

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 1 Member States shall impose taxation on energy products and electricity...
- Article 2 (1) For the purposes of this Directive, the term ‘energy...
- Article 3 References in Directive 92/12/EEC to ‘mineral oils’ and ‘excise duty’,...
- Article 4 (1) The levels of taxation which Member States shall apply...
- Article 5 Provided that they respect the minimum levels of taxation prescribed...
- Article 6 Member States shall be free to give effect to the...
- Article 7 (1) As from 1 January 2004 and from 1 January...
- Article 8 (1) As from 1 January 2004, notwithstanding Article 7, the...
- Article 9 (1) As from 1 January 2004, the minimum levels of...
- Article 10 (1) As from 1 January 2004, the minimum levels of...
- Article 11 (1) In this Directive, ‘business use’ shall mean the use...
- Article 12 (1) Member States may express their national levels of taxation...
- Article 13 (1) For Member States that have not adopted the euro,...
- Article 14 (1) In addition to the general provisions set out in...
- Article 15 (1) Without prejudice to other Community provisions, Member States may...
- Article 16 (1) Member States may, without prejudice to paragraph 5, apply...
- Article 17 (1) Provided the minimum levels of taxation prescribed in this...
- Article 18 (1) By way of derogation from the provisions of the...
- Article 19 (1) In addition to the provisions set out in the...
- Article 20 (1) Only the following energy products shall be subject to...
- Article 21 (1) In addition to the general provisions defining the chargeable...
- Article 22 When taxation rates are changed, stocks of energy products already...
- Article 23 Member States may refund the amounts of taxation already paid...
- Article 24 (1) Energy products released for consumption in a Member State,...
- Article 25 (1) Member States shall inform the Commission of the levels...
- Article 26 (1) Member States shall inform the Commission of measures taken...
- Article 27 (1) The Commission shall be assisted by the Committee on...
- Article 28 (1) Member States shall adopt and publish the laws, regulations...
- Article 29 The Council, acting on the basis of a report and,...
- Article 30 Notwithstanding Article 28(2), Directives 92/81/EEC and 92/82/EEC shall be repealed...
- Article 31 This Directive shall enter into force on the day of...
- Article 32 This Directive is addressed to the Member States.
- Signature

ANNEX I

Table A. — Minimum levels of taxation applicable to motor...

Table B. — Minimum levels of taxation applicable to motor...

Table C. — Minimum levels of taxation applicable to heating...

ANNEX II

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

1. BELGIUM:
2. DENMARK:
3. GERMANY:
4. GREECE:
5. SPAIN:
6. FRANCE:
7. IRELAND:
8. ITALY:
9. LUXEMBOURG:
10. NETHERLANDS:
11. AUSTRIA:
12. PORTUGAL:
13. FINLAND:
14. SWEDEN:
15. UNITED KINGDOM:

Status: This is the original version (as it was originally adopted).

- (1) [OJ L 316, 31.10.1992, p. 12](#). Directive as last amended by Directive 94/74/EC ([OJ L 365, 31.12.1994, p. 46](#)).
- (2) [OJ L 316, 31.10.1992, p. 19](#). Directive as last amended by Directive 94/74/EC.
- (3) [OJ L 76, 23.3.1992, p. 1](#). Directive as last amended by Directive 2000/47/EC ([OJ L 193, 29.7.2000, p. 73](#)).
- (4) [OJ L 316, 31.10.1992, p. 21](#).
- (5) [OJ L 184, 17.7.1999, p. 23](#).