COUNCIL DIRECTIVE

of 18 December 1975

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

(75/786/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, pursuant to Council Directive 72/464/EEC (3) of 19 December 1972 on taxes other than turnover taxes which affect the consumption of manufactured tobacco, as amended by Directive 74/318/EEC (4), the Council must adopt by 30 June 1975 a Directive laying down the special criteria applicable after the first stage which, under Article 7 (1), covers, subject to Article 1 (4), a period of 36 months from 1 July 1973;

Whereas the Commission has submitted a proposal to the Council on measures necessary to decide how manufactured tobacco should be defined and grouped in accordance with Article 3 (2) of the abovementioned Directive;

Whereas in order to lay down the special cirteria applicable in the following stage or stages, a further examination must be made of the conditions on the market in manufactured tobacco in the enlarged Community;

Whereas it is therefore necessary to extend the first stage for a further 12 months,

HAS ADOPTED THIS DIRECTIVE:

Article 1

In Article 7 (1) of Directive 72/464/EEC, the words 'period of 36 months' shall be replaced by the words 'period of 48 months'.

Article 2

This Directive is addressed to the Member States.

Done at Brussels, 18 December 1975.

For the Council

The President

M. TOROS

(1) OJ No C 239, 20. 10. 1975, p. 21.
(2) Opinion delivered 29. 10. 1975 (not yet published in the Official Journal).
(3) OJ No L 303, 31. 12. 1972, p. 1.
(4) OJ No L 180, 3. 7. 1974, p. 30.