

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 8

1 As from 1 January 2004, notwithstanding Article 7, the minimum levels of taxation applicable to products used as motor fuel for the purposes set out in paragraph 2 shall be fixed as set out in Annex I Table B.

- 2 This Article shall apply to the following industrial and commercial purposes:
- a agricultural, horticultural or piscicultural works, and in forestry;
 - b stationary motors;
 - c plant and machinery used in construction, civil engineering and public works;
 - d vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway.