COUNCIL DIRECTIVE

of 26 March 1980

authorizing the French Republic not to apply in the French overseas departments Directives 72/464/EEC and 79/32/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco

(80/369/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,

Whereas the third subparagraph of Article 227 (2) of the Treaty requires that the institutions of the Community should, within the framework of the procedure provided for in the Treaty, take care that the economic and social development of the French overseas departments is possible ;

Whereas, in accordance with the judgment handed down by the Court of Justice on 10 October 1978 in Case 148/77, the Treaty and secondary legislation apply in the French overseas departments unless a decision is taken by the Community institutions adopting measures particularly suited to the economic and social conditions of those departments ;

Whereas, for reasons connected with their geographic economic and social situation, the French Republic should be granted the possibility not to apply in the French overseas departments Community provisions on taxes other than turnover taxes which affect the consumption of manufactured tobacco, as fixed by Council Directives 72/464/EEC (1) and 79/32/EEC (2) ;

Whereas implementation of this Directive does not involve any amendment of the laws of the Member States,

HAS ADOPTED THIS DIRECTIVE :

Article 1

The following sentence shall be added to Article 12 (1) of Directive 72/464/EEC and to Article 9 (2) of Directive 79/32/EEC :

'The French Republic shall not be obliged to apply the provisions of this Directive in the French overseas departments.'

Article 2

This Directive is addressed to the Member States.

Done at Brussels, 26 March 1980.

For the Council

The President

G. MARCORA

(1) OJ No L 303, 31. 12. 1972, p. 1.
(2) OJ No L 10, 16. 1. 1979, p. 8.