

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(95) 46 final
Brussels, 27.02.1995

Proposal for a

COUNCIL DECISION

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

(presented by the Commission)

EXPLANATORY MEMORANDUM

Pursuant to Article 8(4) of Directive 92/81/EEC on the harmonization of the structures of excise duties on mineral oils,¹ the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce, for certain special policy reasons, exemptions from or reductions in excise duty.

The French authorities have informed the Commission that they wish to continue, to charge a reduced rate of excise duty on petrol consumed on the island of Corsica until 31 December 1996.

In accordance with the Directive, the other Member States have been notified of this request.

The Directive provides for periodic review of exemptions and reductions by the Commission. If it considers that they are no longer sustainable because they distort competition or the proper functioning of the internal market, or in view of Community policy on environmental protection, the Commission is to present appropriate proposals to the Council. In any event, it is to present to the Council by 31 December 1996 at the latest a report on the exemptions and reductions.

¹ OJ No L 316, 31.10.1992, p. 12.

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THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 92/81/EEC of 19 October 1992 on the harmonization of the structures of excise duties on mineral oils, 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, for certain special policy reasons, exemptions from or reductions in the excise duty charged on mineral oils;

Whereas the french authorities have informed the Commission that they wish to continue, to charge a reduced rate of excise duty on petrol consumed on the island of Corsica until 31 december 1996.

Whereas the other Member States have been informed thereof;

Whereas it is accepted by the Commission and by all Member States that these reductions are justified by specific policies and do not give rise to distortions of competition or interfere with the proper functioning of the internal market;

Whereas the reductions will be regularly reviewed by the Commission in order to ensure that they are compatible with the proper functioning of the internal market and with Community policy on environmental protection;

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

HAS ADOPTED THIS DECISION:

Article 1

In accordance with Article 8(4) of Directive 92/81/EEC and notwithstanding the obligations laid down in Directive 92/82/EEC of 19 October 1992 on the approximation of the rates of excise duties on mineral oils,² the french repyblic is authorized to continue to apply the reductions in excise duty rates on petrol consumed on the island of Corsica until 31 december 1996.

Article 2

This Decision is addressed to the French Republic.

Done at Brussels,

**For the Council
The President**

² OJ No L 316, 31.10.1992, p. 19.

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