Fiscal marking of gas oils

1993/1247(CNS) - 27/11/1995 - Final act

OBJECTIVE: to establish joint rules for the fiscal marking of diesel oil and paraffin which have not been taxed at the normal rate applicable to these oils which are used as fuels. This measure is designed to prevent the possibility of fraud in respect of crossborder deliveries and to ensure the smooth functioning of the single market. COMMUNITY MEASURE: Council Directive 95/60/EC on the fiscal marking of diesel oil and paraffin. SUBSTANCE: The marking involves the use of a specific combination of chemical additives which are administered under the supervision of the fiscal authorities and at the latest prior to the mineral oils in question being put on the market. However, certain derogations are provided for various Member States in order to take account of special national circumstances.