



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 27.09.1996
COM(96) 469 final

Proposal for a

COUNCIL DECISION

authorizing certain Member States to apply or to continue to apply reductions in, or exemptions from, excise duties on certain mineral oils used for specific purposes, in accordance with the procedure provided for in Article 8(4) of Directive 92/81/EEC

(presented by the Commission)

EXPLANATORY MEMORANDUM

Under Article 8(4) of Council Directive 92/81/EEC¹ on the harmonization of the structures of excise duties on mineral oils, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce exemptions from, or reductions in, excise duties on grounds of specific policy considerations.

The French authorities have informed the Commission that they wish to continue to apply a reduced rate of excise duty to heavy fuel oil with a low sulphur content.

By Council Decision of 13 December 1993, the same derogation was granted to Belgium and Luxembourg and was extended by the Council Decision of 22 December 1995.

The Greek authorities have notified the Commission of their wish to apply varying excise-duty rates, corresponding to different environmental categories, to unleaded petrol.

The Member States have been informed of these requests in accordance with the Directive.

The Directive provides for the Commission to review such exemptions and reductions periodically. If the Commission considers that they may no longer be applied because they distort competition or the operation of the internal market or are incompatible with Community policy on protection of the environment, it presents appropriate proposals to the Council. In any event, the Commission is to present a report to the Council on such exemptions and reductions no later than 31 December 1996.

¹ OJ No L 316, 31.10.1992.

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THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 92/81/EEC of 19 October 1992 on the harmonization of the structures of excise duties on mineral oils, and in particular Article 8(4) thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 8(4) of Directive 92/81/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce exemptions from, or reductions in, excise duties on mineral oils on grounds of specific policy considerations;

Whereas the French authorities have notified the Commission that they wish to continue to charge a reduced rate of excise duty on heavy fuel oil with a low sulphur content;

Whereas the Greek authorities have notified the Commission that they wish to apply varying excise-duty rates, corresponding to different environmental categories, to unleaded petrol;

Whereas the other Member States have been informed thereof;

Whereas the Commission and all the Member States accept that these exemptions and reductions are justified on grounds of specific policy considerations and that they will not give rise to distortions of competition or hinder the operation of the internal market;

Whereas the Commission regularly reviews reductions and exemptions to check that they are compatible with the operation of the internal market or with Community policy on protection of the environment;

HAS ADOPTED THIS DECISION:

Article 1

In accordance with Article 8(4) of Directive 92/81/EEC, and without prejudice to the obligations laid down in Council Directive 92/82/EEC of 19 October 1992, the following Member States are hereby authorized to apply the reductions in excise duty as herein specified:

1. The French Republic:

- for heavy fuel oil in order to encourage the use of more environmentally friendly fuels.

This reduction must be specifically linked to sulphur content, and the rate of duty charged on heavy fuel oil must correspond to the minimum rate of duty on heavy fuel oil as laid down in the Community legislation in force.

This derogation shall apply until the date on which the Community arrangements for low-sulphur heavy fuel oil and competing products come into force.

2. The Hellenic Republic:

- to apply varying excise-duty rates, corresponding to different environmental categories, to unleaded petrol.

This derogation shall apply until 31 December 1996, provided that these rates are always consistent with the minimum excise-duty rates on mineral oils provided for in Community legislation.

Article 2

This Decision is addressed to the French Republic and the Hellenic Republic.

Done at Brussels,

For the Council,
The President

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ISSN 0254-1475

COM(96) 469 final

DOCUMENTS

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02 14 12

Catalogue number : CB-CO-96-478-EN-C

ISBN 92-78-09278-9

Office for Official Publications of the European Communities

L-2985 Luxembourg