Basic information

1994/0155(CNS) CNS - Consultation procedure Directive	Procedure completed
Excise duties on mineral oils (amend. Direct. 92/12/EEC, 92/81/EEC and 92/82/EEC) **Subject** 2.70.02 Indirect taxation, VAT, excise duties 3.60.02 Oil industry, motor fuels	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs, Industrial Policy	MILLER Bill (PSE)	07/09/1994

Committee for opinion	Rapporteur for opinion	Appointed
TRAN Transport and Tourism		

Council of the European Union

Council configuration	Meetings	Date
Health	1823	1994-12-22

Key events

Date	Event	Reference	Summary
28/06/1994	Legislative proposal published	COM(1994)0179	Summary
26/09/1994	Committee referral announced in Parliament		
04/11/1994	Vote in committee		Summary
04/11/1994	Committee report tabled for plenary, 1st reading/single reading	A4-0052/1994	
16/12/1994	Debate in Parliament		
22/12/1994	Act adopted by Council after consultation of Parliament		
22/12/1994	End of procedure in Parliament		
31/12/1994	Final act published in Official Journal		

Technical information

Procedure reference	1994/0155(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	Rules of Procedure EP 170 EC Treaty (before Amsterdam) E 099
Stage reached in procedure	Procedure completed
Committee dossier	ECON/4/05928

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A4-0052/1994 OJ C 341 05.12.1994, p. 0004	04/11/1994	
Text adopted by Parliament, 1st reading/single reading		T4-0217/1994 OJ C 018 23.01.1995, p. 0422-0432	16/12/1994	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(1994)0179 OJ C 215 05.08.1994, p. 0019	28/06/1994	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1158/1994 OJ C 397 31.12.1994, p. 0001	20/10/1994	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Directive 1994/0074
OJ L 365 31.12.1994, p. 0046 Summary

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

1994/0155(CNS) - 28/06/1994 - Legislative proposal

In amending Directives 92/12/EEC, 92/81/EEC and 92/82/EEC, the proposal for a directive aimed to improve the procedures for applying excise duties with a view to ensuring the smooth operation of the internal market. To this end, it would be advisable to: - exclude totally the territory of San Marino from the scope of the Community directives on excise duties; - 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 declaration served as the accompanying document for excise-duty purposes; - use the simplified accompanying document as provided for in Commission 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 that occurred 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 depending on the mode of transport used or when the total duty involved was low in value; - 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; - lay down the conditions under which the armed forces and other organisations may benefit from excise-duty exemption; - lay down specific provisions with regard to exemptions for certain products subject to excise duty that were imported from third countries; - reduce the list of products that came under the category of mineral oils to only those products currently used as fuels; - clarify the concept of additives and that of fuels from renewable resources; - 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.

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.

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

1994/0155(CNS) - 16/12/1994 - Text adopted by Parliament, 1st reading/single reading

Parliament approved the Commission proposal subject to two amendments aimed at: - doing away with the exemption for products subject to excise duty to be used by monarchs or heads of state; - granting the Commission greater responsibility as well as a greater capacity for reaction with regard to the application of the directive. In particular, the Commission, taking account of the committee's opinion, could adopt measures which applied immediately, but if they were not in accordance with the opinion of the committee, or in the absence of any opinion, the Council could change or cancel these measures within three months. The Commission accepted this amendment in part.