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## **REPORT**

on the proposal for a Council directive on the structure and rates of excise duty applied to manufactured tobacco (codified version)  
(COM(2007)0587 – C6-0392/2007 – 2007/0206(CNS))

Committee on Legal Affairs

Rapporteur: Francesco Enrico Speroni

(Codification – Rule 80 of the Rules of Procedure)

***Symbols for procedures***

- \* Consultation procedure  
*majority of the votes cast*
- \*\*I Cooperation procedure (first reading)  
*majority of the votes cast*
- \*\*II Cooperation procedure (second reading)  
*majority of the votes cast, to approve the common position  
majority of Parliament's component Members, to reject or amend  
the common position*
- \*\*\* Assent procedure  
*majority of Parliament's component Members except in cases  
covered by Articles 105, 107, 161 and 300 of the EC Treaty and  
Article 7 of the EU Treaty*
- \*\*\*I Codecision procedure (first reading)  
*majority of the votes cast*
- \*\*\*II Codecision procedure (second reading)  
*majority of the votes cast, to approve the common position  
majority of Parliament's component Members, to reject or amend  
the common position*
- \*\*\*III Codecision procedure (third reading)  
*majority of the votes cast, to approve the joint text*

(The type of procedure depends on the legal basis proposed by the Commission.)

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## **DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION**

**on the proposal for a Council directive on the structure and rates of excise duty applied to manufactured tobacco (codified version)  
(COM(2007)0587 – C6-0392/2007 – 2007/0206(CNS))**

**(Consultation procedure – codification)**

*The European Parliament,*

- having regard to the Commission proposal to the Council (COM(2007)0587),
  - having regard to Article 93 of the EC Treaty, pursuant to which the Council consulted Parliament (C6-0392/2007),
  - having regard to the Interinstitutional Agreement of 20 December 1994 – Accelerated working method for official codification of legislative texts<sup>1</sup>,
  - having regard to Rules 80 and 51 of its Rules of Procedure,
  - having regard to the report of the Committee on Legal Affairs (A6-0021/2008),
1. Approves the Commission proposal as adapted to the recommendations of the consultative working party of the legal services of the European Parliament, the Council and the Commission;
  2. Instructs its President to forward its position to the Council and the Commission.

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<sup>1</sup> OJ C 102, 4.4.1996, p. 2.

## ANNEX

Brussels, 21.11.2007

### ***Opinion of the Consultative Working Party of the Legal Services of the European Parliament, the Council and the Commission***

#### **Proposal for a Council directive on the structure and rates of excise duty applied to manufactured tobacco**

**COM(2007)0587 of 11.10.2007 – 2007/0206 (CNS)**

Having regard to the Inter-institutional Agreement of 20 December 1994 on an accelerated working method for official codification of legislative texts, and in particular to point 4 thereof, the Consultative Working Party, consisting of the respective legal services of the European Parliament, the Council and the Commission, met on 17 October 2007 for the purpose of examining, among others, the aforementioned proposal submitted by the Commission.

At that meeting<sup>1</sup>, an examination of the proposal for a Council directive codifying Council Directive 92/79/EEC of 19 October 1992 on the approximation of taxes on cigarettes, Council Directive 92/80/EEC of 19 October 1992 on the approximation of taxes on manufactured tobacco other than cigarettes and Council Directive 95/59/EC of 27 November 1995 on taxes other than turnover taxes which affect the consumption of manufactured tobacco resulted in the Consultative Working Party's establishing, by common accord, as follows.

- 1) In Article 1, the comma appearing after the word "*harmonisation*" should be removed.
- 2) The reference "*95/59/EC Art. 19*" appearing in the reference box preceding Article 22 should have comprised also the indication "*(adapted)*".

In consequence, examination of the proposal has enabled the Consultative Working Party to conclude, without dissent, that the proposal is a straightforward codification of existing texts, without any change in their substance.

C. PENNERA  
Jurisconsult

J.-C. PIRIS  
Jurisconsult

M. PETITE  
Director General

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<sup>1</sup> The Consultative Working Party had at its disposal 22 official language versions of the proposal and worked on the basis of the English text, being the master-copy language version of the document under discussion.

## PROCEDURE

<b>Title</b>	Excise duty applied to manufactured tobacco (codified version)
<b>References</b>	COM(2007)0587 – C6-0392/2007 – 2007/0206(CNS)
<b>Date of consulting Parliament</b>	24.10.2007
<b>Committee responsible</b> Date announced in plenary	JURI 13.11.2007
<b>Rapporteur(s)</b> Date appointed	Francesco Enrico Speroni 23.10.2007
<b>Date adopted</b>	22.1.2008