COUNCIL DIRECTIVE

of 10 April 1984

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

(84/217/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,

Having regard to the opinion of the European Parliament (1),

Having regard to the opinion of the Economic and Social Committee (2),

Whereas, under Directive 72/464/EEC (3), as last amended by Directive 82/877/EEC (4), 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 (5), expired on 31 December 1983 ;

Whereas the special criteria applicable during the third stage are dealt with in a proposal for a Directive presented by the Commission ; the Council has not yet acted on this proposal ;

Whereas, in these circumstances, an additional extension of the second stage is necessary ; whereas, a period of two years would seem sufficient to allow the Council to decide on further harmonization,

HAS ADOPTED THIS DIRECTIVE :

Article 1

In Article 10a (1) of Directive 72/464/EEC, '31 December 1983' is hereby replaced by '31 December 1985'.

Article 2

This Directive is addressed to the Member States.

Done at Luxembourg, 10 April 1984.

For the Council

The President

C. CHEYSSON

(1) OJ No C 104, 16. 4. 1984, p. 122.
(2) OJ No C 57, 29. 2. 1984, p. 5.
(3) OJ No L 303, 31. 12. 1972, p. 1.
(4) OJ No L 369, 29. 12. 1982, p. 36.
(5) OJ No L 338, 20. 12. 1977, p. 22.