

Council Implementing Decision (EU) 2019/814 of 17 May 2019
authorising Italy to apply, in determined geographical areas, reduced
rates of taxation on gas oil and liquid petroleum gas used for heating
purposes in accordance with Article 19 of Directive 2003/96/EC

- Article 1 (1) Italy is authorised to apply reduced rates of taxation...
- Article 2 The eligibility of the geographical areas referred to in points...
- Article 3 This Decision shall apply from 1 January 2019 until 31 December
2024....
- Article 4 This Decision is addressed to the Italian Republic.
Signature

Changes to legislation: There are currently no known outstanding effects for the Council Implementing Decision (EU) 2019/814. (See end of Document for details)

- (1) [OJ L 283, 31.10.2003, p. 51.](#)
- (2) Council Implementing Decision 2014/695/EU of 29 September 2014 authorising Italy to apply, in determined geographical areas, reduced rates of taxation on gas oil and LPG used for heating purposes in accordance with Article 19 of Directive 2003/96/EC ([OJ L 291, 7.10.2014, p. 16](#)).
- (3) The Presidential decree No 412 of 26 August 1993 divides the Italian territory into six climate zones (A to F). The classification is based on the unit 'degree per day' which represents the amount of days per year in which the outside temperature differs from the optimum 20 °C and thus heating is needed.

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Decision (EU) 2019/814.