

II

(Preparatory Acts)

COMMISSION

Proposal for a Council Directive on excise duties on motor fuels from agricultural sources

(92/C 73/04)

COM(92) 36 final

(Submitted by the Commission on 5 March 1992)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the Economic and Social Committee,

Whereas fuels from agricultural sources present advantages for the Community's policies concerning both agriculture and energy;

Whereas, for the purpose of limiting harmful emissions, the development and use of less polluting fuels should be encouraged;

Whereas fuels produced from renewable agricultural sources have been identified in general as beneficial to the environment;

Whereas a financial incentive should be provided to encourage the development of these fuels and bring that development to a level of sustained viability;

Whereas the most effective way of providing this incentive is to reduce the rate of excise duty to be charged,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Without prejudice to the provisions on the taxation of motor fuels contained in Council Directive ... on the harmonization of excise duties on mineral oils and Council Directive ... on the harmonization of the

structures of excise duties on mineral oils, Member States shall, in accordance with the provisions of this Directive, charge reduced excise duty on certain motor fuels from agricultural products.

Article 2

For the purposes of this Directive the products to be taxed at the reduced rate are:

1. Ethyl alcohol produced from agricultural products or products of vegetable origin (hereinafter described as bioethanol) falling within subheading 2207 20 00 10/80 of the integrated tariff of the European Communities, which is used directly or through a chemical modification.
2. Methyl alcohol (methanol), falling within CN code 2905 11 00, and produced from agricultural products or products of vegetable origin, which is used directly or through a chemical modification.
3. Vegetable oil falling within CN codes 1507, 1508, 1510, 1511, 1512, 1513, 1514 and 1515.
4. Chemically modified vegetable oil produced from agricultural products and falling within CN code 1518.

Article 3

1. The rate of duty on bioethanol shall be not more than 10 % that charged on unleaded petrol within a Member State.

2. The rate of duty on methanol as referred to in Article 2 (2) shall be not more than 10 % of that charged on unleaded petrol within a Member State.

3. The rate of duty on vegetable oils, whether chemically modified or not, shall be not more than 10 % of that charged on diesel within a Member State.

Article 4

Member States shall take all necessary measures to control the manufacture, storage, mixing and distribution of these products and in particular shall ensure that all operations conform to the general regime for the control of excisable products as set out in Council Directive ...

Article 5

For the first time not later than 31 December 1997 and thereafter every two years, the Commission shall report to the Council on the fiscal, economic, agricultural, energy, industrial and environmental aspects of this measure.

Article 6

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive not later than 1 January 1993.

When the Member States adopt such provisions they shall contain a reference to this Directive or shall be accompanied by such a reference on official publication. The Member State shall lay down the manner in which such reference shall be made.

Article 7

This Directive is addressed to the Member States.

Amended proposal for a Council Directive on unfair terms in consumer contracts

(92/C 73/05)

COM(92) 66 final — SYN 285

(Submitted by the Commission pursuant to Article 149 (3) of the EEC Treaty on 5 March 1992)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100a thereof,

Having regard to the proposal from the Commission,

In cooperation with the European Parliament,

Having regard to the opinion of the Economic and Social Committee,

Whereas it is necessary to adopt measures to progressively establish the internal market before 31 December 1992; whereas the internal market comprises an area which has no internal frontiers and in which goods, persons, services and capital move freely;

Whereas national laws of Member States relating to the terms of contract applicable between the seller of goods or services, on the one hand, and the purchaser of them, on the other hand, show many disparities, with the result that the national markets for the sale of goods and services to consumers differ from each other and that

distortions of competition may arise amongst the sellers and suppliers, notably when they sell and supply in other Member States;

Whereas, in particular, national laws of Member States relating to unfair terms in contracts concluded with consumers show marked divergences, and the same is true of their national laws relating to the obligation of the seller of goods to answer for the quality of them, for their fitness for the purpose for which they are sold, and for their conformity to the contract, and of the supplier of services to answer for the performance of them;

Whereas it is the responsibility of the Member States to ensure that contracts concluded with consumers do not contain unfair terms;

Whereas, generally speaking, consumers do not know the laws which, in other Member States than their own, govern contracts for the sale of goods or services; and whereas this difficulty may deter them from direct transactions of purchase of goods or services in another Member State;

Whereas in order to facilitate the establishment of a single market and to safeguard the citizen in his role as consumer when buying goods and services by contracts