

		Case 2	Case 3
Germany	Solids	1.3 %	0.2 %
	Oil products	-5.1 %	-7.4 %
	Gas	1.7 %	0.5 %
	Electricity	0.5 %	0.4 %
	Total	-1.9 %	-3.4 %
France	Solids	0.0 %	-1.6 %
	Oil products	2.6 %	-2.5 %
	Gas	0.8 %	0.4 %
	Electricity	0.0 %	0.0 %
	Total	1.4 %	-1.2 %
U.K.	Solids	0.0 %	-2.2 %
	Oil products	-0.7 %	-3.8 %
	Gas	0.8 %	-1.0 %
	Electricity	0.6 %	0.5 %
	Total	0.1 %	-2.0 %
Italy	Solids	-0.7 %	-1.6 %
	Oil products	6.7 %	2.7 %
	Gas	3.1 %	1.6 %
	Electricity	0.5 %	0.2 %
	Total	4.4 %	1.9 %
Average	Solids	0.4 %	-1.1 %
	Oil products	0.1 %	-3.4 %
	Gas	1.5 %	0.2 %
	Electricity	0.4 %	0.3 %
	Total	0.6 %	-1.5 %

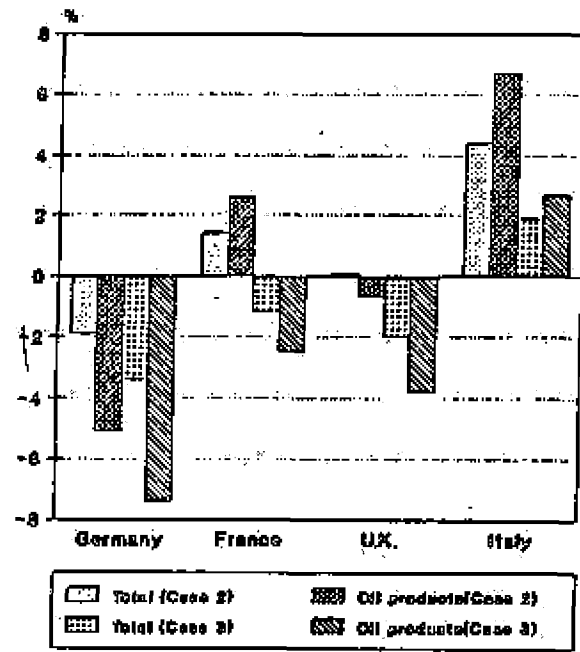


Figure 9 : Tax Harmonisation impact on final energy demand