



# Combating fuel fraud in the EU

## New ACCUTRACE™ Plus Fuel Marker

### What is fuel fraud?

Fuel laundering or fuel fraud is the criminal act of removing government fuel markers that are in fuels allocated for lower-taxed essential uses, such as agriculture and home heating, and selling them for higher taxed uses such as automotive. Criminals try to remove the dyes and markers that differentiate these fuels to avoid taxes that generate necessary revenue for governments.

### How does fuel marking technology help?

Fuel marking is used to easily enforce the law and to detect cases of fraudulent use of rebated and exempted fuel. Chemical substances (markers and dyes) are added to the fuel to make it easily identifiable through visual inspection or chemical tests.



## Fuel marking

- Can help increase government revenues by reducing the amount of excise duty losses due to fuel fraud and decreased spending on subsidized fuel lost to smuggling.
- Can reduce the risk of quality claims for adulterated fuel.
- Enhances governance for all private/public aspects of the refined product supply chain.

### The impact of fuel fraud



#### Economic

Annual tax loss for governments due to fuel laundering is estimated between € 450 million and € 550 million for the EU.

Fuel fraud is estimated to cause losses of € 7 billion to € 10 billion each year in the EU. This represents about 3.5% to 5% of the overall fuel tax revenue.

Source: Ecorys (2019): Study on the estimated economic implications of fuel laundering & wider fuel fraud in the EU



#### Consumers

Petroleum products adulteration may lead to low quality fuels, potentially leaving harmful deposits on the engines and eventually causing premature vehicle obsolescence.

Diversion of kerosene for use as a transportation fuel adulterant takes away from poor and vulnerable citizens access to affordable, reliable and clean energy.

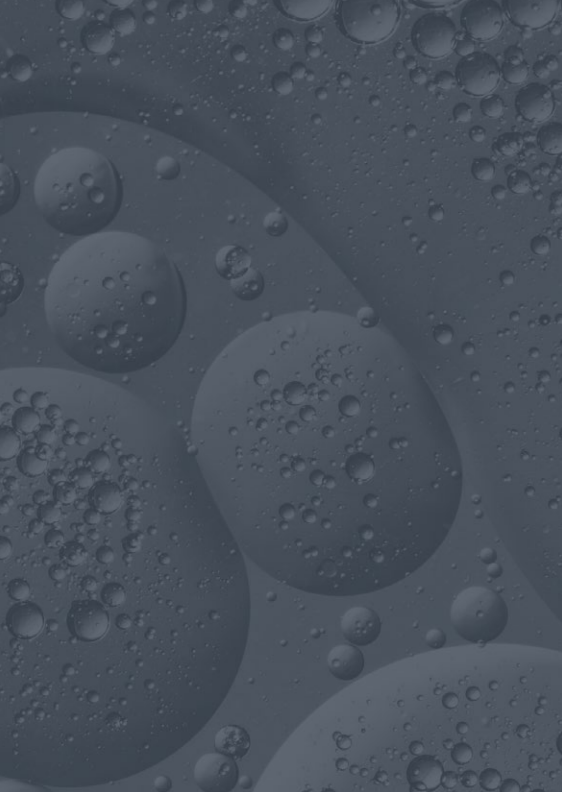
Source: The Transnational Alliance to Combat Illicit Trade: Mapping the Impact of Illicit Trade on the Sustainable Development Goals (2019)



#### Environment

Fuel laundering results in serious environmental pollution due to the use of chemicals such as sulfuric acid, chloric acid and bleaching earth, and the illegal dumping of waste products and oil sludge in nature, agricultural land or public roads.

Source: Official Journal of the European Union: Commission Implementing Decision (EU) 2022/197 of 17 January 2022 establishing a common fiscal marker for gas oils and kerosene



### A new, more efficient Euromarker

Following an EU public tender process comprising extensive technical and safety reviews of the latest fuel marking technologies, the European Commission selected ACCUTRACE™ Plus Fuel Marker as the new common fiscal marker for the European Union.

The decision by the European Commission to adopt a new fiscal marker, also known as Euromarker, aims at providing Member States with a fiscal marker that is safer to use and more resilient to illegal removal methods.

### About ACCUTRACE™ Plus Fuel Marker

ACCUTRACE™ Plus Fuel Marker is a Dow patented technology used for the identification of tax exempt and subsidized fuels.



#### Resilient

Highly resistant to common chemical and physical laundering techniques.



#### No harmful additives

Contains only elements commonly found in petroleum and petroleum derivatives without any known ozone-depleting additives.



#### Flexible detection

Though invisible to the naked eye, can be detected using laboratory or portable gas chromatography systems.



#### Easy to handle

Bended in a high flash solvent system with excellent soluble, pumpable and pourable qualities even at low temperatures.



#### Cost-effective

Its low part per million dosage rates of the active marker makes this a highly cost-effective solution for tax and brand ID programs.

For more information, please visit our [website](#).