

ANNEX II

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

2. DENMARK:

- for a differentiated rate of excise duty, from 1 February 2002 to 31 January 2008, to heavy fuel oil and heating oil used by energy-intensive firms to produce heating and hot water. The maximum amount of the authorised differentiation in the excise duty is EUR 0,0095 per kg on heavy fuel oil and EUR 0,008 per litre on heating oil. The reductions in excise duty must comply with the terms of this Directive, and in particular the minimum rates;
- for a reduction in the rate of duty on diesel to encourage the use of more environmentally friendly fuels, provided that such incentives are linked to established technical characteristics including specific gravity, sulphur content, distillation point, cetane number and index and provided that such rates are in accordance with the obligations laid down in this Directive;
- for the application of differentiated rates of excise duty between petrol distributed from petrol stations equipped with a return system for petrol fumes and petrol distributed from other petrol stations, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum rates of excise duty;
- for differentiated rates of excise duties on petrol, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Article 7 thereof;
- for local public passenger transport vehicles;
- for differentiated rates of excise duties on gas oil, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Article 7 thereof;
- for partial reimbursement to the commercial sector, provided that the taxes concerned are in conformity with Community law and provided that the amount of the tax paid and not reimbursed at all times respects the minimum rates of duty or monitoring charge on mineral oils as provided for in Community law;
- for air navigation other than that covered by Article 14(1)(b) of this Directive;
- for the application of a reduced rate of excise duty of a maximum of DKK 0,03 per litre on petrol distributed from petrol stations meeting more stringent standards of equipment and operation designed to reduce leakage of methyl tertiary butyl ether into ground water, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum rates of excise duty.