COUNCIL DECISION

of 27 June 1996

authorizing a Member State, in accordance with Article 8 (4) of Directive 92/81/EEC, to introduce or continue to apply exemptions from, or reductions in, excise duties on certain mineral oils used for specific purposes

(96/418/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 92/81/EEC of 19 October 1992 on the harmonization of the structures of excise duties on mineral oils [1], and in particular Article 8 (4) thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 8 (4) of Directive 92/81/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce exemptions from, or reductions in, excise duties on the grounds of specific policy considerations;

Whereas the Irish authorities have informed the Commission that they wish to apply differentiated rates of excise duty on unleaded petrol to reflect different environmental categories;

Whereas the other Member States have been informed of this notification;

Whereas the Commission and all the Member States accept that such exemption is justified on the grounds of specific policy considerations and that it does not give rise to distortions of competition or hinder the proper operation of the internal market;

Whereas the Commission regularly reviews reductions and exemptions to monitor their continued compatibility with the proper operation of the internal market and with Community policy on protection of the environment;

Whereas, under Article 8 (6) of Directive 92/81/EEC, the Council is to review the situation no later than 31 December 1996 on the basis of a report by the Commission,

HAS ADOPTED THIS DECISION:

Article 1

In accordance with Article 8 (4) of Directive 92/81/EEC and without prejudice to the obligations imposed by Council Directive 92/82/EEC of 19 October 1992 on the approximation of excise duties on mineral oils [2], Ireland is hereby authorized to apply, until 31 December 1996, differentiated rates of excise duty on unleaded petrol to reflect different environmental categories, provided that such rates at all times respect the minimum rates of excise duty on mineral oils laid down in Community law.

Article 3

This Decision is addressed to Ireland.

Done at Luxembourg, 27 June 1996.

For the Council

The President

A. MACCANICO

[1] OJ No L 316, 31. 10. 1992, p. 12. Directive as last amended by Directive 94/74/EC (OJ No L 365, 31. 12. 1994, p. 46).

[2] OJ No L 316, 31. 10. 1992, p. 19. Directive amended by Directive 94/74/EC (OJ No L 365, 31. 12. 1994, p. 46).