



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 25.06.1996
COM(96) 298 final

Proposal for a

COUNCIL DECISION

authorizing the Kingdom of Sweden in accordance with Article 8(4) of Council Directive 92/81/EEC to introduce or continue to apply exemptions from, or reductions in, excise duties on certain mineral oils used for specific purposes

(presented by the Commission)

EXPLANATORY MEMORANDUM

Under Article 8(4) of Council Directive 92/81/EEC¹ on the harmonization of the structures of excise duties on mineral oils, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce exemptions from, or reductions in, excise duties on the grounds of specific policy considerations.

The Swedish authorities have informed the Commission that they wish to extend application of the reduced rate of excise duty on mineral oils used for industrial purposes, as authorized in the Treaty of Accession² (annex 9, item taxation 9G). Sweden wishes to continue to apply a reduced rate of excise duty on mineral oils by introducing both a lower rate than the standard rate and a reduced rate for enterprises with a very high consumption of energy³.

The Member States have been informed of this request in accordance with the Directive.

The Directive provides for the Commission to review such exemptions and reductions periodically. If the Commission considers that they may no longer be applied on the grounds that they distort competition or the operation of the internal market or are incompatible with Community policy on protection of the environment, it is to submit appropriate proposals to the Council. In any event, the Commission is to submit a report to the Council on such exemptions and reductions no later than 31 December 1996.

¹ OJ No L 316, 31.10.1992, p. 12.

² OJ No C 241, 29.8.1994, pp. 340

³ The Swedish administration regards as large companies consuming energy, the companies where the CO₂ tax is higher than 0,8% of the turnover.

**Proposal for a
COUNCIL DECISION**

authorizing the Kingdom of Sweden in accordance with Article 8(4) of Council Directive 92/81/EEC to introduce or continue to apply exemptions from, or reductions in, excise duties on certain mineral oils used for specific purposes

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, and in particular Article 8(4) thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 8(4) of Council Directive 92/81/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce exemptions from, or reductions in, excise duties on the grounds of specific policy considerations;

Whereas the Swedish authorities have informed the Commission that they wish to apply a reduced rate of excise duty on mineral oils used for industrial purposes, as authorized in the Treaty of Accession;

Whereas Sweden wishes to apply a reduced rate of excise duty on mineral oils by introducing both a lower rate than the standard rate and a reduced rate for enterprises with a very high consumption of energy;

Whereas the other Member States have been informed of this notification;

Whereas the Commission and all the Member States accept that such exemption is justified on the grounds of specific policy considerations and that it does not give rise to distortions of competition or hinder the operation of the internal market;

Whereas the Commission regularly reviews reductions and exemptions to monitor their continued compatibility with the proper operation of the internal market or with Community policy on protection of the environment;

Whereas, under Article 8(6) of Council Directive 92/81/EEC, the Council is to review the situation no later than 31 December 1996 on the basis of a report by the Commission,

HAS ADOPTED THIS DECISION:

Article 1

Until 31 December 1998, in accordance with Article 8(4) of Council Directive 92/81/EEC and without prejudice to the obligations imposed by Council Directive 92/82/EEC of 19 October 1992 on the approximation of excise duties on mineral oils,⁴ Sweden is hereby authorized to apply a reduced rate of excise duty on mineral oils used for industrial purposes by introducing both a lower rate than the standard rate and a reduced rate for enterprises with a very high consumption of energy, provided that such rates at all times respect the minimum rates of excise duty on mineral oils laid down in Community law, and that it does not give rise to distortions of competition.

Article 2

This Decision is addressed to the Kingdom of Sweden.

Done at Brussels,

For the Council
The President

⁴ OJ No L 316, 31.10.1992, p. 19.

DOCUMENTS

EN

02 09 12

Catalogue number : CB-CO-96-307-EN-C

ISBN 92-78-05754-1

Office for Official Publications of the European Communities

L-2985 Luxembourg