2. Member States shall refrain from increasing the rates or enlarging the scope of those excise duties or indirect taxes which give rise to taxation on importation and remission of tax on exportation or to frontier controls.

3. Paragraphs 1 and 2 shall not apply to the excise duties on manufactured tobacco, alcoholic beverages and mineral oils.

4. Pending the adoption of provisions concerning the rates and/or amounts of excise duty which will have to be applied in the Community in order to permit the abolition of import taxation and of export tax remission in trade between Member States, the latter may alter the rates of excise duty applied to the products set out below on condition that they move towards the following levels or amounts:

Alcoholic beverages

Potable spirits (per hl of pure alcohol): 1 271 ECU,

Intermediate products (per hl): 85 ECU,

Wines: 17 ECU,

Beers per degree Plato per hl: 1,32 ECU.

Manufactured tobacco

Cigarettes: specific excise in (ECU per 1 000): 19,5 ECU

+ *ad valorem* duty plus VAT

(as a % of the retail price): between 52 and 54 %;

Cigars and cigarillos

ad valorem duty plus VAT

(as a % of the retail price): between 34 and 36 %;

Smoking tobacco

ad valorem duty plus VAT

(as a % of the retail price): between 54 and 56 %;

Other manufactured tobacco

ad valorem duty plus VAT

(as a % of the retail price): between 41 and 43 %.

Mineral oils

Leaded petrol and medium oils used as propellant per 1 000 litres: 340 ECU;

Unleaded petrol per 1 000 litres: 310 ECU;

Liquified petroleum gas (LPG) per 1 000 litres: 85 ECU;

Diesel oil per 1 000 litres: 177 ECU;

Heating gas-oil and medium oils used as fuels other than propellants per 1 000 litres: 50 ECU;

Heavy fuel oil per 1 000 kg: 17 ECU.

Article 3

The Member States shall communicate to the Commission the text of all the provisions of national law which they adopt in the field covered by this Directive.

Article 4

This Directive is addressed to the Member States.

Proposal for a Council Directive on approximation of the rates of excise duty on alcoholic beverages and on the alcohol contained in other products

COM(87) 328 final

(Submitted by the Commission to the Council on 7 August 1987)

(87/C 250/04)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 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 Directives ... lay down provisions relating to the structures of excise duties applicable respectively to alcohol, wine, beer and intermediate products;

Whereas for the purpose of establishing an internal market without frontiers it is necessary to apply common rates of excise duty to each of these products;

Whereas it is necessary to provide for the periodic adjustment of those common rates;

Whereas a reduced rate should be applied to undenatured alcohol used in the preparation of perfumes, toiletries and cosmetics;

Whereas the excise duty on intermediate products should be charged by reference to their volume;

Whereas different rates of excise duty should be applied to still wine and sparkling wine;

Whereas the excise duty on beer should be charged by reference to the original gravity of the product,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Not later than 31 December 1992 Member States shall apply common rates of excise duty on alcoholic beverages and on the alcohol contained in other products in accordance with this Directive.

Article 2

The products covered by this Directive are:

— alcohol and alcoholic beverages as defined in Directive . . .,

— intermediate products as defined in Directive . . .,

— wine as defined in Directive . . .,

— beer as defined in Directive . . . .

Article 3

The common rates of excise duty laid down in this Directive shall be adjusted periodically in accordance with provisions to be established before 1 January 1989 in a Directive adopted by the Council acting on a proposal from the Commission.

Article 4

1. The common rate of excise duty on alcohol contained in alcoholic beverages other than those referred to in Articles 5 to 7 below and on the alcohol contained in foodstuffs shall be 1 271 ECU per hectolitre of pure alcohol.

2. A reduced rate of 424 ECU per hectolitre of pure alcohol shall be applied to undenatured ethyl alcohol contained in perfumes, toiletries and cosmetics.

Article 5

The common rate of excise duty on intermediate products shall be 85 ECU per hectolitre of product.

Article 6

The common rate of excise duty on wine shall be:

— as regards still wine, 17 ECU per hectolitre of product,

— as regards sparkling wine, 30 ECU per hectolitre of product.

Article 7

The common rate of excise duty on beer shall be 1,32 ECU per hectolitre/degree Plato of finished product at a temperature of 15 °C.

Article 8

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive not later than 31 December 1992. They shall forthwith inform the Commission of any provisions of national law which they adopt in the field governed by this Directive.

Article 9

This Directive is addressed to the Member States.