

Manufactured tobacco: excise duty. Codification

2007/0206(CNS) - 11/10/2007 - Legislative proposal

PURPOSE: to codify legislation on the structure and rates of excise duty applied to manufactured tobacco.

PROPOSED ACT: Council Directive.

CONTENT: the purpose of this proposal is to undertake a codification of Council Directive 92/79/EEC on the approximation of taxes on cigarettes, Council Directive 92/80/EEC on the approximation of taxes on manufactured tobacco other than cigarettes and Council Directive 95/59/EC on taxes other than turnover taxes which affect the consumption of manufactured tobacco. The new Directive will supersede the various acts incorporated in it. This proposal fully preserves the content of the acts being codified and hence does no more than bringing them together with only such formal amendments as are required by the codification exercise itself.