

ANNEX II

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

5. SPAIN:
- for LPG used as fuel in local public transport vehicles;
 - for LPG used as fuel in taxis;
 - for differentiated rates of tax on unleaded petrol to reflect different environmental categories, 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 waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty.