

ANNEX II

Reduced rates of taxation and exemptions from such taxation referred to in Article 18(1)

1. BELGIUM:
 - for liquid petroleum gas (LPG), natural gas and methane;
 - for local public passenger transport vehicles;
 - for air navigation other than that covered by Article 14(1)(b) of this Directive;
 - for navigation in private pleasure craft;
 - for a 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 in no case can the reduced rate fall below EUR 6,5 per tonne;
 - for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty;
 - for a differentiated rate of excise duty on low-sulphur (50 ppm) and low-aromatic (35 %) unleaded petrol;
 - for a differentiated rate of excise duty on low-sulphur (50 ppm) diesel.