

Council Directive 2003/96/EC of 27 October 2003
restructuring the Community framework for the taxation of
energy products and electricity (Text with EEA relevance)

Article 20

1 Only the following energy products shall be subject to the control and movement provisions of Directive 92/12/EEC:

- a products falling within CN codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel;
- b products falling within CN codes 2707 10, 2707 20, 2707 30 and 2707 50;
- c products falling within CN codes [^{F1}2710 12 to 2710 19 68 and 2710 20 to 2710 20 39 and 2710 20 90 (only for products of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method))]. However, for products falling within CN codes [^{F1}2710 12 21], [^{F1}2710 12 25] and [^{F1}2710 19 29 and 2710 20 90 (only for products of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method))], the control and movement provisions shall only apply to bulk commercial movements;
- d products falling within CN codes 2711 (except 2711 11, 2711 21 and 2711 29);
- e products falling within CN code 2901 10;
- f products falling within CN codes 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44;
- g products falling within CN code 2905 11 00, which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel;
- h products falling within CN [^{F1}codes][^{F1}3824 99 86, 3824 99 92 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3824 99 93, 3824 99 96 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3826 00 10 and 3826 00 90] if these are intended for use as heating fuel or motor fuel.

2 If a Member State finds that energy products other than those referred to in paragraph 1 are intended for use, offered for sale or used as heating fuel, motor fuel or are otherwise giving rise to evasion, avoidance or abuse, it shall advise the Commission forthwith. This provision shall also apply for electricity. The Commission shall transmit the communication to the other Member States within one month of receipt. A Decision as to whether the products in question should be made subject to the control and movement provisions of Directive 92/12/EEC shall then be taken in accordance with the procedure laid down in Article 27(2).

3 Member States may, pursuant to bilateral arrangements, dispense with some or all of the control measures set out in Directive 92/12/EEC in respect of some or all of the products referred to in paragraph 1, insofar as they are not covered by Articles 7 to 9 of this Directive. Such arrangements shall not affect Member States which are not party to them. All such bilateral arrangements shall be notified to the Commission, which shall inform the other Member States.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

Textual Amendments

- F1** Substituted by [Commission Implementing Decision \(EU\) 2018/552](#) of 6 April 2018 updating the references in Council Directive 2003/96/EC to the codes of the Combined Nomenclature for certain products.