



Brussels, 23 February 2015  
(OR. en)

5963/15

---

---

**Interinstitutional File:**  
**2015/0004 (NLE)**

---

---

**FISC 13**  
**ENER 26**  
**ECOFIN 75**

**"I/A" ITEM NOTE**

---

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	5353/15 FISC 4 ENER 12
Subject:	Council Implementing Decision authorising the United Kingdom to apply differentiated levels of taxation to motor fuels in certain geographical areas, in accordance with Article 19 of Directive 2003/96/EC - Adoption

---

1. On 15 January 2015 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. The aim of the Decision is to authorise the UK to apply a reduced rate of excise duty on gas oil and unleaded petrol, supplied as motor fuel to road vehicles, in 17 pre-defined geographical areas. In those areas the local fuel consumers are at a disadvantage because the prices of gas oil and unleaded petrol are higher than in the rest of the UK, due to the areas' remoteness, low population numbers and low volumes of fuel deliveries.
2. At its meeting on 30 January 2015 the Fiscal Counsellors/Attachés examined the Commission proposal. The FR delegation entered a Parliamentary scrutiny reservation. Since then this reservation has been lifted.
3. An agreement on a compromise text has been reached on 12 February 2015, following an informal silence procedure.

4. It is therefore suggested that the Permanent Representatives Committee invite the Council to adopt as an "A" item the abovementioned Implementing Decision, as finalised by the Lawyer Linguists and set out in doc. 5805/15 FISC 9 ENER 20 ECOFIN 59.
-