



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 4 April 2013

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**Interinstitutional File:
2013/0018 (NLE)**

**FISC 64
OC 181**

“I/A” ITEM NOTE

from: General Secretariat

to: Coreper/Council

No. Cion prop.: 6008/13 FISC 23 - COM(2013) 22 final

Subject: Council Implementing Decision authorising the French Republic to apply differentiated levels of taxation to motor fuels in accordance with Article 19 of Directive 2003/96/EC

– *Adoption*

COMMON GUIDELINES

Consultation deadline: 10.4.2013

1. On 30 January 2013 the Commission transmitted to the Council a proposal for a Council Implementing Decision authorising the French Republic to apply differentiated levels of taxation to motor fuels in accordance with Article 19 of Directive 2003/96/EC. The aim of the decision is to allow France to continue to apply, within defined limits, differentiated levels of taxation to unleaded petrol and gas oil, with the exclusion of commercially used gas oil. This differentiation is meant to reflect the decentralisation of certain specific powers previously exercised by central government.

2. At its meeting on 12 March 2013 the Working Party agreed to the draft Implementing Decision as set out in doc. 7529/13 FISC 54 OC 148. The DK, DE, MT and UK delegations expressed parliamentary scrutiny reservations. Since then these reservations have been lifted.

 3. The Permanent Representatives Committee could suggest that the Council adopt the abovementioned Implementing Decision as finalised by the Legal/Linguistic Experts in doc. 7529/13 FISC 54 OC 148, as an "A" item on the agenda of a forthcoming meeting.
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