EUROPEAN COMMISSION
Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
Single Market Enforcement
Notification of Regulatory Barriers

In-Numru tan-Notifika : 2001/0369/NL (Netherlands)

Amendment to one of the tax laws (Tax Plan 2002 III - Nature, Environment and Transport).

Data tal-wasla : 24/08/2001
Tmiem tal-Waqfien : Not applicable
Miżuri Fiskali : Iva

Message

Departement of Trade and Industry - Stan dards and Technical Regulations - Dir 2
Mrs Brenda O'Grady

EFTA Surveillance Authority
Ms Solveig Georgsdottir

ELOT
Mr E. Melagrakis

European Free Trade Association
Ms Kathleen Byrne

Kauppa-ja teollisuusministeriö
Mr Petri Kuurma

Kommerskollegium
Fru Kerstin Carlsson

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

Ministerie van Financien Belastingsdienst - Douane / CDIU
De Heer IJ.G. van der Heiden

NSAI
Mr Tony Losty

Représentation Permanente de l'Irlande
Denis Colfer

Représentation Permanente du Royaume-Uni
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Message 002

Communication from the Commission - SG(2001) D/51904
Directive 98/34/EC
Translation of the message 001
Notification: 2001/369/NL

(MSG: 200101904.EN)
1. MSG 002 IND 2001 0369 NL EN 24-08-2001 NL NOTIF

2. Netherlands

3a. Ministerie van Financiën
Belastingdienst/Douane centrale dienst voor in- en uitvoer
Afdeling T.R.

3b. Ministerie van Financiën
Directie Wetgeving Verbruiksbelastingen.

4. 2001/369/NL - TOOT

5. Amendment to one of the tax laws (Tax Plan 2002 III - Nature, Environment and Transport).

6. Energy efficient passenger cars

7. -

8. Granting of a reduction of the tax paid for passenger cars and motor cycles to the buyer of an energy efficient passenger car by means of a refund. Energy efficient passenger vehicles are designated as passenger vehicles which comply with the standards for energy efficiency class A or B, referred to in annex 4 to the Decree on the labelling of the energy consumption of passenger cars (Bulletin of Acts and Decrees 2000,475). The Decree on the labelling of the energy consumption of passenger cars was notified under number 2000/317/NL. The refund amounts to € 1000 for passenger cars, which meet the requirements of energy efficiency class A, and € 500 for passenger cars which meet the standards for efficiency class B.
The regulation is applicable to all new passenger cars registered as from 1 January 2002, as well as to used passenger cars which were first on the road in another country as from 1 January 2002 and which, as from that point in time, have been registered in the Netherlands.

9. The incentive regulation is intended to promote the purchase of energy efficient passenger cars and thereby reduce the CO2 emissions caused by passenger cars.
Notification of this draft regulation to the Secretariat of the World Trade Organisation on the basis of the Agreement on Technical Barriers to Trade, signed in Marrakech on 15 April 1994 (Treaties Journal 1994, 235), is not necessary.

10. A. The text from article IV, subsection D of the proposed act containing an amendment to one of the tax laws (Tax Plan 2002 III - Nature, Environment and Transport) whereby a chapter entitled "Special Regulation for energy efficient passenger cars" shall be inserted into the Act on the Taxation of passenger cars and motor cycles 1992.
B. Section 3.2.2 of the general part of the explanatory memorandum from the draft act referred to under 2, as well as the explanation to article IV, subsection D.

11. No.

12. -

13. No.

14. Yes.

David O'Sullivan

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General Secretary
European Commission