Thanks – fits the bill perfectly as far as I am concerned.

Summary report

Participants:
Mr , , Britisch American Tobacco
Mr (TAXUD)

Summary
- BTA explained their view on the customs classification as well as the excise duty treatment of new products (tobacco heated products and non-tobacco products like some forms of e-cigarettes).
- In BAT’s view some of these new products are only about nicotine delivery and could be considered to be more similar to alcohol.
- BAT is of the opinion that a harmonized excise duty for e-cigarettes would be premature and unjustified because of the low risk associated with these products, difficulties in administering such a tax and limited revenues.
- Heat-Not-Burn tobacco products, which unlike e-cigarettes do contain tobacco, should be included in the scope of excisable goods by introducing a new category in the tobacco excise duty directive, according to BAT. However, due to the lower risk associated with these products, BAT believes a lower excise rate should be applicable to such Heat-Not-Burn products.
- SQ explained that the impact assessment on the review of tobacco directive is on-going. The public consultation was just finalized and the Commission will only decide towards the end of the year on the excise treatment of these products.