

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 Parlia-
ment⁽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 appli-
cable 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 criteria appli-
cable in the following stage or stages, a further exami-
nation 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.