COUNCIL DIRECTIVE 2000/44/EC

of 30 June 2000

amending Directive 92/12/EEC as regards temporary quantitative restrictions for products subject to excise duties brought into Sweden from other Member States

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 93 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament [1],

Having regard to the consultation of the Economic and Social Committee,

Whereas:

(1) Article 26(3) of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products [2] subject to excise duty and on the holding, movement and monitoring of such products grants Sweden the right to continue to apply, until 30 June 2000, the same restrictions as laid down in the 1994 Act of Accession of Sweden on the quantity of alcoholic drinks and tobacco products, which may be brought into Swedish territory without further excise duty payment by private individuals for their own use.

(2) This derogation was granted because in a Europe without frontiers where excise rates vary widely, an immediate, total removal of excise limitations would have caused an unacceptable diversion of trade and revenue and distortion of competition in Sweden, which has traditionally applied high excise duties to the products concerned both as an important source of revenue and for health and social reasons.

(3) Finland and Denmark have been authorised to apply similar restrictions until 31 December 2003.

(4) Sweden has requested authorisation to continue to apply such restrictions for the same period as Finland and Denmark, as it needs more time to adjust its alcohol policy to a situation without restrictions.

(5) At the same time, Sweden undertakes to raise the current quantitative limits for alcoholic drinks and tobacco products brought into Swedish territory from other Member States in several steps in order for it to align gradually with the Community rules laid down in Articles 8 and 9 of Directive 92/12/EEC and to ensure a complete removal of intra-Community restrictions for these products by 31 December 2003.

(6) Article 26 of Directive 92/12/EEC represents a derogation from one of the fundamental principles of the internal market, namely the right of its citizens to transport goods purchased for their own use throughout the Community without incurring liability to new duty charges, so it is necessary to limit its effects as far as possible.

(7) It is therefore appropriate to provide further time for adjustment in Sweden by extending the deadline laid down in Article 26(3) of Directive 92/12/EEC for a non-renewable period until 31 December 2003 and to fix the steps of the gradual liberalisation of the restrictions prior to their complete removal at that date.

(8) Having regard to the economic importance of this Directive it is necessary to invoke the ground of urgency referred to in point I(3) of the Protocol to the Treaty of Amsterdam on the role of national parliaments in the European Union,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 92/12/EEC is amended as follows:

1. Article 26(3) shall be replaced by the following:

'3. Without prejudice to Article 8, Sweden shall be authorised to apply the restrictions set out in the Annex on the quantity of alcoholic drinks and tobacco products.

The authorisation shall concern the quantity of alcoholic drinks and tobacco products which may be brought into Swedish territory by private individuals for their own use without further payment of excise duty.

It shall apply until 31 December 2003.'

2. The Annex set out in the Annex to this Directive shall be added.

Article 2

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 1 July 2000 at the latest. They shall forthwith inform the Commission thereof.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of domestic law which they adopt in the field governed by this Directive.

[1] Opinion delivered on 15 June 2000 (not yet published in the Official Journal).

[2] OJ L 76, 23.3.1992, p. 1. Directive as last amended by Directive 96/99/EC (OJ L 8, 11.1.1997, p 12).