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

1994/0155(CNS) - 28/06/1994 - Legislative proposal

In amending Directives 92/12/EEC, 92/81/EEC and 92/82/EEC, the proposal for a directive aimed to improve the procedures for applying excise duties with a view to ensuring the smooth operation of the internal market. To this end, it would be advisable to: - exclude totally the territory of San Marino from the scope of the Community directives on excise duties; - exclude the customs procedure for exports from the excise-duty suspension arrangements; - establish that, when the dispatch of products subject to excise duty gave rise to a declaration placing those products under an internal transit procedure or under the TIR or ATA Convention procedure, such declaration served as the accompanying document for excise-duty purposes; - use the simplified accompanying document as provided for in Commission Regulation (EEC) No 3649/92 when products subject to excise duty were released for consumption in a Member State and were intended to be moved to that same Member State via the territory of another Member State; - indicate on the accompanying document any losses that occurred in the course of intra-Community movement; - provide for an optional guarantee, in place of those currently in existence, to be provided by the transporter or owner of the products; - provide for the possible waiving of the intra-Community movement guarantee for authorised warehousekeepers depending on the mode of transport used or when the total duty involved was low in value; - lay down the conditions that the consignor of mineral oils should meet if he was not to complete the box relating to the consignee on the accompanying document where the latter was not known at the outset; - provide for the possibility of additional measures being adopted regarding spot checks; - permit the information shown on the copies of the accompanying document intended for the competent authorities of the Member States of departure and destination to be transmitted by computerised means; - provide for the return copy to be transmitted to the consignor by fax in order to ensure that the operation was duly and speedily concluded; - simplify the procedure for discharging the accompanying document for products subject to excise duty moving regularly between tax warehouses located in two Member States; - lay down the conditions under which the armed forces and other organisations may benefit from excise-duty exemption; - lay down specific provisions with regard to exemptions for certain products subject to excise duty that were imported from third countries; - reduce the list of products that came under the category of mineral oils to only those products currently used as fuels; - clarify the concept of additives and that of fuels from renewable resources; - grant compulsory exemption at Community level for mineral oils injected into blast furnaces for chemical reduction purposes; - specify that mineral oils released for consumption in a Member State, contained in the fuel tanks of motor vehicles and intended to be used as fuel by such vehicles, were exempt from excise duty in other Member States; - update the CN codes relating to leaded and unleaded petrol in the light of the amendments made in the latest version of the Integrated Tariff of the European Communities.