



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 13.06.1995  
COM(95)260 final

Proposal for a

COUNCIL DECISION

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

(presented by the Commission)



## EXPLANATORY MEMORANDUM

Under Article 8(4) of Council Directive 92/81/EEC<sup>1</sup> of 19 October 1992 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 Italian authorities have informed the Commission that they intend to continue applying a reduction in excise duty on petrol consumed on the territory of Friuli-Venezia Giulia. Reductions are to be graduated over four geographical areas according to their distance from the border.

The Member States have been informed of this application in accordance with the Directive. The Commission has drafted this proposal, which will enable the Council to decide whether authorization should be granted.

The Directive provides for the Commission to review such exemptions and reductions periodically. If the Commission considers that they are no longer sustainable 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.

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<sup>1</sup> OJ L 316, 31.11.1992

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

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 Italian authorities have informed the Commission that they intend to apply a reduction in excise duty on petrol consumed on the territory of Friuli-Venezia Giulia which is provided for in their tax legislation and to which the procedure provided for in Article 8(4) should apply;

Whereas the Cooperation Agreement signed by the EC and Slovenia on 23 March 1993 provides for safeguard measures in the event of serious disturbances in any sector of the economy or difficulties which might bring about a serious deterioration in the economic situation of a region;

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

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 the rates of excise duties on mineral oils<sup>2</sup>, the Italian Republic is authorized to apply a reduction in excise duty on petrol consumed on the territory of Friuli-Venezia Giulia until 31 December 1996.

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<sup>2</sup> OJ No L 316, 31.10.1992, p. 19

Article 2

This Decision is addressed to the Italian Republic.

Done at Brussels, ..../..

For the Council

The President

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# DOCUMENTS

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