Question for written answer E-000979/2019
to the Commission
Rule 130
Miguel Viegas (GUE/NGL)

Subject: Tobacco Directive and minimum tax threshold

Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco makes it obligatory for all taxes on cigarettes to be based on a mixed system made up of two components: a proportional (*ad valorem*) duty, applied to the selling price, and a specific duty, which is defined as a fixed value paid per individual cigarette. The Directive allows each country to introduce a minimum tax for each tobacco product category, thus preventing the placing on the market of very cheap brands.

The formula used to calculate the minimum tax varies from country to country, whether in the base price for calculating this minimum tax threshold or the multiplier used. Of course, the choice of method strongly affects how the tax burden is spread between brands.

Can the Commission provide a comparative study on the methodologies used in the Member States to calculate the minimum tax, particularly with regard to the two main indicators, the most popular price category (MPPC) and the weighted average price (WAP), including the respective multiplier for each?