Excise duty : reduced rates or exemptions applied to mineral oils used for specific purposes

1996/0263(CNS) - 14/11/1996 - Legislative proposal

OBJECTIVE: authorizing Member States to continue to apply to certain mineral oils, when used for specific purposes, existing reduced rates of excise duty or exemptions from excise duty, in accordance with the procedure provided for in Article 8 (4) of Directive 92/81/EEC. SUBSTANCE. the proposal for a Decision provides that Member States may continue to exercise the option, up to 31 December 1998, of obtaining exemptions from excise duty for specific policy considerations. In a report, appended to this proposal, on the situation with regard to the exemptions or reductions for specific policy considerations, the Commission says that it will submit proposals with a view to improving the procedure laid down in Article 8 of Directive 92/81/EEC. These proposals will be submitted before 31 December 1996 in the framework of the new general approach to the taxation of energy products.