

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(81) 580 final

Brussels, 20 October 1981

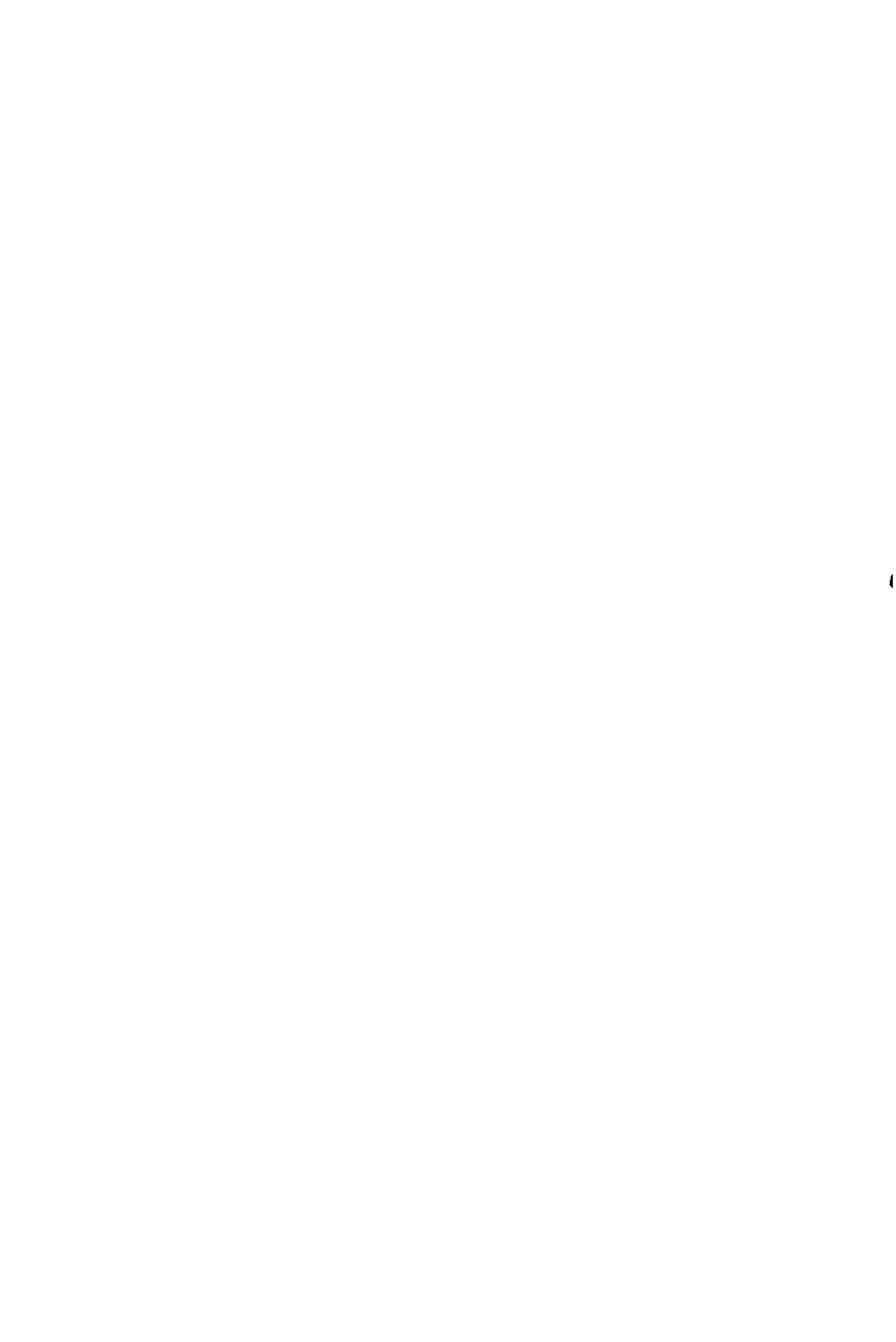
Proposal for a  
COUNCIL DIRECTIVE

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

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(submitted to the Council by the Commission)

COM(81) 580 final



Explanatory memorandum

1. Council Directive 72/464/EEC of 19 December 1972<sup>1</sup> 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 1977<sup>2</sup> supplementing the basic Directive of 19 December 1972, began on 1 July 1978 and ran originally until 31 December 1980. That period was extended for six months by Directive 80/1275/EEC of 22 December 1980<sup>3</sup> and a for a further six months by Directive 81/463/EEC of 24 June 1981<sup>4</sup> and expires on 31 December 1981.
4. On 1 July 1980, the Commission laid before the Council a proposal for a Directive relating to the criteria which should govern further harmonisation during a third stage<sup>5</sup>.

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<sup>1</sup>OJ No L 303, 31.12.1972, p. 1.

<sup>2</sup>OJ No L 338, 20.12.1977, p. 22.

<sup>3</sup>OJ No L 375, 31.12.1980, p. 76.

<sup>4</sup>OJ No L 183, 4.7.1981, p. 32.

<sup>5</sup>OJ No C 264, 11.10.1980, p. 6

The Opinion of the Economic and Social Committee was delivered on 25 February 1981<sup>1</sup>; 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 undertook to present its study to Parliament before 31 March 1982.

5. Accordingly, so as to avoid a legal hiatus, the Commission is obliged to propose a further extension of the second stage. This extension must be sufficiently long to allow Parliament to examine the study and deliver its opinion on the proposal for a Directive on the third stage and allow the Council to decide on that proposal.

The extension must therefore cover at least the period up to 31 December 1982.

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<sup>1</sup>OJ No C 138, 9.6.1981, p. 47.

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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/EEC<sup>1</sup>, as last amended by  
Directive 81/463/EEC<sup>2</sup>, the transition from one stage of harmonization to  
the next shall be decided on by the Council on a proposal from the  
Commission;

Whereas the second stage of harmonization, introduced by Council Directive  
72/805/EEC<sup>3</sup>, expires on 31 December 1981;

Whereas the special criteria applicable during the third stage are dealt  
with in a proposal for a Directive presented by the Commission<sup>4</sup>;

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<sup>1</sup>OJ No L 303, 31.12.1972, p. 1.

<sup>2</sup>OJ No L 183, 4.7.1981, p. 32.

<sup>3</sup>OJ No L 338, 20.12.1977, p. 22.

<sup>4</sup>OJ No C 264, 11.10.1980, p. 6.

Whereas the opinion of the Economic and Social Committee was delivered on 25 February 1981<sup>1</sup> and the opinion of the European Parliament will be delivered only following examination of a detailed study on the effects of proceeding with harmonization; whereas the study will not be available until March 1982;

Whereas, in these circumstances, a sufficiently long extension of the second stage is 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 harmonization,

HAS ADOPTED THIS DIRECTIVE:

Article 1

In Article 10a (1) of Directive 72/464/EEC, "31 December 1981" is hereby replaced by "31 December 1982".

Article 2

This Directive is addressed to the Member States.

Done at Brussels,

For the Council  
The President

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<sup>1</sup>OJ No C 138, 9.6.1981, p. 47.