Basic information

1992/1004(CNS) CNS - Consultation procedure Directive	Procedure lapsed or withdrawn
Excise duties: motor fuels from agricultural sources **Subject** 2.70.02 Indirect taxation, VAT, excise duties 3.60.02 Oil industry, motor fuels	

Key players

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	1856	1995-06-19
Economic and Financial Affairs ECOFIN	1781	1994-07-27

Key events

Date	Event	Reference	Summary
21/02/1992	Legislative proposal published	COM(1992)0036	Summary
06/04/1992	Committee referral announced in Parliament		
27/01/1994	Vote in committee		Summary
07/02/1994	Debate in Parliament		Summary
01/07/1994	Modified legislative proposal published	COM(1994)0147	Summary
27/07/1994	Debate in Council		
19/06/1995	Debate in Council		Summary
17/12/1998	End of procedure in Parliament		
17/12/1998	Additional information		Summary

Technical information

Procedure reference	1992/1004(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC Treaty (before Amsterdam) E 099
Stage reached in procedure	Procedure lapsed or withdrawn

Committee dossier	ECON/3/03621

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A3-0047/1994 OJ C 061 28.02.1994, p. 0005	27/01/1994	
Text adopted by Parliament, 1st reading/single reading		T3-0055/1994 OJ C 061 28.02.1994, p. 0025-0037	08/02/1994	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(1992)0036 OJ C 073 24.03.1992, p. 0006	21/02/1992	Summary
Modified legislative proposal	COM(1994)0147 OJ C 209 29.07.1994, p. 0009	01/07/1994	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0627/1992 OJ C 223 31.08.1992, p. 0001	26/05/1992	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Excise duties: motor fuels from agricultural sources

1992/1004(CNS) - 19/06/1995

The Council had a brief discussion on the difficulties arising in connection with the Commission’s proposal concerning excise duties on biofuels. It then asked the Commission to continue looking for an appropriate solution to the problem.

Excise duties: motor fuels from agricultural sources

1992/1004(CNS) - 08/02/1994 - Text adopted by Parliament, 1st reading/single reading

Adopting the report by Mr HERMAN (PPE, B) by 147 votes to 125 with 2 abstentions, the European Parliament voted in favour of tax concessions on bio fuels by setting certain ceilings. Consequently, Parliament called for excise rates applicable to bioethanol, methanol and vegetable oils modified chemically or otherwise to be at least 10% of the excise rate applicable to unleaded petrol in the Member State in question (251/27/1). In ten years' time, the rates will rise to 20% and five years later they will rise to 30% and so on every five years until they reach 50%.

Excise duties: motor fuels from agricultural sources

1992/1004(CNS) - 01/07/1994 - Modified legislative proposal

1) CONTENT 1. The bio fuels subject to the reduced rate are: ethyl alcohol (bioethanol) or methyl alcohol (methanol) and vegetable oils modified chemically or otherwise, as defined in the directive. 2. The rates of excise applicable are: * bioethanol and methanol: a maximum of 10% of the excise rate applicable to unleaded petrol in the Member State in question; * vegetable oils: a maximum of 10% of the rate of excise applicable to automotive gas oil in the Member State in question. 3. The Member States are responsible for controlling the manufacture, storage, mixing and distribution of these products. 4. The Commission will present the Council with a report every two years, so that the Council can evaluate the fiscal, economic, agricultural, energy, industrial and environmental aspects of the directive. The first report to the Council will be due on 31 December 1997 at the latest. 2) OBJECTIVE To reduce the rate of excise on bio fuels in order to promote the Community's agricultural, energy and environmental policies.

Excise duties: motor fuels from agricultural sources

1992/1004(CNS) - 21/02/1992 - Legislative proposal

Excise duties: motor fuels from agricultural sources

1992/1004(CNS) - 26/05/1992 - Economic and Social Committee: opinion, report