II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 25 June 1974

amending Directive No 72/464/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco

(74/318/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;

Having regard to the Opinion of the Economic and Social Committee;

Whereas Council Directive No 72/464/EEC (1) of 19 December 1972 on taxes other than turnover taxes which affect the consumption of manufactured tobacco, under which the Council is to adopt, before 30 June 1974, a Directive laying down the special criteria applicable after the first stage which, under Article 7 (1), is to cover a period of 24 months from 1 July 1973, subject to Article 1 (4);

Whereas, under Article 1 (4) of the aforesaid Directive, the transition from one stage of harmonization to the next may be deferred;

Whereas in order to fix special criteria applicable during the following stage or stages, for technical reasons it is beforehand necessary, in accordance with Article 3 (2) of the aforesaid Directive, for the Council to adopt, on a proposal from the Commission, the necessary provisions for determining the way in which manufactured tobacco should be defined and classified in groups;

Whereas these provisions have now been incorporated in a proposal from the Commission;

Whereas the special criteria applicable during the following stage or stages must be preceded by further consideration of the conditions in the market in manufactured tobacco in the enlarged Community;

Whereas, accordingly, the first stage needs to be extended by 12 months,

HAS ADOPTED THIS DIRECTIVE:

Article 1

In Article 7 (1) of Directive No 72/464/EEC, the terms 'period of 24 months' shall be replaced by 'period of 36 months'.

Article 2

This Directive is addressed to the Member States.

Done at Luxembourg, 25 June 1974.

For the Council

The President

H. D. GENSCHER

(1) OJ No L 303, 31. 12. 1972, p. 1.