## Basic information

| | |
|---|---|
| **2001/0142(CNS)**<br><br>CNS - Consultation procedure<br>Decision | Procedure completed |
| Excise duty: reduced rate on traditional rum produced in French overseas departments<br><br>Repealed by 2007/0131(CNS)<br><br>**Subject**<br><br>2.70.02 Indirect taxation, VAT, excise duties<br>3.10.06.08 Wine, alcoholic and non-alcoholic beverages<br>4.70.06 Outlying and outermost regions, overseas countries and territories<br><br>**Geographical area**<br><br>France | |

## Key players

### European Parliament

| Committee responsible | Rapporteur | Appointed |
|---|---|---|
| RETT Regional Policy, Transport and Tourism | MARQUES Sérgio (PPE-DE) | 11/09/2001 |

| Committee for opinion | Rapporteur for opinion | Appointed |
|---|---|---|
| ECON Economic and Monetary Affairs | LULLING Astrid (PPE-DE) | 09/10/2001 |
| AGRI Agriculture and Rural Development | The committee decided not to give an opinion. | 10/07/2001 |

### Council of the European Union

| Council configuration | Meetings | Date |
|---|---|---|
| General Affairs | 2409 | 2002-02-18 |

### European Commission

| Commission DG | Commissioner |
|---|---|
| Taxation and Customs Union | |

## Key events

| Date | Event | Reference | Summary |
|---|---|---|---|
| | | COM(2001)0347 | Summary |

| | | | |
|---|---|---|---|
| 27/06/2001 | Legislative proposal published | | |
| 03/09/2001 | Committee referral announced in Parliament | | |
| 19/12/2001 | Vote in committee | | |
| 19/12/2001 | Committee report tabled for plenary, 1st reading/single reading | A5-0001/2002 | |
| 06/02/2002 | Debate in Parliament | | |
| 07/02/2002 | Decision by Parliament | T5-0050/2002 | Summary |
| 18/02/2002 | Act adopted by Council after consultation of Parliament | | |
| 18/02/2002 | End of procedure in Parliament | | |
| 26/02/2002 | Final act published in Official Journal | | |

## Technical information

| | |
|---|---|
| **Procedure reference** | 2001/0142(CNS) |
| **Procedure type** | CNS - Consultation procedure |
| **Procedure subtype** | Legislation |
| **Legislative instrument** | Decision |
| **Amendments and repeals** | Repealed by 2007/0131(CNS) |
| **Legal basis** | EC Treaty (after Amsterdam) EC 299-p2 |
| **Stage reached in procedure** | Procedure completed |

## Documentation gateway

**European Parliament**

| Document type | Committee | Reference | Date | Summary |
|---|---|---|---|---|
| Committee report tabled for plenary, 1st reading/single reading | | A5-0001/2002 | 19/12/2001 | |
| Text adopted by Parliament, 1st reading/single reading | | T5-0050/2002<br>OJ C 284 21.11.2002, p. 0206-0299 E | 07/02/2002 | Summary |

**European Commission**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Legislative proposal | COM(2001)0347<br>OJ C 270 25.09.2001, p. 0148 E | 27/06/2001 | Summary |

## Additional information

| Source | Document | Date |
|---|---|---|
| European Commission | EUR-Lex | |

| Final act | |
|---|---|
| Decision 2002/0166<br>OJ L 055 26.02.2002, p. 0033-0035 | Summary |

# Excise duty: reduced rate on traditional rum produced in French overseas departments

2001/0142(CNS) - 27/06/2001 - Legislative proposal

PURPOSE: To extend the application of a reduced rate of excise duty on "traditional" rum produced in France's overseas departments. CONTENT: In October 1995 France was authorised to apply a reduced rate of excise duty in metropolitan France on "traditional" rum produced in its overseas departments. This measure was adopted on the principle that the vital interests of Community producers needed to be protected. Authorisation for this exemption however, runs out in December 2002. This Council Decision proposes a seven year extension of the exemption from 1 January 2003 to 31 December 2009. The proposal places an obligation on France to compile an evaluation report, which in turn enables the Commission to asses whether a continuation in the tax reduction can be justified.

# Excise duty: reduced rate on traditional rum produced in French overseas departments

2001/0142(CNS) - 07/02/2002 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted the report by Mr Sérgio MARQUES (EPP-ED, P).

# Excise duty: reduced rate on traditional rum produced in French overseas departments

2001/0142(CNS) - 18/02/2002 - Final act

PURPOSE: Application of a reduced rate of excise duty on "traditional" rum produced in the overseas departments of France COMMUNITY MEASURE: Council Decision 2002/166/EC authorising France to extend the application of a reduced rate of excise duty on "traditional" rum produced in its overseas departments. CONTENT: In order to maintain the production of "traditional" rum produced in France's Overseas Departments, this legislation (by way of Article 90) allows for a lower rate of excise duty than that laid down in Community Directives on the rates of excise duty for alcoholic beverages (92/84/EEC). The derogation will only apply to rum, as defined by EU law, and produced from sugar harvested in the place of manufacture in the Overseas Departments. Its content of volatile substances, other than ethyl and methyl, should be equal to, or more than 225 grams per hectolitre of pure alcohol and have an acholic strength by volume of 40% vol or more. The reduced rate of excise duty shall be confined to an annual quota of 90 000 hl of pure alcohol and may not be more than 50% lower than the standard national excise duty on alcohol. The Commission is to receive a report from France no later than 30 June 2006 providing reasons for the continuation (or not) of the derogations. This Decision shall apply from 01/01/03 to 31/12/09.