

Taxation of energy products and electricity

1997/0111(CNS) - 24/09/2003 - Text adopted by Parliament after reconsultation

The European Parliament adopted a resolution drafted by Pierre JONCKHEER (Greens/EFA, Belgium) making certain amendments to the Council's draft. The following principal amendments were made: - the Directive will not apply to "chemically unmodified pure vegetable oil" which is covered by codes NC 1507 to 1515; - the relevant dates were brought forward so that minimum levels of taxation for motor fuels will be applicable from 2004 and 2008 (rather than 2010.) The Council must decide on taxation levels for gas oil no later than 2010 for a further period beginning in 2001; - the unit of measurement used as the basis for calculating the taxation must not give rise to distortions between the different energy sources; - exemptions and reductions are obligatory for certain specified matters; - zero taxation may be applied to certain products until the end of 2007. After that the Council must examine whether this should be extended; - the common legal definition of biofuels as laid down in Directive 2003/30/EC (the Biofuels Directive) will also apply for the purposes of energy taxation.