

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 3*

References in Directive 92/12/EEC to ‘mineral oils’ and ‘excise duty’, insofar as it applies to mineral oils, shall be interpreted as covering all energy products, electricity and national indirect taxes referred to respectively in Articles 2 and 4(2) of this Directive.