COUNCIL DECISION

of 18 January 1999

authorising the Kingdom of Denmark 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

(1999/83/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) 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 authorise a Member State to introduce exemptions from, or reductions in, excise duties on mineral oils on grounds of specific policy considerations;

Whereas the Danish authorities have notified the Commission that they wish to apply to diesel fuel, from 1 January 1999 at the earliest, differential rates of excise duty according to its sulphur content; whereas the procedure provided for in Article 8(4) should apply to such a scheme;

Whereas the other Member States have been informed thereof;

Whereas the Commission and all the Member States accept that the application of differential rates 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;

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 Denmark has requested authorisation to apply these differential rates from 1 January 1999 at the earliest; whereas the Council is to review their 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, Denmark is authorised from 1 January 1999 until 31 December 1999 to apply differential rates of excise duty on diesel fuel provided that these differential rates are in accordance 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 of excise duty provided for in Article 5 thereof.

Article 2

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 18 January 1999.

For the Council

The President

O. LAFONTAINE

[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. Directive as amended by Directive 94/74/EC (OJ L 365, 31. 12. 1994, p. 46).