



# **Fiscalis Project Group**

# **Tobacco products**

**Kick off Meeting 18 February 2015**

# Agenda

- *Practicalities*
- *Background*
- *Scope FPG*
- *Objectives*
- *Follow-up*



## Practicalities – Project Plan

- Connection FPG 'Completely & Partially Denatured Alcohol' / lessons learned
- meetings in 2015
- Joint Research Centre (JRC)
- Custom laboratories (see point about CDA / PDA) – SOPs etc
- PICS



## Background

- Analyze the weaknesses of Directive 2011/64/EU on the structure and rates of excise duty applied to manufactured tobacco.
- An external contractor carried out a study:
  - Examines to what extent Directive 2011/64/EU meets its fiscal objectives;
  - Assess compliance and administrative costs;
  - Identifies issues with the highest potential for improvement;
  - Formulates recommendations.

## Scope FPG

- Analyse further the possibilities to include electronic cigarettes and raw tobacco in the scope of excisable goods

In the future:

- Discuss the classification of new products on the market if the classification of these products remains unclear after discussion in the Indirect Tax Expert Group (ITEG)

## Objectives (1)

The group is expected to:

- contribute to what could be a definition of a new category of excisable tobacco products;
- identify possibilities to include the new category in the scope of excisable products;
- discuss the classification of products which are new on the market and whereof the classification remains unclear after discussion in ITEG;
- consider and develop future initiatives related to the above;

## Objectives (2)

- consider and develop the necessary chemical analytical information & techniques during the whole process;
- consider, evaluate and develop quick test methods related to the new category of products;
- look at standardising the testing methods and operating procedures in the laboratories of the Member States.

## Follow-up

The conclusions of the Project Group will be:

- presented to the members of the Indirect Tax Expert Group and shared with other DG's of the Commission;
- input for the impact assessment concerning possible revision of Directive 2011/64/EU.