

**Question for written answer E-009397/2014
to the Commission**

Rule 130

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Subject: Tax penalties for sellers of heating oil

Under Polish law (specifically, Article 89 of the Excise Duty Act of 6 December 2008), sellers of heating oil may apply a reduced rate of excise duty. The prerequisites are that they must:

- obtain a declaration from the buyer (i.e. a document of the sales transaction);
- submit by the 25th of the following month a statement of buyers' declarations (i.e. a list of sales transactions in the month prior to the date of submission of the document).

The liability for excise duty is connected with the buyer's declaration, and if the statement of declarations is submitted by the 25th of the following month no such tax obligation is imposed.

Unfortunately, what often happens is that a very minor infringement, such as a technical shortcoming in the statement, deprives the seller of the right to apply a reduced rate of excise duty.

In this regard, are the rules laid down in Article 89(14), (15) and (16) of the Polish Excise Duty Act of 6 December 2008 (OJ 3/2009, item 11, as amended) in accordance with Article 2(3) and Article 21(1) and (4) of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ EU L 283, 31.10.2003, p. 51 as amended)?