

COUNCIL DECISION

of 22 December 1995

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

(95/585/EC)

THE COUNCIL OF THE EUROPEAN UNION,

HAS ADOPTED THIS DECISION:

Having regard to the Treaty establishing the European Community,

Article 1

Having regard to Council Directive 92/81/EEC of 19 October 1992 on the harmonization of the structures of excise duties on mineral oils ⁽¹⁾, and in particular Article 8 (4) thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to 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 further exemptions or reductions in the excise duty charged on mineral oils for special policy considerations;

Whereas the Commission has been informed by the Member States concerned of their intention to continue to apply certain exemptions or reductions which are already provided for in their taxation law or to introduce exemptions or reductions and to which the procedure provided for under the said Article 8 (4) should be applied;

Whereas the other Member States have been informed thereof;

Whereas it is accepted by the Commission and by all Member States that all of these exemptions or reductions are well founded in terms of specific policies and do not give rise to distortions in competition or interfere with the working of the internal market;

Whereas the reductions or exemptions will be regularly reviewed by the Commission to ensure their compatibility with the operation of the internal market or Community policy in the area of protection of the environment;

Whereas, pursuant to Article 8 (6) of Directive 92/81/EEC, the Council is required to review the situation at the latest by 31 December 1996 on the basis of a report from the Commission,

In accordance with the provisions of Article 8 (4) of Directive 92/81/EEC and without prejudice to the obligations laid down in Directive 92/82/EEC ⁽²⁾, the following Member States are hereby authorized, until 31 December 1996, to apply or to continue to apply the reductions in rates of excise duties or exemptions from excise duty as herein specified:

1. in the Kingdom of Belgium and in the Grand Duchy of Luxembourg:

reduction in the rate of excise duty on heavy fuel oil to encourage the use of more environmentally friendly fuels. Such reduction shall be specifically linked to sulphur content and the weighted average rate of duty charged on heavy fuel oil shall respect the minimum rate of duty on heavy fuel oils as provided for in Community law in force; in no case can the reduced rate fall below ECU 6,5 per tonne;

2. in the Kingdom of Denmark:

application of differential rates of excise duty between petrol distributed from petrol stations equipped with a return system for petrol fumes and petrol distributed from other petrol stations, provided that such rates at all times respect the minimum rates of excise duty on mineral oils as provided for under Community law.

3. in the Italian Republic:

reduction in the excise duty on fuel oil, for the production of steam, and for gas oil, used in ovens for drying and 'activating' molecular sieves in Reggio Calabria; in no case can the reduced rate fall below ECU 18 per tonne.

4. in the Republic of Austria:

exemption from excise duty on waste oils which are re-used as fuel, either directly after recovery, or following a recycling process for waste oils, and the re-use of which is subject to duty.

⁽¹⁾ OJ No L 316, 31. 10. 1992, p. 12. Directive as amended by Directive 94/74/EC (OJ No L 365, 31. 12. 1994, p. 46).

⁽²⁾ OJ No L 316, 31. 10. 1992, p. 12. Directive as amended by Directive 94/74/EC (OJ No L 365, 31. 12. 1994, p. 46).

5. in the Portuguese Republic:

reduction in excise duty on fuel oil consumed in the autonomous region of Madeira; this reduction may not be greater than the additional costs incurred in transporting the fuel oil to that region.

Article 2

This Decision is addressed to the Kingdom of Belgium, the Kingdom of Denmark, the Italian Republic, the Grand Duchy of Luxembourg, the Republic of Austria, the Portuguese Republic and the Republic of Finland.

6. in the Republic of Finland:

exemption from excise duty on waste oils which are re-used as fuel, either directly after recovery, or following a recycling process for waste oils, and the re-use of which is subject to duty.

Done at Brussels, 22 December 1995.

For the Council

The President

L. ATIENZA SERNA
