

EUROPEAN PARLIAMENT

Working Documents

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DOCUMENT 344/74

Report

drawn up on behalf of the Committee on Regional Policy and Transport

on the proposal from the Commission of the European Communities to the Council (Doc. 223/74) for a directive amending Council directive (EEC) No 68/297 on the standardization of provisions regarding the duty-free admission of fuel contained in the fuel tanks of commercial motor vehicles

Rapporteur: Mr Willem SCHOLTEN

By letter of 13 August 1974 the President of the Council of the European Communities requested the European Parliament, pursuant to Article 75 of the EEC Treaty, to deliver an opinion on the proposal from the Commission of the European Communities to the Council for a directive amending Council directive (EEC) No. 68/297 on the standardization of provisions regarding the duty-free admission of fuel contained in the fuel tanks of commercial motor vehicles (Doc. 223/74)

The President of the European Parliament referred this proposal to the Committee on Regional Policy and Transport as the committee responsible on 3 September 1974.

On 3 October 1974, the Committee on Regional Policy and Transport appointed Mr Scholten rapporteur.

It considered this proposal at its meeting of 5/6 November 1974.

At the same meeting the committee unanimously adopted the motion for a resolution and the explanatory statement.

Present: Mr James Hill, chairman; Mr Seefeld, vice-chairman;
Mr De Clerq, Mr Delmotte, Mr Gerlach, Mr Herbert, Lord Mansfield, Mr Marras,
Mr Nyborg, Mr Petre

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A

The Committee on Regional Policy and Transport hereby submits to the European Parliament the following motion for a resolution, together with explanatory statement:

MOTION FOR A RESOLUTION

embodying the opinion of the European Parliament on the proposal from the Commission of the European Communities to the Council for a directive amending Council directive (EEC) No. 68/297 on the standardization of provisions regarding the duty-free admission of fuel contained in the fuel tanks of commercial motor vehicles.

The European Parliament,

- having regard to the proposal from the Commission of the European Communities to the Council,¹
 - having been consulted by the Council (Doc. 223/74),
 - having regard to the Report of the Committee on Regional Policy and Transport (Doc. 344/74),
1. Considers that the proposal for a directive constitutes a step forward in the field of free circulation of goods;
 2. Considers it, nevertheless, necessary that actions should be taken to enable the duty-free admission of all the fuel contained in the normal fuel tanks of commercial motor vehicles by 1 January 1976;
 3. Requests the Commission to incorporate the following amendment in its proposal, pursuant to Article 149, second paragraph, of the EEC Treaty;
 4. Instructs its President to forward this resolution and the report of its committee to the Council and the Commission of the European Communities.

¹OJ No. C.104, 13 September 1974, p. 96

Proposal for a Council Directive amending Council Directive (EEC) No. 68/297 on the standardization of provisions regarding the duty-free admission of fuel contained in the fuel tanks of commercial motor vehicles.

Article 1

Article 3 (1) of Council Directive (EEC) No. 68/297 on the standardization of provisions regarding the duty-free admission of fuel contained in the fuel tanks of commercial motor vehicles is replaced by the following:

1. With effect from 1 January 1975 at the latest, Member States shall admit a duty-free quantity of one hundred litres of motor fuel.

Article 1

Article 3 (1) of Council Directive (EEC) No. 68/297 on the standardization of provisions regarding the duty-free admission of fuel contained in the fuel tanks of commercial motor vehicles is replaced by the following:

1. With effect from 1 January 1975 at the latest, Member States shall admit a duty-free quantity of one hundred litres of motor fuel.

The Commission takes the appropriate measures to enable duty-free admission of all the fuel contained in the normal fuel tanks of commercial motor vehicles by 1 January 1976.

Article 2 unchanged.

¹For full text see OJ No. C 104, 13 September 1974, p. 96

EXPLANATORY STATEMENT

1. The reduction or elimination of the difference in cost per kilometer between international transport and internal transport in each Member State is brought about by reducing or eliminating the duties collected at frontier crossings.

In application of this principle, on 19 July 1968 the Council adopted directive (EEC) No. 68/297¹ which provided that, with effect from 1 February 1969, Member States should admit duty-free a quantity of 50 litres of fuel in the fuel tanks of commercial vehicles registered in the countries of the Common Market.

The directive is based on Article 1.b of the Council decision of 13 May 1965 relating to the harmonization of certain provisions affecting competition in the area of rail, road and water transport².

2. Paragraph 2 of Article 3 of the directive provides, furthermore, that this quantity shall be increased, by Council decision, at such time as a major approximation of national systems of fuel taxation takes place. We wish to point out the fact that, in 1968, tax on gas oil prices in Community countries varied from a maximum of 68.5% (France) to a minimum of 17% (Luxembourg). As one may note on examining the following table, the approximation referred to above has already taken place.

Price per 1,000 litres of gasoil at 1.9.1974, in units of account				
	Sale price	Net price	Excise	VAT
B	171,2	92,63	57,51	21,06
D	268	106	125,2	36,8
DK	135,91	116,91	-	19
F	203,46	95,25	77,69	30,52
GB	244,90	121,95	100,6	22,35
I	192,92	101,23	70,2	29,57
Irl.	208,10	114,78	80,20	13,12
L	127,78	97,18	24,55	6,05
NL	159,17	97,35	55,77	6,05

Source: Commission of the European Communities

Notes: (1) VAT rate at 1.4.1974; (2) Exchange rate at 17.10.1974

¹ OJ No. L 175, 23.7.1968

² OJ No. 88, 24.5.1965

The Commission of the European Communities is now proposing to the Council a directive amending directive (EEC) No. 68/297 by increasing the quantity of fuel to be admitted duty free from 50 to 100 litres with effect from 1 January 1975.

3. The Committee on Regional Policy and Transport draws attention to the fact that in the draft of the directive which this directive is intended to amend, the Commission of the European Communities had requested the tax free admission of 200 litres of gas oil. The Committee on Transport of the European Parliament had deemed that quantity appropriate ¹. Afterwards there had been a considerable diminution to a maximum quantity admitted duty free of 50 litres ².

4. The Committee on Regional Policy and Transport observes that the Commission's proposal only admits tax free a quantity of fuel that all the Member States already admit; it judges that the moment has arrived to admit tax free all of the fuel contained in normal tanks of commercial vehicles. The fact that the divergence in taxes on fuel in the various Member States is now less marked makes complete admission much more acceptable, for some Member States, than it was in 1968; we also wish to stress the fact that the cost of control at borders would not have to be taken into account any longer. From the Community point of view the tax free admission of all fuel contained in the normal tanks of commercial vehicles would represent a considerable step forward in the field of the free movement of goods; from the point of view of transport enterprises, a further advantage would be represented by the elimination of waste of time at the border.

5. In addition, the Committee on Regional Policy and Transport recommends that action be carried out at a Community level to reach harmonization of taxes on fuel, taking as a legal basis Article 99 of the EEC Treaty.

¹ Doc. 178/66-67, pages 6-7

² Article 3 of Directive No. 68/297/EEC, OJ No. L 175 of 23.7.1968, p. 16.

Luxembourg
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