



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 11.10.2007
COM(2007) 587 final

2007/0206 (CNS)

Proposal for a

COUNCIL DIRECTIVE

on the structure and rates of excise duty applied to manufactured tobacco

(Codified version)

(presented by the Commission)

EXPLANATORY MEMORANDUM

1. In the context of a people's Europe, the Commission attaches great importance to simplifying and clarifying Community law so as to make it clearer and more accessible to the ordinary citizen, thus giving him new opportunities and the chance to make use of the specific rights it gives him.

This aim cannot be achieved so long as numerous provisions that have been amended several times, often quite substantially, remain scattered, so that they must be sought partly in the original instrument and partly in later amending ones. Considerable research work, comparing many different instruments, is thus needed to identify the current rules.

For this reason a codification of rules that have frequently been amended is also essential if Community law is to be clear and transparent.

2. On 1 April 1987 the Commission therefore decided¹ to instruct its staff that all legislative acts should be codified after no more than ten amendments, stressing that this is a minimum requirement and that departments should endeavour to codify at even shorter intervals the texts for which they are responsible, to ensure that the Community rules are clear and readily understandable.
3. The Conclusions of the Presidency of the Edinburgh European Council (December 1992) confirmed this², stressing the importance of codification as it offers certainty as to the law applicable to a given matter at a given time.

Codification must be undertaken in full compliance with the normal Community legislative procedure.

Given that no changes of substance may be made to the instruments affected by codification, the European Parliament, the Council and the Commission have agreed, by an interinstitutional agreement dated 20 December 1994, that an accelerated procedure may be used for the fast-track adoption of codification instruments.

4. The purpose of this proposal is to undertake a codification of 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 tobacco³. The new Directive will supersede the various acts incorporated in it⁴; this proposal fully preserves the content of the acts being codified and hence does no more than bringing them together with only such formal amendments as are required by the codification exercise itself.

¹ COM(87) 868 PV.

² See Annex 3 to Part A of the Conclusions.

³ Carried out pursuant to the Communication from the Commission to the European Parliament and the Council – Codification of the Acquis communautaire, COM(2001) 645 final.

⁴ Annex I, Part A of this proposal.

5. The codification proposal was drawn up on the basis of a preliminary consolidation, in all official languages, of Directive 92/79/EEC, Directive 92/80/EEC, Directive 95/59/EC and the instruments amending them, carried out by the Office for Official Publications of the European Communities, by means of a data-processing system. Where the Articles have been given new numbers, the correlation between the old and the new numbers is shown in a table contained in Annex II to the codified Directive.

Proposal for a

↓ 92/79/EEC, 92/80/EEC,
95/59/EC (adapted)

COUNCIL DIRECTIVE

on the structure and rates of excise duty applied to manufactured tobacco

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 93 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament¹,

Having regard to the opinion of the European Economic and Social Committee²,

Whereas:



- (1) Council Directive 92/79/EEC of 19 October 1992 on the approximation of taxes on cigarettes³, Council Directive 92/80/EEC of 19 October 1992 on the approximation of taxes on manufactured tobacco other than cigarettes⁴ and Council Directive 95/59/EC of 27 November 1995 on taxes other than turnover taxes which affect the consumption of manufactured tobacco⁵ have been substantially amended several times⁶. In the interests of clarity and rationality the said Directives should therefore be codified by assembling them in a single act.

¹ OJ C [...], [...], p. [...].

² OJ C [...], [...], p. [...].

³ OJ L 316, 31.10.1992, p. 8. Directive as last amended by Directive 2003/117/EC (OJ L 333, 20.12.2003, p. 49).

⁴ OJ L 316, 31.10.1992, p. 10. Directive as last amended by Directive 2003/117/EC.

⁵ OJ L 291, 6.12.1995, p. 40. Directive as last amended by Directive 2002/10/EC. (OJ L 46, 16.2.2002, p. 26).

⁶ See Annex I, Part A.

↓ 95/59/EC Recital 2

- (2) The objective of the Treaty is to maintain an economic union within which there is healthy competition and whose characteristics are similar to those of a domestic market. As regards manufactured tobacco, achievement of this aim presupposes that the application in the Member States of taxes affecting the consumption of products in this sector does not distort conditions of competition and does not impede their free movement within the Community.

↓ 95/59/EC Recital 3

- (3) As far as excise duties are concerned, harmonisation of structures must, in particular, result in competition in the different categories of manufactured tobacco belonging to the same group not being distorted by the effects of the charging of the tax and, consequently, in the opening of the national markets of the Member States.

↓ 95/59/EC Recitals 8 and 9

- (4) There are several types of manufactured tobacco, distinguished by their characteristics and by the way in which they are used. These different types of manufactured tobacco should be defined.

↓ 95/59/EC Recital 14

- (5) Rolls of tobacco capable of being smoked as they are after simple handling should also be deemed to be cigarettes for the purposes of uniform taxation of these products.

↓ 95/59/EC Recital 11

- (6) A distinction needs to be made between fine-cut tobacco for the rolling of cigarettes and other smoking tobacco.

↓ 95/59/EC Recital 12

- (7) A manufacturer needs to be defined as a natural or legal person who actually prepares tobacco products and sets the maximum retail selling price for each of the Member States for which the products in question are to be released for consumption.

↓ 95/59/EC Recital 4

- (8) The structure of the excise duty on cigarettes must include, in addition to a specific component calculated per unit of the product, a proportional component based on the retail selling price, inclusive of all taxes. The turnover tax on cigarettes has the same

effect as a proportional excise duty and this fact should be taken into account when the ratio between the specific component of the excise duty and the total tax burden is being established.

↓ 92/80/EEC Recital 4

- (9) A harmonised incidence of tax should be established for all products belonging to the same group of manufactured tobacco.
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↓ 92/80/EEC Recital 5

- (10) The setting of an overall minimum excise duty expressed as a percentage, as an amount per kilogram or for a given number of items is the most appropriate for achieving the internal market.
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↓ 2002/10/EC Recital 6 (adapted)
and 95/59/EC Recital 10 (adapted)

- (11) Greater convergence between the tax rates applied in the Member States would help reduce fraud and smuggling within the Community. The introduction of a fixed minimum amount expressed in euro, in addition to the minimum excise incidence of 57 % of the retail selling price of cigarettes of the price category most in demand, should ensure that a minimum level of excise duties is levied on such cigarettes. For economic reasons, temporary derogations from the introduction of such a fixed amount should be provided for certain Member States.
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↓ 92/79/EEC Recital 5

- (12) The Portuguese Republic should be granted the possibility of a reduced rate for cigarettes made by small-scale producers and consumed in the most remote regions of the Azores and Madeira.
-

↓ 2002/10/EC Recital 7

- (13) The Treaty requires that the definition and implementation of all Community policies and activities ensure a high level of human health protection. Cigarettes and fine-cut tobacco intended for the rolling of cigarettes are both harmful to consumers' health. The level of taxation is a major factor in the price of tobacco products, which in turn influences consumers' smoking habits. For this reason, it is necessary gradually to bring the minimum rates for fine-cut rolling tobacco closer to the minimum rate for cigarettes.

↓ 95/59/EC Recital 7

- (14) The imperative needs of competition imply a system of freely formed prices for all groups of manufactured tobacco.

↓ 95/59/EC Recital 13

- (15) A majority of Member States grant exemptions from excise duty or make refunds of excise duty in respect of certain types of manufactured tobacco depending on the use which is made of them, and the exemptions or refunds for particular uses need to be specified in this Directive.

↓ 92/80/EEC Recital 7

- (16) A procedure should be introduced to enable the rates or amounts laid down in this Directive to be reviewed periodically on the basis of a Commission report taking account of all the appropriate factors.

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- (17) This Directive should be without prejudice to the obligations of the Member States relating to the time-limits for transposition into national law and application of the Directives set out in Annex I, Part B,

↓ 95/59/EC (adapted)

HAS ADOPTED THIS DIRECTIVE:

Chapter 1

Subject matter

Article 1

This Directive lays down general principles for the harmonisation, of the structure and rates of the excise duty to which the Member States subject manufactured tobacco.

Chapter 2 Definitions

↓ 95/59/EC Art. 2(1) (adapted)

Article 2

1. ☒ For the purposes of this Directive ☒ manufactured tobacco ☒ shall mean ☒:
- (a) cigarettes;
 - (b) cigars and cigarillos;
 - (c) smoking tobacco:
 - i) fine-cut tobacco for the rolling of cigarettes,
 - ii) other smoking tobacco.
-

↓ 95/59/EC Art. 7(2)

2. Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in Article 3 or Article 5(1) shall be treated as cigarettes and smoking tobacco.

Notwithstanding the first subparagraph, products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco.

↓ 95/59/EC Art. 2(3)

3. Notwithstanding existing Community provisions, the definitions referred to in paragraph 2 of this Article and Articles 3, 4 and 5 shall be without prejudice to the choice of system or the level of taxation which shall apply to the different groups of products referred to in these Articles.

↓ 95/59/EC Art. 4 (adapted)
→₁ 1999/81/EC Art. 3 pt. 1

Article 3

1. ☒ For the purposes of this Directive ☒ cigarettes ☒ shall mean ☒:
- (a) rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the meaning of Article 4(1);

- (b) rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes;
- (c) rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper.

2. A roll of tobacco referred to in paragraph 1 shall, for excise duty purposes, be considered as two cigarettes where, excluding filter or mouth piece, it is longer than 9 cm but not longer than 18 cm, as three cigarettes where, excluding filter or mouthpiece, it is longer than 18 cm but not longer than 27 cm, and so on.

↓ 95/59/EC Art. 3 (adapted)

Article 4

1. ☒ For the purposes of this Directive ☒ the following shall be deemed to be cigars or cigarillos if they can be smoked as they are:

- (a) rolls of tobacco made entirely of natural tobacco;
- (b) rolls of tobacco with an outer wrapper of natural tobacco;

↓ 2002/10/EC Art. 3 pt. 1

- (c) rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar covering the product in full, including where appropriate the filter but not in the case of tipped cigars, the tip, and a binder, both being of reconstituted tobacco, where the unit weight, not including filter or mouth-piece, is not less than 1,2 g and where the wrapper is fitted in spiral form with an acute angle of at least 30° to the longitudinal axis of the cigar;
- (d) rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar, of reconstituted tobacco, covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip, where the unit weight, not including filter or mouth-piece, is not less than 2,3 g and the circumference over at least one third of the length is not less than 34 mm.

↓ 95/59/EC Art. 7(1)

2. Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in paragraph 1 shall be treated as cigars and cigarillos provided they have respectively:

- (a) a wrapper of natural tobacco,
- (b) a wrapper and binder of tobacco, both of reconstituted tobacco,

- (c) a wrapper of reconstituted tobacco.
-

↓ 95/59/EC Art. 5 (adapted)

Article 5

1. ☒ For the purposes of this Directive ☒ smoking tobacco ☒ shall mean ☒:
- (a) tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing;
 - (b) tobacco refuse put up for retail sale which does not fall under Articles 3 and 4 and which can be smoked.
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↓ 95/59/EC Art. 6 (adapted)

2. Smoking tobacco in which more than 25 % by weight of the tobacco particles have a cut width of less than 1 millimetre shall be deemed to be fine-cut tobacco for the rolling of cigarettes.

Member States may also deem smoking tobacco in which more than 25 % by weight of the tobacco particles have a cut width of more than 1 millimetre and which was sold or intended to be sold for the rolling of cigarettes to be fine-cut tobacco for the rolling of cigarettes.

↓ 95/59/EC Art. 9(1) first subparagraph (adapted)

Article 6

A natural or legal person established in the Community who converts tobacco into manufactured products prepared for retail sale shall be deemed to be a manufacturer.

Chapter 3 Provisions applicable to Cigarettes

↓ 92/79/EEC Art. 1 (adapted)

Article 7

1. Member States shall apply to cigarettes minimum consumption taxes in accordance with the rules provided for in this Chapter.

2. Paragraph 1 shall apply to the taxes which, pursuant to this Chapter, are levied on cigarettes and which comprise:

- (a) a specific excise duty per unit of the product;
- (b) a proportional excise duty calculated on the basis of the maximum retail selling price;
- (c) a value-added tax (VAT) proportional to the retail selling price.

↓ 95/59/EC Art. 8

Article 8

1. Cigarettes manufactured in the Community and those imported from third countries shall be subject to a proportional excise duty calculated on the maximum retail selling price, including customs duties, and also to a specific excise duty calculated per unit of the product.

↓ 95/59/EC Art. 16(4)

Notwithstanding the first subparagraph, each Member State may exclude customs duties from the basis for calculating the proportional excise duty on cigarettes.

↓ 95/59/EC Art. 8 (adapted)

2. The rate of the proportional excise duty and the amount of the specific excise duty must be the same for all cigarettes.

3. At the final stage of harmonisation of structures, the same ratio shall be established for cigarettes in all Member States between the specific excise duty and the sum of the proportional excise duty and the turnover tax, in such a way that the range of retail selling prices reflects fairly the difference in the manufacturers' delivery prices.

↓ 2002/10/EC Art. 1 pt. 1
(adapted)

Article 9

1. Each Member State shall apply an overall minimum excise duty ☒ comprising ☒ specific duty plus *ad valorem* duty excluding VAT, the incidence of which shall be set at 57 % of the retail selling price inclusive of all taxes.

☒ The overall minimum excise duty ☒ shall not be less than EUR 64 per 1 000 cigarettes for cigarettes of the price category most in demand.

2. Member States which levy an overall minimum excise duty of at least EUR 101 per 1 000 cigarettes for cigarettes of the price category most in demand need not comply with the 57 % minimum incidence requirement.

3. The overall minimum excise duty on cigarettes shall be determined on the basis of cigarettes of the price category most in demand according to data established as at 1 January of each year.

↓ 1999/81/EC Art. 1 pt. 1

Article 10

1. When a change in the retail selling price of cigarettes in the most popular price category occurs in a Member State, thereby bringing the incidence of the overall minimum excise duty below the level specified in Article 9(1), the Member State in question may refrain from adjusting the incidence of the overall minimum excise duty until not later than 1 January of the second year following that in which the change occurs.

2. When a Member State increases the rate of VAT on cigarettes, it may reduce the incidence of the overall minimum excise duty up to an amount which, expressed as a percentage of the retail selling price, is equal to the incidence of the increase in the rate of VAT, also expressed as a percentage of the retail selling price, even if such an adjustment has the effect of reducing the incidence of the overall minimum excise duty to below the level laid down in Article 9.

3. If, in accordance with paragraph 2, a Member State reduces the incidence of the overall minimum excise duty to a level below that laid down in Article 9(1), it shall raise that incidence so as to reach at least that level not later than 1 January of the second year after that in which the reduction took place.

↓ 95/59/EC Art. 16 (adapted)

Article 11

1. The amount of the specific excise duty on cigarettes shall be established by reference to cigarettes in the most popular price category according to the information available at 1 January each year.

2. The specific component of the excise duty may not be less than 5 % or more than 55 % of the amount of the total tax burden resulting from the aggregation of the proportional excise duty, the specific excise duty and the turnover tax levied on these cigarettes.

↓ 1999/81/EC Art. 3 pt. 2(a)

3. By way of derogation from paragraph 2, where a change in the retail selling price of cigarettes in the most popular price category occurs in a Member State, thereby bringing the specific component of the excise duty, expressed as a percentage of the total tax burden,

below 5 % or above 55 % of the total tax burden, the Member State in question may refrain from adjusting the amount of the specific excise duty until not later than 1 January of the second year following that in which the change occurs.

↓ 95/59/EC (adapted)
→₁ 1999/81/EC Art. 3 pt. 2(b)

4. →₁ If the excise duty levied ← on the price category referred to in paragraph 1 is amended, the amount of the specific excise duty shall be established by reference to the new total tax burden on the cigarettes referred to in paragraph 1.

↓ 2002/10/EC Art. 3 pt. 2

5. Member States may levy a minimum excise duty on cigarettes sold at a price lower than the retail selling price for cigarettes of the price category most in demand, provided that such excise duty does not exceed the amount of the excise duty levied on cigarettes of the price category most in demand.

↓ 92/79/EEC Art. 3 (adapted)

Article 12

1. The Portuguese Republic may apply a reduced rate of up to 50 % less than that laid down in Article 9 to cigarettes consumed in the most remote regions of the Azores and Madeira, made by small-scale manufacturers each of whose annual production does not exceed 500 tonnes.

↓ 2003/117/EC Art. 1

2. By derogation from Article 9, from 1 January 2003 to 31 December 2009 the French Republic may continue to apply a reduced rate of excise duty to cigarettes released for consumption in Corsica. This rate shall apply solely to an annual quota of 1200 tonnes.

From 1 January 2003 to 31 December 2007 the reduced rate must equal at least 35% of the price for cigarettes in the price category most in demand in Corsica.

From 1 January 2008 to 31 December 2009 the reduced rate must equal at least 44% of the price for cigarettes in the price category most in demand in Corsica.

Chapter 4

Provisions applicable to Manufactured tobacco other than cigarettes

↓ 92/80/EEC Art. 1

Article 13

The following groups of manufactured tobacco produced in the Community and imported from third countries shall be subject, in each Member State, to a minimum excise duty as laid down in Article 14:

- (a) cigars and cigarillos;
 - (b) fine-cut tobacco intended for the rolling of cigarettes;
 - (c) other smoking tobaccos.
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↓ 92/80/EEC Art. 3

Article 14

↓ 1999/81/EC Art. 2.1(a)
(adapted)

1. Member States shall apply an excise duty which may be:

- (a) either an *ad valorem* duty calculated on the basis of the maximum retail selling price of each product, freely determined by manufacturers established in the Community and by importers from third countries in accordance with Article 15,
- (b) or a specific duty expressed as an amount per kilogram, or in the case of cigars and cigarillos, alternatively for a given number of items,
- (c) or a mixture of both, combining an *ad valorem* element and a specific element.

In cases where excise duty is either *ad valorem* or mixed, Member States may establish a minimum amount of excise duty.

2. The overall excise duty expressed as a percentage, as an amount per kilogram or for a given number of items shall be at least equivalent to the rates or minimum amounts laid down for:

↓ 2002/10/EC Art. 2.1

- (a) in the case of cigars or cigarillos: 5 % of the retail selling price inclusive of all taxes or EUR 11 per 1 000 items or per kilogram;
- (b) in the case of fine-cut smoking tobacco intended for the rolling of cigarettes: 36 % of the retail selling price inclusive of all taxes, or EUR 32 per kilogram;
- (c) in the case of other smoking tobaccos: 20 % of the retail selling price inclusive of all taxes, or EUR 20 per kilogram.

↓ 92/80/EEC (adapted) Art. 3(2)

3. The rates or amounts referred to in paragraphs 1 and 2 shall be effective for all products belonging to the group of manufactured tobaccos concerned, without distinction within each group as to quality, presentation, origin of the products, the materials used, the characteristics of the firms involved or any other criterion.

↓ 2003/117/EC Art. 2

4. By derogation from paragraphs 1 and 2, from 1 January 2003 to 31 December 2009 the French Republic may continue to apply a reduced rate of excise duty to manufactured tobaccos other than cigarettes released for consumption in Corsica.

The reduced rate shall be:

- (a) for cigars and cigarillos, at least 10% of the retail selling price, inclusive of all taxes, charged in Corsica;
- (b) for fine-cut tobacco intended for the rolling of cigarettes, at least 25% of the retail selling price, inclusive of all taxes, charged in Corsica;
- (c) for other smoking tobaccos, at least 22% of the retail selling price, inclusive of all taxes, charged in Corsica.

↓ 95/59/EC Art. 9 (adapted)

Chapter 5

Release for consumption of manufactured tobacco

Article 15

1. Manufacturers, or, where appropriate, their representatives or authorised agents in the Community and importers of tobacco from third countries shall be free to determine the

maximum retail selling price for each of their products for each Member State for which the products in question are to be released for consumption.

The first subparagraph may not, however, hinder implementation of national systems of legislation regarding the control of price levels or the observance of imposed prices, provided that they are compatible with Community legislation.

2. In order to facilitate the levying of the excise duty, Member States may, for each group of manufactured tobacco, fix a scale of retail selling prices on condition that each scale has sufficient scope and variety to correspond in fact with the variety of Community products.

Each scale shall be valid for all the products belonging to the group of manufactured tobacco which it concerns, without distinction on the basis of quality, presentation, the origin of the products or of the materials used, the characteristics of the undertakings or of any other criterion.

↓ 95/59/EC Art. 10 (adapted)

Article 16

1. At the final stage of harmonisation of the excise duty at the latest the rules for collecting the excise duty shall be harmonised. During the preceding stage the excise duty shall, in principle, be collected by means of tax stamps. If they collect the excise duty by means of tax stamps, Member States shall be obliged to make these stamps available to manufacturers and dealers in other Member States. If they collect the excise duty by other means, Member States shall ensure that no obstacle, either administrative or technical, affects trade between Member States on that account.

2. Community importers and Community manufacturers of manufactured tobacco shall be subject to the system set out in paragraph 1 as regards the detailed rules for levying and paying the excise duty.

↓ 95/59/EC Art. 11

Article 17

The following may be exempted from excise duty or excise duty already paid on them may be refunded:

- (a) denatured manufactured tobacco used for industrial or horticultural purposes;
- (b) manufactured tobacco which is destroyed under administrative supervision;
- (c) manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality;
- (d) manufactured tobacco which is reworked by the producer.

Member States shall determine the conditions and formalities to which the abovementioned exemptions or refunds are subject.

↓ 95/59/EC

Chapter 6 Final provisions

↓ 92/80/EEC Art. 5(1),
2002/10/EC Art. 1pt. 1(5)

Article 18

1. The value of the euro in national currencies to be applied to the amounts of the overall minimum excise duty and to the value of specific excise duties shall be fixed once a year. The exchange rates to be applied shall be those obtained on the first working day of October and published in the *Official Journal of the European Union* and shall have effect from 1 January of the following calendar year.

↓ 2002/10/EC Art. 1 pt.1

2. By way of derogation from paragraph 1, Member States which have not adopted the euro shall be authorised to apply the value of the euro in national currency on the first working day of October 2000 for the conversion of the amount of EUR 101 referred to in Article 9(2).

The present derogation shall be re-examined in the next report to be submitted by the Commission in accordance with Article 19.

↓ 92/80/EEC Art. 5(2)

3. Member States may maintain the amounts of the excise duties in force at the time of the annual adjustment provided for in paragraph 1 if the conversion of the amounts of the excise duties expressed in euro would result in an increase of less than 5% or EUR 5, whichever is the lower amount, in the excise duty expressed in national currency.

↓ 2002/10/EC Art. 1 pt. 2 2002/10/EC Art. 2.2 (adapted)
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Article 19

Every four years, the Commission shall submit to the Council a report and, where appropriate, a proposal concerning the rates of excise duty laid down in this Directive and the structure of excise duties as defined by Article 11.

The Council shall examine this report and this proposal and, acting unanimously after consulting the European Parliament, shall adopt the necessary measures.

The report by the Commission and the examination by the Council shall take into account the proper functioning of the internal market, the real value of the levels \boxtimes and rates \boxtimes of excise duty \boxtimes in Article 11 calculated solely in accordance with inflation \boxtimes and the wider objectives of the Treaty.

↓ 95/59/EC Art. 17

Article 20

Where necessary, the Council shall, on a proposal from the Commission, adopt provisions for the application of this Directive.

↓ 92/79/EEC Art. 5 (adapted), 92/80/EEC Art. 6 (adapted), 95/59/EC Art. 18
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Article 21

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

↓ 95/59/EC Art. 19

Article 22

Directive 92/79/EEC, Directive 92/80/EEC and Directive 95/59/EC, as amended by the acts listed in Annex I, Part A, are repealed, without prejudice to the obligations of the Member States relating to the time-limits for transposition into national law and application of the Directives set out in Annex I, Part B.

References to the repealed Directives shall be construed as references to this Directive and shall be read in accordance with the correlation table set out in Annex II.

↓ 95/59/EC Art. 20 (adapted)

Article 23

This Directive shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

↓ 92/79/EEC Art. 6, 92/80/EEC
Art. 7, 95/59/EC Art. 21

Article 24

This Directive is addressed to the Member States.

Done at Brussels,

*For the Council
The President*

ANNEX I

Part A

Repealed Directives with list of their successive amendments (referred to in Article 22)

Council Directive 92/79/EEC	(OJ L 316, 31.10.1992, p. 8)
Council Directive 1999/81/EC	(OJ L 211, 11.8.1999, p. 47)
Council Directive 2002/10/EC	(OJ L 46, 16.2.2002, p. 26)
Council Directive 2003/117/EC	(OJ L 333, 20.12.2003, p. 49)
2003 Act of Accession	
Council Directive 92/80/EEC	(OJ L 316, 31.10.1992, p. 10)
Council Directive 1999/81/EC	(OJ L 211, 11.8.1999, p. 47)
Council Directive 2002/10/EC	(OJ L 46, 16.2.2002, p. 26)
Council Directive 2003/117/EC	(OJ L 333, 20.12.2003, p. 49)
2003 Act of Accession	
Council Directive 95/59/EC	(OJ L 291, 6.12.1995, p. 40)
Council Directive 1999/81/EC	(OJ L 211, 11.8.1999, p. 47)
Council Directive 2002/10/EC	(OJ L 46, 16.2.2002, p. 26)

Part B

List of time-limits for transposition into national law and application (referred to in Article 22)

Directive	Time-limit for transposition	Date of application
92/79/EEC	31 December 1992	
92/80/EEC	31 December 1992	
95/59/EC	-	
1999/81/EC	1 January 1999	1 January 1999
2002/10/EC	1 July 2002 ¹	
2003/117/EC	1 January 2004	

¹ By way of derogation from the date set in Article 4(1) of Directive 2002/10/EC:
(a) the Federal Republic of Germany shall be authorised to bring into force the provisions necessary to comply with Article 3(1) of Directive 2002/10/EC by 1 January 2008 at the latest;
(b) the Kingdom of Spain and the Hellenic Republic shall be authorised to bring into force the provisions necessary to comply with Article 1(1) of Directive 2002/10/EC (with regard to Article 2(1), second sentence, of Directive 92/79/EEC) by 1 January 2008 at the latest.

ANNEX II

CORRELATION TABLE

Directive 92/79/EEC	Directive 92/80/EEC	Directive 95/59/EC	This Directive
-	-	Article 1(1) and (2)	Article 1
-	-	Article 1(3)	-
-	Article 2	-	-
-	-	Article 2(1), introductory phrase	Article 2(1), introductory phrase
-	-	Article 2(1) points (a) and (b)	Article 2(1)(a) and (b)
-	-	Article 2(1) point (c), first indent	Article 2(1)(c)(i)
-	-	Article 2(1) point (c), second indent	Article 2(1)(c)(ii)
-	-	Article 2(1) final words	-
-	-	Article 2(2)	-
-	-	Article 7(2)	Article 2(2)
-	-	Article 2(3)	Article 2(3)
-	-	Article 4(1), first subparagraph	Article 3(1),
-	-	Article 4(1), second subparagraph	-
-	-	Article 4(2)	Article 3(2)
-	-	Article 3 introductory phrase	Article 4(1) introductory phrase
-	-	Article 3(1)	Article 4(1)(a)
-	-	Article 3(2)	Article 4(1)(b)
-	-	Article 3(3)	Article 4(1) (c)

-	-	Article 3(4)	Article 4(1)(d)
-	-	Article 7(1) introductory phrase	Article 4(2) introductory phrase
-	-	Article 7(1) first indent	Article 4(2)(a)
-	-	Article 7(1) second indent	Article 4(2)(b)
-	-	Article 7(1) third indent	Article 4(2)(c)
-	-	Article 5 introductory phrase	Article 5(1) introductory phrase
-	-	Article 5(1)	Article 5(1)(a)
-	-	Article 5(2)	Article 5(1)(b)
-	-	Article 6 first paragraph	Article 5(2) first subparagraph
-	-	Article 6 second paragraph	Article 5(2) second subparagraph
-	-	Article 9(1) first subparagraph	Article 6
Article 1	-	-	Article 7
-	-	Article 8(1)	Article 8(1) first subparagraph
-	-	Article 16(4)	Article 8(1) second subparagraph
-	-	Article 8(2) and (3)	Article 8(2) and (3)
-	-	Article 8(4)	-
Article 2(1) first part of the first sentence	-	-	Article 9(1) first subparagraph
Article 2(1) second part of the first sentence	-	-	Article 9(1) second subparagraph
Article 2(1) second sentence	-	-	-

Article 2(2) first sentence	-	-	Article 9(2)
Article 2(2) second sentence	-	-	-
Article 2(3)	-	-	Article 9(3)
Article 2(4)	-	-	-
Article 2a	-	-	Article 10
-	-	Article 16(1) and (2)	Article 11(1) and (2)
-	-	Article 16(2a)	Article 11(3)
		Article 16(3)	Article 11(4)
		Article 16(5)	Article 11(5)
Article 3(1)	-	-	-
Article 3(2)	-	-	Article 12(1)
Article 3(3)	-	-	-
Article 3(4)	-	-	Article 12(2)
-	Article 1	-	Article 13
-	Article 3(1) first and second subparagraph	-	Article 14(1)
-	Article 3(1) third subparagraph, introductory sentence	-	Article 14(2) introductory sentence
-	Article 3(1) third subparagraph, first, second and third indent	-	-
-	Article 3(1) fourth and fifth subparagraph	-	-
-	Article 3(1) sixth subparagraph, introductory sentence	-	-

-	Article 3(1) sixth subparagraph, points (a), (b) and (c)	-	Article 14(2)(a), (b) and (c)
-	Article 3(1) seventh subparagraph	-	-
-	Article 3(2)	-	Article 14(3)
-	Article 3(3)	-	-
-	Article 3(4)	-	Article 14(4)
-	-	Article 9(1) second subparagraph	Article 15(1) first subparagraph
-	-	Article 9(1) third subparagraph	Article 15(1) second subparagraph
-	-	Article 9(2) first sentence	Article 15(2) first subparagraph
-	-	Article 9(2) second sentence	Article 15(2) second subparagraph
-	-	Article 10	Article 16
-	-	Article 11	Article 17
-	-	-	-
-	-	Article 12	-
-	-	Article 13	-
-	-	Article 14	-
-	-	-	-
-	-	Article 15	-
Article 2(5)	Article 5(1)	-	Article 18(1)
Article 2(6) first sentence	-	-	Article 18(2) first subparagraph
Article 2(6) second sentence	-	-	Article 18(2) second subparagraph

-	Article 5(2)	-	Article 18(3)
Article 4 first sentence	Article 4 first sentence	-	Article 19 first subparagraph
Article 4 second sentence	Article 4 second sentence	-	Article 19 second subparagraph
Article 4 third sentence	Article 4 third sentence	-	Article 19 third subparagraph
-	-	Article 17	Article 20
Article 5(1)	Article 6(1)	-	-
Article 5(2)	Article 6(2)	Article 18	Article 21
-	-	Article 19(1)	Article 22 first paragraph
-	-	Article 19(2)	Article 22 second paragraph
-	-	Article 20	Article 23
Article 6	Article 7	Article 21	Article 24
-	-	Annex I	-
-	-	Annex II	-
-	-	-	Annex I
-	-	-	Annex II