Fiscal marking of gas oils

1993/1247(CNS) - 27/11/1995

The Council adopted the Directive on the fiscal marking of gas oils and kerosene. The Directive lays down common rules for the fiscal marking of gas oils and kerosene that have not borne duty at the full rate applicable to such mineral oils used as propellant. The purpose of the measure is to forestall the possibilities of fraud for cross-border deliveries. The measure is important to ensure the smooth operation of the internal market. The marking consists of a well-defined combination of chemical additives to be added under fiscal supervision. However, provision has been made for derogations for certain Member States, to take account of special national circumstances.