

ANNEX II

Reduced rates of taxation and exemptions from such taxation referred to in Article 18(1)

7. IRELAND:
- for LPG, natural gas and methane used as motor fuel;
 - in motor vehicles used by the disabled;
 - for local public passenger transport vehicles;
 - for differentiated rates of tax on unleaded petrol to reflect different environmental categories, provided that the differentiated rates are in accordance with the obligations laid down in this Directive, and in particular the minimum levels of taxation provided for in Article 7 thereof;
 - for a differentiated rate of excise on low-sulphur diesel;
 - for the production of alumina in the Shannon region;
 - for air navigation other than that covered by Article 14(1)(b) of this Directive;
 - for navigation in private pleasure craft;
 - for waste oils which are reused as fuel, either directly after recovery or following a recycling process for waste oils, and where the reuse is subject to duty.