



Basic information	
<p><b>2001/0142(CNS)</b></p> <p>CNS - Consultation procedure Decision</p>	Procedure completed
<p>Excise duty: reduced rate on traditional rum produced in French overseas departments</p> <p>Repealed by <a href="#">2007/0131(CNS)</a></p> <p><b>Subject</b></p> <p>2.70.02 Indirect taxation, VAT, excise duties 3.10.06.08 Wine, alcoholic and non-alcoholic beverages 4.70.06 Outlying and outermost regions, overseas countries and territories</p> <p><b>Geographical area</b></p> <p>France</p>	

Key players				
European Parliament	<b>Committee responsible</b>		<b>Rapporteur</b>	<b>Appointed</b>
	<b>RETT</b> Regional Policy, Transport and Tourism		MARQUES Sérgio (PPE-DE)	11/09/2001
	<b>Committee for opinion</b>		<b>Rapporteur for opinion</b>	<b>Appointed</b>
	<b>ECON</b> Economic and Monetary Affairs		LULLING Astrid (PPE-DE)	09/10/2001
	<b>AGRI</b> Agriculture and Rural Development		The committee decided not to give an opinion.	10/07/2001
Council of the European Union	<b>Council configuration</b>	<b>Meetings</b>	<b>Date</b>	
	General Affairs	2409	2002-02-18	
European Commission	<b>Commission DG</b>		<b>Commissioner</b>	
	Taxation and Customs Union			

Key events			
Date	Event	Reference	Summary
27/06/2001	Legislative proposal published	COM(2001)0347 	Summary
03/09/2001	Committee referral announced in Parliament		

19/12/2001	Vote in committee		
19/12/2001	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A5-0001/2002</a>	
06/02/2002	Debate in Parliament	<a href="#">CRE link</a>	
07/02/2002	Decision by Parliament	<a href="#">T5-0050/2002</a>	<a href="#">Summary</a>
18/02/2002	Act adopted by Council after consultation of Parliament		
18/02/2002	End of procedure in Parliament		
26/02/2002	Final act published in Official Journal		

Technical information	
<b>Procedure reference</b>	2001/0142(CNS)
<b>Procedure type</b>	CNS - Consultation procedure
<b>Procedure subtype</b>	Legislation
<b>Legislative instrument</b>	Decision
	Repealed by <a href="#">2007/0131(CNS)</a>
<b>Legal basis</b>	EC Treaty (after Amsterdam) EC 299-p2
<b>Stage reached in procedure</b>	Procedure completed

Documentation gateway				
<b>European Parliament</b>				
Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A5-0001/2002</a>	19/12/2001	
Text adopted by Parliament, 1st reading/single reading		<a href="#">T5-0050/2002</a> <a href="#">OJ C 284 21.11.2002, p. 0206-0299 E</a>	07/02/2002	<a href="#">Summary</a>
<b>European Commission</b>				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2001)0347  <a href="#">OJ C 270 25.09.2001, p. 0148 E</a>	27/06/2001	<a href="#">Summary</a>	

Additional information		
Source	Document	Date
European Commission	<a href="#">EUR-Lex</a>	

Final act	
<a href="#">Decision 2002/0166</a> <a href="#">OJ L 055 26.02.2002, p. 0033-0035</a>	<a href="#">Summary</a>

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## **Excise duty: reduced rate on traditional rum produced in French overseas departments**

2001/0142(CNS) - 27/06/2001 - Legislative proposal

**PURPOSE:** To extend the application of a reduced rate of excise duty on "traditional" rum produced in France's overseas departments. **CONTENT:** In October 1995 France was authorised to apply a reduced rate of excise duty in metropolitan France on "traditional" rum produced in its overseas departments. This measure was adopted on the principle that the vital interests of Community producers needed to be protected. Authorisation for this exemption however, runs out in December 2002. This Council Decision proposes a seven year extension of the exemption from 1 January 2003 to 31 December 2009. The proposal places an obligation on France to compile an evaluation report, which in turn enables the Commission to assess whether a continuation in the tax reduction can be justified.

## **Excise duty: reduced rate on traditional rum produced in French overseas departments**

2001/0142(CNS) - 07/02/2002 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted the report by Mr Sérgio MARQUES (EPP-ED, P).

## **Excise duty: reduced rate on traditional rum produced in French overseas departments**

2001/0142(CNS) - 18/02/2002 - Final act

**PURPOSE:** Application of a reduced rate of excise duty on "traditional" rum produced in the overseas departments of France **COMMUNITY MEASURE:** Council Decision 2002/166/EC authorising France to extend the application of a reduced rate of excise duty on "traditional" rum produced in its overseas departments. **CONTENT:** In order to maintain the production of "traditional" rum produced in France's Overseas Departments, this legislation (by way of Article 90) allows for a lower rate of excise duty than that laid down in Community Directives on the rates of excise duty for alcoholic beverages (92/84/EEC). The derogation will only apply to rum, as defined by EU law, and produced from sugar harvested in the place of manufacture in the Overseas Departments. Its content of volatile substances, other than ethyl and methyl, should be equal to, or more than 225 grams per hectolitre of pure alcohol and have an alcoholic strength by volume of 40% vol or more. The reduced rate of excise duty shall be confined to an annual quota of 90 000 hl of pure alcohol and may not be more than 50% lower than the standard national excise duty on alcohol. The Commission is to receive a report from France no later than 30 June 2006 providing reasons for the continuation (or not) of the derogations. This Decision shall apply from 01/01/03 to 31/12/09.