Taxation of unleaded petrol and gas oil *


(2009/C 66 E/35)

(Consultation procedure)

The European Parliament,

— having regard to the Commission proposal to the Council (COM(2007)0052),
— having regard to Article 93 of the EC Treaty, pursuant to which the Council consulted Parliament (C6-0109/2007),
— having regard to Rule 51 of its Rules of Procedure,
— having regard to the report of the Committee on Economic and Monetary Affairs (A6-0030/2008),

1. Approves the Commission proposal as amended;
2. Calls on the Commission to alter its proposal accordingly, pursuant to Article 250(2) of the EC Treaty;
3. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
4. Asks the Council to consult Parliament again if it intends to amend the Commission proposal substantially;
5. Instructs its President to forward its position to the Council and the Commission.

TEXT PROPOSED
BY THE COMMISSION

AMENDMENTS
BY PARLIAMENT

Amendment 1
Recital 4

(4) While fuel represents a large proportion of the running costs of a road haulage business, wide divergences in the level of tax applied to gas oil by the Member States can be observed. These divergences lead to fuel tourism and distortions of competition. Enhanced approximation at Community level of the level of tax applicable to commercial gas oil would address the issue of unfair competition in an efficient manner and would eventually result in better functioning of the internal market and a reduction of damage to the environment.

(...continued...

(4) While fuel represents a large proportion of the running costs of a road haulage business, wide divergences in the level of tax applied to gas oil by the Member States can be observed. These divergences may lead to fuel tourism and distortions of competition in border regions. Enhanced approximation at Community level of the level of tax applicable to commercial gas oil would address the issue of unfair competition in an efficient manner and would eventually result in better functioning of the internal market and a reduction of damage to the environment. The approximation of excise duty rates should also take into consideration inflationary effects and the need to strengthen the competitiveness of the European Union. The harmonisation of excise duty rates on unleaded petrol and gas oil should not lead to disproportionate requirements for those Member States that otherwise have a tight fiscal policy and a high commitment to fight inflation.
Amendment 28
Recital 5

(5) The impact assessment carried out by the Commission showed that the best way to implement enhanced approximation of the levels of taxation of commercial gas oil consists in an increase of the minimum level for commercial gas oil, given that it combines the reduction of distortions of competition and resulting fuel tourism as well as of overall consumption. It is therefore appropriate to provide that from 2012 the minimum level of taxation for gas oil should equal the minimum level of taxation applicable to unleaded petrol, which reflects the fact that these two fuels are similarly detrimental to the environment. From 2014 the minimum level of taxation should be \( \text{EUR 380} \) per 1,000 l, in order to contribute to maintain the minimum level constant in real terms and to reduce further distortions of competition and environmental damage.

Amendment 2
Recital 6

(6) From an environmental point of view, it appears appropriate, at this stage, to set the minimum levels of taxation for unleaded petrol and for gas oil. There are no valid reasons to fix national levels of taxation for non-commercial gas oil and unleaded petrol below the national level applicable to commercial gas oil. For Member States, which differentiate between commercial and non-commercial use of gas oil, used as propellant it should therefore be clarified that the national level of taxation for non-commercial gas oil used as propellant shall not be less than the national level applied by that Member State to commercial gas oil. The same should apply between unleaded petrol and commercial gas oil used as propellant.

Amendment 3
Recital 6a (new)

(6a) Member States that avail themselves of the transitional periods tend, regrettably, not to take steps to catch up with the minimum excise duty standards, contrary to the commitments that they have made. Any automatic prolongation of the transitional period is, therefore, wholly unacceptable. The Commission should report in 2010 on the extent to which those Member States that are approaching the end of the transitional period have fulfilled their obligations.
Amendment 4
Recital 6b (new)

(6b) In order to ensure the coherence of Directive 2003/96/EC with the common transport policy and avoid potential distortions of competition within the haulage markets, the definition of gas oil used as propellant should be modified. The definition of commercial use concerns the transport of goods by road carried out by vehicles with a maximum permissible gross laden weight of no less than 3.5 tonnes.

Amendment 5
Recital 7

(7) Certain Member States have been granted transitional periods in order to smoothly adapt to the levels of taxation set out in Directive 2003/96/EC. For the same reasons, these transitional periods should be supplemented with regard to this Directive.

Amendment 6
Recital 10

(10) The possibility for Member States to fix a reduced rate on gas oil for commercial purposes below the national level in force on 1 January 2003, when introducing or applying a system of road user charges which results in a broadly equivalent overall tax burden, should be extended. To this end and in the light of experience, it is appropriate to no longer maintain the requirement whereby the national level of taxation in force on 1 January 2003 for gas oil used as propellant must be at least twice as high as the minimum level of taxation applicable on 1 January 2004.}

Amendment 7
Recital 10a (new)

(10a) While regard should be had to the principle of subsidiarity, Member States that obtain additional revenue through the implementation of this Directive should be encouraged to reinvest them primarily in infrastructure, biofuel and new environmental measures aimed at reducing CO₂ emissions.
Amendment 8
Article 1, point 1, point a
Article 7, paragraph 1 (Directive 2003/96/EC)

1. As from 1 January 2004, 1 January 2010, 1 January 2012 and 1 January 2014 the minimum levels of taxation applicable to motor fuels shall be fixed as set out in Annex I Table A.

Amendment 9
Article 1, point 1, point a
Article 7, paragraph 2, subparagraph 1 (Directive 2003/96/EC)

2. Member States may differentiate between commercial and non-commercial use of gas oil used as propellant, provided that the Community minimum levels are observed, and the rate for commercial gas oil used as propellant does not fall below the national level of taxation in force on 1 January 2003.

Amendment 10
Article 1, point 1, point aa (new)
Article 7, paragraph 3, point a (Directive 2003/96/EC)

(aa) Paragraph 3(a) shall be replaced by the following:
(a) the carriage of goods for hire or reward, or on own account, by motor vehicles or articulated vehicle combinations intended exclusively for the carriage of goods by road and with a maximum permissible gross laden weight of not less than 3,5 tonnes;

Amendment 11
Article 1, point 1, point b
Article 7, paragraph 4 (Directive 2003/96/EC)

4. Member States which apply or introduce a system of road user charges to motor vehicles using commercial gas oil as defined in paragraph 3, may apply a reduced rate to such gas oil that goes below the national level of taxation in force on 1 January 2003, as long as the overall tax burden remains broadly equivalent, and provided that the Community minimum level applicable to gas oil is observed.

4. Member States may apply or introduce a system of road user charges to motor vehicles using commercial gas oil as defined in paragraph 3, provided that the Community minimum level applicable to gas oil is observed.
The Commission shall establish common rules as to the mechanisms referred to in the first subparagraph, in accordance with the procedure referred to in Article 27(2).

No later than \(^(*)\), the Commission shall establish common rules as to the mechanisms referred to in the first subparagraph, in accordance with the procedure referred to in Article 27(2).

\(^(*)\) Six months after the entry into force of this Directive.

Amendment 13
Article 1, point 2
Article 18 (Directive 2003/96/EC)

(2) Article 18 shall be amended as follows:

(a) In paragraph 3, the first sentence shall be deleted.

The Kingdom of Spain may apply a transitional period until 1 January 2007 to adjust its national level of taxation on gas oil used as propellant to the new minimum level of EUR 302, until 1 January 2012 to reach EUR 330, until 1 January 2014 to reach EUR 359 and until 1 January 2016 to reach EUR 380.

(b) In paragraph 4, the first sentence shall be deleted.

The Republic of Austria may apply a transitional period until 1 January 2007 to adjust its national level of taxation on gas oil used as propellant to the new minimum level of EUR 302, until 1 January 2012 to reach EUR 330, until 1 January 2014 to reach EUR 359 and until 1 January 2016 to reach EUR 380.

(c) In paragraph 5, the first sentence shall be deleted.

The Kingdom of Belgium may apply a transitional period until 1 January 2007 to adjust its national level of taxation on gas oil used as propellant to the new minimum level of EUR 302, until 1 January 2012 to reach EUR 330, until 1 January 2014 to reach EUR 359 and until 1 January 2016 to reach EUR 380.
(d) In paragraph 6, the first sentence is replaced by the following:

The Grand Duchy of Luxembourg may apply a transitional period until 1 January 2009 to adjust its national level of taxation on gas oil used as propellant to the new minimum level of EUR 302, until 1 January 2012 to reach EUR 330, until 1 January 2014 to reach EUR 359 and until 1 January 2016 to reach EUR 380.

(e) In paragraph 7, in the second sub-paragraph, the first sentence is replaced by the following:

The Portuguese Republic may apply a transitional period until 1 January 2009 to adjust its national level of taxation on gas oil used as propellant to the new minimum level of EUR 302, until 1 January 2012 to reach EUR 330, until 1 January 2014 to reach EUR 359 and until 1 January 2016 to reach EUR 380.

(f) In paragraph 8, in the third sub-paragraph, the first sentence is replaced by the following:

The Hellenic Republic may apply a transitional period until 1 January 2010 to adjust its national level of taxation on gas oil used as propellant to the new minimum level of EUR 302, until 1 January 2012 to reach EUR 330, until 1 January 2014 to reach EUR 359 and until 1 January 2016 to reach EUR 380.

Amendment 14
Article 1, point 3, point a
Article 18a, paragraph 5, subparagraph 1 (Directive 2003/96/EC)

(a) In paragraph 5, the first sentence is replaced by the following:

The Republic of Latvia may apply a transitional period until 1 January 2011 to adjust its national level of taxation on gas oil and kerosene used as propellant to the new minimum level of EUR 302 per 1000 l, until 1 January 2013 to reach EUR 330 and, for gas oil used as propellant, until 1 January 2015 to reach EUR 359 and until 1 January 2017 to reach EUR 380.

(a) In paragraph 5, the first subparagraph is replaced by the following:

5. The Republic of Latvia may apply a transitional period until 1 January 2012 to adjust its national level of taxation on gas oil and kerosene used as propellant to the new minimum level of EUR 302 per 1000 l, until 1 January 2013 to reach EUR 330 and, for gas oil used as propellant, until 1 January 2016 to reach EUR 359. However, the level of taxation on gas oil and kerosene shall be no less than EUR 245 per 1000 l as from 1 May 2004 and no less than EUR 274 per 1000 l as from 1 January 2008.
Amendment 15
Article 1, point 3, point b
Article 18a, paragraph 6, subparagraph 1 (Directive 2003/96/EC)

(b) In paragraph 6, the first sentence is replaced by the following:

The Republic of Lithuania may apply a transitional period until 1 January 2011 to adjust its national level of taxation on gas oil and kerosene used as propellant to the new minimum level of EUR 302 per 1 000 l, until 1 January 2013 to reach EUR 330 and, for gas oil used as propellant, until 1 January 2015 to reach EUR 359 and until 1 January 2017 to reach EUR 380.

6. The Republic of Lithuania may apply a transitional period until 1 January 2012 to adjust its national level of taxation on gas oil used as propellant to the new minimum level of EUR 302 per 1 000 l, until 1 January 2013 to reach EUR 330 and, for gas oil used as propellant, until 1 January 2016 to reach EUR 359. However, the level of taxation on gas oil and kerosene shall be no less than EUR 245 per 1 000 l as from 1 May 2004 and no less than EUR 274 per 1 000 l as from 1 January 2008.

Amendment 16
Article 1, point 3, point c
Article 18a, paragraph 9, subparagraph 2 (Directive 2003/96/EC)

(c) In paragraph 9, the second sub-paragraph, the first sentence is replaced by the following:

The Republic of Poland may apply a transitional period until 1 January 2010 to adjust its national level of taxation on gas oil used as propellant to the new minimum level of EUR 302 per 1 000 l, until 1 January 2012 to reach EUR 330, until 1 January 2014 to reach EUR 359 and until 1 January 2016 to reach EUR 380.

The Republic of Poland may apply a transitional period until 1 January 2012 to adjust its national level of taxation on gas oil used as propellant to the new minimum level of EUR 302 per 1 000 l, until 1 January 2013 to reach EUR 330 and until 1 January 2016 to reach EUR 359. However, the level of taxation on gas oil shall be no less than EUR 245 per 1 000 l as from 1 May 2004 and no less than EUR 274 per 1 000 l as from 1 January 2008.

Amendment 17
Article 1, point 4
Article 18c (Directive 2003/96/EC)

Without prejudice to the derogations from Article 7 laid down in the Treaty concerning the accession of the Republic of Bulgaria and Romania to the European Union, those Member States may apply a further transitional period for gas oil used as propellant until 1 January 2015 to reach EUR 359 and until 1 January 2017 to reach EUR 380.

Without prejudice to the derogations from Article 7 laid down in the Treaty concerning the accession of the Republic of Bulgaria and Romania to the European Union, those Member States may apply a further transitional period for gas oil used as propellant until 1 January 2016 to reach EUR 359.
Amendment 18  
Article 1, point 5  
Annex I, Table A (Directive 2003/96/EC)  

Text proposed by the Commission

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Amendment by Parliament

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Amendment 19  
Article 1, point 5  
Annex I, Table A, Note (new) (Directive 2003/96/EC)  

Without prejudice to the time periods laid down in Article 18a(5), (6) and (9) and Article 18c, the following provisions will apply:

— excise duty rates on both unleaded petrol and gas oil must be no less than EUR 359 per 1 000 litres before 1 January 2015;

— Member States that are required under Community law to increase the excise duty rate on gas oil to EUR 340 per 1 000 litres by 1 January 2012 must impose a rate of at least EUR 359 per 1 000 litres by 1 January 2015;

— Member States in which the excise duty rate on gas oil exceeded EUR 400 per 1 000 litres on 1 January 2008 must increase that rate no further until 1 January 2015;

— Member States in which the excise duty rate on unleaded petrol exceeded EUR 500 per 1 000 litres on 1 January 2008 must increase that rate no further until 1 January 2015.
Amendment 20
Article 1, point 5 a (new)

Article 29a (new) (Directive 2003/96/EC)

(5a) The following Article 29a shall be inserted:

Article 29a

The Commission shall report on the fulfilment of the obligations of those Member States in which a transitional period expires in 2010.