II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 16 June 1986

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

(86/246/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 84/217/EEC (4), the transition from one stage of harmonization to the next is to be decided on by the Council on a proposal from the Commission ;

Whereas the second stage of harmonization, introduced on 1 July 1978 by Directive 77/805/EEC (5) expired on 31 December 1985 ;

Whereas the special criteria applicable during the third stage are dealt with in a proposal for a Directive submitted by the Commission (6) ; whereas the Council has not yet acted on that proposal ;

Whereas, in these circumstances, an additional extension of the second stage is necessary ; whereas no specific time limit should be placed on this extension,

HAS ADOPTED THIS DIRECTIVE :

Article 1

Article 10a (1) of Directive 72/464/EEC is hereby replaced by the following text :

'1. The second stage of harmonization of the structures of the excise duty on manufactured tobacco shall run from 1 July 1978.'

Article 2

This Directive shall apply as from 1 January 1986.

Article 3

This Directive is addressed to the Member States.

Done at Luxembourg, 16 June 1986.

For the Council

The President

H. RUDING

(1) OJ No C 88, 14. 4. 1986, p. 114.
(2) OJ No C 75, 3. 4. 1986, p. 11.
(3) OJ No L 303, 31. 12. 1972, p. 1.
(4) OJ No L 104, 17. 4. 1984, p. 18.
(5) OJ No L 338, 20. 12. 1977, p. 22.
(6) OJ No C 264, 11. 10. 1980, p. 6.