COUNCIL DECISION

of 29 November 1999

authorising the French Republic to apply or to continue to apply reductions in, or exemptions from excise duties on certain mineral oils used for specific purposes, in accordance with the procedure provided for in Article 8(4) of Directive 92/81/EEC

(1999/804/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 harmonisation of the structures of excise duties on mineral oils [1], and in particular Article 8(4),

Having regard to the proposal from the Commission,

Whereas:

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

(2) The French authorities have notified the Commission that they wish to apply a differentiated rate of excise duty from 1 January 2000 to premium-grade unleaded petrol containing a potassium-based additive to improve resistance to valve burn-out (or any other additive of equivalent effect);

(3) The other Member States have been informed thereof;

(4) The Commission and all the Member States consider that the application of differentiated rate of excise duty to premium-grade unleaded petrol containing additives is justified on environmental policy grounds and that it will not give rise to distortions of competition or hinder the operation of the internal market;

(5) 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;

(6) The French Republic has requested authorisation to apply a differentiated rate of excise duty to premium-grade unleaded petrol containing additives from 1 January 2000; the Council is to review its application on the basis of a report from the Commission no later than 31 December 2002, when the authorisation granted by this Decision expires,

HAS ADOPTED THIS DECISION:

Article 1

In accordance with Article 8(4) of Directive 92/81/EEC and without prejudice to the obligations laid down in Council Directive 92/82/EEC of 19 October 1992 on the approximation of the rates of excise duties on mineral oils [2], and in particular the minimum rates laid down in Articles 3 and 4 thereof, the French Republic is hereby authorised to apply a differentiated rate of excise duty from 1 January 2000 to premium-grade unleaded petrol containing a potassium-based additive to improve resistance to valve burn-out (or any other additive of equivalent effect) until 31 December 2002.

Article 2

This Decision is addressed to the French Republic.

Done at Brussels, 29 November 1999.

For the Council

The President

S. NIINISTÖ

[1] JO L316, 31.10.1992, p. 12 Directive as last amended by Directive 94/74/EC (OJL 365, 31.12.1994, p. 46)

[2] OJ L 316, 31.10.1992, p. 19.