

European Communities

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EUROPEAN PARLIAMENT

# Working Documents

1980 - 1981

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15 December 1980

DOCUMENT 1-667/80

## Report

drawn up on behalf of the Committee on Economic and Monetary Affairs

**on the proposal from the Commission of the European Communities to the Council (Doc. 1-649/80) for a directive amending Directive 72/464/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco (8th directive)**

**Rapporteur: Mr B. BEUMER**



By letter of 27 November 1980 the President of the Council of the European Communities requested the European Parliament to deliver an opinion on the proposal from the Commission of the European Communities to the Council (Doc. 1-649/80) for a directive amending Directive 72/464/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco.

The President of the European Parliament referred this proposal to the Committee on Economic and Monetary Affairs as the committee responsible and to the Committee on Agriculture for its opinion.

On 25 November 1980 the Committee on Economic and Monetary Affairs appointed Mr Beumer rapporteur.

It considered this proposal at its meeting of 1/2 December 1980 and unanimously adopted the motion for a resolution.

Present: Mr Delors, chairman; Mr de Ferranti, Mr Macario and Mr Deleau, vice-chairmen; Mr Beumer, rapporteur; Mr Balfour, Mr Beazley, Mr Bonaccini, Mr Caborn, Mr Delorožoy, Miss Forster, Mr Giavazzi, Mr de Goede, Mr Herman, Sir Brandon Rhys Williams, Mr Tuckman (deputizing for Mr Hopper) and Mr von Wogau.

The opinion of the Committee on Agriculture is attached.

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The Committee on Economic and Monetary Affairs hereby submits to the European Parliament the following motion for a resolution:

MOTION FOR A RESOLUTION

embodying the opinion of the European Parliament on the proposal from the Commission for a Council directive amending Directive 72/464/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco.

The European Parliament,

- having regard to the proposal from the Commission of the European Communities to the Council<sup>1</sup>,
- having been consulted by the Council pursuant to Articles 99 and 100 of the EEC Treaty (Doc. 1-649/80),
- whereas the late submission by the Commission of the proposal for a third stage of harmonization of the structure of taxes other than turnover taxes which affect the consumption of manufactured tobacco (Doc. 1-328/80) makes approval before 1 January 1981 impossible,
- whereas under these circumstances the second stage of harmonization which is due to expire on 31 December 1980 should be extended to avoid a legal hiatus arising,
- having regard to the report of the Committee on Economic and Monetary Affairs and the opinion of the Committee on Agriculture, (Doc. 1-667/80),

approves the Commission's proposal.

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<sup>1</sup>OJ No. C 311, 29.11.1980, p.5

OPINION OF THE COMMITTEE ON AGRICULTURE

Letter from the Chairman of the Committee on Agriculture, Sir Henry Plumb,  
to Mr Delors, Chairman of the Committee on Economic and Monetary Affairs

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Brussels, 5 December 1980

Dear Mr Chairman,

At its meeting of 4 and 5 December 1980<sup>1</sup> the Committee on Agriculture considered the proposal from the Commission for a directive amending Directive 72/464/EEC on taxes, other than turnover taxes, which affect the consumption of manufactured tobacco (COM (80) 677 final).

The purpose of this proposal is simply to extend until 30 June 1981 the second stage of harmonization of these taxes on consumption, introduced on 1 July 1978, which would normally have expired on 31 December 1980.

The Commission has already presented a proposal (Doc. 1-328/80) on the criteria for the implementation of the third stage, and this proposal is at present being discussed in the European Parliament and the Council.

A postponement of the entry into force of the third stage, thus appears justified: it will in particular allow the Committee on Agriculture to consider in detail the question of taxes on manufactured tobacco, a matter which also has important implications for Community tobacco producers.

(Sgd) Sir Henry Plumb

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<sup>1</sup> Present: Sir Henry Plumb, chairman; Mr Früh, vice-chairman; Mrs Barbarella, Mr Barbagli (deputizing for Mr Colleselli), Mr Battersby, Mr Blaney (deputizing for Mr Skovmand), Mr Clinton, Mr Curry, Mr Dalsass, Mr Davern, Mr Delatte, Mr Diana, Mr Fanton, Mr Gatto, Mr Helms, Mr Hord, Mr Nielsen, Mr Pranchère, Mr Provan, Mr Tolman and Mr Vitale.