Products subjet to excise duty: holding, movement and monitoting (amend. Direct. 92/12 /EEC)

1996/0266(CNS) - 13/11/1996 - Legislative proposal

OBJECTIVE: the proposal for a directive seeks to extend the derogation relating to imports of alcoholic drinks and tobacco from which Denmark, Finland and Sweden have benefited since acceding to the European Union. A further objective is to enable the Member States concerned gradually to do away with all frontier checks. SUBSTANCE: by virtue of the derogation granted at the time of their accession to the EU, Denmark, Finland and Sweden have been permitted to maintain fairly tight restrictions on imports of alcohol and tobacco. The Commission proposes that this derogation should be extended until 2002, provided that the three Member States concerned progressively liberalize their systems of individual import quotas. Specifically, these three countries would be authorized to continue until 2002 to collect national excise duties on products imported for personal consumption in addition to the excise duties paid in the country where those products were purchased, but this prerogative would apply to progressively smaller quantities.