

European Communities

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EUROPEAN PARLIAMENT

# Working Documents

1983-1984

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12 March 1984

DOCUMENT 1-1535/83

REPORT

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

on the proposal for a Council Directive (Doc. 1-1240/83  
- COM (83) 734 final) amending Directive 72/464/EEC on  
taxes other than turnover taxes which affect the  
consumption of manufactured tobacco: 5th extension of  
the second stage of harmonization

Rapporteur: Mr HALLIGAN

PE 89.089/fin.

Or. Fr.



By letter of 21 December 1983 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 for a directive amending Directive 72/464/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco: 5th extension of the second stage of harmonization.

On 16 January 1984 the President of the European Parliament referred this proposal to the Committee on Economic and Monetary Affairs as the committee responsible.

At its meeting of 31 January - 1 February 1984, the Committee on Economic and Monetary Affairs appointed Mr HALLIGAN rapporteur.

The committee considered the Commission's proposal and the draft report at its meeting of 28 February 1984 and adopted them unanimously.

It also decided to ask for the application of Rule 34 of the Rules of Procedure (procedure without debate).

The following took part in the vote: Mr Moreau, chairman; Mr Halligan (deputizing for Mr Caborn), rapporteur; Mr Bonaccini, Mr de Ferranti, Mr Delorozoy, Mr Franz, Mr Herman, Mr Marchesin (deputizing for Mr Schinzel), Mr Nordmann, Mr Tuckman (deputizing for Mr Beazley), Mr Van Rompuy, Mr von Wogau, Mr Wedekind (deputizing for Mr von Bismarck) and Mr Welsh.

The rapporteur will deliver his explanatory statement orally at the plenary sitting.

This report was tabled on 6 March 1984.

The deadline for tabling amendments to this report will be indicated in the draft agenda for the part-session at which it will be debated.

C O N T E N T S

A. MOTION FOR A RESOLUTION ..... 5

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

MOTION FOR A RESOLUTION

closing the procedure for consultation of the European Parliament on the proposal from the Commission of the European Communities to the Council for a directive 72/464/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco: 5th extension of the second stage of harmonization

The European Parliament

- A. having regard to the proposal from the Commission to the Council (COM (83) 734 final)<sup>1</sup>,
- B. having been consulted by the Council pursuant to Articles 99 and 100 of the EEC Treaties (Doc. 1-1240/83),
- C. having regard to its opinion of the 14 December 1982 rejecting the proposal from the Commission of the European Communities to the Council for a Directive amending Directive 72/464/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco (Doc. 1-328/80),
- D. having regard to the report of the Committee on Economic and Monetary Affairs (Doc. 1-1535/83),
- E. having regard to the result of the vote on the proposal from the Commission;

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<sup>1</sup> OJ No. C 348 of 23.12.1983, p. 11

1. Notes that the Commission refuses to withdraw its draft Directive for a third stage of harmonization, which Parliament rejected on 14 December 1982;
2. Regrets that as a result a fifth extension of the second stage of harmonization has become necessary;
3. Approves the proposed fifth extension of the second stage of harmonization whilst urging the Council to call on the Commission, without further delay, to submit new proposals in accordance with Parliament's opinion;
4. Reaffirms that the aim of further harmonization, as regards cigarettes, should be the gradual introduction of a definitive tax structure on the lines already advocated by Parliament;
5. Emphasizes that approval of the fifth extension of the second stage of harmonization must not be interpreted as approval for continuing the approach of harmonizing the ratio between the specific and proportional components of the tax at any further stage of harmonization;
6. Calls on the Commission to carry out its task fully by giving effect to Community texts and the decisions of the Court of Justice;
7. Instructs its President to forward to the Council and Commission, as Parliament's opinion, the Commission's proposal as voted by Parliament and the corresponding resolution.