

Council Directive 2003/96/EC of 27 October 2003  
restructuring the Community framework for the taxation of  
energy products and electricity (Text with EEA relevance)

- Article 1 Member States shall impose taxation on energy products and electricity...
- Article 2 (1) For the purposes of this Directive, the term ‘energy...
- Article 3 References in Directive 92/12/EEC to ‘mineral oils’ and ‘excise duty’,...
- Article 4 (1) The levels of taxation which Member States shall apply...
- Article 5 Provided that they respect the minimum levels of taxation prescribed...
- Article 6 Member States shall be free to give effect to the...
- Article 7 (1) As from 1 January 2004 and from 1 January...
- Article 8 (1) As from 1 January 2004, notwithstanding Article 7, the...
- Article 9 (1) As from 1 January 2004, the minimum levels of...
- Article 10 (1) As from 1 January 2004, the minimum levels of...
- Article 11 (1) In this Directive, ‘business use’ shall mean the use...
- Article 12 (1) Member States may express their national levels of taxation...
- Article 13 (1) For Member States that have not adopted the euro,...
- Article 14 (1) In addition to the general provisions set out in...
- Article 15 (1) Without prejudice to other Community provisions, Member States may...
- Article 16 (1) Member States may, without prejudice to paragraph 5, apply...
- Article 17 (1) Provided the minimum levels of taxation prescribed in this...
- Article 18 (1) By way of derogation from the provisions of the...
- Article 18a (1) By way of derogation from the provisions of the...
- Article 18b (1) Notwithstanding the periods set out in paragraph 2 and...
- Article 19 (1) In addition to the provisions set out in the...
- Article 20 (1) Only the following energy products shall be subject to...
- Article 21 (1) In addition to the general provisions defining the chargeable...
- Article 22 When taxation rates are changed, stocks of energy products already...
- Article 23 Member States may refund the amounts of taxation already paid...
- Article 24 (1) Energy products released for consumption in a Member State,...
- Article 25 (1) Member States shall inform the Commission of the levels...
- Article 26 (1) Member States shall inform the Commission of measures taken...
- Article 27 (1) The Commission shall be assisted by the Committee on...
- Article 28 (1) Member States shall adopt and publish the laws, regulations...
- Article 29 The Council, acting on the basis of a report and,...
- Article 30 Notwithstanding Article 28(2), Directives 92/81/EEC and 92/82/EEC shall be repealed...
- Article 31 This Directive shall enter into force on the day of...
- Article 32 This Directive is addressed to the Member States.

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## ANNEX I

Table A. — Minimum levels of taxation applicable to motor...

Table B. — Minimum levels of taxation applicable to motor...

Table C. — Minimum levels of taxation applicable to heating...

## ANNEX II

Reduced rates of taxation and exemptions from such taxation referred to in Article 18(1)

1. BELGIUM:
2. DENMARK:
3. GERMANY:
4. GREECE:
5. SPAIN:
6. FRANCE:
7. IRELAND:
8. ITALY:
9. LUXEMBOURG:
10. NETHERLANDS:
11. AUSTRIA:
12. PORTUGAL:
13. FINLAND:
14. SWEDEN:
15. UNITED KINGDOM:

## ANNEX III

Reduced rates of taxation and exemptions from such taxation  
referred...

Latvia for energy products and electricity used in local public...

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**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

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- (1) [OJ L 316, 31.10.1992, p. 12](#). Directive as last amended by Directive 94/74/EC ([OJ L 365, 31.12.1994, p. 46](#)).
- (2) [OJ L 316, 31.10.1992, p. 19](#). Directive as last amended by Directive 94/74/EC.
- (3) [OJ L 76, 23.3.1992, p. 1](#). Directive as last amended by Directive 2000/47/EC ([OJ L 193, 29.7.2000, p. 73](#)).
- (4) [OJ L 316, 31.10.1992, p. 21](#).
- (5) [OJ L 184, 17.7.1999, p. 23](#).