Manufactured tobacco: excise duty. Codification

2007/0206(CNS) - 09/11/2010 - Amended legislative proposal for reconsultation

On 11 October 2007, the Commission presented a proposal for a Council Directive codifying Council Directive 92/79/EEC of 19 October 1992 on the approximation of taxes on cigarettes, Council Directive 92 /80/EEC of 19 October 1992 on the approximation of taxes on manufactured tobacco other than cigarettes and Council Directive 95/59/EC of 27 November 1995 on taxes other than turnover taxes which affect the consumption of manufactured tobacco.

In its opinion of 21 November 2007, the Consultative Working Party of the legal services set up under the Interinstitutional Agreement of 20 December 1994 on an accelerated working method for official codification of legislative texts has stated that the initial proposal does indeed confine itself to straightforward codification, without any substantive changes to the acts covered by it.

Having regard to the amendment adopted in respect of the initial proposal and in view of the work already carried out in the course of the legislative procedure, the Commission has decided to present – in accordance with Article 293(2) of the TFEU – an amended proposal for codification of the Directives in question.

This amended proposal also takes account of the purely formal or editorial changes proposed by the Consultative Working Party of the legal services, where these changes are considered justified.

The European Parliament has once again been consulted on this proposal.