

Council Conclusions on Excise Duties on Tobacco



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News

On 2 June 2020, the Council adopted [conclusions on the structure and rates of excise duty applied to manufactured tobacco](#). The Council recognises that the current provisions of the legal framework, i.e., Directive 2011/64/EU, have become less effective, as they are either no longer sufficient or too narrow to address current and future challenges. The Directive does not fully take account of some products, such as liquids for e-cigarettes, heated tobacco products, and other types of next-generation products, which are entering the EU market. Therefore, the Council calls on the Commission to come forward with a revision of the EU regulatory framework. Definitions and tax treatment of novel products should be harmonised. Furthermore, the revision should increase the coherence and synergy of the tax and fiscal objectives of Directive 2011/64/EU with other EU policies and legislation. It should take on board all relevant aspects of tobacco control, including public health, customs regulations, the fight against illicit trade, tax evasion, and protection of the environment.

The conclusions also underline that the EU must invest effort to curb the illicit trade in tobacco products, which remains a substantial and persistent problem in most EU Member States. Synergies with and strengthening of law enforcement policies are necessary.

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ISSN: 1862-6947

<https://euclid.eu>



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The project is co-financed by the Union Anti-Fraud Programme (UAFP), managed by the European Anti-Fraud Office (OLAF).



**Co-funded by
the European Union**