COUNCIL DECISION

of 29 November 1999

authorising the Federal Republic of Germany 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

(1999/805/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 German authorities have notified the Commission that they wish to apply a differentiated rate of excise duty from 1 April 1999 to heating fuel used by manufacturing industries;

(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 heating fuel used by manufacturing industries is justified on environmental policy grounds as a result of environmental tax reforms 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 Federal Republic of Germany has requested authorisation to apply differentiated rate of excise duty to heating fuel used by manufacturing industries from 1 April 1999; the Council is to review its application on the basis of a report from the Commission no later than 31 December 1999, 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 with 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 Federal Republic of Germany shall be authorised to apply a differentiated rate of excise duty until 31 December 1999 to heating fuel used by manufacturing industries.

Article 2

This Decision shall apply as from 1 April 1999.

Article 3

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 29 November 1999.

For the Council

The President

S. NIINISTÖ

[1] OJ L 316, 31.10.1992, p. 12. Directive as last amended by Directive 94/74/EC (OJ L 365, 31.12.1994, p. 46).

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