



Tabel 1	Danish Tax			Blend E5						Blend M3					
	Energy tax kr./l	CO ₂ tax kr./l	Tax total kr./l	kr./l	liter	Bio fuel MJ	Heating value MJ	Energy- og CO ₂ tax	kr.	kr./l	liter	Bio fuel MJ	Heating value MJ	Energy- og CO ₂ tax	kr.
Petrol (basis)	3,989 kr.	0,386 kr.	4,375 kr.	3,75 kr.	9.500		304.000	41.563 kr.	77.188 kr.	3,75 kr.	9.657		309.024	42.249 kr.	78.463 kr.
Bio part:															
1G Ethanol	2,598 kr.		2,598 kr.	4,75 kr.	500	10.500	10.500	1.299 kr.	3.674 kr.	4,75 kr.	43	903	903	112 kr.	316 kr.
2G Methanol	1,916 kr.		1,916 kr.							4,75 kr.	300	9.600	4.800	575 kr.	2.000 kr.
Sum					10.000	10.500	314.500	42.862 kr.	80.862 kr.		10.000	10.503	314.727	42.936 kr.	80.779 kr.
Kr./l				8,09 kr.						8,08 kr.					

E5 VERSUS M3

SKAT: E.A.4.1.3.1 Generelt om afgift af mineralolieprodukter.

In this section the Danish tax authorities demonstrates fuel taxation of 10,000 liters of E5 (9,500-liter petrol + 500 liter 1G-ethanol) as an example.

By replacing 457 liters of ethanol with 300 l 2G bio-methanol plus 157 liters of gasoline a M3 blend is achieved of the same volume, calorific value and with the same amount of bioenergy because the methanol is double counting.

M3 blend becomes 0.01 kr. (0.13 Euro cents) cheaper per liter than E5 with equal pricing per liter of the two alcohols.

The taxation of motor fuel varies between member states. In addition, the comparison depends on the current prices of gasoline etc.

Fuel Ethanol is anhydrous and becomes corrosive by absorbing even small amounts of water from storages tanks and pipes. Ethanol is therefore not at added at the refinery, but immediately before delivery to the filling stations. The oil companies therefore draws a Base Oxygenate Blendstock (BOB) prepared for this final addition of ethanol. M3 may require a different Base Oxygenate Blendstock to comply with CEN EN 228.

4,75 kr./l = €805/ton at a density of 792 kg per cbm.