

Procedure file

Basic information		
CNS - Consultation procedure Directive	2004/0067(CNS)	Procedure completed
Energy products, taxation of motor fuels: temporary exemptions or reductions for Cyprus		
Subject 2.70.02 Indirect taxation, VAT, excise duties 3.60.02 Oil industry, motor fuels		
Geographical area Cyprus		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	ECON Economic and Monetary Affairs		06/04/2004
		PSE RANDZIO-PLATH Christa	
	Committee for opinion	Rapporteur for opinion	Appointed
	ITRE Industry, Research and Energy		
Council of the European Union European Commission	Commission DG Taxation and Customs Union	Commissioner	

Key events			
22/03/2004	Legislative proposal published	COM(2004)0185	Summary
06/04/2004	Vote in committee		
06/04/2004	Committee report tabled for plenary, 1st reading/single reading	A5-0264/2004	
19/04/2004	Committee referral announced in Parliament		
20/04/2004	Decision by Parliament	T5-0279/2004	Summary
29/04/2004	Act adopted by Council after consultation of Parliament		
29/04/2004	End of procedure in Parliament		
02/06/2004	Final act published in Official Journal		

Technical information	

Procedure reference	2004/0067(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 completed
Committee dossier	ECON/5/20846

Documentation gateway

Legislative proposal		COM(2004)0185	22/03/2004	EC	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0264/2004	06/04/2004	EP	
Text adopted by Parliament, 1st reading/single reading		T5-0279/2004 OJ C 104 30.04.2004, p. 0029-0127 E	20/04/2004	EP	Summary

Additional information

European Commission	EUR-Lex
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Final act

Directive 2004/75 OJ L 195 02.06.2004, p. 0031-0032 Summary
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Energy products, taxation of motor fuels: temporary exemptions or reductions for Cyprus

CONTENT : to amend Directive 2003/96/EC as regards the possibility for Cyprus to apply, in respect of energy products and electricity, temporary exemptions or reductions in the levels of taxation. PURPOSE : the proposed tax Directive puts forward reasoned and proportionate transitional arrangements in favour of Cyprus. It should be dealt with as quickly as possible by the European Parliament, the Council and the European Economic and Social Committee, in order to avoid any legal vacuum at the time of enlargement. To recall, current Member States were granted transitional periods on motor fuels. Moreover, the requests submitted by Cyprus are similar to those presented by several other Accessing States. The lengthiest transitional periods granted in the Directive regarding gas oil and unleaded petrol are respectively 1 January 2012 and 1 January 2010. The proposal of 28 January 2004 contains transitional arrangements which are even longer in some cases. According to estimates made by the Commission, the implementation of the new minimum rates on gas oil and unleaded petrol would lead to an increase of the general price index, which would be higher than the ones expected for most present Member States enjoying a transition period until 2012 and similar to the ones of acceding States. The Commission is of the view that the Cyprus request is proportionate. The Commission concludes that Cyprus should be authorised to apply : - a transitional period until 1 January 2008 to adjust its national level of taxation on gas oil and kerosene used as propellant to the new minimum level of EUR 302 per 1000 l and until 1 January 2010 to reach EUR 330; - to apply a transitional period until 1 January 2010 to adjust its national level of taxation on unleaded petrol used as propellant to the new minimum level of EUR 359 per 1000 l.?

Energy products, taxation of motor fuels: temporary exemptions or reductions for Cyprus

The European Parliament adopted a resolution drafted by Christa RANDZIO-PLATH (PES, Germany) and approved the Commission's proposal.?

Energy products, taxation of motor fuels: temporary exemptions or reductions for Cyprus

PURPOSE : to apply temporary exemptions or reductions in the levels of taxation. LEGISLATIVE ACT : Directive 2004/75/EC amending Directive 2003/96/EC as regards the possibility for Cyprus 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.?