

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(74) 1122 final

Brussels, 19 July 1974

## 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

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(submitted to the Council by the Commission)

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Explanatory Memorandum

1. On 19 July 1968, the Council adopted Directive (EEC) N. 68/297 on the standardization of provisions regarding the duty-free admission of fuel contained in the fuel tanks of commercial vehicles. Paragraph 1 of Article 3 of that Directive provides that with effect from 1 February 1969 at the latest, Member States shall admit duty-free a quantity of fifty litres of motor fuel. Until 1973, only Germany and France in fact limited the quantity of motor fuel admissible duty-free to fifty litres; the other Member States have made use of the possibility provided for in Article 3(3) of increasing the quantity admissible duty-free beyond fifty litres.

2. By Arrêté of 12 October 1973, the French government decided to permit the importation free of duty and tax of motor fuel contained in the fuel tanks of commercial vehicles up to a maximum limit of one hundred litres. The German government, for its part, having authorized the duty-free admission of all of the fuel contained in the fuel tanks of commercial vehicles with effect from 19 November 1973, limited this quantity to a maximum amount of one hundred litres with effect from 1 March 1974.

3. Furthermore, Paragraph 2 of that Article provides that this quantity shall be increased, pursuant to a Council Decision, whenever a major approximation of national systems of diesel fuel taxation is undertaken. Since the above provisions entered into force, the levels of tax on diesel fuel have been altered in several Member States, sometimes considerably. Following an investigation, the Commission has noted that these alterations have led to a contraction of the spread of the different national taxes around the Community average as compared with the position on 1 February 1969.

4. The Commission therefore considers that the conditions for increasing the quantity admissible duty-free are satisfied, having regard to the criterion laid down in Paragraph 2 of Article 3 of the above-mentioned Directive. It further notes that all Member States admit duty-free a quantity of at least one hundred litres.

5. Since restrictions on the duty-free admission of motor fuels constitute an obstacle to the free movement of goods because of the resulting customs formalities on crossing frontiers, the Commission considers that further progress may be made towards duty-free admission of all of the fuel contained in the normal fuel tanks of commercial motor vehicles. For this reason, it considers it desirable to propose an amendment to Council Directive (EEC) N. 68/297 to increase the minimum quantity admissible duty-free of motor fuel contained in the fuel tanks of commercial motor vehicles.

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The Council of the European Communities,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 75 and 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 Article 3(2) of Council Directive (EEC) N. 68/297 (1) provides that whenever a major approximation of national systems of diesel fuel taxation is undertaken, the Council, acting unanimously on a proposal from the Commission, shall specify the quantity of fuel which Member States shall admit duty-free in excess of the quantity laid down in the first paragraph of that Article, that is to say fifty litres;

Whereas the various increases in taxes on diesel fuel since 1968 have resulted in a contraction of the spread of the different national taxes around the Community average;

Whereas, in addition, all Member States admit at present duty-free quantities of fuel in excess of the quantity admissible pursuant to Article 3(1) of Directive (EEC) N. 68/297 by making use of the possibility provided for in paragraph 3 of that Article;

Whereas the minimum quantity of fuel admitted duty-free should accordingly be increased;

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(1) OJ L 175 of 23.7.1968, p. 15

Has adopted this directive :

Article 1

Article 1(1) of Council Directive (EEC) N. 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 duty-free a quantity of one hundred litres of motor fuel.

Article 2

This Directive is addressed to the Member States.

Done at Brussels,

For the Council