



Notification Number: 2006/660/F

Defining a system conducive to the development of superethanol E85.

Date received : 22/12/2006

End of Standstill : 26/12/2006

Fiscal Measures : Yes

Message

Message 002

Communication from the Commission - SG(2006) D/53176

Directive 98/34/EC

Translation of the message 001

Notification: 2006/0660/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: 200603176.EN)

1. Structured Information Line

MSG 002 IND 2006 0660 F EN 26-12-2006 22-12-2006 F NOTIF 26-12-2006

2. Member State

France

3. Department Responsible

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3. Originating Department

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4. Notification Number

2006/0660/F - N40E

5. Title

Defining a system conducive to the development of superethanol E85.

6. Products Concerned

Superethanol 85.

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 18 of the corrective 2006 Finance Act) is to provide a number of measures conducive to the use of superethanol 85 relating to:

- corporation tax: on the one hand, widening the twelve-month accelerated depreciation scheme (for non-polluting vehicles and their equipment, laid down in Articles 39 AC and 39 AF of the General Tax Code) to include vehicles running on superethanol 85 and equipment intended for storing, compressing and distributing E85, and, on the other hand, extending these provisions until 31 December 2009;
- tax on company vehicles: exemption from tax for two years for vehicles running on superethanol 85;
- VAT: authorised deduction of 80% of the sum of tax on this biofuel for companies using superethanol 85 for vehicles not normally eligible for deduction (e.g. private vehicles);
- proportional tax on vehicle registration certificates: total exemption or 50% exemption from this tax may be granted by regional councils
- and additional tax to proportional tax on vehicle registration certificates: 50% exemption.

9. Brief Statement of Grounds

Superethanol E85, a biofuel currently in experimental use in France within the framework of the implementation of the CO2 emissions reduction strategy, was, until now, without a favourable tax system, except for provisions adopted under the 2007 Finance Act relating to internal tax on petroleum products.

10. Reference Documents - Basic Texts

Draft Article 18 of the corrective 2006 Finance Act.

11. Invocation of the Emergency Procedure

NO

12. Grounds for the Emergency

-

13. Confidentiality

-



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 aspect (Agreement on Technical Barriers to Trade)

a) YES

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