Excise duty: structure and rates applied on manufactured tobacco

2001/0063(CNS) - 12/02/2002 - Final act

AIM: To amend Community legislation on the taxation of manufactured tobacco. COMMUNITY MEASURE: Council Directive 2002/10/EC. CONTENT: The Council has adopted amendments to Directives 92/79/EEC, 92/80/EEC and 95/59/EEC regarding the excise duty applied to manufactured tobacco and has minuted a declaration by Sweden and a declaration by the Commission. The aims of the new provisions are to reduce the considerable divergences that still exist between Member States with regard to the taxation of tobacco products and to help, through closer convergence of the rates applied in the Member States, to reduce fraud and smuggling within the Community. ENTRY INTO FORCE: 8 March 2002 IMPLEMENTATION: 1 July 2002. Germany, Spain and Greece may postpone the implementation of certain provisions until 1 January 2008 at the latest.