

Brussels, 28 May 2026  
(OR. en)

9755/26

---

---

**Interinstitutional File:**  
**2026/0104 (NLE)**

---

---

**FISC 197**  
**ECOFIN 678**  
**ENER 284**

### 'I/A' ITEM NOTE

---

From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

---

No. Cion doc.: 8903/26

---

Subject: COUNCIL IMPLEMENTING DECISION authorising Sweden to apply a reduced rate of excise duty to gas oil and unleaded petrol used as motor fuel, pursuant to Article 19 of Directive 2003/96/EC  
- Adoption

---

1. On 4 May 2026 the Council received the Commission proposal<sup>1</sup> on the abovementioned subject.
2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions (Indirect Taxation).
3. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council:
  - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 9444/26 as an “A” item on the agenda of a forthcoming meeting;

---

<sup>1</sup> Doc. 8903/26.

- agree on the publication of the abovementioned Implementing Decision in the Official Journal.

---