



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

Brussels, 17 December 2018

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Excise Contact Group of 26/11/2018

[REDACTED]

1. ADOPTION OF THE AGENDA

[REDACTED]

2. PLANNING OF UPCOMING MEETINGS AND EVENTS OF RELEVANCE TO TRADERS

[REDACTED]

[REDACTED]

3.

[REDACTED]

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6. Tobacco - Ongoing Tobacco study

COM gave a brief update on the ongoing evaluation of the Tobacco Tax Directive (available on [CIRCABC](#)).

COM clarified to a Trade Federation **Delegation**¹¹ that the report by the Economisti Associati will not be published as it will be analysed internally by the Commission. A Member State **Delegation**¹² inquired whether the Commission is planning to present the results of the report to the Council by the end of 2019 or more, likely in 2020. COM stated that currently a schedule cannot be projected because while the Commission may prepare an evaluation by mid-2019, the existing Commission will be dissolved and the new one will be appointed at the end of the year. A Trade Federation **Delegation**¹³ inquired about the possibility of having an evaluation within the Commission, without the report, by mid-2019. COM informed that this will be discussed internally and an update will be provided when it is clearer what the current Commission is allowed to publish. COM informed a Trade Federation **Delegation**¹⁴ that the agenda point on the impact of ECJ C-638/15 on raw tobacco on EMCS was removed, as it is currently deemed that the discussions are too immature. COM added that, there was a ruling from the European Court of Justice on certain specific categories of raw tobacco and the application of this ruling was formulated in a very restrictive manner. Despite the initial plan to amend EMCS for these specific categories of raw tobacco, the discussions that took place during the last ITEG meeting, resulted in postponing any further actions.

7. AOB

[REDACTED]

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