

ARCHIVES HISTORIQUES DE LA COMMISSION

COLLECTION RELIEE DES
DOCUMENTS "COM"

COM (80)677

Vol. 1980/0216

Disclaimer

Conformément au règlement (CEE, Euratom) n° 354/83 du Conseil du 1er février 1983 concernant l'ouverture au public des archives historiques de la Communauté économique européenne et de la Communauté européenne de l'énergie atomique (JO L 43 du 15.2.1983, p. 1), tel que modifié par le règlement (CE, Euratom) n° 1700/2003 du 22 septembre 2003 (JO L 243 du 27.9.2003, p. 1), ce dossier est ouvert au public. Le cas échéant, les documents classifiés présents dans ce dossier ont été déclassifiés conformément à l'article 5 dudit règlement.

In accordance with Council Regulation (EEC, Euratom) No 354/83 of 1 February 1983 concerning the opening to the public of the historical archives of the European Economic Community and the European Atomic Energy Community (OJ L 43, 15.2.1983, p. 1), as amended by Regulation (EC, Euratom) No 1700/2003 of 22 September 2003 (OJ L 243, 27.9.2003, p. 1), this file is open to the public. Where necessary, classified documents in this file have been declassified in conformity with Article 5 of the aforementioned regulation.

In Übereinstimmung mit der Verordnung (EWG, Euratom) Nr. 354/83 des Rates vom 1. Februar 1983 über die Freigabe der historischen Archive der Europäischen Wirtschaftsgemeinschaft und der Europäischen Atomgemeinschaft (ABl. L 43 vom 15.2.1983, S. 1), geändert durch die Verordnung (EG, Euratom) Nr. 1700/2003 vom 22. September 2003 (ABl. L 243 vom 27.9.2003, S. 1), ist diese Datei der Öffentlichkeit zugänglich. Soweit erforderlich, wurden die Verschlussachen in dieser Datei in Übereinstimmung mit Artikel 5 der genannten Verordnung freigegeben.

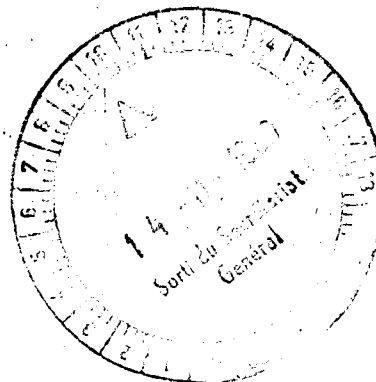
COMMISSION OF THE EUROPEAN COMMUNITIES

COM(80) 677 final

Brussels, 7 November 1980

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

(Eighth Directive)



COM(80) 677 final

Explanatory memorandum

1. Council Directive 72/464/EEC of 19 December 1972¹ provides that the structure of excise duties on cigarettes shall be harmonized in several stages and that the transition from one stage of harmonization 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 harmonization 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 harmonization, introduced under Directive 77/805/EEC of 19 December 1977² supplementing the basic Directive of 19 December 1972, began on 1 July 1978 and is scheduled to run until 31 December 1980.
4. On 1 July 1980, the Commission laid before the Council a proposal for a Directive³ relating to the criteria which should govern further harmonization during a third stage.

The Opinions of Parliament and of the Economic and Social Committee have not yet been delivered. It therefore seems that the Council will not be able to decide on the July proposal before 31 December 1980.

5. Accordingly, so as to avoid a legal hiatus, the Commission is obliged to propose an extension of the second stage. This extension need not be for longer than six months, since this would seem to be sufficient to allow the Council to decide on the third stage. The second stage would thus cover the period up to 30 June 1981.

¹OJ No L 303, 31.12.1972, p. 1.

²OJ No L 338, 28.12.1977, p. 22.

³OJ No C 264, 11.10.1980, p. 6.

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

(Eighth 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 77/805/EEC², 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
77/805/EEC expires on 31 December 1980;

Whereas the special criteria applicable during the third stage, which should begin on 1 January 1981, are dealt with in a proposal for a Directive submitted by the Commission³;

Whereas the Council will not be in a position to decide on that proposal before 31 December 1980;

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

¹OJ No L 303, 31.12.1972, p. 1.

²OJ No L 338, 28.12.1977, p. 22.

³OJ No C 264, 11.10.1980, p. 6.

HAS ADOPTED THIS DIRECTIVE:

Article 1

In Article 10a(1) of Directive 72/464/EEC, "31 December 1980" is hereby replaced by "30 June 1981".

Article 2

This Directive is addressed to the Member States.

Done at Brussels,

For the Council
The President