



European Communities

EUROPEAN PARLIAMENT

WORKING DOCUMENTS

English Edition

1985-86

5 March 1986

A SERIES

DOCUMENT A 2-226/85

REPORT

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

on the proposal from the Commission of the European Communities
to the Council (COM(85) 683 final - Doc. C 2-155/85) for a
directive amending Directive 72/464/EEC on taxes other than
turnover taxes which affect the consumption of manufactured
tobacco : sixth extension of the second stage of harmonization

Rapporteur : Mr Peter BEAZLEY

PE 103.785/fin.
Or.En.

By letter of 9 January 1986 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 : sixth extension of the second stage of harmonization.

On 15 January 1986 the President of the European Parliament referred this proposal to the Committee on Economic and Monetary Affairs and Industrial Policy as the committee responsible.

On 29 January 1986 the committee appointed Mr Beazley rapporteur.

It considered the draft report at its meeting on 24/26 February 1986 and on the 25 February adopted it unanimously with two abstentions.

The following took part in the vote

SEAL (Chairman), BEAZLEY (Vice-chairman and rapporteur), AMARAL (replacing De Gucht), BRITO APOLDI (replacing Bonaccini), de COURCY LING (replacing Oppenheim), GAUTIER, MARQUES MENDES, NOVELLI, PATTERSON, QUIN, ROGALLA, van ROOY (replacing Starita), WEDEKIND,

The report was tabled on 27 February 1986.

The explanatory statement will be given orally.

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

The Committee on Economic and Monetary Affairs and Industrial Policy 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 amending Directive 72/464/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco : sixth extension of the second stage of harmonization

The European Parliament,

- having regard to the proposal from the Commission to the Council (COM (85) 683) final;
 - having been consulted by the Council pursuant to Articles 99 and 100 of the EEC Treaty (Doc. C2-155/85),
 - having regard to the report of the Committee on Economic and Monetary Affairs and Industrial Policy (Doc.A 2-226/85),
 - having regard to the rejection by Parliament of the proposal from the Commission of the EC 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),
 - having regard to the result of the vote on the Commission's proposal,
1. Requests the Commission in consideration of the reasons for the European Parliament's rejection of the basis proposed by the Commission to provide new proposals for the next stage of harmonisation, taking into account the need for a tax structure that will be compatible with the objectives of completing the internal market permitting the free movement and free pricing of manufactured tobacco;
 2. Requests the Commission to table its future proposals before the end of 1986 and to discuss these with the Parliament at an early stage because of the Parliament's joint interest with the Commission in achieving as soon as possible a satisfactory form of tax harmonization in this area, as part of the programme for achieving an internal market by 1992; In any future proposal, the aim should be to discourage tobacco consumption;
 3. Approves on these conditions the proposal of the Commission COM (85) 683 for the sixth extension of taxes other than turnover taxes, which affect the consumption of manufactured tobacco;
 4. 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.