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

1994/0155(CNS) - 22/12/1994 - Final act

The Council directive amended Directives 92/12/EEC, 92/81/EEC and 92/82/EEC with a view to adjusting the arrangements for the systems applying excise duties in order to ensure the smooth operation of the internal market. According to the directive, it was necessary to: - 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 a declaration served as the accompanying document for excise duty purposes; - use the simplified accompanying document as provided for in 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 occurring 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 in accordance with the form of transport used or in cases where the level of duty in question was low; - 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; - stipulate that the use of tax marking or national identification marks should not affect any provisions laid down by Member States to ensure that current tax legislation was implemented properly and to avoid any fraud, evasion or abuse; - lay down the conditions under which the armed forces and other organisations could benefit from excise-duty exemption; - define the products which came under the category of mineral oils and which were to be subject to the general excise control arrangements; - allow the refund of excise duties paid on contaminated or accidentally mixed mineral oils sent back to a tax warehouse for recycling; - 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. Member States should comply with the directive by 1 July 1995 at the latest.