

The taxation of mineral oils is governed by Council Directive 92/81/EEC of 19 October 1992 on the harmonization of the structures of excise duties on mineral oils <sup>(1)</sup>. Article 3(1) requires that Member States subject mineral oils to taxation on the basis of volume at 15°C. It is therefore in line with the requirements of this Directive that the payment of duty by the enterprise releasing the mineral oil for consumption is made on the basis of the volume at 15°C.

The Commission is not aware whether or not in Spain systematic abuse is made of the temperature dependence of the volume of petrol downstream of the point of the taxation. The Commission considers that fighting unfair trading practices is primarily a responsibility of the Member States. Nevertheless, there are two possible situations that could lead to action being taken at Community level. One situation would arise should the national legislation hinder trade in industrial goods in the internal market, such as the measuring instruments used to determine the amount of petrol. The second possibility is to take account of intra-Community trade where it has been established that the measures taken by the Member States are insufficient to achieve such an objective.

Since it has not been established that either of the above situations exist, the Commission does not intend for the present to take any action in respect of the trading practices in Spain highlighted by the Honourable Member.

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<sup>(1)</sup> OJ L 316, 31.10.1992.

(1999/C 348/013)

**WRITTEN QUESTION E-4100/98**

**by John McCartin (PPE) to the Commission**

(14 January 1999)

*Subject:* Duty-free employment

Can the Commission indicate the number of jobs involved in the actual selling of duty-free goods in outlets in the various EU Member States?

**Answer given by Mr Monti on behalf of the Commission**

(10 March 1999)

The number of people employed in selling duty-free goods in the Community is one of the questions addressed in the study currently being conducted by the Commission in response to the request made by the European Council at its meeting in Vienna.

This work on employment in the duty-free trade was the subject of a communication to the Council and Parliament which the Commission adopted on 17 February 1999. The topic will be discussed at the Council meeting (economic and financial affairs) to be held on 15 March 1999.

(1999/C 348/014)

**WRITTEN QUESTION E-0003/99**

**by Alexandros Alavanos (GUE/NGL) to the Commission**

(19 January 1999)

*Subject:* Delay in funding of programme

The Commission has adopted a programme (code: 96/T/18) entitled 'Management of insect pests and viruses of tobacco using ecologically compatible technologies'. This programme was drawn up by Directorate-General VI (Agriculture) and was launched in March 1997. Although two out of a total of five phases have already been completed, and substantive spending has been made, EU funding for the programme has so far been non-existent. As a result neither those employed on the project nor the suppliers of laboratory equipment which has been purchased and installed and has been operating since last March have been paid.