


Procedure file

| Basic information | | |
|--|--------------------------------|---------------------|
| CNS - Consultation procedure Directive | 2000/0118(CNS) | Procedure completed |
| Excise duties: temporary quantitative restrictions for products brought into Sweden (amend. Directive 92/12/EEC) | | |
| Subject 2.70.02 Indirect taxation, VAT, excise duties | | |
| Geographical area Sweden | | |

| Key players | | | |
|-------------------------------|---|-----------------------------------|------------|
| European Parliament | Committee responsible | Rapporteur | Appointed |
| | ECON Economic and Monetary Affairs | ELDR MAATEN Jules | 03/04/2000 |
| | Committee for opinion | Rapporteur for opinion | Appointed |
| | JURI Legal Affairs and Internal Market | | |
| Council of the European Union | Council configuration | Meeting | Date |
| | Economic and Financial Affairs ECOFIN | 2268 | 05/06/2000 |

| Key events | | | |
|------------|---|---|---------|
| 22/05/2000 | Legislative proposal published | COM(2000)0295 | Summary |
| 05/06/2000 | Debate in Council | 2268 | |
| 06/06/2000 | Vote in committee | | Summary |
| 06/06/2000 | Committee report tabled for plenary, 1st reading/single reading | A5-0160/2000 | |
| 13/06/2000 | Committee referral announced in Parliament | | |
| 13/06/2000 | Debate in Parliament |  | |
| 15/06/2000 | Decision by Parliament | T5-0269/2000 | Summary |
| 30/06/2000 | Act adopted by Council after consultation of Parliament | | |
| 30/06/2000 | End of procedure in Parliament | | |
| 01/07/2000 | Final act published in Official Journal | | |

| Technical information | |
|----------------------------|------------------------------------|
| Procedure reference | 2000/0118(CNS) |
| Procedure type | CNS - Consultation procedure |
| Procedure subtype | Legislation |
| Legislative instrument | Directive |
| Legal basis | EC Treaty (after Amsterdam) EC 093 |
| Stage reached in procedure | Procedure completed |
| Committee dossier | ECON/5/12807 |

| Documentation gateway | | | | | |
|---|--|---|------------|-----|---------|
| Legislative proposal | | COM(2000)0295 OJ C 311 31.10.2000, p. 0238 E | 22/05/2000 | EC | Summary |
| Committee report tabled for plenary, 1st reading/single reading | | A5-0160/2000 OJ C 067 01.03.2001, p. 0011 | 06/06/2000 | EP | |
| Text adopted by Parliament, 1st reading/single reading | | T5-0269/2000 OJ C 067 01.03.2001, p. 0174-0279 | 15/06/2000 | EP | Summary |
| Economic and Social Committee: opinion, report | | CES0798/2000 OJ C 268 19.09.2000, p. 0003 | 12/07/2000 | ESC | |

| Additional information | |
|------------------------|-------------------------|
| European Commission | EUR-Lex |

| Final act |
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| Directive 2000/44 OJ L 161 01.07.2000, p. 0082-0083 Summary |

Excise duties: temporary quantitative restrictions for products brought into Sweden (amend. Directive 92/12/EEC)

PURPOSE : to present a proposal for a Council Directive amending Council Directive 92/12/EEC as regards temporary quantitative restrictions for products subject to excise duty brought into Sweden from other Member States. **CONTENT** : the purpose of this proposal is to extend the Swedish derogation to ensure a gradual adaptation of Sweden's health and excise policy to the requirements of the Internal Market. In accordance with the principles governing the Internal Market, private persons are entitled to bring excisable goods from one Member State into another without any restrictions provided that the goods are acquired for their own use and transported by the private individuals themselves. It is a fundamental principle of the Internal Market that citizens have the right to transport goods purchased for their own use throughout the Community without further payment of VAT and excise duties. A temporary derogation from these basic principles exists for Denmark, Finland and Sweden, which are entitled to apply restrictions to the quantity of certain goods that may be brought into these countries by private persons. On quantities exceeding those limits, they are entitled to charge excise duties and to carry out the necessary checks with respect to the product concerned. The Swedish Government has requested a prolongation of the right to apply restrictions from 1 July 2000 until 31 December 2003, aligning the expiry date of the Swedish derogation to the expiry date of the Finnish and Danish derogations. The request is based on the public health concerns. Due to specific Swedish circumstances, the Government needs more time to adapt its alcohol policy and, in the meantime, feels that a limited continuation of the intra-Community restrictions for travellers is necessary. At the same time, the Swedish Government is proposing to increase the quantitative limits progressively between 1 July 2000 and 31 December 2003. The Commission shares the public health concerns raised by the Swedish Government linked, in particular, to alcohol abuse, but is of the opinion that these concerns do not justify the temporary extension of the restrictions for travellers. However, the Council which discussed this issue at the ECOFIN meeting in March 2000 at the request of the Swedish Government, supported the Swedish request, provided that it meant that the situation of Sweden was aligned to the Finnish and Danish situations. Having regard to the position of the Council and to the fact that the Swedish request provides for a final date of expiry (end 2003) and excludes any further extension after that date, the Commission can therefore propose a limited extension of the Swedish derogation.?

Excise duties: temporary quantitative restrictions for products brought into Sweden (amend.

Directive 92/12/EEC)

The committee adopted the report by Jules MAATEN (ELDR, NL) approving with two non-binding amendments a Commission proposal to remove restrictions on alcohol imports brought into Sweden from other EU Member States so that EU rules applied as from 1 January 2004. In one of these amendments, the committee recognised that harmonisation of travel allowances was not solely an internal market issue but also a public health issue - a key concern of the Swedish authorities who have a longstanding policy of imposing high taxes on alcohol with the aim of keeping overall consumption, and thus alcohol-related illnesses, down. However, it also emphasised that the phased removal of restrictions would allow the Swedish authorities time to put in place alternative means of combating alcohol-related problems. While acknowledging that tax questions were matters of national sovereignty, the committee also called for greater coordination of excise duties on alcohol among the Member States, on the grounds that one country's tax level can have an effect on its neighbours. ?

Excise duties: temporary quantitative restrictions for products brought into Sweden (amend. Directive 92/12/EEC)

The European Parliament adopted a resolution based on the report drafted by Jules MAATEN (ELDR, Netherlands) amending the proposal on temporary restrictions for products subject to excise duty brought into Sweden from other Member States. No substantial amendments were made, but the recitals now state that the phased elimination of the restrictions gives the Swedish authorities time to put in place alternative means of combating alcohol-related problems. They also state that while fiscal measures are matters of national sovereignty, Member States should strive for a higher degree of co-ordination of excise duties on alcohol.?

Excise duties: temporary quantitative restrictions for products brought into Sweden (amend. Directive 92/12/EEC)

PURPOSE : to extend the Swedish derogation of the importation of alcoholic drinks and tobacco into Sweden until 31.12.2003. **COMMUNITY MEASURE :** Council Directive 2000/44/EC amending Directive 92/12/EEC as regards temporary quantitative restrictions for products subject to excise duty brought into Sweden from other Member States. **CONTENT :** in accordance with the principles governing the Internal Market, private persons are entitled to bring excisable goods from one Member State into another without any restrictions provided that the goods are acquired for their own use and transported by the private individuals themselves. It is a fundamental principle of the Internal Market that citizens have the right to transport goods purchased for their own use throughout the Community without further payment of VAT and excise duties. A temporary derogation from these basic principles exists for Denmark, Finland and Sweden, which are entitled to apply restrictions to the quantity of certain goods that may be brought into these countries by private persons. On quantities exceeding those limits, they are entitled to charge excise duties and to carry out the necessary checks with respect to the product concerned. The Swedish government has requested a prolongation of the right to apply restrictions from 1 July 2000 until 31 December 2003, aligning the expiry date of the Swedish derogation to the expiry date of the Finnish and Danish derogations. The request is based on public health concerns. Due to specific Swedish circumstances, the Government needs more time to adapt its alcohol policy and, in the meantime, feels that a limited continuation of the intra-Community restrictions for travellers is necessary. At the same time, the Swedish Government is proposing to increase the quantitative limits progressively between 1 July 2000 and 31 December 2003. The Commission shares the public health concerns raised by the Swedish Government linked, in particular to alcohol abuse, but is of the opinion that these concerns do not justify the temporary extension of the restrictions for travellers. **ENTRY INTO FORCE :** 01.07.2000.