



Notification Number: 2006/659/F

Adjustments to tax credits for the purchase or hire of certain motor vehicles.

Date received : 22/12/2006

End of Standstill : 26/12/2006

Fiscal Measures : Yes

Message

Message 002

Communication from the Commission - SG(2006) D/53174

Directive 98/34/EC

Translation of the message 001

Notification: 2006/0659/F

No abre el plazo - Nezaahajuje odklady - Fristerne indledes ikke - Kein Fristbeginn - Viivituste perioodi ei avata - Καμμία έναρξη προθεσμίας - Does not open the delays - N'ouvre pas de délais - Non fa decorrere la mora - Neietekmē atlikšanu - Atidėjimai nepradedami - Nem nyitja meg a késések - Ma' jiftaħ il-perijodi ta' dawmien - Geen termijnbegin - Nie otwiera opóźnień - Nao inicia o prazo - Neotvorí oneskorenia - Ne uvaja zamud - Määräaika ei ala tästä - Inleder ingen frist.

(MSG: 200603174.EN)

1. Structured Information Line

MSG 002 IND 2006 0659 F EN 26-12-2006 22-12-2006 F NOTIF 26-12-2006

2. Member State

France

3. Department Responsible

Délégué interministériel aux normes – SQUALPI – DGE 6

12, Rue Villiot – 75572 PARIS Cedex 12

syrte@industrie.gouv.fr ou d9834.france@industrie.gouv.fr

tél : 01 53 44 97 04 – fax : 01 53 44 98 88

3. Originating Department

Direction de la législation fiscale – Sous-direction E – Bureau E2 – Bâtiment Vauban – 139, rue de Bercy – 75012 PARIS



4. Notification Number

2006/0659/F - N40E

5. Title

Adjustments to tax credits for the purchase or hire of certain motor vehicles.

6. Products Concerned

Liquefied petroleum gas (LPG), natural gas for vehicles (NGV) and electrical power.

7. Notification Under Another Act

d) Other Directive or Regulation: Directive 1999/94/CE on labelling "on CO2"

8. Main Content

The aim of the provision in question (Article 19 of the corrective 2006 Finance Act) is to adopt a scale to measure compliance with the condition on carbon dioxide (CO₂) emissions by clean vehicles eligible for income tax credit, namely vehicles running on LPG, NGV or electrical power. The tax credit shall apply to expenditure on:

- the purchase or hire of new non-polluting vehicles, provided that the vehicles emit less than 200, 160 and 140 grams of CO₂ respectively, depending on whether they were purchased in (or hired from) 2006, 2007 or 2008
- the adaptation of non-polluting vehicles (commissioned in the last three years), provided that the vehicles emit less than 200, 160 and 140 grams of CO₂ respectively in 2006, 2007, or 2008.

9. Brief Statement of Grounds

Payment of the tax credit for the purchase or hire of certain motor vehicles (laid down in Article 200d of the General Tax Code) shall be subject to meeting an emissions threshold for carbon dioxide per kilometre travelled (at the time of purchase, hire or adaptation of the vehicle eligible for the provision). It appears necessary to allow manufacturers and operators approved for the adaptation of vehicles time to adapt, and, therefore, to stagger the condition on CO₂ emissions over time.

10. Reference Documents - Basic Texts

Draft Article 19 of the corrective 2006 Finance Act.

11. Invocation of the Emergency Procedure

NO

12. Grounds for the Emergency

-

13. Confidentiality

NO



14. Fiscal measures

Fiscal measures

a) YES

15. Impact assessment

-

16. TBT and SPS aspects

TBT and SPS aspects (Agreements drawn up within the framework of the WTO)

TBT aspects: (Agreement on Technical Barriers to Trade)

a) YES

Catherine Day
Secretary-General
European Commission

Point de contact Directive 98/34
Fax: (32-2) 296 76 60
email: dir83-189-central@ec.europa.eu

sent to :

BELNotif Qualité et Sécurité
Mme Descamps

Bundesministerium für Wirtschaft und Technologie (Referat EA3)
Frau Christina Jäckel

Bundesministerium für Wirtschaft und Arbeit - Abteilung C2/1
Frau MARKL Iris

Bundesministerium für Wirtschaft und Arbeit - Abteilung C2/1
Frau Brigitte WIKGOLM

Cyprus org. for the promotion of quality Ministry of Commerce, Industry & Tourism
M. Antonis Ioannou

Czech Office for Standards, Metrology and testing
Mrs Lucie Ruzickova

Department of Trade and Industry Office of Science & Innovation
Mr Philip Plumb



Délégation Interministérielle aux Normes
Mme Piau

EFTA Surveillance Authority
Mr. Gunnar Thor PETURSSON

ELOT
M.Mourtzanos K

EU internal market coordination (Ministry of Economics)
Mrs Zanda Liekna

Erhvervs- og Boligstyrelsen
Lene Hald Nielsen

European Free Trade Association
.

Hungarian Notification Centre Ministry of economy & transport
Mr Zsolt Fazekas

Institut Belge de Normalisation
Mme F. Hombert

Instituto Português da Qualidade
Sra Cândida Pires

Kauppa-ja teollisuusministeri
Ms. Leila Orava

Kommerskollegium
Mme Jenni Altin

Lithuanian Standards Board
Daiva Lesickiene

Malta standards Authority
Dr Lorna Cachia

Min. of Economic Affairs & Communication
Mr. Karl Stern

Min. of Industry, Energy & Technology
Mr K. Polychronidis

Ministerie van Financiën Belastingdienst - Douane Noord / CDIU
De Heer IJ.G. van der Heide

Ministerio de Asuntos Exteriores Secretaría de Estado para la Unión Europ
Esther Perez Pelaez



Ministero dello sviluppo economico F1 - Ispettorato tecnico industria
Signor Vincenzo Correggia

Ministry of Economy Dept for Economic Regulations
Mrs Barbara H. Kozłowska

NSAI
Mr Tony Losty

National Agency for Enterprise & Housing Dahlerups Pakhus
Mrs. Pernille Hjort Engstroem

Office of standards, metrology & Testing Director of the department of European I
Mrs Kvetoslava STEINLOVA

Représentation Permanente de la Belgique auprès de l'Union européenne
.

Représentation Permanente de la France
.

Représentation Permanente du Luxembourg
.

SL
.

Service de l'Energie de l'Etat
Mr J.-P. Hoffmann

Slovenian Institute for Standardization SIST
Mrs Vesna Stazisar

Undersecretariat of Foreign Trade General Directorate of Standardisation
Mr Mehmet COMERT

sent to :

Department of Trade and Industry Office of Science & Innovation
Mr Philip Plumb

EFTA Surveillance Authority
Mr. Gunnar Thor PETURSSON

European Free Trade Association
.

Hungarian Notification Centre Ministry of economy & transport



Mr Zsolt Fazekas

Kauppa-ja teollisuusministeri
Ms. Leila Orava

NSAI
Mr Tony Losty

Représentation Permanente de l'Irlande
Denis Colfer

Représentation Permanente du Royaume-Uni

.

SL

.

Undersecretariat of Foreign Trade General Directorate of Standardisation
Mr Mehmet COMERT