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►**B**

COUNCIL DIRECTIVE 92/82/EEC
of 19 October 1992
on the approximation of the rates of excise duties on mineral oils

(OJ L 316, 31.10.1992, p. 19)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Directive 94/74/EC of 22 December 1994	L 365	46	31.12.1994

NB: This consolidated version contains references to the European unit of account and/or the ecu, which from 1 January 1999 should be understood as references to the euro — Council Regulation (EEC) No 3308/80 (OJ L 345, 20.12.1980, p. 1) and Council Regulation (EC) No 1103/97 (OJ L 162, 19.6.1997, p. 1).

▼B

COUNCIL DIRECTIVE 92/82/EEC

of 19 October 1992

on the approximation of the rates of excise duties on mineral oils

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission [1],

Having regard to the opinion of the European Parliament [2],

Having regard to the opinion of the Economic and Social Committee [3],

Whereas Directive 92/12/EEC [4] lays down provisions on the general arrangements for products subject to excise duty;

Whereas Directive 92/81/EEC [5] lays down provisions relating to the structures of excise duty applicable to mineral oils;

Whereas Member States must apply minimum rates of excise duty on these products by 1 January 1993 if the internal market is to be achieved by that date;

Whereas the excise rate on mineral oils should be charged at a specific rate by reference to a fixed quantity of the chargeable products;

Whereas it is possible to permit certain Member States to apply reduced rates to products consumed within particular regions of their territories;

Whereas it is necessary for the rates laid down in this Directive to be reviewed periodically on the basis of a Commission report taking account of all the appropriate factors;

Whereas a mechanism should be set up to enable specific amounts expressed in ecu to be converted into national currency,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Not later than 1 January 1993, Member States shall apply rates of excise duty on mineral oils which will be not less than the minimum rates prescribed in this Directive.

▼M1

Article 2

1. The mineral oils covered by this Directive are:

— leaded petrol falling within CN codes 2710 00 26, 2710 00 34 and 2710 00 36;

— unleaded petrol falling within CN codes 2710 00 27, 2710 00 29 and 2710 00 32;

— gas oil falling within CN code 2710 00 69;

— heavy fuel oil falling within CN codes 2710 00 74 to 2710 00 78;

— liquid petroleum gas falling within CN codes 2711 12 11 to 2711 19 00;

— methane falling within CN code 2711 29 00;

— kerosene falling within CN code 2710 00 51 and 2710 00 55.

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[1] OJ No C 16, 23. 1. 1990, p. 10.
[2] OJ No C 183, 15. 7. 1991, p. 290.
[3] OJ No C 225, 10. 9. 1991, p. 54.
[4] OJ No L 76, 23. 3. 1992, p. 1.
[5] See page 12 of this Official Journal.