


Procedure file

Basic information		
CNS - Consultation procedure Decision	1996/0263(CNS)	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	ELDR COX Pat	02/12/1996
Council of the European Union	Committee for opinion	Rapporteur for opinion	Appointed
	TRAN Transport and Tourism	The committee decided not to give an opinion.	
	Council configuration	Meeting	Date
	Culture	2022	30/06/1997
	Economic and Financial Affairs ECOFIN	2014	09/06/1997
	Economic and Financial Affairs ECOFIN	1987	17/02/1997
	Economic and Financial Affairs ECOFIN	1986	27/01/1997

Key events			
14/11/1996	Legislative proposal published	COM(1996)0549	Summary
19/02/1997	Committee referral announced in Parliament		
09/06/1997	Debate in Council	2014	
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		
13/06/1997	Decision by Parliament	T4-0342/1997	Summary
30/06/1997	Act adopted by Council after consultation of Parliament		
30/06/1997	End of procedure in Parliament		

Technical information	
Procedure reference	1996/0263(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Decision
Legal basis	Rules of Procedure EP 163; EC before Amsterdam E 000
Stage reached in procedure	Procedure completed
Committee dossier	ECON/4/08663

Documentation gateway					
Legislative proposal		COM(1996)0549	14/11/1996	EC	Summary
Committee report tabled for plenary, 1st reading/single reading		A4-0206/1997 OJ C 200 30.06.1997, p. 0015	09/06/1997	EP	
Text adopted by Parliament, 1st reading/single reading		T4-0342/1997 OJ C 200 30.06.1997, p. 0244-0249	13/06/1997	EP	Summary

Additional information	
European Commission	EUR-Lex

Final act
Decision 1997/425 OJ L 182 10.07.1997, p. 0022 Summary

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

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. ?

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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

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.?

