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

1996/0263(CNS) - 30/06/1997 - Final act

OBJECTIVE: to authorize 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. COMMUNITY MEASURE: Council Decision 97/425/EC. CONTENT: under the decision adopted, certain exemptions or reductions will be abolished from 1 January 1998, while others will continue to be authorized until 31 December 1998 or 31 December 1999 and may then be extended subject to certain conditions. The Commission will examine the reductions or exemptions on a regular basis in order to ensure that they are compatible with the internal market and other objectives of the Treaty.