II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 21 December 1976

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

(76/911/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 Council Directive 72/464/EEC of 19 December 1972 on taxes other than turnover taxes which affect the consumption of manufactured tobacco (3), as amended by Directive 75/786/EEC (4), provides that the Council shall adopt by 30 June 1976 at the latest a Directive laying down the special criteria applicable after the first stage, which, under Article 7 (1) and subject to Article 1 (4), covers a period of 48 months from 1 July 1973; whereas the Council has not yet adopted such a Directive;

Whereas, in these circumstances, it is necessary to further extend the first stage,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 72/464/EEC shall be amended as follows:

1. In Article 1 (3) the words 'at least six months' shall be substituted for 'at least one year'.
2. In Article 7 (1) the words 'period of 54 months' shall be substituted for 'period of 48 months'.

Article 2

This Directive is addressed to the Member States.

Done at Brussels, 21 December 1976.

For the Council

The President

A. P. L. M. M. van der STEE

(1) OJ No C 259, 4. 11. 1976, p. 44.
(2) OJ No C 278, 24. 11. 1976, p. 11.
(3) OJ No L 303, 31. 12. 1972, p. 1.
(4) OJ No L 330, 24. 12. 1975, p. 51.