



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 8 April 2013**

**8103/1/13  
REV 1 ADD 1**

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

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**FISC 64  
OC 181**

**ADDENDUM TO “I/A” ITEM NOTE**

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from: General Secretariat

to: Coreper/Council

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

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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**

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**STATEMENT TO BE ENTERED IN THE COUNCIL MINUTES**

The Council will find in Annex a statement by the Commission to be entered in the Minutes of the session at which the Decision will be adopted.

**STATEMENT BY THE COMMISSION**

"Regarding the Commission proposal for a Council Decision authorising France to apply reduced levels of taxation to petrol and gas oil used as motor fuels in accordance with Article 19 of Directive 2003/96/EC, the Commission notes that references in the title and the third recital of the Commission's proposal to "reductions" from the national level of taxation as the object of the authorisation, and to the fact that Article 19 of Directive 2003/96/EC as its legal basis covers such reductions but not increases from the said national level, have been replaced or deleted.

The Commission notes that the operative part of the text has not been changed and continues to refer correctly to "reduced rates" or "reductions" only. Therefore, it considers the resulting Decision as covering exclusively reductions from the national level of taxation.

Nevertheless, it disagrees with the above mentioned amendments made to the text as proposed, since they replace or eliminate elements beneficial to legal clarity."

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