

**Question for written answer E-001925/2018  
to the Commission**  
Rule 130  
**Gilles Pargneaux (S&D)**

Subject: Non-revision of the 2011 European Directive on the structure and rates of excise duty applied to manufactured tobacco

The 2011 European Directive on the structure and rates of excise duty applied to manufactured tobacco provided for the regulation and harmonisation of EU taxes on tobacco products, as well as the possibility of a review every four years.

While the European Commission organised a public consultation from 17 November 2016 to 16 February 2017, it decided on 12 January 2018 not to revise said Directive, despite the conclusions of the ECOFIN Council of 8 March 2016 which asked the Commission to draw up a legislative proposal for its revision!

How does the Commission justify this inaction when the current definitions do not take into account the development of new tobacco products? This has resulted in differences in classification among the Member States and potentially a reduction in revenues. Furthermore, the ECOFIN Council had observed that certain new products, such as electronic cigarettes, were not covered by the 2011 Directive on excise duties applied to tobacco products and has asked the Commission to introduce new categories and definitions in order to ensure equal treatment of these new products in the internal market.