



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION

The Director-general

Brussels, 10. 03. 2015  
Taxud R2/SV – ARES(2015)1102179

Mr Clive Bates  
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*by e-mail and registered mail*

Dear Mr Bates,

**Subject: Your application for access to documents – Ref GestDem No 2015/1001**

I acknowledge receipt of your e-mail dated 19 February 2015 in which you make a request for access to documents as follows: *"The presentation (in electronic PowerPoint form) given by the European Commission to the Fiscalis Project meeting of 18th February 2015, under agenda item 4"*.

Having examined the document requested under the provisions of Regulation (EC) No 1049/2001 regarding public access to documents, I am pleased to provide partial access to the document. This access is provided in accordance with Article 4 (3), first paragraph of Regulation 1049/2001 which states that *"Access to a document, drawn up by an institution for internal use or received by an institution, which relates to a matter where the decision has not been taken by the institution, shall be refused if disclosure of the document would seriously undermine the institution's decision-making process, unless there is an overriding public interest in disclosure"*.

The analysis of the possibility to include e-cigarettes in the scope of excise duty on tobacco products is currently taking place with the consultation of various stakeholders and a debate based on preliminary, personal views of non-senior officials of the Commission. Release of these preliminary, personal views would lead to premature conclusions regarding the Commission's formal position on the issue at stake although it has not been finalised.

Therefore, access to some parts of the documents has to be refused as such access would seriously undermine the protection of the Commission's decision-making process protected by Article 4(3), second paragraph of Regulation 1049/2001.

Please note that there is no overriding public interest in disclosure of the documents which would outweigh the need to protect the decision-making process of the Commission.

I would also like to stress that, in accordance with the exception of Article 4(1)(b) of Regulation (EC) No 1049/2001 on the protection of the privacy and integrity of the individual, personal data of non-senior Commission staff have been removed.

You may reuse the document requested free of charge for non-commercial and commercial purposes provided that the source is acknowledged, that you do not distort the original meaning or message of the document. Please note that the Commission does not assume liability stemming from the reuse.

In accordance with Article 7(2) of Regulation 1049/2001, you are entitled to make a confirmatory application requesting the Commission to review this position.

Such a confirmatory application should be addressed within 15 working days upon receipt of this letter to the Secretary-General of the Commission at the following address:

European Commission  
Secretary-General  
Transparency unit SG-B-5  
BERL 5/327  
B-1049 Bruxelles  
or by email to: [sg-acc-doc@ec.europa.eu](mailto:sg-acc-doc@ec.europa.eu)

Yours faithfully,



Heinz Zourek

Annex : as stated above