

European Communities

EUROPEAN PARLIAMENT

Working Documents

198₃ - 198₄

25 MAY 1983

DOCUMENT 1-364/83

MOTION FOR A RESOLUTION

tabled by Mr HOPPER, Mr BEAZLEY, Mr DELEAU,
Mr DELOROZOY, Mr MULLER-HERMANN,
Mr TYRRELL, Mr SELIGMAN, Mr SPENCER,
Mr KEY, Mr WELSH, Mr NEWTON DUNN,
Mr PATTERSON, Mr CABORN, Mr ROGALLA,
Lord DOURO, Sir Brandon RHYB WILLIAMS,
Mr J D TAYLOR, Mr GOPPEL, Mr COLLINS,
Mr TURNER, Mr FERGUSSON Mr ADAM,
Mr MOORHOUSE, Miss HOOPER, Mr HERMAN,
Mr von WOGAU and Mr FLANAGAN

pursuant to Rule 47 of the Rules of Procedure

on cigarette tax harmonization

PE 84.626



'The European Parliament,

- A. deploring the fact that the European Commission has seen fit to reject the opinion of the European Parliament as expressed in the Beumer Report on cigarette tax harmonization (Doc. 1-789/82) adopted on 14 December 1982,
- B. drawing attention to the fact that Parliament's opinion was given only after the most extensive consideration both in the Committee for Economic and Monetary Affairs and in Plenary Session and was adopted by a substantial majority in the Parliament,
- C. further drawing attention to the fact that Parliament's opinion is in line with that of the Economic and Social Committee, conforms with the spirit of a number of recent judgements in the European Court of Justice, and is supported by a major economic analysis recently undertaken by an independent body,
- D. regretting that the European Commission chose to give an explanation of its position by releasing a summary of a letter dated 28 March 1983, from the Commission to the President of the Parliament to the magazine 'European Report' which published this summary in its edition no. 942 dated 1 April 1983 i.e. before the President of the Parliament had seen the letter; further regrets that, in view of the institutional importance of the communication, a member of the Commission did not request to appear before the Parliament at the earliest opportunity to convey this decision,
- E. further pointing out that the letter and its summary contain a number of non-sequiturs and misleading statements, e.g.
- that the first two stages of cigarette tax harmonization have had very limited effects; in fact they have dramatically changed the structure of the cigarette manufacturing industry in at least two Member States,

- that the fiscal multiplier for most consumer goods, excepting tobacco, falls generally between 1.1 and 2.5; in fact most consumer products, excepting tobacco have fiscal multipliers which fall between 1.0 and 1.4,

F. believing that the third stage of cigarette tax harmonization cannot be introduced, as the European Commission desires, when one Member State has not introduced the second stage and shows no sign of doing so;

1. Once again calls upon the European Commission to withdraw the draft directive;
2. Instructs its President to forward this resolution to the Council and to the Commission.'