

Basic information	
2004/0016(CNS) CNS - Consultation procedure Directive	Procedure completed
Taxation of energy products and electricity: possibility for certain Member States to apply temporary exemptions or reductions in the levels of taxation Amending Directive 2003/96/EC 1997/0111(CNS) Subject 2.70.02 Indirect taxation, VAT, excise duties 3.60.03 Gas, electricity, natural gas, biogas 3.70.15 Environmental taxation 8.20.17 Industry, research, energy and enlargement	

Key players			
European Parliament	Committee responsible		Rapporteur
	ECON Economic and Monetary Affairs		BERÈS Pervenche (PSE)
	Committee for opinion		Appointed
	ITRE Industry, External Trade, Research, Energy		The committee decided not to give an opinion.
	ENVI Environment, Public Health, Consumer Policy		The committee decided not to give an opinion.
	RETT Regional Policy, Transport and Tourism		The committee decided not to give an opinion.
Council of the European Union	Council configuration	Meetings	Date
	Justice and Home Affairs (JHA)	2579	2004-04-29
European Commission	Commission DG		Commissioner
	Economic and Financial Affairs		

Key events			

Date	Event	Reference	Summary
28/01/2004	Legislative proposal published	COM(2004)0042 	Summary
25/02/2004	Committee referral announced in Parliament		
16/03/2004	Vote in committee		Summary
16/03/2004	Committee report tabled for plenary, 1st reading/single reading	A5-0158/2004	
30/03/2004	Decision by Parliament	T5-0200/2004	Summary
29/04/2004	Act adopted by Council after consultation of Parliament		
29/04/2004	End of procedure in Parliament		
30/04/2004	Final act published in Official Journal		

Technical information	
Procedure reference	2004/0016(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2003/96/EC 1997/0111(CNS)
Legal basis	EC Treaty (after Amsterdam) EC 093
Stage reached in procedure	Procedure completed
Committee dossier	ECON/5/20670

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0158/2004	16/03/2004	
Text adopted by Parliament, 1st reading/single reading		T5-0200/2004 OJ C 103 29.04.2004, p. 0030-0149 E	30/03/2004	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2004)0042 	28/01/2004	Summary
Follow-up document	COM(2026)0275 	11/06/2026	

Other institutions and bodies

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Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0527/2004	31/03/2004	

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act
Directive 2004/0074 OJ L 195 02.06.2004, p. 0026-0030
Summary

Taxation of energy products and electricity: possibility for certain Member States to apply temporary exemptions or reductions in the levels of taxation

2004/0016(CNS) - 28/01/2004 - Legislative proposal

PURPOSE : Revision of EU Directive on restructuring the Community framework for the taxation of energy products and electricity taking into account the EU's enlargement. PROPOSED ACT : Council Directive. CONTENT: Council Directive 2003/96/EC on the restructuring of the Community framework for the taxation of energy products and electricity came into force on 1 January 2004. On 1 May 2004 ten new candidate countries will be joining the European Union at which point they are obliged to apply all EU legislation. The effect of this Directive's provisions on their economies (re: taxation on energy products and electricity) will be profound given the much lower duties on energy products currently levied in the ten candidate countries. Were they to apply the Directive's provisions as of May it could cripple their SME's as well as putting a huge burden on industry and consumers alike. They have therefore sought temporary exemptions or reductions on the levels of taxation on energy products and electricity which they must charge. Given that existing EU Member States have been granted temporary exemptions from the Directive's obligations the European Commission has accepted that the candidate countries may need a longer time-frame in which to apply the Directive's provisions. The purpose of this proposal is therefore to set out the exact time-frame and scope on temporary exemption or reductions in the levels of taxation on energy products and electricity in each of the ten candidate countries. Each individual country is assessed separately based on their unique needs. The proposal stresses, however, that the transitional measures should be: - strictly time limited and, in principle, last no longer than 2012; - proportionate to the problem they seek to address; - include, where relevant, a progressive alignment towards the Community minimum rates applicable. To conclude, the Commission argues that the proposed revision is both reasoned and proportionate and in favour of the acceding Member States. It therefore calls for a speedy application of the proposal in order to avoid any legal vacuum at the time of enlargement.

Taxation of energy products and electricity: possibility for certain Member States to apply temporary exemptions or reductions in the levels of taxation

2004/0016(CNS) - 30/03/2004 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted a resolution drafted by Pervenche BERES (PES, F) approving the Commission's proposal.

Taxation of energy products and electricity: possibility for certain Member States to apply temporary exemptions or reductions in the levels of taxation

2004/0016(CNS) - 29/04/2004 - Final act

PURPOSE: to apply temporary exemptions or reductions in the levels of taxation.

LEGISLATIVE ACT: Council Directive 2004/74/EC amending Directive 2003/96/EC as regards the possibility for certain Member States to apply, in respect of energy products and electricity, temporary exemptions or reductions in the levels of taxation.

CONTENT: the Council adopted a Directive allowing Cyprus, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovenia and Slovakia to apply temporary exemptions or reductions in the levels of taxation. Those Member States should be permitted, on a temporary basis, to apply additional exemptions from or reduced levels of taxation, where it will not be detrimental to the proper functioning of the internal market and will not result in the distortion of competition. Moreover, consistent with the principles in accordance with which transitional periods were originally granted under Directive 2003/96/EC, any such measures should be designed to bring about a progressive alignment with the applicable Community minimum rates. The Council also adopted a Directive which allows Cyprus to apply temporary exemptions or reductions in the levels of taxation, namely on gas oil and kerosene as well as on unleaded petrol used as propellant.

ENTRY INTO FORCE : 01/05/2004.