


Procedure file

Basic information		
CNS - Consultation procedure Directive	1993/1247(CNS)	Procedure completed
Fiscal marking of gas oils		
Subject 2.70.02 Indirect taxation, VAT, excise duties 3.60.02 Oil industry, motor fuels		

Key players			
European Parliament			
Council of the European Union			
Council configuration	Meeting	Date	
Economic and Financial Affairs ECOFIN	1887	27/11/1995	

Key events			
15/12/1993	Legislative proposal published	COM(1993)0352	Summary
07/02/1994	Committee referral announced in Parliament		
29/03/1994	Vote in committee		Summary
28/03/1994	Committee report tabled for plenary, 1st reading/single reading	A3-0202/1994	
18/04/1994	Debate in Parliament		
20/04/1994	Decision by Parliament	T3-0247/1994	Summary
27/11/1995	Act adopted by Council after consultation of Parliament		Summary
27/11/1995	End of procedure in Parliament		
06/12/1995	Final act published in Official Journal		

Technical information	
Procedure reference	1993/1247(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC before Amsterdam E 099
Stage reached in procedure	Procedure completed

Documentation gateway

Legislative proposal		COM(1993)0352 OJ C 015 18.01.1994, p. 0018	16/12/1993	EC	Summary
Economic and Social Committee: opinion, report		CES0235/1994 OJ C 133 16.05.1994, p. 0035	23/02/1994	ESC	Summary
Committee report tabled for plenary, 1st reading/single reading		A3-0202/1994 OJ C 128 09.05.1994, p. 0009	29/03/1994	EP	
Text adopted by Parliament, 1st reading/single reading		T3-0247/1994 OJ C 128 09.05.1994, p. 0129-0178	20/04/1994	EP	Summary

Final act

[Directive 1995/60](#)
[OJ L 291 06.12.1995, p. 0046](#) Summary

Fiscal marking of gas oils

The aim of this proposal was to introduce a common fiscal marking system (dye and tracer) for gas oils in order to prevent possible fraud resulting from the abolition of frontier controls and the differences in national marking systems. The system would apply to all types of gas oil released for consumption in the Community after payment of duty at a rate other than that normally applicable to diesel. The detection of the marker's presence in gas oil in commercial vehicles would come under the Member States' domestic tax legislation. The common system would be compatible with the national systems which, since they would not be masked by the Community marker, would be able to continue in operation, provided that they did not constitute an obstacle to the free movement of products. ?

Fiscal marking of gas oils

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Fiscal marking of gas oils

The committee adopted the report by Mr GASOLIBA I BOHM (LDR, E). With Community regulations making provision for variable rates on diesel, depending on its use, the potential for fraud exists. The rapporteur therefore recommended that Parliament accept the Commission proposals requiring Member States to add a marker to diesel not taxed at the normal rate. The only amendment concerned comitology. The committee kept to the general approach adopted by Parliament on questions relating to the working of the internal market and proposed that the regulatory committee provided for in the Commission proposal be replaced by an advisory committee. ?

Fiscal marking of gas oils

Adopting the report by Mr GASOLIBA I BOHM (LDR, E), the European Parliament approved the harmonisation of excise rates on mineral oils. The rates on diesel vary, depending on its final use. The minimum rates which the Member States must comply with are as follows: diesel used as fuel: ECU 245 per 1,000 litres, industrial diesel: ECU 18 per 1,000 litres, domestic fuel: ECU 18 per 1,000 litres. As regards the committee appointed to assist the Commission, Parliament called for an advisory committee rather than the regulatory committee proposed by the Commission. ?

Fiscal marking of gas oils

The Council adopted the Directive on the fiscal marking of gas oils and kerosene. The Directive lays down common rules for the fiscal marking of gas oils and kerosene that have not borne duty at the full rate applicable to such mineral oils used as propellant. The purpose of the measure is to forestall the possibilities of fraud for cross-border deliveries. The measure is important to ensure the smooth operation of the internal market. The marking consists of a well-defined combination of chemical additives to be added under fiscal supervision. However, provision has been made for derogations for certain Member States, to take account of special national circumstances.

Fiscal marking of gas oils

OBJECTIVE: to establish joint rules for the fiscal marking of diesel oil and paraffin which have not been taxed at the normal rate applicable to these oils which are used as fuels. This measure is designed to prevent the possibility of fraud in respect of crossborder deliveries and to ensure the smooth functioning of the single market. **COMMUNITY MEASURE:** Council Directive 95/60/EC on the fiscal marking of diesel oil and paraffin. **SUBSTANCE:** The marking involves the use of a specific combination of chemical additives which are administered under the supervision of the fiscal authorities and at the latest prior to the mineral oils in question being put on the market. However, certain derogations are provided for various Member States in order to take account of special national circumstances. ?