Council of the European Union

Brussels, 10 September 2026
(OR. en)

12940/26

FISC 290
ECOFIN 1160
ENER 558

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Council Implementing Decision authorising Spain to apply reduced rates of excise duty to gas oil and unleaded petrol used as motor fuels, pursuant to Article 19 of Directive 2003/96/EC - Adoption

1. On 20 August 2026 the Council received the Commission proposal[1] on the abovementioned subject.

2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions (Indirect Taxation).

3. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council:

   – adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 12838/26 as an "A" item on the agenda of a forthcoming meeting;

[1] Doc. 12524/26.

– agree on the publication of the abovementioned Implementing Decision in the Official Journal.