II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 24 June 1981

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

(81/463/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),

Whereas, under Council Directive 72/464/EEC of 19 December 1972 on taxes other than turnover taxes which affect the consumption of manufactured tobacco (2), as last amended by Directive 80/1275/EEC (3), 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 (4), expires on 30 June 1981;

Whereas the special criteria applicable during the third stage, which should begin on 1 July 1981, are dealt with in a proposal for a Directive submitted by the Commission (5);

Whereas the opinion of the Economic and Social Committee on the said proposal was delivered on 25 February 1981 (6) and the opinion of the European Parliament has not yet been delivered;

Whereas the Council will not be in a position to decide on that proposal before 30 June 1981;

Whereas, under these circumstances, the second stage should be extended by a further six months,

HAS ADOPTED THIS DIRECTIVE:

Article 1

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

Article 2

This Directive is addressed to the Member States.

Done at Luxembourg, 24 June 1981.

For the Council

The President

G. M. V. van AARDENNE

(1) Opinion delivered on 19 June 1981 (not yet published in the Official Journal).
(2) OJ No L 303, 31. 12. 1972, p. 1.
(3) OJ No L 375, 31. 12. 1980, p. 76.
(4) OJ No L 338, 20. 12. 1977, p. 22.
(5) OJ No C 264, 11. 10. 1980, p. 6.
(6) OJ No C 138, 9. 6. 1981, p. 47.