

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(90) 434 final

Brussels, 7 November 1990

Proposal for a
COUNCIL DIRECTIVE
on the harmonization of the structures of
excise duties on mineral oils

(presented by the Commission)

EXPLANATORY MEMORANDUM

I. INTRODUCTION

1. In the context of its programme for the achievement of the internal market and particularly the requirements of Article 99 of the Treaty establishing the Community, the Commission put forward in 1987 a proposal ⁽¹⁾ for common rates of excise duty on mineral oils. In the light of subsequent reactions, a series of revisions were made in 1989 ⁽²⁾ with the intention of easing the process of convergence of rates for the Member States. As far as mineral oils are concerned, it is proposed that national excise rates should, depending on the product concerned be brought into conformity with prescribed minimum rates, or bands of rates, by 31 December 1992. Such an initial step is seen as the first step in a gradual alignment towards long term target rates. These will be set out, taking due account of relevant Community policies, in a proposal to be made by the Commission before the end of 1990.

2. However, to ensure the establishment and functioning of the internal market, it is not sufficient that the rates of excise duty within the Community be aligned. The framework within which these taxes are charged must also be identified and a common structure laid down in those areas where continued differences in national practices would hinder or distort the free movement of goods after the abolition of border controls. This does not entail for the moment, the establishment of a uniform fiscal system but rather a sufficient degree of

1 COM(87) 327

Proposal for a Council Directive on the Approximation of the Rates of Excise Duty on Mineral Oils.

2 COM(89) 526

amending (1) above.

coordination to ensure that similar products are generally taxed in a similar manner and that tax-induced differences in the final price of these products are not such as to encourage fraudulent or artificial purchases

3. To achieve this, the minimum requirements for exciseable products is that the products to be taxed be clearly identified, that the event giving rise to the charge is defined together with the method and procedure of payment of the resultant tax liability. In the case of mineral oils, the specific nature of the market requires that common conditions be set for practices in relation to the supply of tax-exempt or reduced rate oils particularly where these have implications for movements across national borders.

II. BACKGROUND

1. This structures proposal has as its basis an earlier initiative by the Commission which sought to lay down a common framework for taxes on mineral oils for the Community (3). At the time (1973), the Commission had envisaged that the process of moving towards common rates of excise duty would commence only after the harmonized structure was in place. This approach was consistent with policy on VAT.

2. It was also considered that the proper co-ordination of Community policies in energy and transport could not be achieved unless the distortions arising from the diversity in the fiscal treatment of mineral oils were greatly reduced.

3. Although this proposal has since remained on the table - despite the Commission having drawn the Council's attention to the matter on a number of occasions during this period - it can no longer be considered as providing in its present format, the necessary degree of harmonization required for the working of the internal market. Since 1973 there has been a growing tendency for national fiscal systems to diverge. This diversity has been compounded by two enlargements of the Community in the intervening period. The periodic bouts of instability in the international oil market and consequent energy policy considerations taken together with the increased importance of environmental considerations have changed the external dynamics against which indirect tax policies have been formulated.

4. This has led the Commission to review the 1973 proposal critically. Certain provisions which cannot be considered as being strictly linked to the abolition of fiscal frontiers have been removed. The proposal now being put forward replaces the original proposal but is limited in scope to what is considered essential at this stage for the functioning of the internal market.

5. With the exception of the Value Added Tax, excises on mineral oils remain, in terms of value, the single most important indirect tax within the Community. Provision must be made for the protection of Member States' revenues after 1992. The conditions under which the tax is levied must be sufficiently aligned to ensure that no dilution of these revenues arises from the abolition of controls at intra-community borders.

III. BASIC CONCEPTS IN THE HARMONIZATION OF STRUCTURES

1. Both the tax revenue accruing to Member States and the cost to the tax-payer are affected by aspects of the structure of taxation as well as by the rate. This is reflected in such questions as, for instance, whether a specific product can, or cannot, be placed in a bonded warehouse under suspension of duty, whether duty is payable immediately or can be deferred and the extent to which certain end uses are granted exemptions.

2. The complexity of the approaches to these and to related questions in the various Member States poses particular difficulties in drawing up a policy to cover the control of these products and the taxes charged on them within the internal market.

3. Disparities of practice are to be found in the breadth of products subject to duty, in the definition of the taxable event, in the degree of physical control and in the terms and conditions of payment. The greatest variations are, however to be found between the exemption schemes and schemes of preferential treatment which have developed independently in the Member States.

4. The approach of the Commission to this intricate situation can only be pragmatic. The main objective must be to arrive at the measure of harmonization required to ensure the establishment and the functioning of the internal market. Those differences which can give rise to anomalies in trade or in the flow of Member States' revenues must be resolved in a manner which causes least disruption to existing national practices and at the same time does not increase the burden of compliance on tax-payers. It must however be recognized that it is

beyond the ambit of the current proposal to eliminate all competitive inequalities arising from differences in national fiscal practices. These should, for the moment, be left to the Member States to resolve for themselves in the light of their own national situations.

5. Of the measures which have been identified as being essential to the objective set out above, those which relate to the circulation and warehousing of exciseable goods, are the subject of a separate proposal establishing common provisions for all categories of exciseable products (4). This horizontal proposal also deals with common provisions concerning the chargeable event and the modalities of payment. It is however recognized that the taxation of each of the major categories of exciseable products - alcoholic beverages, manufactured tobacco products as well as mineral oils - will have certain features which remain unique and therefore cannot be defined on a common basis. For mineral oils, these are identified in the course of the current proposal.

4 COM(90).....

Commentary on the articles

ARTICLE 1

1.1 Sets down the context of the Directive, imposing on the Member States the obligation to subject the products defined in Article 2 to the excise duty.

1.2 This Article makes an essential cross-reference to the Directives laying down the rates of duty on those products which are to be taxed.

ARTICLE 2

2.1 This Article lists the products on which the excise duty is chargeable on the basis of Combined Nomenclature (CN) codes. The aim is to set out, in a comprehensive manner, all hydrocarbons which can be used as fuel or as motor fuel. For reasons of control, the list extends to chemically pure hydrocarbons whose use in these circumstances could be considered as largely theoretical.

The products for which a rate of duty is specified in the rates proposal are the following:-

Petrol, leaded:	2710 00 31
	2710 00 35
Petrol, unleaded:	2710 00 33
Road diesel:	2710 00 69
Heating gas oil:	2710 00 69
Heavy fuel oil:	2710 00 79
Liquid petroleum gases: from	2711 12 11

to 2711 13 90

Kerosene: 2710 00 51
2710 00 55

Those other hydrocarbons listed in this article would only be subject to duty in the event of their being used as fuel or as motor fuel and, shall be liable to excise duty when used as fuel or motor fuel, according to their use.

The use of the CN as a system of reference is justified on the grounds that it encompasses the only agreed and legally established inventory of products which can be used for fiscal products. In this proposal the CN clearly identifies the products to be brought within the scope of the tax. The minimum levels of taxation or tax bands set out in the rates proposal are expressed in terms of commercial product descriptions. The CN codes provide the essential link between the overall scope of the harmonized excise duty as prescribed in Article 1.1 and the rates proposal.

2.3 To protect the tax base, provision is made to extend the charge to substitute fuels where these are used or as motor fuels. Given the current level of technical development in this area, the approach taken is in conformity with the general practice in Member States. Future developments, particularly in the area of more environment friendly motor fuels may demand that the taxation of such fuel will have to be reconsidered in time.

2.4 As the various products are defined in 2.1 by reference to the codes of the CN which are subject to regular updating it is necessary on grounds of certainty to specify the version concerned. Accordingly, the version of the CN in force on the date of application of the Directive will be the relevant version.

ARTICLE 3

3.1 Defines the basis on which the charge to taxation is to be charged. It is appropriate, in the process towards harmonization of rates, that a standard temperature be specified. The transition from ambient temperature accounting in those few Member States where this practice remains, should not be excessively onerous as commercial transactions in mineral oils are usually based on standard temperature.

ARTICLE 4

4.1 The common definition of the chargeable event (or the moment when the tax becomes chargeable) is set out for all categories of exciseable products in the horizontal directive proposal. This Article is concerned with those provisions which are unique to mineral oils

As in accordance with accepted practice in the majority of Member States the consumption of mineral oils within a production establishment does not constitute a chargeable event giving rise to the excise duty unless this event occurs in respect of fuel for motor vehicles or for purposes not related to the production of mineral oils.

It is also necessary to define as a chargeable taxable event giving rise to the excise duty, those circumstances envisaged by Article 2.3 when a product which is normally non-taxable (i.e., not listed in Article 2.1) is put up for sale or used as a motor fuel or else the fact that such a product is intended to be used as a motor fuel.

ARTICLE 5

5.1 This identifies the principle by which an undertaking is recognized as an establishment producing mineral oils when it manufactures the products listed in Article 2.1 or when it subjects those products to a process covered by Additional Note 4 to Chapter 27 of the CN.

In effect, the obligations arising from this definition are not listed in detail but are left to be governed by the laws of the Member States. It would not be appropriate, or indeed feasible, to set down at a Community level such details as the specifications of construction etc., and accordingly these are left to be set at national levels.

5.2 As it is already established Commission policy that lubricants should not be charged excise duty, it is appropriate that provision be made to allow for the exclusion of such establishments from consideration as establishments producing mineral oils. This is in conformity with practice in the majority of Member States.

ARTICLE 6

6.a) permits the exclusion from the application of the principle given in the first paragraph of Article 5.1 cases where the aim of the operation is not to produce mineral oils but is the inevitable accompanying result, for example where mineral oils are obtained as a result of the purification of water or from the cleaning of tankers or containers which have held mineral oils.

6.b) covers the case of operations which are not actually production operations but which are carried out in order to enable the main product to be re-used in the same establishment.

6.c) gives the option to Member States not treat the operation consisting of mixing mineral oils with other mineral oils or other materials as production of mineral oils.

The intent of these optional provisions is to enable the Member States to limit the number of production establishments which are to be the subject of fiscal control.

ARTICLE 7

This Article is related to Article 4 which sets the particular considerations in relation to the definition of the chargeable event which are unique to mineral oils. In these circumstances, the excise duty becomes chargeable when the events set out in the first and second indents of Article 7.1 occur (i.e., taxable consumption on the premises of a production establishment or use as motor fuel). The final indent is essentially a control provision the conditions giving

rise to a reduced rate or duty exemption are no longer fulfilled.

In accordance with the practice in certain Member States, the option is provided in Article 7.2 enabling fiscal administrations to decide whether, in the event of a change in duty rates, this should require compensatory payments from, or to, the taxpayer.

ARTICLE 8

Common provisions relating to the exemption from duty of exciseable products destined for certain end-uses are set out in the Circulation Directive. This Article deals with the exemptions or reductions in duty which are particular to mineral oils.

The approaches taken by the Member States to the question of exempt or reduced rate use of mineral oils is an area which shows the greatest diversity and in many instances it is difficult to find a common thread. The critical question to be addressed is whether the retention of such differing practices is incompatible with the abolition of fiscal borders. In certain cases it may well be possible that such control measures as are needed can continue to be implemented without the involvement of frontier checks. If this is indeed the case, Member States should be left free to determine their practices.

Article 8.1 lists those uses, which in the opinion of the Commission and in keeping with the requirements of the internal market, should be treated in a consistent manner throughout the Community. In deciding on exemption, due account was taken of the predominant current practices and also of consistency with established policies in other fields (generally transport, environment and energy).

8.1.a) provides for a general exemption from duty for mineral oils used for purposes other than as motor fuels or as heating fuels. This would extend to oils used as lubricants, hydraulic fluid, solvents, cleaning products etc., as well as achieving the primary aim of exempting raw materials or industrial feedstocks. This is in accordance with the general trend of practice throughout the Member States.

8.1.b) is concerned with exempting gas-oil supplied to run public railways. In principle this can be justified on the grounds of the railway networks directly bearing the cost of the own infrastructure (unlike road transport).

Most Member States provide some form of fiscal treatment to railways which reflects this premise. However the detailed approaches vary considerably and the establishment of a common practice will inevitably entail changes in certain Member States. In the final analysis such an approach is justified on the following grounds:

- it would be inviting distortion in the market if tax-related fuel price differences for this form of transport were to be retained.
- increasingly, international railways are run on (generally tax free) electricity and those which do not benefit from electrification should be treated in an equal manner.
- it is equally difficult to justify treating railways in this instance on a basis any less favourable than that foreseen for air travel (see 8.1.d).

- railways represent an environment-friendly form of mass-transport and should not be penalised vis-a-vis other methods.

8.1.c) reflects the normal practice whereby certain gas used as motor fuels are taxed but are otherwise exempt.

8.1.d) Most Member States distinguish between commercial and private flying although the exact nature of the definition varies. The treatment accorded to international as against internal navigation differs and in some instances a distinction is drawn between scheduled and chartered navigation. There are sufficient disparities in practice to give rise to distortions and/or the need for additional controls in the event of the removal of existing controls at national borders.

The approach taken is to standardise the existing exemption for fuel supplied to international commercial flights, to all commercial aviation. This would give equal treatment to air travel between any two points within the Community, in the process emphasising the seamless nature of the internal market. Fuel supplied for private aviation should be subject to tax - as is generally the case today.

This is consistent with established Community transport policy.

8.1.e) Similar considerations apply as in the above case. Consistency would dictate that all navigation within Community waters as well as internal navigation be treated in similar fashion.

8.2 is concerned with those cases which on grounds of materiality or other factors are best left, for the moment, to the Member States.

The first indent covers exemptions from or reduction in excises accorded to oils (generally heavy fuel oil) used by public utilities for the generation of electricity in certain Member States. The nature of these supplies (to a restricted and clearly identifiable category of consumers) is such that control risks are not likely to be increased by the abolition of fiscal borders.

The existing schemes of relief or exemption allowed to the activities listed in the second indent are sufficiently diverse as to make it extremely difficult to formulate a common policy without profound and detailed study.

Similar considerations would indicate the limited schemes of relief to public road transport should not be interfered with.

8.3 provides that the continuance of the exemptions or reductions listed above can be examined and their future role re-considered.

8.4 irrespective of the general provision for review set out in 8.3, these exemptions or reductions shall be reviewed by the Council acting on the basis of a proposal from the Commission before the end of 1996.

8.5 allows Member States to determine the mechanism and controls to be used in implementing the reductions and exemptions referred to.

Exemptions from duty for deliveries to diplomatic representations and the like (international organizations, armed forces etc..) are dealt within the proposal on common provisions for all exciseable products⁽⁵⁾. Exemptions for ship's stores and comparable supplies (including those for fishing) will be dealt with in a separate directive.

ARTICLE 9

To facilitate the movement and control of coloured and marked oils within the Community, it is necessary that a common or co-ordinated scheme be drawn up. Given the complexity of the matter, this will require detailed study on the part of the Commission before a proposal can be drawn up. In the meantime, the existing schemes operated by Member States will form the basis of on-going control.

ARTICLE 10

Reference is made to the provisions providing for the establishment of an Excise Committee in the horizontal directive proposal.

ARTICLE 11

This Article is self-explanatory and requires no comment.

(5) COM(90)

ARTICLE 12

This Article is self explanatory and requires no comment.

Proposal for a
COUNCIL DIRECTIVE
on the harmonization of the structures of
excise duties on mineral oils

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the Economic and Social Committee,

Whereas Council Directive¹ lays down provisions relating to the rates of excise duty applicable to mineral oils;

Whereas it is necessary, if those duties are to be applied in a uniform manner, to determine common definitions for all the products concerned;

Whereas it is useful to base such definitions on those set out in the Combined Nomenclature which represents an established comprehensive system providing a suitable basis for taxation purposes;

Whereas it is necessary to ensure that duty is charged on a common basis;

¹ OJ No L

Whereas it is necessary to lay down precisely at Community level the exemptions or rate reductions which apply to those mineral oils which cross frontiers;

Whereas, however, it is appropriate to permit Member States to apply their own conditions to exemptions or rate reductions linked to end uses within the territory of the State;

HAS ADOPTED THIS DIRECTIVE:

I. FIELD OF APPLICATION

ARTICLE 1

1. Member States shall impose on mineral oils a harmonized excise duty in accordance with the provisions of this Directive.
2. Member States shall fix their rates in accordance with Directive /approximating the rates of excise duty on mineral oils/.

ARTICLE 2

1. For the purpose of this Directive the term "mineral oil" covers:
 - a) products falling within CN code 2706 utilisable as substitutes for fuel oils;
 - b) products falling within CN codes 2707 99 11 and 2707 99 19 of which 90% or more of their volume distils at a temperature up to 215 degrees centigrade and products falling within CN codes 2707 10 10, 2707 10 90, 2707 20 10, 2707 20 90, 2707 30 10, 2707 30 90, 2707 50 10, 2707 50 91 and 2707 50 99;
 - c) products falling within CN codes 2707 91 00, 2707 99 91 and 2707 99 99 utilisable as substitutes for fuel oils;
 - d) products falling within CN code 2710, with the exception of those preparations which do not possess the qualities necessary for use as motor fuels;

- e) products falling within CN code 2711, excluding natural gas and methane except when these products are used as motor fuels;
- f) products falling within CN codes 2712 20 00, 2712 90 31, 2712 90 33, 2712 90 39 and 2712 90 90;
- g) products falling within CN code 2713 with the exception of resinous products, used bleaching earth, acid residues and basic residues;
- h) products falling within CN code 2715;
- i) products falling within CN code 2901 and codes 2902 11 00, 2902 19 90, 2902 20 10, 2902 20 90, 2902 30 10, 2902 30 90, 2902 41 00, 2902 42 00, 2902 43 00, 2902 44 10 and 2902 44 90;
- j) products falling within CN codes 3403 11 00, 3403 19 10, 3403 19 91 and 3403 19 99;
- k) products falling within CN code 3404 containing more than 85% by weight of the products referred to in (f) or (g);
- l) products falling within CN codes 3811 21 00 and 3811 29 00;
- m) products falling within CN codes 3811 19 00 and 3811 90 00;
- n) products falling within CN codes 3817 10 10, 3817 10 90 and 3817 20 00;

2. Those mineral oils, other than those for which a level of duty is specified in Directive, shall be subject to excise duty if intended for use, offered for sale or used as fuel or road fuel. The rate of duty to be charged shall be fixed, according to use, at the rate for the equivalent fuel or road fuel.
3. In addition to the taxable products enumerated in paragraph 1, any product similar in nature to mineral oils and intended for use, offered for sale or used as motor fuel, or as an additive or extender in motor fuels, shall also be taxed as motor fuel.

II. ESTABLISHMENT OF THE EXCISE DUTY

ARTICLE 3

In each Member State, mineral oils shall be subjected to a specific excise duty calculated per 1000 litres of product at a temperature of 15 degrees Celsius. However, for products referred to in Article 2(1) used as heavy fuel oils, the specific duty shall be calculated per 1000 kg of product.

ARTICLE 4

1. In addition to the common provisions defining the chargeable event as set out in Directive the offer for sale or use as motor fuel, or as an additive or extender, as provided for in Article 2(3), shall also be considered as a chargeable event giving

rise to the excise duty in the case of mineral oils.

2. The consumption of mineral oils within the curtilage of an establishment producing mineral oils shall not be considered as a chargeable event giving rise to the excise duty except when such consumption is for purposes not related to that production or for the propulsion of motor vehicles.

ARTICLE 5

1. Without prejudice to the provisions of Article 6, an establishment in which the products referred to in Article 2(1) are manufactured or subject to a specific process within the meaning of Additional Note 4 to Chapter 27 of the CN is considered as an establishment producing mineral oils.
2. Member States shall not be obliged to treat as "establishments producing mineral oils", those establishments in which the only products manufactured are lubricants not subject to the harmonized excise duty.

ARTICLE 6

Member States shall not be obliged to treat as "production of mineral oils":

- a) operations during which small quantities of mineral oils are obtained incidentally;
- b) operations by which the user of a mineral oil makes its reutilisation possible in his own undertaking provided that the amounts of excise duty already paid on such

oil is not lower than the amount of excise duty which would be due were the reused oil to be liable again to the excise duty;

c) the operation consisting of mixing, outside a production establishment or a bonded warehouse, mineral oils with other mineral oils or other materials, provided:

- (i) that excise duty on the components has been paid previously, and
- (ii) that the amount paid is not less than the amount of excise duty which would be chargeable on the mixture.

The first proviso shall not apply where the mixture is exempted for a specific use.

The second proviso shall not apply where components to which different rates apply have been mixed for technical reasons.

ARTICLE 7

1. In addition to the common provision on the payment of excise duty as set out in Directive, excise duty on mineral oils shall also become due:

- upon the occurrence of one of the chargeable events referred to in Article 4;
- when it is established that a final use condition necessary for the benefit of a reduced rate of duty or an exemption is no longer fulfilled.

2. On a change in one or more rates of the excise duty, stocks of mineral oil released for consumption may be subject to an increase in or reduction of the excise duty.

Rules for recovering the increase or the repayment of the excess of the excise duty shall be laid down by the Member States.

ARTICLE 8

1. In addition to the common provisions on exempt uses of exciseable products as set out in Directive and without prejudice to other Community provisions, Member States shall exempt the following products under conditions which they shall lay down for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse:

- a) oils used for purposes other than as motor fuels or as heating fuels;
- b) oils used as fuel for the propulsion of railway vehicles running on public railway networks;
- c) gases referred to in Article 2(1)(e) and (l) used for purposes other than as motor fuels;
- d) oils supplied for use as fuels for the purpose of air navigation other than private pleasure flying.
For the purposes of this Directive, "private pleasure flying" shall be taken to mean the use of aircraft by the owner thereof or the natural or legal person who enjoys their use either through hire or through any other means, for purposes other than commercial

purposes and in particular other than for carriage of passengers or goods for consideration;

- e) oils supplied for use as fuel for the purpose of navigation on inland waterways and within Community waters (including fishing) other than for use in private pleasure craft.

For the purposes of this Directive, "private pleasure craft" shall be taken to mean craft used by the owner thereof or the natural or legal person who enjoys their use either through hire or through any other means, for purposes other than commercial purposes and in particular other than for the carriage of passengers or goods for consideration.

2. Without prejudice to other Community provisions, Member States shall remain free to determine the exemptions or reductions in the rate of duty which they apply to mineral oils used under fiscal control:

- in the process of producing electricity by public utilities,
- in agriculture, horticulture, forestry and inland fisheries,
- in the area of local public transport.

3. If the Commission considers that the exemptions or reductions provided for in paragraphs 1 and 2 are no longer sustainable, particularly in terms of fair competition or distortion to the functioning of the internal market, or Community policy in the area of protection of the environment, it shall submit appropriate proposals to the Council.

4. In any event and at the latest by 31 December 1996, the Council shall review the situation with regard to the exemptions or reductions provided for in paragraphs 1 and 2 on the basis of a report from the Commission and shall determine on a proposal from the Commission, after consultation with the European Parliament, whether any or all of them shall be abolished.
5. Member States shall be free to give effect to the exemptions or reductions in the rate of duty listed in paragraphs 1 and 2 by means of a refund of excise paid.

III. CONTROLS

ARTICLE 9

Pending the adoption of Community rules for the colouring and marking of those mineral oils used at a reduced rate as fuel or as motor fuel, Member States shall take all necessary measures to prevent improper use.

IV FINAL PROVISIONS

ARTICLE 10

Where necessary, the Community measures to give effect to this Directive, shall be adopted by the Commission according to the procedure provided for in Title VI of Council Directive concerning the general arrangements for products subject to excise duty and on the holding and movement of such products (1).

(1) OJ No. ... of (COM(90).....).

ARTICLE 11

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive not later than 31 December 1992.

When the Member States adopt such provisions they shall contain a reference to this Directive or shall be accompanied by such a reference on official publication. The Member States shall lay down the manner in which such reference shall be made.

ARTICLE 12

This Directive is addressed to the Member States.

Done at

For the Council

FICHE D'IMPACT SUR LES PME ET L'EMPLOI

La présente proposition de directive visant au rapprochement des structures des droits d'accise grevant les huiles minérales est nécessaire dans le cadre de l'abolition des frontières fiscales et s'intègre dans l'ensemble des mesures prises pour l'achèvement du marché intérieur.

- I. Obligations administratives découlant de l'application de la présente directive pour les entreprises:
 - néant.

- II. Quels sont les avantages pour les entreprises?
 - néant.

- III. Y-a-t-il des inconvénients pour les entreprises en termes de coûts supplémentaires?
 - l'application de la présente directive n'entraînera aucun coût supplémentaire pour les entreprises.

- IV. Effets sur l'emploi:
 - néant.

- V. Les partenaires sociaux n'ont pas été consultés.

- VI. Une approche alternative moins contraignante n'est pas envisageable dans le cadre de l'abolition des frontières fiscales.

FICHE FINANCIERE

L'application de la présente proposition de directive n'aura pas d'incidence financière sur les ressources propres de la Communauté.

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