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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(75) 271 final

Brussels, 11 June 1975

PROPOSAL FOR A COUNCIL DIRECTIVE
amending Directive No 72/ 464/EEC on taxes other than turnover taxes
which affect the consumption of manufactured tobacco

(submitted to the Council by the Commission)

COM(75) 271 final

EXPLANATORY MEMORANDUM

Under Council Directive No 72/464/EEC of 19 December 1972 (Article 1(3) and (4) in conjunction with Article 7(1)), as amended by Directive No 74/312/EEC of 25 June 1974, the Council must adopt, before 1 July 1975, on the basis of Articles 99 and 100 of the Treaty, a Directive laying down the special criteria applicable during the second stage of the harmonization of the structures of excise duties on manufactured tobacco. These criteria should come into force on 1 July 1976.

For the excise duty on cigarettes, the main task is to fix a narrower range than is laid down in Article 8(2) of the Directive of 19 December 1972 for the ratios between the specific component and the proportional component of the excise duty.

For the excise duty on other manufactured tobacco, the very structure of the excise duty still has to be fixed.

The preparatory work carried out by the Commission showed that for technical reasons, before drawing up proposals for further moves to harmonize the structures of excise duty, the problem of defining the various groups of manufactured tobacco should first be settled. This was the purpose of the proposal for a second Council Directive on taxes other than turnover taxes which affect the consumption of manufactured tobacco (1) which the Commission put before the Council on 29 March 1974 but which has still not been adopted.

It was also seen that views still differed widely as to the structure of the excise duty on cigarettes, in particular as regards the introduction of a narrower range for the ratios between the specific component and the ad valorem component of the tax as these ratios must tend towards a single ratio which has still to be fixed.

As the ad valorem component of the excise duty, value added tax and trading margins are calculated on the basis of the retail selling price, and because of the multiplier effect of these components on the cost price, a difference, however slight, between these components may give rise to a substantial difference in retail selling prices.

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(1) OJ No C 72, 27 June 1974

The greater divergencies in the market conditions following the enlargement of the Community have also made it more difficult to lay down satisfactory criteria for making further progress in harmonizing the structures of excise duties on manufactured tobacco.

Recent consultations carried out by the Commission in order to advance the harmonization process merely confirmed the differences in views on the matter. Moreover, even assuming that a compromise solution could be found, it would be materially impossible for a decision to be taken before 1 July 1975, the date by which the Council must, in accordance with the Directive of 19 December 1972, adopt the special criteria applicable during the second stage. The Commission therefore feels that the first stage of harmonization must be extended for a year to 30 June 1977.

Proposal for a Council Directive of
amending Directive No 72/464/EEC on taxes other than
turnover taxes which affect the consumption of manu-
factured 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, pursuant to Council Directive No 72/464/EEC (1) of 19 December 1972, as amended by Directive No 74/318/EEC (2) of 25 June 1974, on taxes other than turnover taxes which affect the consumption of manufactured tobacco, the Council must adopt, by 30 June 1975, a Directive laying down the special criteria applicable after the first stage which, under Article 7(1) covers, subject to Article 1(4), a period of 36 months from 1 July 1973;

Whereas in order to lay down the special criteria applicable during the following stage or stages, for technical reasons the Council, in accordance with Article 3(2) of the abovementioned Directive, must adopt in advance on a proposal from the Commission, the provisions necessary to determine the way in which manufactured tobacco should be defined and classified in groups;

Whereas these provisions are contained in a proposal from the Commission;

Whereas in order to lay down the special criteria applicable in the following stage or stages, a further examination must be made of the conditions on the market in manufactured tobacco in the enlarged Community;

Whereas it is therefore necessary to extend the first stage for a further twelve months,

HAS ADOPTED THIS DIRECTIVE :

(1) OJ No L 303, 31 December 1972, p. 1.
(2) OJ No L 180, 3 July 1974, p. 30.

Article 1

In Article 7(1) of Directive No 72/464/EEC, as amended by Directive No 74/318/EEC, the words "period of 36 months" shall be replaced by the words "period of 48 months".

Article 2

This Directive is addressed to the Member States.

Done at,

For the Council,

The President.