Basic information

2000/0118(CNS) CNS - Consultation procedure Directive	Procedure completed
Excise duties: temporary quantitative restrictions for products brought into Sweden (amend. Directive 92/12/EEC) **Subject** 2.70.02 Indirect taxation, VAT, excise duties **Geographical area** Sweden	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs	MAATEN Jules (ELDR)	03/04/2000

Committee for opinion	Rapporteur for opinion	Appointed
JURI Legal Affairs and Internal Market		

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2268	2000-06-05

Key events

Date	Event	Reference	Summary
22/05/2000	Legislative proposal published	COM(2000)0295	Summary
05/06/2000	Debate in Council		
06/06/2000	Vote in committee		Summary
06/06/2000	Committee report tabled for plenary, 1st reading/single reading	A5-0160/2000	
13/06/2000	Committee referral announced in Parliament		
13/06/2000	Debate in Parliament		
15/06/2000	Decision by Parliament	T5-0269/2000	Summary
30/06/2000	Act adopted by Council after consultation of Parliament		

30/06/2000	End of procedure in Parliament		
01/07/2000	Final act published in Official Journal		

Technical information

Procedure reference	2000/0118(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 093
Stage reached in procedure	Procedure completed
Committee dossier	ECON/5/12807

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0160/2000 OJ C 067 01.03.2001, p. 0011	06/06/2000	
Text adopted by Parliament, 1st reading/single reading		T5-0269/2000 OJ C 067 01.03.2001, p. 0174-0279	15/06/2000	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2000)0295 OJ C 311 31.10.2000, p. 0238 E	22/05/2000	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0798/2000 OJ C 268 19.09.2000, p. 0003	12/07/2000	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Directive 2000/0044
OJ L 161 01.07.2000, p. 0082-0083 Summary

Excise duties: temporary quantitative restrictions for products brought into Sweden (amend. Directive 92/12/EEC)

2000/0118(CNS) - 15/06/2000 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted a resolution based on the report drafted by Jules MAATEN (ELDR, Netherlands) amending the proposal on temporary restrictions for products subject to excise duty brought into Sweden from other Member States. No substantial amendments were made, but the recitals now state that the phased elimination of the restrictions gives the Swedish authorities time to put in place alternative means of combating alcohol-related problems. They also state that while fiscal measures are matters of national sovereignty, Member States should strive for a higher degree of co-ordination of excise duties on alcohol.

Excise duties: temporary quantitative restrictions for products brought into Sweden (amend. Directive 92/12/EEC)

2000/0118(CNS) - 30/06/2000 - Final act

PURPOSE : to extend the Swedish derogation of the importation of alcoholic drinks and tobacco into Sweden until 31.12.2003. COMMUNITY MEASURE : Council Directive 2000/44/EC amending Directive 92/12/EEC as regards temporary quantitative restrictions for products subject to excise duty brought into Sweden from other Member States. CONTENT : in accordance with the principles governing the Internal Market, private persons are entitled to bring excisable goods from one Member State into another without any restrictions provided that the goods are acquired for their own use and transported by the private individuals themselves. It is a fundamental principle of the Internal Market that citizens have the right to transport goods purchased for their own use throughout the Community without further payment of VAT and excise duties. A temporary derogation from these basic principles exists for Denmark, Finland and Sweden, which are entitled to apply restrictions to the quantity of certain goods that may be brought into these countries by private persons. On quantities exceeding those limits, they are entitled to charge excise duties and to carry out the necessary checks with respect to the product concerned. The Swedish government has requested a prolongation of the right to apply restrictions from 1 July 2000 until 31 December 2003, aligning the expiry date of the Swedish derogation to the expiry date of the Finnish and Danish derogations. The request is based on public health concerns. Due to specific Swedish circumstances, the Government needs more time to adapt its alcohol policy and, in the meantime, feels that a limited continuation of the intra-Community restrictions for travellers is necessary. At the same time, the Swedish Government is proposing to increase the quantitative limits progressively between 1 July 2000 and 31 December 2003. The Commission shares the public health concerns raised by the Swedish Government linked, in particular to alcohol abuse, but is of the opinion that these concerns do not justify the temporary extension of the restrictions for travellers. ENTRY INTO FORCE : 01.07.2000.

Excise duties: temporary quantitative restrictions for products brought into Sweden (amend. Directive 92/12/EEC)

2000/0118(CNS) - 22/05/2000 - Legislative proposal

PURPOSE : to present a proposal for a Council Directive amending Council Directive 92/12/EEC as regards temporary quantitative restrictions for products subject to excise duty brought into Sweden from other Member States. CONTENT : the purpose of this proposal is to extend the Swedish derogation to ensure a gradual adaptation of Sweden's health and excise policy to the requirements of the Internal Market. In accordance with the principles governing the Internal Market, private persons are entitled to bring excisable goods from one Member State into another without any restrictions provided that the goods are acquired for their own use and transported by the private individuals themselves. It is a fundamental principle of the Internal Market that citizens have the right to transport goods purchased for their own use throughout the Community without further payment of VAT and excise duties. A temporary derogation from these basic principles exists for Denmark, Finland and Sweden, which are entitled to apply restrictions to the quantity of certain goods that may be brought into these countries by private persons. On quantities exceeding those limits, they are entitled to charge excise duties and to carry out the necessary checks with respect to the product concerned. The Swedish Government has requested a prolongation of the right to apply restrictions from 1 July 2000 until 31 December 2003, aligning the expiry date of the Swedish derogation to the expiry date of the Finnish and Danish derogations. The request is based on the public health concerns. Due to specific Swedish circumstances, the Government needs more time to adapt its alcohol policy and, in the meantime, feels that a limited continuation of the intra-Community restrictions for travellers is necessary. At the same time, the Swedish Government is proposing to increase the quantitative limits progressively between 1 July 2000 and 31 December 2003. The Commission shares the public health concerns raised by the Swedish Government linked, in particular, to alcohol abuse, but is of the opinion that these concerns do not justify the temporary extension of the restrictions for travellers. However, the Council which discussed this issue at the ECOFIN meeting in March 2000 at the request of the Swedish Government, supported the Swedish request, provided that it meant that the situation of Sweden was aligned to the Finnish and Danish situations. Having regard to the position of the Council and to the fact that the Swedish request provides for a final date of expiry (end 2003) and excludes any further extension after that date, the Commission can therefore propose a limited extension of the Swedish derogation.