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(Acts whose publication is not obligatory)

COUNCIL

DECISION OF THE COUNCIL

of 30 March 1999

authorising the French Republic to apply or to continue to apply reductions in, or exemptions from, excise duties on certain mineral oils used for specific purposes, in accordance with the procedure provided for in Article 8(4) of Directive 92/81/EEC

(1999/254/EC)

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 harmonisation of the structures of excise duties on mineral oils ⁽¹⁾, 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 authorise any Member State to introduce exemptions from, or reductions in, excise duties on mineral oils on grounds of specific policy considerations;

Whereas the French authorities have notified the Commission that they wish to apply as from 1 January 1999, a differentiated rate of excise duty on a new fuel composed of a water-and-antifreeze/diesel emulsion stabilised by surfactants; whereas the procedure provided for in Article 8(4) should apply to such a scheme;

Whereas the other Member States have been informed thereof;

Whereas the Commission and all the Member States accept that the application of a differentiated rate of excise duty on a new fuel composed of a water-and-antifreeze/diesel emulsion is justified on environmental policy grounds and that it will not give rise to distortions

of competition or hinder the operation of the internal market;

Whereas the Commission regularly reviews reductions and exemptions to check that they are compatible with the operation of the internal market or with Community policy on protection of the environment;

Whereas France has requested authorisation to apply this differentiated rate of excise duty from 1 January 1999 at the earliest; whereas the Council is to review their application on the basis of a report from the Commission no later than 31 December 1999, when the authorisation granted by this Decision expires,

HAS ADOPTED THIS DECISION:

Article 1

In accordance with Article 8(4) of Directive 92/81/EEC, the French Republic is authorised to apply a differentiated rate of excise duty on a new fuel composed of a water-and-antifreeze/diesel emulsion stabilised by surfactants from 1 January 1999 until 31 December 1999 provided that this differentiated rate is in accordance with 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⁾, and in particular the minimum rates of excise duty provided for in Article 5 thereof.

⁽¹⁾ OJ L 316, 31.10.1992, p. 12.

⁽²⁾ OJ L 316, 31.10.1992, p. 19.

Article 2

This Decision is addressed to the French Republic.

Done at Brussels, 30 March 1999.

For the Council

The President

K.-H. FUNKE
