OPINION

of the Committee on Transport and Tourism

for the Committee on Economic and Monetary Affairs and Industrial Policy

on the Commission proposal for a Council directive on the harmonization of the structures of excise duties on mineral oils

(COM(90) 0434 final - C3-0394/90)

Draftsman: Mr CORNELISSEN
At its meeting of 29 January 1991 the Committee on Transport and Tourism appointed Mr Cornelissen draftsman.

At its meeting of 14 May 1991 the committee considered the draft opinion and adopted the conclusions contained therein by 12 votes to 2, with 1 abstention.

The following took part in the vote: Amaral, chairman; Topmann, Beazley and Christensen, vice-chairmen; Bourlanges, Coimbra Martins (for Iacono), Cornelissen, draftsman (for Fantini), Joanny, Lalor (for Marleix), Müller, Romera i Alcazar, Sapena Granell, Sarlis, Schlechter, Schodruch, Simpson, Stewart, Visser and Wijsenbeek.
For the explanatory statement, see the opinion by Mr Cornelissen on the amended Commission proposal for a Council directive on the approximation of the rates of excise duty on mineral oils (COM(89) 0526 final - C3-0026/90-Colom i Naval report, A3-0138/91).

Conclusions:

The Committee on Transport and Tourism approves the Commission proposal for a Council directive on the harmonization of the structures of excise duties on mineral oils (COM(90) 0434 final - C3-0394/90) subject to the following amendments:

<table>
<thead>
<tr>
<th>Commission text</th>
<th>Text adopted by Parliament</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Amendment No. 1)</td>
<td>(Amendment No. 1)</td>
</tr>
<tr>
<td>Sixth recital a (new)</td>
<td>Whereas it is also appropriate to permit Member States to levy surtaxes over and above the excise duties on mineral oils used in motor vehicles, provided that these surtaxes are intended to:</td>
</tr>
<tr>
<td></td>
<td>(a) discourage the use of motor vehicles and/or</td>
</tr>
<tr>
<td></td>
<td>(b) encourage the use of public transport and/or</td>
</tr>
<tr>
<td></td>
<td>(c) combat damage to the environment caused by the use of motor vehicles;</td>
</tr>
</tbody>
</table>
(Amendment No. 2)
Article 2(4) (new)

4. In addition to the excise duty on motor fuels, all Member States shall levy an identical surtax, the proceeds being channelled into a Community infrastructure fund. This fund shall finance infrastructure projects of Community interest, priority being given to the cleanest forms of transport. The amount of the surtax and the allocation of resources from the fund shall be laid down annually by the Community budget authority. As from 1 January 1993, the surtax shall be fixed at 10 ECU per 1000 litres of motor fuel.

(Amendment No. 3)
Article 8(1)(f) (new)

(f) oils used as fuels for the propulsion of vehicles operated by public transport companies and running on public roads.

(Amendment No. 4)
Article 8(2), third indent

- in the area of local public transport

Deleted