

**PART III.12.S**  
**SUPPLEMENTARY INFORMATION SHEET ON AIDS LINKED TO TAX**  
**EXEMPTIONS UNDER DIRECTIVE 2003/96/EC**

*This form must be used for the notification of any state aid measure linked to tax exemptions under directive 2003/96/EC<sup>1</sup>.*

1. Which measure is envisaged ?

☐ Tax reduction for motor fuels used in primary agricultural production

☐ Tax reduction for energy products and electricity used in primary agricultural production

2. What is the level of the envisaged reduction ?

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3. Under which article of Council Directive 2003/96/EC do you want to apply this exemption ?

...

4. Will there be any differentiation in the level of exemption within the sector concerned ?

☐ yes

☐ no

5. If the possibility of applying a level of taxation down to zero to energy products and electricity used for agriculture is repealed by the Council, will the exemption envisaged fulfil all the relevant provisions of the directive, without tax differentiation within the sector concerned ?

☐ yes

☐ no

Please indicate which article(s) of the directive will be applied

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<sup>1</sup> Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity; OJ L 283, 31.10.2003, p. 51–70.