




Basic information	
2001/0266(CNS) CNS - Consultation procedure Directive	Procedure lapsed or withdrawn
Excise duty: reduced rate on biofuels and on mineral oils containing biofuels 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	2442	2002-06-20
European Commission	Commission DG	Commissioner	
	Energy and Transport		

Key events			
Date	Event	Reference	Summary
07/11/2001	Legislative proposal published	COM(2001)0547 	Summary
04/02/2002	Committee referral announced in Parliament		
04/06/2002	Vote in committee		Summary
04/06/2002	Committee report tabled for plenary, 1st reading/single reading	A5-0218/2002	
01/07/2002	Debate in Parliament		
02/07/2002	Decision by Parliament	T5-0345/2002	Summary
17/03/2006	Additional information		Summary

Technical information	
Procedure reference	2001/0266(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 093
Stage reached in procedure	Procedure lapsed or withdrawn

Committee dossier	ECON/5/15722
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Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0218/2002	04/06/2002	
Text adopted by Parliament, 1st reading/single reading		T5-0345/2002 OJ C 271 12.11.2003, p. 0030-0168 E	02/07/2002	Summary
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2001)0547 	07/11/2001	Summary	
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0513/2002 OJ C 149 21.06.2002, p. 0007	24/04/2002	
CofR	Committee of the Regions: opinion	CDR0034/2002 OJ C 278 14.11.2002, p. 0029	16/05/2002	

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Excise duty: reduced rate on biofuels and on mineral oils containing biofuels

2001/0266(CNS) - 07/11/2001 - Legislative proposal

PURPOSE : to amend Directive 92/81/EEC by reducing excise duties so as to promote biofuels. **CONTENT** : The European Community is aware of the important role of biofuels in tackling climate change. Development of biofuels encourages diversity in the Community's energy sources and contributes to the medium and long-term security of its energy supply. As biofuels are subject to taxation under Directive 92/81/EEC, appropriate differentiation of excise rates would contribute to the development of the biofuel industry by lowering the high cost of producing biofuels as compared with fossil fuels. For a period from 1 January 2002 to 31 December 2010, Member States may apply a reduced rate of excise duty under fiscal control on biofuels, under certain conditions, and with specified limits. Those Member States which on 1 January 2001 totally exempted products solely made up of biofuels, may continue to do so until 31 December 2003. There are special provisions for public transport. The reduction will be adjusted to take account of changes in raw material prices to avoid over-compensating for the extra costs involved in the manufacture of biofuels in the event of a sustained rise in the price of crude oil. The reduction may be granted under a multiannual programme by means of an authorisation for more than one year, but it may not be applied for more than six consecutive years. The period is, however, renewable.

Excise duty: reduced rate on biofuels and on mineral oils containing biofuels

2001/0266(CNS) - 02/07/2002 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted the resolution drafted by Miguel MAYOL I RAYNAL (Greens/EFA, Spain) and made some amendments to the proposal. (Please refer to the document dated 04/06/02.) With regard to alternative fuels, one amendment pointed out the advantages of pure, cold-pressed vegetable oil, such as rapeseed, which does not undergo any chemical change and can thus be produced in an environmentally friendly way. Parliament also feels that the increased use of biofuels appears desirable only if the environmental impact presents clear advantages by comparison with the use of traditional fuels. A study needs to be carried out into land use, more intensive agriculture, the relationship with alternative sustainable land use, the protection of water courses, energy efficiency, greenhouse gas potential, combustion characteristics and particle formation. Furthermore, research and technological development in the field of biofuel sustainability should be promoted. On the question of taxation, one new recital states that where more favourable national taxation framework conditions already exist or have been submitted before 01/01/03, these should be kept in place until the quantitative objectives for biofuels produced in the EU have been achieved. Finally, the Parliament wants a communication from the Commission by 31/12/07 on differentiated pricing for fuels in order to internalise their ecological, social and economic cost.