

## COUNCIL DECISION

of 17 February 1997

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

(97/136/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 harmonization of the structures of excise duties on mineral oils<sup>(1)</sup> 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 further exemptions or reductions in the excise duty charged on mineral oils for special policy considerations;

Whereas, a number of derogations expire on 31 December 1996 and Member States have asked for them to be extended for a further limited period,

HAS ADOPTED THIS DECISION:

*Article 1*

In accordance with the provisions of Article 8 (4) of Directive 92/81/EEC and without prejudice to the obligations provided for by Directive 92/82/EEC of 19 October 1992 on the approximation of the rates of excise duties on mineral oils<sup>(2)</sup>, the following Member States are authorized to continue to apply the reductions in rates of excise duties or exemptions from excise duty herein specified for the period from 1 January 1997 to 30 June 1997:

1. *in the Kingdom of Belgium:*

- for a reduction in the rate of excise duty on heavy fuel oil to encourage the use of more environmentally friendly fuels. Such reduction shall be specifically linked to sulphur content and the

weighted average rate of duty charged on heavy fuel oil shall respect the minimum rate of duty on heavy fuel oils as provided for in Community law; in no case can the reduced rate fall below ECU 6,5 per tonne.

2. *in the Kingdom of Denmark:*

- for the application of differential rates of excise duty between petrol distributed from petrol stations equipped with a return system for petrol fumes and petrol distributed from other petrol stations, provided that such rates at all times respect the minimum rates of excise duty on mineral oils as provided for under Community law.

3. *in the French Republic:*

- for a reduction in the internal consumption tax on petrol consumed on the island of Corsica.

4. *in the Italian Republic:*

- for an exemption from excise duty on mineral oils used as fuel for alumina production in Sardinia,
- for a reduction in the excise duty on fuel oil, for the production of steam, and for gas oil, used in ovens for drying and 'activating' molecular sieves in Reggio Calabria; in no case can the reduced rate of duty fall below ECU 18 per tonne,
- for a reduction in excise duty on petrol consumed on the territory of Friuli-Venezia Giulia.

5. *in Ireland:*

- for differentiated rates of excise duty on unleaded petrol to reflect different environmental categories, provided that such rates at all times respect the minimum rates of excise duty on mineral oils laid down in Community law.

6. *in the Grand Duchy of Luxembourg:*

- for a reduction in the rate of excise duty on heavy fuel oil to encourage the use of more environmentally friendly fuels. Such reduction shall be specifically linked to sulphur content and the weighted average rate of duty charged on heavy

<sup>(1)</sup> OJ No L 316, 31. 10. 1992, p. 12. Directive as amended by Directive 94/74/EC (OJ No L 365, 31. 12. 1994, p. 46).

<sup>(2)</sup> OJ No L 316, 31. 12. 1992, p. 19. Directive as amended by Directive 94/74/EC (OJ No L 365, 31. 12. 1994, p. 46).

fuel oil shall respect the minimum rate of duty on heavy fuel oils as provided for in Community law; in no case can the reduced rate fall below ECU 6,5 per tonne.

7. *in the Republic of Austria:*

- for an exemption from excise duty on waste oils which are re-used as fuel, either directly after recovery, or following a recycling process for waste oils, and the re-use of which is subject to duty,
- a reduction in or exemption from excise duty for natural gas and methane.

8. *in the Portuguese Republic:*

- for a reduction in excise duty on fuel oil consumed in the autonomous region of Madeira; this reduction may not be greater than the additional costs incurred in transporting the fuel oil to the region of consumption.

9. *in the Republic of Finland:*

- for an exemption from excise duty on waste oils which are re-used as fuel, either directly after recovery, or following a recycling process for waste oils, and the re-use of which is subject to duty.

10. *in the Kingdom of Sweden:*

- for the application of differential rates of excise duty on unleaded petrol to reflect different enviro-

mental categories, provided that such rates at all times respect the minimum rates of excise duty on mineral oils as provided for in Community law,

- for an exemption from excise duty on aviation gasoline and aviation kerosene used for private pleasure flying.

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

- for differential rates of tax on unleaded petrol to reflect different environmental categories, provided that such rates at all times respect the minimum rates of duty on mineral oils as provided for in Community law.

*Article 2*

This Decision is addressed to the Kingdom of Belgium, the Kingdom of Denmark, the French Republic, the Italian Republic, Ireland, the Grand Duchy of Luxembourg, the Republic of Austria, the Portuguese Republic, the Republic of Finland, the Kingdom of Sweden and the United Kingdom.

Done at Brussels, 17 February 1997.

*For the Council*

*The President*

G. ZALM

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