Fiscal marking of gas oils

1993/1247(CNS) - 16/12/1993 - Legislative proposal

The aim of this proposal was to introduce a common fiscal marking system (dye and tracer) for gas oils in order to prevent possible fraud resulting from the abolition of frontier controls and the differences in national marking systems. The system would apply to all types of gas oil released for consumption in the Community after payment of duty at a rate other than that normally applicable to diesel. The detection of the marker's presence in gas oil in commercial vehicles would come under the Member States' domestic tax legislation. The common system would be compatible with the national systems which, since they would not be masked by the Community marker, would be able to continue in operation, provided that they did not constitute an obstacle to the free movement of products.