

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(81) 237 final

Brussels, 15 May 1981

Proposal for a
COUNCIL DIRECTIVE
amending Directive 72/464/EEC on taxes, other than turnover taxes,
which affect the consumption of manufactured tobacco

(Ninth Directive)

(submitted to the Council by the Commission)

COM(81) 237 final

Explanatory memorandum

1. Council Directive 72/464/EEC of 19 December 1972¹ 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 1977² supplementing the basic Directive of 19 December 1972, began on 1 July 1978 and ran originally until 31 December 1980. Directive 80/1275/EEC of 22 December 1980³ extended that period until 30 June 1981.
4. On 1 July 1980, the Commission laid before the Council a proposal for a Directive⁴ relating to the criteria which should govern further harmonisation during a third stage.

The Opinion of the Economic and Social Committee was delivered on 25 February 1981⁵; that of the European Parliament had not been delivered by 30 April 1981. It therefore seems that the Council will not be able to decide on the July proposal before 30 June 1981.

5. Accordingly, so as to avoid a legal hiatus, the Commission is obliged to propose a further extension of the second stage. This extension need

¹OJ No L 303, 31.12.1972, p. 1

²OJ No L 338, 28.12.1977, p. 22

³OJ No L 375, 31.12.1980, p. 76

⁴OJ No C 264, 11.10.1980, p. 6

5

not be for longer than six months, since this should be sufficient to allow the Council to decide on the third stage. The second stage would thus cover the period up to 31 December 1981.

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

(Ninth Directive)

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/EEC¹, as last amended by Directive
80/1275/EEC², the transition from one stage of harmonisation to the next
shall be decided on by the Council on a proposal from the Commission;

Whereas the second stage of harmonisation, introduced by Council Directive
77/805/EEC³, expires on 30 June 1981;

Whereas the special criteria applicable during the third stage, which
should begin on 1 July 1981, are dealt with in a proposal for a Directive
submitted by the Commission⁴;

Whereas the opinion of the Economic and Social Committee on the said proposal
was delivered on 25 February 1981⁵ and the opinion of the European
Parliament had not been delivered by 30 April 1981;

Whereas the Council will not be in a position to decide on that proposal
before 30 June 1981;

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

¹OJ No L 303, 31.12.1972, p. 1

²OJ No L 375, 31.12.1980, p. 76

³OJ No L 338, 20.12.1977, p. 22

⁴OJ No C 264, 11.10.1980, p. 6

⁵OJ No

HAS ADOPTED THIS DIRECTIVE:

Article 1

In Article 10a(1) of Directive 72/464/EEC, "30 June 1981" is hereby replaced by "31 December 1981".

Article 2

This Directive is addressed to the Member States.

Done at Brussels,

For the Council
The President