Excise duties on mineral oils (amend. Direct. 92 /12/EEC, 92/81/EEC and 92/82/EEC)

1994/0155(CNS) - 04/11/1994

The harmonisation of excise duties was the subject of three directives that entered into force on 1 January 1993. After having been implemented for a year and a half, it became apparent that certain technical adjustments were necessary in order to simplify the general directive on the transport and movement of products subject to excise duty. The report presented by Mr Bill MILLER was adopted by the committee. With this simplification in mind, the Commission text proposed various exemptions on a range of marginal operations affecting events in daily life. The rapporteur welcomed the introduction of adjustments likely to simplify daily life for citizens and prevent useless administrative procedures. However, Amendment No 1 did away with the exemption for products subject to excise duty to be used by monarchs or heads of state. The committee supported its rapporteur on this point, who felt that such a measure was inappropriate at a time when citizens were facing significant economic difficulties. The second amendment related to comitology. As far as the committee was concerned, the Commission should be given greater responsibility as well as a greater capacity for action.