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COUNCIL DIRECTIVE 92/81/EEC
of 19 October 1992
on the harmonization of the structures of excise duties on mineral oils

(OJ L 316, 31.10.1992, p. 12)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Directive 92/108/EEC of 14 December 1992	L 390	124	31.12.1992
►**M2**	Council Directive 94/74/EC of 22 December 1994	L 365	46	31.12.1994

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COUNCIL DIRECTIVE 92/81/EEC

of 19 October 1992

on the harmonization of the structures of excise duties on mineral oils

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing he 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 92/82/EEC [5] lays down provision in respect of the minimum rates of excise duty applicable to certain mineral oils;

Whereas it is important to the proper functioning of the internal market to determine common definitions for all mineral oil products which shall be subject to the general excise monitoring system;

Whereas it is useful to base such definitions on those in the combined nomenclature in force at the date of the adoption of this Directive;

Whereas it is necessary to lay down certain obligatory exemptions at Community level;

Whereas, however, it is appropriate to permit Member States to apply on an optional basis certain other exemptions or reduced rates within their own territory where this does not give rise to distortions of competition;

Whereas it is necessary to provide for a procedure to authorize the introduction of further exemptions or rate reductions;

Whereas it is necessary to provide for a review procedure for all the exemptions or reduced rates provided for in this Directive in order to monitor their continued compatibility with the proper functioning of the internal market,

HAS ADOPTED THIS DIRECTIVE:

I. **Scope**

Article 1

1. Member States shall impose a harmonized excise duty on mineral oils in accordance with this Directive.

2. Member States shall fix their rates in accordance with Directives 92/82/EEC on the approximation of the rates of excise duty on mineral oils.

Article 2

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1. For the purposes of this Directive, ‘mineral oil’ shall cover:

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[1] OJ No C 322, 21. 12. 1990, p. 18.
[2] OJ No C 183, 15. 7. 1991, p. 289.
[3] OJ No C 69, 18. 3. 1991, p. 25.
[4] OJ No L 76, 23. 3. 1992, p. 1.
[5] See page 19 of this Official Journal

▼M2

(a) products falling within CN code 2706;

(b) products falling within CN codes 2707 10, 2707 20, 2707 30, 2707 50, 2707 91 00, 2707 99 11 and 2707 99 19;

(c) products falling within CN code 2709;

d) products falling within CN code 2710;

(e) products falling within CN codes 2711, including chemically pure methane and propane but excluding natural gas;

(f) products falling within CN codes 2712 10, 2712 20 00, 2712 90 31, 2712 90 33, 2712 90 39 and 2712 90 90;

(g) products falling within CN code 2715;

(h) products falling within CN code 2901;

(i) products falling within CN codes 2902 11 00, 2902 19 90, 2902 20, 2902 30, 2902 41 00, 2902 42 00, 2902 43 00 and 2902 44;

(j) products falling within CN codes 3403 11 00 and 3403 19;

(k) products falling within CN code 3811;

(l) products falling within CN code 3817.

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2. Mineral oils other than those for which a level of duty is specified in the rates Directive 92/82/EEC shall be subject to excise duty if intended for use, offered for sale or used as heating fuel or motor fuel. The rate of duty to be charged shall be fixed, according to use, at the rate for the equivalent heating fuel or motor fuel.

3. In addition to the taxable products listed in paragraph 1, any product intended for use, offered for sale or used as motor fuel, or as an additive or extender in motor fuels, shall be taxed as motor fuel. Any other hydrocarbon, except for coal, lignite, peat or other similar solid hydrocarbons or natural gas, intended for use, offered for sale or used for heating purposes shall be taxed at the rate for the equivalent mineral oil.

However, coal, lignite, peat or any other similar solid hydrocarbons or natural gas may be subject to taxation in accordance with Article 3 (3) of Directive 92/12/EEC.

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4. References in this Directive to codes of the combined nomenclature shall be to those of the version of the combined nomenclature in force on 1 October 1994.

Article 2a

1. Only the following mineral oils shall be subject to the control and movement provisions of Directive 92/2/EEC:

(a) products falling within CN codes 2707 10, 2707 20, 2707 30 and 2707 50;

(b) products falling within CN codes 2710 00 11 to 2710 00 78. However, for products falling within CN codes 2710 00 21, 2710 00 25 and 2710 00 59, the control and movement provisions shall only apply to bulk commercial movements;

(c) products falling within CN codes 2711 (except 2711 11 00 and 2711 21 00);

d) products falling within CN code 2901 10;

e) products falling within CN codes 2902 20, 2902 30, 2902 41 00, 2902 42 00, 2902 43 00 and 2902 44.

2. If a Member State finds that mineral oils other than those referred to in paragraph 1 are intended for use, offered for sale or used as heating fuel or motor fuel or or are otherwise giving rise to evasion, avoidance or abuse, it shall advise the Commission forthwith. The Commission shall transmit the communication to the other Member States within one month of receipt. A decision as to whether the products in question should be made subject to the control and move-