

## II

(Preparatory Acts)

## ECONOMIC AND SOCIAL COMMITTEE

**Opinion on the proposal for a Council Directive on taxes other than turnover taxes which affect the consumption of manufactured tobacco — consolidated text**

(95/C 133/01)

On 24 November 1994 the Council decided to consult the Economic and Social Committee, under Article 99 of the Treaty establishing the European Community, on the abovementioned proposal.

The Section for Economic, Financial and Monetary Questions, which was responsible for preparing the Committee's work on the matter, adopted its Opinion on 7 March 1995. The Rapporteur was Mr Noordwal, who worked without the assistance of a Study or Drafting Group.

At its 324th Plenary Session (meeting of 29 March 1995), the Economic and Social Committee adopted the following Opinion by a large majority, with one abstention.

1. The original Directives were adopted with a view to progressively harmonizing the structure of the specific taxes affecting the consumption of manufactured tobacco. These Directives have been amended on many occasions.

2. The present proposal aims to simplify existing provisions by amalgamating Council Directives

72/464/EEC of 19 December 1972 and 79/32/EEC of 18 December 1978, along with their successive amendments. The new Directive will consolidate the legislation in force, i.e. it will replace the earlier Directives without altering their substance.

3. Given the above remarks, the Committee welcomes the proposal.

Done at Brussels, 29 March 1995.

*The President*  
*of the Economic and Social Committee*  
Carlos FERRER

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