

ANNEX II

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

14. SWEDEN:
- for reduced tax rates for diesel in accordance with environmental classifications;
 - for differentiated rates of tax on unleaded petrol to reflect different environmental categories, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum rates of excise duty;
 - for a differentiated rate of energy tax to alkylate-based petrol for two-stroke engines, until 30 June 2008, provided that the total excise duty applicable comply with the terms of this Directive;
 - for an exemption from excise duty for biologically produced methane and other waste gases;
 - for a reduced rate of excise duty on mineral oils used for industrial purposes, provided that the rates are in accordance with the obligations laid down in this Directive;
 - for a reduced rate of excise duty on mineral oils used for industrial purposes by introducing both a rate which is lower than the standard rate and a reduced rate for energy-intensive enterprises, provided that the rates are in accordance with the obligations laid down in this Directive, and do not give rise to distortions of competition;
 - for air navigation other than that covered by Article 14(1)(b) of the present Directive.