

COUNCIL DECISION

of 19 October 1992

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

(92/510/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS DECISION :

Having regard to the Treaty establishing the European Economic Community,

Article 1

Having regard to Council Directive 92/81/EEC of 19 October 1992 on the harmonization of the structures of excise duties on mineral oils⁽¹⁾ and in particular Article 8 (4) thereof,

In accordance with the provisions of Article 8 (4) of Directive 92/81/EEC and notwithstanding the obligations laid down in Council Directive 92/82/EEC of 19 October 1992 on the approximation of the rates of excise duties on mineral oils⁽²⁾, the following Member States are authorized to continue to apply the existing reductions in rates of excise duties or exemptions from excise duty as herein specified :

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 exemptions or reductions in the excise duty charged on mineral oils for special policy considerations ;

1. in the Kingdom of Belgium :

- for local public passenger transport vehicles,
- for LPG, natural gas and methane,
- in respect of motors used for the drainage of flooded land,
- in respect of air navigation other than that covered by Article 8 (1) (b) of Directive 92/81/EEC,
- for navigation in private pleasure craft ;

Whereas the Commission has been informed by Member States of their intention to continue to apply certain such exemptions or reductions which are already provided for in their fiscal law and to which the procedure provided for under the said Article 8 (4) should be applied ;

2. in the Federal Republic of Germany :

- for the use of waste hydrocarbon gases as heating fuel,
- on samples of mineral oils intended for analysis, tests on production or for other scientific purposes ;

Whereas the other Member States have been informed thereof ;

Whereas, it is accepted by the Commission and by all Member States that all of these exemptions are well founded in terms of specific policies and do not give rise to distortions in competition or interfere with the working of the internal market ;

3. in the Kingdom of Denmark :

- for partial reimbursement to the commercial sector, provided that such taxes are in conformity with Community provisions and provided that the amount of the tax paid and not reimbursed at all times respects the minimum rates of duty or monitoring charge on mineral oils as provided for in Community law,
- for local public passenger transport vehicles,

Whereas the reductions or exemptions will be continually reviewed by the Commission to ensure their compatibility with the operation of the internal market or Community policy in the area of protection of the environment ;

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

⁽¹⁾ See page 12 of this Official Journal.

⁽²⁾ See page 19 of this Official Journal.

- for a reduction in the rate of duty on diesel to encourage the use of more environment friendly fuels provided that such incentives are linked to established technical characteristics including specific gravity, sulphur content, distillation point, certain number and index and provided that such rates at all times respect the minimum rates of duty on mineral oils as provided for in Community law,
 - in respect of air navigation other than that covered by Article 8 (1) (b) of Directive 92/81/EEC;
4. in the Hellenic Republic :
- for use by the armed forces of the State,
 - for local public transport vehicles,
 - in respect of desalination plants,
 - for a reduction in the rate of duty on diesel to encourage the use of more environmentally friendly fuels provided that such incentives are linked to established technical characteristics including specific gravity, sulphur content, distillation point, certain number and index and provided that such rates at all times respect the minimum rates of duty on mineral oils as provided for in Community law,
 - for navigation in private pleasure craft not registered in Greece,
 - for LPG and methane used for industrial purposes ;
5. in the Kingdom of Spain :
- for LPG, used as motor fuel in local public transport vehicles ;
6. in the French Republic :
- for fuel used in taxis within the limits of an annual quota,
 - in respect of air navigation other than that covered by Article 8 (1) (b) of Directive 92/81/EEC,
 - for consumption on the island of Corsica until 31 December 1994,
 - in the framework of certain policies aimed at assisting regions suffering from depopulation ;
7. in Ireland :
- in local public transport vehicles,
 - in motor vehicles used by the disabled,
 - in the operation of lighthouses,
 - the production of alumina in the Shannon region,
 - for LPG, natural gas and methane used as motor fuel,
 - in respect of air navigation other than that covered by Article 8 (1) (b) of Directive 92/81/EEC,
 - for navigation in private pleasure craft ;
8. in the Italian Republic :
- in local public passenger transport vehicles,
 - in respect of air navigation other than that covered by Article 8 (1) (b) of Directive 92/81/EEC,
 - in respect of motors used for the drainage of flooded land,
 - the use of waste hydrocarbon gases as fuel,
 - in respect of ambulances,
 - for consumption in the regions of Val d'Aosta and Gorizia,
 - for consumption in the regions of Udine and Trieste until 31 December 1994,
 - for methane used as fuel in motor vehicles,
 - in respect of the national armed forces ;
9. in the Grand Duchy of Luxembourg :
- in local public transport vehicles,
 - for LPG, natural gas and methane ;
10. in the Kingdom of the Netherlands :
- in respect of desalination plants,
 - for LPG, natural gas and methane,
 - in respect of the national armed forces,
 - on samples of mineral oils intended for analysis, tests on production or for other scientific purposes,
 - in respect of motors used for the drainage of flooded land ;
11. in the Portuguese Republic :
- in respect of air navigation other than that covered by Article 8 (1) (b) of Directive 92/81/EEC ;

12. in the United Kingdom of Great Britain and Northern Ireland :

- for local public passenger transport vehicles,
- for navigation in private pleasure craft,
- for LPG, natural gas and methane used as motor fuel,
- in respect of air navigation other than that covered by Article 8 (1) (b) of Directive 92/81/EEC,

— in the operation of lighthouses.

Article 2

This Decision is addressed to the Member States.

Done at Luxembourg, 19 October 1992.

For the Council

The President

J. COPE