COMMISSION IMPLEMENTING DECISION

of 16 September 2011

concerning the application of the control and movement provisions of Council Directive 2008/118/EC to products falling within CN code 3811, in accordance with Article 20(2) of Council Directive 2003/96/EC

(notified under document C(2011) 6423)

(2011/545/EU)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity [1], and in particular Article 20(2) thereof,

Whereas:

(1) The Authorities of the Netherlands have notified the Commission in accordance with Article 20(2) of Directive 2003/96/EC that not applying the control and movement provisions of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC [2] to additives falling within CN code 3811 of the Combined Nomenclature as amended by Commission Regulation (EC) No 2031/2001 of 6 August 2001, amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff [3], which are subject to taxation in accordance with Directive 2003/96/EC, is liable to give rise to tax evasion, avoidance or abuse. The authorities of the Netherlands have therefore requested to add CN code 3811 to the control and movement provisions of Directive 2008/118/EC.

(2) The Commission has transmitted the request of the authorities of the Netherlands to the other Member States.

(3) Taking into account the risk of tax evasion, avoidance or abuse they represent, products under CN code 3811 should be made subject to the control and movement provisions of Directive 2008/118/EC.

(4) The measures provided for in this Decision are in accordance with the opinion of the Committee on Excise Duty,

HAS ADOPTED THIS DECISION:

Article 1

In accordance with Article 20(2) of Directive 2003/96/EC, products falling within CN code 3811 shall be subject to the control and movement provisions of Directive 2008/118/EC.

Article 2

This Decision shall apply from 1 July 2012.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 16 September 2011.

For the Commission

Algirdas ŠEMETA

Member of the Commission

[1] OJ L 283, 31.10.2003, p. 51.
[2] OJ L 9, 14.1.2009, p. 12.
[3] OJ L 279, 23.10.2001, p. 1.