



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**Indirect taxes other than VAT**

Brussels,

taxud.c.2(2018)2625927 [REDACTED]

Ares(2018)2350448

## **MEETING REPORT**

**1. Subject** Raw tobacco – Directive 2011/64/EU

**2. Date and Place** 17 April 2018, Brussels

**3. Participants**

DG TAXUD: [REDACTED]

Fetratab: [REDACTED]

Deltafina: [REDACTED]  
[REDACTED]

### **4. Summary of the discussion**

Fetratab requested a meeting to discuss their concerns regarding the ECJ judgement, C-638/15 “Eko-Tabak”. Different interpretations of the excisability of raw tobacco across the Member States are causing significant problems for their members. The different interpretations means that in some Member States raw tobacco is now an excise good subject to excise duty. Movements between Member States with different interpretations also create issues in EMCS.

TAXUD noted that the Excise Contact Group provides a platform for trade consultations within the Union on the development and implementation of excise related issues.

**Report by:** [REDACTED]

c.c.: [REDACTED], TAXUD LIST C2