COUNCIL DIRECTIVE

of 21 December 1981

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

(82/2/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 Directive 72/464/EEC (4), as last amended by Directive 81/463/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 72/805/EEC (6), expires on 31 December 1981;

Whereas the special criteria applicable during the third stage are dealt with in a proposal for a Directive presented by the Commission (7);

Whereas the opinion of the Economic and Social Committee was delivered on 25 February 1981 (8) and the opinion of the European Parliament will be delivered only following examination of a detailed study on the effects of proceeding with harmonization; whereas the study will not be available until March 1982;

Whereas, in these circumstances, a sufficiently long extension of the second stage is necessary to enable the European Parliament to deliver its opinion and the Council to decide on the rules for the application of a third stage of harmonization,

HAS ADOPTED THIS DIRECTIVE:

Article 1

In Article 10a (1) of Directive 72/464/EEC, '31 December 1981' shall be replaced by '31 December 1982'.

Article 2

This Directive is addressed to the Member States.

Done at Brussels, 21 December 1981.

For the Council

The President

N. RIDLEY

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(1) OJ No C 285, 7. 11. 1981, p. 8.
(2) Opinion delivered on 18 December 1981 (not yet published in the Official Journal).
(3) Opinion delivered on 25 and 26 November 1981 (not yet published in the Official Journal).
(4) OJ No L 303, 31. 12. 1972, p. 1.
(5) OJ No L 183, 4. 7. 1981, p. 32.
(6) OJ No L 338, 20. 12. 1977, p. 22.
(7) OJ No C 264, 11. 10. 1980, p. 6.
(8) OJ No C 138, 9. 6. 1981, p. 47.