

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Repealed by 2007/0131(CNS)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

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
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Amendments and repeals	Repealed by 2007/0131(CNS)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 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  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](#)
[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 assess 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 alcoholic 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.