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FISC 212
ENER 481
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"I/A" ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council
No. Cion doc.: 14967/14 FISC 183 ENER 442

Subject: Council Implementing Decision authorising Croatia to apply a tax exemption to gas oil used to operate machinery in humanitarian demining in accordance with Article 19 of Directive 2003/96/EC
- Adoption

1. On 29 October 2014 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision.
2. This proposal's objective is to allow Croatia to apply tax exemption to gas oil used to operate specialised machinery in humanitarian demining. This exemption is meant to reduce the costs for legal persons registered to conduct demining activities and will provide an incentive for quicker clearance of suspected minefields, freeing-up of agricultural land and forests, thus making them accessible for economic activities.
3. At its meeting on 21 November 2014 the Fiscal Counsellors/Attachés agreed to the proposed Implementing Decision as set out in doc. 14967/14. The FR and DK delegations entered a Parliamentary and a scrutiny reservation respectively. Since then these reservations have been lifted.

4. It is therefore suggested that the Permanent Representatives Committee invite the Council to adopt the abovementioned Implementing Decision as finalised by Lawyer Linguists and set out in doc. 15429/14 FISC 191 ENER 457 ECOFIN 1044 as an "A" item on the agenda of a forthcoming meeting in December 2014.
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