II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 27 January 1997

authorizing the French Republic, in accordance with the procedure provided for in 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

(97/91/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, exise duties on mineral oils on the grounds of specific policy considerations;

Whereas the French authorities have notified the Commission that, as from 1 January 1997, they intend to exempt liquefied petroleum gas and natural gas from excise duty when they are used as fuel for public transport, within the limits of an annual quota and under a programme for reducing pollution, to which the procedure provided for in Article 8 (4) of the said Directive should apply;

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 environment policy grounds and that it would not give rise to distortions of competition or hinder the operation of the internal market;

Whereas the Commission regularly reviews reductions and exemptions to check that they are compatible with the operation of the internal market or with Community policy on protection of the environment;

Whereas the Council is to review the situation no later than 30 June 1997,

HAS ADOPTED THIS DECISION:

Article 1

Until 30 June 1997, in accordance with Article 8 (4) of Directive 92/81/EEC and without prejudice to the obligations provided for in Council Directive 92/82/EEC of 19 October 1992 on the approximation of the rates of excise duties on mineral oils [2], the French Republic is hereby authorized to apply an exemption from excise duty to liquefied petroleum gas and natural gas when used as fuel for vehicles used for local public transport, within the limits of an annual quota.

Article 2

This Decision is addressed to the French Republic.

Done at Brussels, 27 January 1997.

For the Council

The President

G. ZALM

[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 as amended by Directive 94/74/EC (OJ No L 365, 31. 12. 1994, p. 46).