

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 4*

1 The levels of taxation which Member States shall apply to the energy products and electricity listed in Article 2 may not be less than the minimum levels of taxation prescribed by this Directive.

2 For the purpose of this Directive ‘level of taxation’ is the total charge levied in respect of all indirect taxes (except VAT) calculated directly or indirectly on the quantity of energy products and electricity at the time of release for consumption.