

Manufactured tobacco: excise duty. Codification

2007/0206(CNS) - 22/01/2008

The Committee on Legal Affairs adopted the report drafted by Mr Francesco Enrico **SPERONI** (UEN, IT) approving, under the consultation procedure, the proposal for a Council directive on the structure and rates of excise duty applied to manufactured tobacco (codified version).

Although the proposal was not the subject to any ‘formal’ amendments by the committee, it incorporates the recommendations of the Consultative Working Party of the legal services of Parliament, the Council and the Commission who made a certain number of technical remarks regarding the text of the codified proposal. The only modifications to the draft codification text are:

- in Article 1, the comma appearing after the word "*harmonisation*" should be removed.
- the reference "*95/59/EC Art. 19*" appearing in the reference box preceding Article 22 should have comprised also the indication "*(adapted)*".

Apart from the above-mentioned aspects, the proposal is a straightforward codification of existing texts, without any change in their substance.