



INVITATION CALL FOR PROPOSALS FOR PRODUCTS REGARDING FISCAL MARKING AND DETECTION OF LIQUIFIED PETROLEUM GAS (LPG)

According to article 11 of law 4758/2020 "Restriction of smuggling - Ratification of the Protocol on the Elimination of the Illicit Trade in Tobacco, Provisions on Community Property and Inheritance, Provisions on Traffic and Registration Fees, Incentives to Attract Tax Residents and Other Provisions" (Government Gazette 242 A '), provision was made additionally for the fiscal marking of LPG.

The IAPR serves the general purpose of combating tax evasion through addressing effectively the issue of fuel smuggling and in order to be informed of the latest market trends and developments in the field of tax markers, invites expressions of interest for the presentation of new technologies for fiscal marking of LPG and specifically:

- (a) fiscal markers for LPG;
- (b) appropriate equipment and methods for their determination in LPG;

For this reason, the IAPR invites companies to express their interest, in writing, to deliver an online presentation lasting about 30 minutes, and to complete and send the Questionnaire that follows in the Annex to the e-mail address: finexcis@aaade.gr (information: Kyriakos Korakis, Directorate of Excise Duty & VAT, tel.: +302106987420) by 8.10.2021

During each oral presentation, each interested company will present the products of the above -mentioned (a) and (b) that the company is interested to offer, their specifications, application requirements, and technical possibilities of the gas tracking systems; as well as the results from their possible application in other countries. It is considered advisable that the topics included in the Questionnaire that follows in the Annex should be part of the presentations of the companies.

The presentation will take place at the end of October 2021 and during each company's presentation the only persons present on the presentation platform will be, exclusively, the company's representatives and authorized Greek Government Officials.

The IAPR will communicate the agenda and the precise date and time for each presentation to the participating companies.

It should be noted that the overall procedure regarding the presentation of LPG marking systems as well as the submission of proposals does not constitute a competitive process, while the data described in the Questionnaire is not

binding for the Greek State Authority. All necessary requirements for national LPG markers will be defined at a later stage.

THE GOVERNOR OF INDEPENDENT AUTHORITY OF PUBLIC REVENUE

GEORGE PITSILIS

ANNEX

The excise duty rates for the types of LPG available in Greek market, according to article 73 of law 2960/2001, are:

USE OF LPG	TARIC CODE	EXCISE DUTY
LPG and methane used as vehicle engine fuels	271112 11 - 2711 19 00 και and 271129 00	430 €/1000 kg
LPG and methane used as heating fuels and for other uses	271112 11 - 2711 19 00 and 271129 00	60 €/1000 kg
LPG and methane for industrial, craft and commercial use in engines.	271112 11 - 2711 19 00 and 271129 00	120 €/1000 kg

QUESTIONNAIRE

TABLE 1
MARKERS REQUIREMENTS

A/A	QUESTIONS	COMPANY ANSWER (YES/NO) COMMENTS
1	Is the company willing to accept the disclosure of the identity of the marker molecules to the Competent State Authority?	
2	a) Are the markers available in the form of pure substance (indicate the purity and uncertainty) or as a solution of specific concentration in pure solvent (state the uncertainty)? b) Are the markers supplied by the company ready to use (as a pure substance or as a solution)?	
3	a) Is the concentration of the marker in the LPG to be marked in the order of µg/l? b) What is the recommended concentration of the marker to be added to each type of LPG in order to allow the detection	

	(confidence level of 95%) of mixing this type of LPG with any other type of LPG unmarked by the specific marker, to a percentage greater than 3%?	
4.	Is one or more unique fiscal markers available to track all categories of LPG?	
5.	Are the markers and their reaction products safe to human and the environment, do they comply with applicable environmental legislation and registered in the REACH system (if required)?	
6.	Do the markers have the following properties: a) are they compatible with the other components of the LPG? b) do they cause engine problems (they comply with the recommendations and instructions of CIMAC and are accepted by ACEA)? c) do they alter the properties of the LPG?	
7.	The marker molecules: a) are they stable when stored under various temperatures and light conditions? b) do they co-distil with the product in which they are added? c) do they comply with the safety standards for storage, handling, use and control?	
8.	a) Can the markers be detected in LPG using validated methods of specified uncertainty using portable devices as well as in accredited laboratories according to the ELOT EN ISO / IEC 17025 standard? b) Is the company willing to disclose the method of determination to the Competent State Authority?	
9.	Can the markers be removed or destroyed in cost effective ways?	
10.	a) Are the marker molecules freely marketed within Greece or abroad? b) Will the company make these exclusively available to the Competent Authority of Greece, without prejudice to any legal right of the Greek State for lost revenue in case of violation of this term?	
11.	The recommended concentration of the marker to be added to each type of marked LPG is such that it can be reliably (with a 95% confidence level) determined within the admixture of this type of LPG with another type of LPG without this marker, in percentages greater than 5%, taking into account the uncertainties of tracing and testing methods?	

TABLE 2
TESTING EQUIPMENT AND TEST METHODS

A/A	QUESTIONS	COMPANY ANSWER (YES/NO) COMMENTS
1	a) Is there effective and reliable portable equipment for on-site marker detection available? b) Are there uniquely numbered devices which are calibrated and tested by an accredited body in order to confirm the reliability of the results obtained from their use?	
2	Is the use of such portable device safe for the operators?	
3	Can the methodology employed by the portable device be disclosed by the Company to the General Chemical State Laboratory?	
4	a) What is the amount of sample required for analysis? b) is sample preparation prior to use necessary?	
5	Are the following data provided? Instructions of handling the device, preparation, stabilization period, maintenance, environmental conditions for maximum efficiency, calibration with reference materials of known traceability, calibration acceptance criteria.	
6	Is the portable device capable of storing the results of the analysis for a reasonable period of time and of exporting these results to a computer or any other device?	
7	Will a standard operating procedure be given for the test method using the portable device?	
8	Does the method produce false positive or negative results in marker concentrations higher than the quantification limit?	
9	a) Will a validated reference method for the quantitative determination of markers be provided for use by the accredited laboratories of the General Chemical State Laboratory, for the official analysis of LPG samples, in accordance to ELOT EN ISO / IEC 17025? b) If it is not a standard method, is it to be presented in the form of CEN standard? Is it documented and validated according to the requirements of ELOT EN ISO / IEC 17025 and are the performance data of the method such as selectivity, interferences, robustness, linearity, range, detection limit, quantification limit, precision, repeatability, reproducibility, traceability and uncertainty documented and reported ?	

