



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 23.03.1995
COM(95) 93 final

Proposal for a

COUNCIL DECISION

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

(presented by the Commission)

EXPLANATORY MEMORANDUM

Pursuant to Article 8(4) of Council Directive 92/81/EEC⁽¹⁾ 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, for certain special policy reasons, exemptions from or reductions in excise duty.

The Finnish authorities have informed the Commission that they wish to exempt from excise duties waste oils which are reused as fuel, either directly after recovery or following a recycling process, and the re-use of which is subject to duty.

In accordance with the provisions of the Directive, the other Member States have been notified of this request.

The Directive provides for periodic review of exemptions and reductions by the Commission. If it considers that they are no longer sustainable because they distort competition or the proper functioning of the internal market, or in view of Community policy on environmental protection, the Commission is to present appropriate proposals to the Council. In any event, it is to present to the Council by 31 December 1996 at the latest a report on the exemptions and reductions.

¹ OJ No L 316, 31.10.1992.

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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, 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, for certain special policy reasons, exemptions from or reductions in the excise duty charged on mineral oils;

Whereas the Finnish authorities have informed the Commission that they wish to exempt from excise duties waste oils which are re-used as fuel, either directly after recovery or following a recycling process, and the re-use of which is subject to duty to which the procedure provided for in Article 8(4) should be applied;

Whereas the other Member States have been informed thereof;

Whereas it is accepted by the Commission and by all Member States that this exemption are justified by specific policies and do not give rise to distortions of competition or interfere with the proper functioning of the internal market;

Whereas the exemption will be regularly reviewed by the Commission in order to ensure that this are compatible with the proper functioning of the internal market or with Community policy on environmental protection;

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

HAS ADOPTED THIS DECISION:

Article 1

In accordance with Article 8(4) of Directive 92/81/EEC and notwithstanding the obligations laid down in Directive 92/82/EEC¹ of 19 October 1992 on the approximation of the rates of excise duties on mineral oils, the Finland are hereby authorized to apply exemption from excise duty for 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.

Article 2

This Decision is addressed to the Finland Republic

Done at Brussels,

**For the Council
The President**

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