Basic information

2001/0169(CNS) CNS - Consultation procedure Decision	Procedure completed
Excise duty: reduced rate in Madeira and Azores on locally produced and consumed rum, liqueurs and eaux-de-vie **Subject** 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 **Geographical area** Portugal	

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
27/07/2001	Legislative proposal published	COM(2001)0442	Summary

03/09/2001	Committee referral announced in Parliament		
19/12/2001	Vote in committee		Summary
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	T5-0051/2002	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	2001/0169(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Decision
Legal basis	EC Treaty (after Amsterdam) EC 299-p2
Stage reached in procedure	Procedure completed
Committee dossier	RETT/5/14923

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		T5-0051/2002 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)0442  OJ C 304 30.10.2001, p. 0210 E	27/07/2001	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 2002/0167
OJ L 055 26.02.2002, p. 0036 Summary

Excise duty: reduced rate in Madeira and Azores on locally produced and consumed rum, liqueurs and eaux-de-vie

2001/0169(CNS) - 27/07/2001 - Legislative proposal

PURPOSE: To allow tax derogations on locally produced rum, liqueurs and eaux-de-vie in Madeira and the Azores. CONTENT: In light of the remoteness and geographical terrain of the autonomous regions of Madeira and the Azores Portugal has requested a reduced excise duty rate on certain beverages for these peripheral regions. Specifically this would apply to locally produced and consumed rums and liqueurs in Madeira and locally produced and consumed liqueurs and eaux-de-vie in the Azores. The rate may not be set at more than 75% below the national rate of duty applicable. As sales on the local market absorb the bulk of the islands' production of alcoholic beverages, a reduction of excise rates is essential for the survival of the local rum, liqueur and eau-de-vie industry. The Commission has accepted this reasoning and is therefore proposing a seven year derogation on the understanding that after 4 years Portugal will submit a report to the Commission enabling it to assess whether the reasons that justified the granting of the reduced rate still exist.

Excise duty: reduced rate in Madeira and Azores on locally produced and consumed rum, liqueurs and eaux-de-vie

2001/0169(CNS) - 07/02/2002 - Text adopted by Parliament, 1st reading/single reading

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

Excise duty: reduced rate in Madeira and Azores on locally produced and consumed rum, liqueurs and eaux-de-vie

2001/0169(CNS) - 18/02/2002 - Final act

PURPOSE : to authorise Portugal to apply a reduced rate of excise duty on rum and liquers and eaux-de-vie. COMMUNITY MEASURE : Council Decision 2002/167/EC authorising Portugal to apply a reduced rate of excise duty in the autonomous region of Madeira on locally produced and consumed rum and liqueurs and in the autonomous region of the Azores on locally produced and consumed liqueurs and eaux-de-vie. CONTENT : This Decision authorises Portugal, by way of derogation from Article 90 of the Treaty, to apply a rate of excise duty lower than the full rate on alcohol laid down in Council Directive 92/84/EEC to the products mentioned above. The reduced rate may not, however, be more than 75% lower than the standard national duty on alcohol. Taking into account the importance of giving local economic operators the fiscal security that they need to develop their commercial activities as against the need to set a time limit on tax derogations, the derogation is granted for a period of seven years. Portugal must send the Commission a report by 31/12/05 to enable it to assess whether the reasons which justified the granting of the reduced rate still exist. DATES APPLICABLE : The Decision shall apply from 1 January 2002 until 31 December 2008.