

**16 Annex - Taxation**

**123. RULEBOOK ON PROCEDURES FOR DYEING AND MARKING MINERAL OILS THAT ARE USED AS FUEL FOR HEATING**

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**Rulebook on procedures for dyeing and marking mineral oils that are used as fuel for heating**

Pursuant to Article 55 paragraph 4 of Excise Tax Law (Official Gazette of the Republic of Montenegro 65/2001), the Minister of Economy hereby issues the

**RULEBOOK**

**ON PROCEDURES FOR DYEING AND MARKING MINERAL OILS THAT ARE USED AS FUEL FOR HEATING**

(Official Gazette of the Republic of Montenegro 23/02)

**Article 1**

This Rulebook stipulates the procedure for dyeing and marking mineral oils (gas oil and kerosene), which are used as fuel for heating.

**Article 2**

Gas oil (diesel fuel) that is used as fuel for heating (tariff code CN 2710. 00 31 00) is coloured with red dye and it is marked with marking indicator, which can be determined only by chemical testing. Dyed gas oil must contain at least 4, 6 g of marking indicator "CI Solvent Yellonj 124" per 1000 litres of gas oil at a temperature of 15 ° C.

Kerosene that is used as fuel for heating (tariff code CN 2710. 00 21 20) is coloured with green dye and it is marked with marking indicator, which can be determined only by chemical testing. Dyed kerosene oil must contain at least 4,3 g of marking indicator "CI Solvent Yellonj 124" per 1000 litres of gas oil at a temperature of 15 ° C.

Composition of marking indicator from paragraphs 1 and 2 of this Article shall be determined according to JUS or DIN 51 426. In case a dispute arises, the standard DIN 51 426 shall be applied.

**Article 3**

By way of exception to the Article 2 of the Rulebook to May 01, 2003, gas oil and kerosene, used as fuel for heating, do not have to be marked with marking indicator.

**Article 4**

This Rulebook shall enter into force on the eighth days following that of its publication in the Official Gazette of the Republic of Montenegro.

No			01-1459
Podgorica,	07	May	2002
Ministry		of	Economy
Minister - Darko Uskoković, m.p.			