


# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">1996/0266(CNS)</a>	Procedure completed
Products subject to excise duty: holding, movement and monitoring (amend. Direct. 92/12/EEC)		
Subject 2.70.02 Indirect taxation, VAT, excise duties		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>ECON</b> Economic and Monetary Affairs, Industrial Policy	PPE <a href="#">VON WOGAU Karl</a>	03/12/1996
Council of the European Union			

Key events			
13/11/1996	Legislative proposal published	COM(1996)0548	Summary
28/11/1996	Committee referral announced in Parliament		
09/12/1996	Vote in committee		
09/12/1996	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A4-0408/1996</a>	
13/12/1996	Debate in Parliament		
13/12/1996	Decision by Parliament	T4-0702/1996	Summary
30/12/1996	Act adopted by Council after consultation of Parliament		
30/12/1996	End of procedure in Parliament		
11/01/1997	Final act published in Official Journal		

Technical information	
Procedure reference	1996/0266(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC before Amsterdam E 099

Stage reached in procedure	Procedure completed
Committee dossier	ECON/4/08491

Documentation gateway					
Legislative proposal		<a href="#">COM(1996)0548</a> <a href="#">OJ C 051 21.02.1997, p. 0011</a>	13/11/1996	EC	Summary
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A4-0408/1996</a> <a href="#">OJ C 020 20.01.1997, p. 0012</a>	09/12/1996	EP	
Text adopted by Parliament, 1st reading/single reading		T4-0702/1996 <a href="#">OJ C 020 20.01.1997, p. 0367-0392</a>	13/12/1996	EP	Summary

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

Final act
<a href="#">Directive 1996/99</a> <a href="#">OJ L 008 11.01.1997, p. 0012</a> Summary

## Products subject to excise duty: holding, movement and monitoring (amend. Direct. 92/12/EEC)

OBJECTIVE: the proposal for a directive seeks to extend the derogation relating to imports of alcoholic drinks and tobacco from which Denmark, Finland and Sweden have benefited since acceding to the European Union. A further objective is to enable the Member States concerned gradually to do away with all frontier checks. SUBSTANCE: by virtue of the derogation granted at the time of their accession to the EU, Denmark, Finland and Sweden have been permitted to maintain fairly tight restrictions on imports of alcohol and tobacco. The Commission proposes that this derogation should be extended until 2002, provided that the three Member States concerned progressively liberalize their systems of individual import quotas. Specifically, these three countries would be authorized to continue until 2002 to collect national excise duties on products imported for personal consumption in addition to the excise duties paid in the country where those products were purchased, but this prerogative would apply to progressively smaller quantities. ?

## Products subject to excise duty: holding, movement and monitoring (amend. Direct. 92/12/EEC)

In adopting the report by Mr Karl von Wogau, (PPE, D) Parliament approved the proposal concerning the amendment of the Directive on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products. ?

## Products subject to excise duty: holding, movement and monitoring (amend. Direct. 92/12/EEC)

OBJECTIVE: to extend the period of validity of the derogation arrangements in respect of alcohol and tobacco imports, granted to Denmark, Finland and Sweden since their accession to the European Union. It also aims at progressively enabling the Member States concerned to remove all border controls. SUBSTANCE. under the derogation arrangements granted on the occasion of their accession to the EU, Denmark, Finland and Sweden were allowed to maintain relatively restrictive arrangements on alcohol and tobacco imports. The Commission proposes that these derogation arrangements should be extended until 31 December 2003 as regards Denmark and Finland. Sweden, for its part, will be allowed to continue to apply, up to 30 June 2000, the same restrictions that it applied on 31 December 1996 to the quantity of spirituous beverages and tobacco products that could be introduced into Swedish territory by private individuals. DATE OF ENTRY INTO FORCE: 1 January 1997. ?