Basic information

1996/0263(CNS) CNS - Consultation procedure Decision	Procedure completed
Excise duty : reduced rates or exemptions applied to mineral oils used for specific purposes **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	COX Pat (ELDR)	02/12/1996

Committee for opinion	Rapporteur for opinion	Appointed
TRAN Transport and Tourism	The committee decided not to give an opinion.	

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2014	1997-06-09
Economic and Financial Affairs ECOFIN	1986	1997-01-27
Economic and Financial Affairs ECOFIN	1987	1997-02-17
Culture	2022	1997-06-30

Key events

Date	Event	Reference	Summary
14/11/1996	Legislative proposal published	COM(1996)0549	Summary
19/02/1997	Committee referral announced in Parliament		
09/06/1997	Debate in Council		
09/06/1997	Vote in committee		
09/06/1997	Committee report tabled for plenary, 1st reading/single reading	A4-0206/1997	
12/06/1997	Debate in Parliament		
30/06/1997	Act adopted by Council after consultation of Parliament		

30/06/1997	End of procedure in Parliament		
10/07/1997	Final act published in Official Journal		

Technical information

Procedure reference	1996/0263(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Decision
Legal basis	Rules of Procedure EP 170 EC Treaty (before Amsterdam) E 000
Stage reached in procedure	Procedure completed
Committee dossier	ECON/4/08663

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A4-0206/1997 OJ C 200 30.06.1997, p. 0015	09/06/1997	
Text adopted by Parliament, 1st reading/single reading		T4-0342/1997 OJ C 200 30.06.1997, p. 0244-0249	13/06/1997	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(1996)0549	14/11/1996	Summary
For information	COM(2026)0354	06/07/2026	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 1997/0425
OJ L 182 10.07.1997, p. 0022 Summary

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.

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

1996/0263(CNS) - 13/06/1997 - Text adopted by Parliament, 1st reading/single reading

By adopting the report by Mr Patrick COX (ELDR, Irl), the European Parliament approved the Commission proposal. It believes that the Member States should be able to benefit, until 31 December 1999 (rather than 31 December 1998), from the possibility of obtaining derogations from the general system of excise duties for reasons associated with specific policies.

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

1996/0263(CNS) - 27/01/1997

The Council approved three Decisions authorising certain Member States to apply exemptions from, or reductions in, excise duties on certain mineral oils. These excise reductions and exemptions were granted to France , Sweden , Portugal , Greece and Spain . They mainly concerned certain products intended for local transport or for certain industries with very high consumption of energy.

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

1996/0263(CNS) - 14/11/1996 - Legislative proposal

OBJECTIVE: authorizing 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. SUBSTANCE. the proposal for a Decision provides that Member States may continue to exercise the option, up to 31 December 1998, of obtaining exemptions from excise duty for specific policy considerations. In a report, appended to this proposal, on the situation with regard to the exemptions or reductions for specific policy considerations, the Commission says that it will submit proposals with a view to improving the procedure laid down in Article 8 of Directive 92/81/EEC. These proposals will be submitted before 31 December 1996 in the framework of the new general approach to the taxation of energy products.