COUNCIL

COUNCIL DECISION

of 25 March 2002

authorising the Netherlands to apply a differentiated rate of excise duty to low-sulphur petrol in accordance with Article 8(4) of Directive 92/81/EEC

(2002/263/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:

(1) The Netherlands has requested authorisation to apply a differentiated rate of excise duty to low-sulphur (50 ppm) petrol from 1 October 2002.

(2) The other Member States have been informed of this request by the Netherlands authorities.

(3) The differentiation of excise duty proposed by the Netherlands authorities, worth EUR 0,0136 per litre, must be available to all users of low-sulphur petrol. This measure complies with the minimum rates of excise duty referred to in Articles 3 and 4 of Council Directive 92/82/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on mineral oils [2].

(4) The derogation is sought on environmental grounds in particular the benefits in terms of air quality are known.

(5) Low-sulphur petrol complies with the environmental criterion (50 ppm) laid down in Directive 98/70/EC of the European Parliament and of the Council of 13 October 1998 relating to the quality of petrol and diesel fuels and amending Council Directive 93/12/EEC [3]. Under Article 3 of that Directive, the use of 50 ppm diesel will normally be compulsory from 1 January 2005. The derogation should therefore expire on 31 December 2004, subject to the application of Article 8(5) of Directive 92/81/EEC.

(6) On the information available at present, neither the Commission nor the Member States consider that the application of a differentiated rate of excise duty on low-sulphur fuel will cause distortions of competition affecting the common interest or hinder the operation of the single market.

(7) The Commission periodically reviews reductions and exemptions to check that they do not distort competition or the operation of the internal market and are not incompatible with Community environmental policy,

HAS ADOPTED THIS DECISION:

Article 1

The Netherlands is hereby authorised to apply a differentiated rate of excise duty to low-sulphur (50 ppm) petrol from 1 October 2002 to 31 December 2004.

[1] OJ L 316, 31.10.1992, p. 12. Directive as last amended by Directive 94/74/EC (OJ L 365, 31.12.94, p. 46).
[2] OJ L 316, 31.10.1992, p. 19. Directive as last amended by Directive 94/74/EC.
[3] OJ L 350, 28.12.1998, p. 58. Directive amended by Commission Directive 2000/71/EC (OJ L 287, 14.11.2000, p. 46).

Article 2

The reduction in excise duty referred to in Article 1 not exceeding EUR 0,0136 per litre of fuel, must comply with the terms of Directive 92/82/EEC, and in particular the minimum rates laid down in Articles 3 and 4 thereof.

Article 3

This authorisation shall expire on 31 December 2004.

Article 4

This Decision is addressed to the Netherlands.

Done at Brussels, 25 March 2002.

For the Council

The President

A. M. BIRULÉS Y BERTRÁN