

ANNEX II

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

9. LUXEMBOURG:

- for LPG, natural gas and methane;
- for local public passenger transport vehicles;
- for a reduction in the rate of excise duty on heavy fuel oil to encourage the use of more environmentally friendly fuels. Such reduction shall be specifically linked to sulphur content and in no case can the reduced rate fall below EUR 6,5 per tonne;
- 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.