COUNCIL DIRECTIVE

of 22 December 1980

amending Directive 72/464/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco

(80/1275/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 99 and 100 thereof,

Having regard to the proposal from the Commission (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas, under Council Directive 72/464/EEC (4), as last amended by Directive 77/805/EEC (5), the transition from one stage of harmonization to the next shall be decided on by the Council on a proposal from the Commission;

Whereas the second stage of harmonization, introduced by Directive 77/805/EEC expires on 31 December 1980;

Whereas the special criteria applicable during the third stage, which should begin on 1 January 1981, are dealt with in a proposal for a Directive submitted by the Commission (6);

Whereas the Council will not be in a position to decide on that proposal before 31 December 1980;

Whereas, in these circumstances, it is necessary that the second stage be extended by six months;

Whereas the derogation granted to the United Kingdom under Article 10c of Council Directive 72/464/EEC should also be extended by six months,

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. In Article 10a (1) of Directive 72/464/EEC, '31 December 1980' is hereby replaced by '30 June 1981'.

2. In the first subparagraph of Article 10c of Directive 72/464/EEC '30 months' is hereby replaced by '36 months'.

Article 2

This Directive is addressed to the Member States.

Done at Brussels, 22 December 1980.

For the Council

The President

J. SANTER

(1) OJ No C 311, 29. 11. 1980, p. 5.
(2) OJ No C 346, 31. 12. 1980, p. 126.
(3) Opinion delivered on 10 December 1980 (not yet published in the Official Journal).
(4) OJ No L 303, 31. 12. 1972, p. 1.
(5) OJ No L 338, 20. 12. 1977, p. 22.
(6) OJ No C 264, 11. 10. 1980, p. 6.