

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(82) 714 final

Brussels, 11 November 1982

Proposal for a
COUNCIL DIRECTIVE

amending Directive 72/464/EEC on taxes other than turnover
taxes which affect the consumption of manufactured tobacco

(submitted to the Council by the Commission)

COM(82) 714 final

Explanatory memorandum

1. Council Directive 72/464/EEC of 19 December 1972¹⁾ provides that the structure of excise duties on cigarettes shall be harmonised in several stages and that the transition from one stage of harmonisation to the next shall be decided on by the Council on a proposal from the Commission, taking into account the effects produced during the stage in progress by the measures introduced by the Member States (Article 1(4) of the Directive).
2. The first stage of harmonisation began on 1 July 1973 and was originally intended to last two years. After four extensions, it ended on 30 June 1978.
3. The second stage of harmonisation, introduced under Directive 77/805/EEC of 19 December 1977²⁾, supplementing the basic Directive of 19 December 1972, began on 1 July 1978 and ran originally until 31 December 1980. That period was first extended for six months by Directive 80/1275/EEC of 22 December 1980³⁾, for a second time, by six months, by Directive 81/463/EEC of 24 June 1981⁴⁾, and for a third time, by one year, by Directive 82/2/EEC of 21 December 1981⁵⁾. This second stage now expires on 31 December 1982.
4. On 1 July 1980, the Commission laid before the Council a proposal for a Directive⁶⁾ permitting it to establish the criteria to govern further harmonisation during a third stage.

1) OJ No L 303, 31.12.1972, p. 1

2) OJ No L 338, 20.12.1977, p. 22

3) OJ No L 375, 31.12.1980, p. 76

4) OJ No L 183, 4.7.1981, p. 32

5) OJ No L 5, 9.1.1982, p. 11

6) OJ No C 264, 11.10.1980, p. 6

The Opinion of the Economic and Social Committee was delivered on 25 February 1981¹⁾; that of the Parliament has not yet been delivered, since Parliament agreed with the Commission that an in-depth study should first be made of the effects of proceeding with harmonisation. The Commission presented this study to Parliament on 21 February 1982²⁾.

5. The Commission is thus obliged to propose a further extension of the second stage. This extension must be sufficiently long to allow Parliament to complete its examination of the study and to deliver its opinion on the proposal for a Directive on the third stage, and to allow the Council to decide on that proposal.

6. In these circumstances, the Commission proposes a new prolongation of the second stage, to 31 December 1983.

¹⁾OJ No C 138, 9.6.1981, p. 47

²⁾COM(82)61 final of 18.2.1982 and Corrigendum COM(82)61 final/2.

Proposal for a Council Directive
amending Directive 72/464/EEC on taxes other than turnover
taxes which affect the consumption of manufactured tobacco

(11th Directive)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community and in particular Articles 99 and 100 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the Economic and Social Committee,

Whereas, under Council Directive 72/464/EEC¹⁾, as last amended by Directive 82/2/EEC²⁾, the transition from one stage of harmonisation to the next shall be decided on by the Council on a proposal from the Commission;

Whereas the second stage of harmonisation, introduced by Council Directive 77/805/EEC³⁾, expires on 31 December 1982;

Whereas the special criteria applicable during the third stage are dealt with in a proposal for a Directive presented by the Commission⁴⁾;

1) OJ No L 303, 31.12.1972, p. 1

2) OJ No L 5 of 9.1.1982, p. 11

3) OJ No L 338, 20.12.1977, p. 22

4) OJ No C 264, 11.10.1980, p. 6

Whereas the opinion of the Economic and Social Committee was delivered on 25 February 1981¹⁾ and the opinion of the European Parliament has not yet been delivered;

Whereas, in these circumstances, a sufficiently long extension of the second stage is again necessary to enable the European Parliament to deliver its opinion and to allow the Council to decide on the rules for the application of a third stage of harmonisation,

HAS ADOPTED THIS DIRECTIVE:

Article 1

In Article 10a (1) of Directive 72/464/EEC, "31 December 1982" is hereby replaced by "31 December 1983".

Article 2

This Directive is addressed to the Member States.

Done at Brussels,

For the Council
The President

¹⁾OJ No C 138, 9.6.1981, p. 47.