Excise duties: motor fuels from agricultural sources

1992/1004(CNS) - 01/07/1994 - Modified legislative proposal

1) CONTENT 1. The bio fuels subject to the reduced rate are: ethyl alcohol (bioethanol) or methyl alcohol (methanol) and vegetable oils modified chemically or otherwise, as defined in the directive. 2. The rates of excise applicable are: * bioethanol and methanol: a maximum of 10% of the excise rate applicable to unleaded petrol in the Member State in question; * vegetable oils: a maximum of 10% of the rate of excise applicable to automotive gas oil in the Member State in question. 3. The Member States are responsible for controlling the manufacture, storage, mixing and distribution of these products. 4. The Commission will present the Council with a report every two years, so that the Council can evaluate the fiscal, economic, agricultural, energy, industrial and environmental aspects of the directive. The first report to the Council will be due on 31 December 1997 at the latest. 2) OBJECTIVE To reduce the rate of excise on bio fuels in order to promote the Community's agricultural, energy and environmental policies.