

HILLMAN

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(76) 330 final.

Brussels, 1st July 1976.

PROPOSAL

COM(76)

Proposal for a
COUNCIL DIRECTIVE

(6th Directive)

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

(submitted to the Council by the Commission)

COM(76) 330 final.



EXPLANATORY MEMORANDUM

Council Directive 72/464/EEC of 19 December 1972⁽¹⁾ fixed:

- the general principles for harmonising the structures of excises levied on manufactured tobacco;
- the special criteria applicable during a first stage of harmonisation of excises levied on cigarettes.

The first stage relating to the harmonisation of excises on cigarettes originally covered the period from 1 July 1973 to 30 June 1975. On two occasions, the Council has prolonged this first stage (Council Directives 74/318/EEC of 25 June 1974⁽²⁾ and 75/786/EEC of 18 December 1975⁽³⁾), so that this stage at present covers a period of forty-eight months ending on 30 June 1977.

Article 1 (3) and 1(4) of Directive 72/464/EEC of 19 December 1972 provides that, acting on a proposal from the Commission, the Council, at least one year before the end of the first stage, shall adopt a Directive laying down the special criteria applicable during the following stage or stages. In accordance with this provision, the Commission submitted on 10 February 1976 a proposal for a Council Directive⁽⁴⁾, so that the Council could decide, by 30 June 1976 at the latest, on the criteria which should govern the continuation of the harmonisation of the structures of excises on cigarettes during a second stage to begin on 1 July 1977.

At the dead-line of 30 June 1976, the Council, awaiting the Opinions of the European Parliament and of the Economic and Social Committee, had not adopted this proposal.

In these circumstances, it is once again necessary to prolong the first stage. The Commission proposes therefore a prolongation of the first stage by six months, in order that the Council may have more time to adopt the proposal for a Directive submitted by the Commission on 10 February 1976. The first stage of harmonisation will thus end on 31 December 1977.

⁽¹⁾ OJ No. L 303 of 31.12.1972, p. 1

⁽²⁾ OJ No. L 180 of 3.7.1974, p. 30

⁽³⁾ OJ No. L 330 of 24.12.1975, p. 51

⁽⁴⁾ OJ No. C 45 of 27.2.1976, p. 4



PROPOSAL FOR A COUNCIL DIRECTIVE
of
amending Directive 72/464/EEC on taxes other
than turnover taxes which affect the consumption
of manufactured tobacco

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 Council Directive 72/464/EEC of 19 December 1972 on taxes other than turnover taxes which affect the consumption of manufactured tobacco⁽¹⁾, as amended by Directive 75/786/EEC of 18 December 1975⁽²⁾, provides that the Council shall adopt by 30 June 1976 at the latest a Directive laying down the special criteria applicable after the first stage, which, under Article 7(1) and subject to Article 1(4), covers a period of 48 months from 1 July 1973;

Whereas the special criteria to apply during the second stage have now been included in a proposal from the Commission for a Directive⁽³⁾;

Whereas the Council has not adopted this proposal for a Directive by 30 June 1976;

Whereas, in these circumstances, the first stage should be extended by a further six months,

HAS ADOPTED THIS DIRECTIVE:

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

(2) OJ No L 330, 24.12.1975, p. 51

(3) OJ No C 45, 27.2.1976, p. 4

Article 1

In Article 7(1) of Directive 72/464/EEC, for "period of 48 months" read "period of 54 months".

Article 2

This Directive is addressed to the Member States.

Done at

For the Council

The President .